

Report of the Auditor-General

Auditor-General's Department

Annual report for the year ended
30 June 2023

*The Auditor-General's Department acknowledges and respects
Aboriginal people as the State's first people and nations, and
recognises Aboriginal people as traditional owners and occupants of
South Australian land and waters.*



**Auditor-General's
Department**

www.audit.sa.gov.au

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29 September 2023

Hon Peter Malinauskas
Premier
Department of the Premier and Cabinet
Level 15, State Administration Centre
200 Victoria Square
ADELAIDE SA 5000

Dear Premier

**Report of the Auditor-General:
Auditor-General's Department: Annual report for the year ended 30 June 2023**

As required by the *Public Finance and Audit Act 1987* (PFAA), I present to you the Auditor-General's Department's 2022-23 annual report.

This report summarises our performance and achievements in 2022-23 and gives an overview of what we have achieved in the four priority areas of our strategic plan.

I am proud of our significant accomplishments this year, including that we:

- continued to implement our 2020–2024 strategic plan
- started to implement our three-year communications strategy to maximise the impact of our reports
- established a communications team to help achieve the goals identified in our communications strategy. This included establishing a social media presence
- comprehensively reviewed our risk management processes and established an Audit and Risk Committee
- redesigned our website to increase the ease of finding information and improve its accessibility for people with disabilities
- continued to advance our data analytics strategy, with data now being used extensively across our business
- presented 11 reports to Parliament covering topics of moment such as the management of kerbside waste services, access to mental health services, gambling harm minimisation, management of community wastewater management systems and system authentication, all to complement our financial and controls opinion work

- implemented a new system of quality management to meet the requirements of the Auditing Standards focused on proactively identifying and responding to risks to audit quality
- explored ways to expand the pool of candidates for our positions, and support employees in our workplace. Our wellbeing initiatives included a new Employee Assistance Program and interactive wellness sessions.

Acknowledgments

I would like to thank my professional and dedicated executive and staff for their commitment and hard work in 2022-23. Their continuing effort and energy in implementing the changes we are introducing through our strategic plan has been personally motivating and satisfying. I also greatly appreciate the support and trust they have given me in my time as Auditor-General, and am proud of what we have been able to achieve together.

I would like to acknowledge the cooperation of all public authorities with my staff. An audit is a joint effort between auditor and auditee and I am grateful that chief executives and staff throughout the public sector share this same view and give their time and effort to the audit process.

It has been a privilege to serve in the role of Auditor-General.

I would be grateful if you would table this report at your earliest convenience.

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

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2022-23 highlights

Corporate plan

This is the last year of our four-year plan, which focuses on the changes we must make to stay relevant in a changing world.

It was another busy year as we commenced and progressed major projects across all four of the key strategic priorities in our plan.

Reports

We started to implement our three-year communications strategy to maximise the impact of our reports.

The Annual Report of the Auditor-General for the year ended 30 June 2022 was presented to Parliament.

We completed reports on the management of kerbside waste services, access to mental health services, gambling harm minimisation, management of community wastewater management systems and system authentication, and submitted them to Parliament.

In all we presented eleven reports to Parliament. *(See page 2 for a list of our reports)*

Extending our reach

We established a communications team to help achieve the goals in our communications strategy. We established a social media presence for the first time and undertook a complete refresh of our website, which we launched in October 2022.

Risk management

We comprehensively reviewed our risk management processes and established an Audit and Risk Committee.

Client surveys

We surveyed Parliamentarians and our financial and performance audit clients, who provided positive feedback about the value of the assurance we provide and our recommendations.

Data analytics

We continued to advance our data analytics strategy, with data now being used extensively across all aspects of our business.

We implemented an application for testing a large proportion of the SA Government's payroll expenditure, which provides a more efficient and effective approach, and started to develop an application to help auditors identify and test for potentially fraudulent journal entries.

We established processes and improved infrastructure to publish data online in support of our Parliamentary reports.

Audit quality

We implemented a new system of quality management to meet the requirements of the Auditing Standards, focused on proactively identifying and responding to risks to audit quality.

We continued to monitor our audit practices to identify areas for improvement or enhancement.

Developing our people

We continued our foundational leadership training and focused on specific areas for our existing senior leaders.

We explored ways to expand our pool of candidates and support them in our workplace. Our wellbeing initiatives included implementing a new Employee Assistance Program and supporting all employees with interactive wellness sessions.

Audit Committee briefings

We held two briefings for the chairs of agency Audit Committees.

Reports presented to Parliament this year

26 July 2022	Report 4 of 2022 <i>Agency audit reports</i>
15 August 2022	Report 5 of 2022 <i>Management of kerbside waste services</i>
5 September 2022	Report 6 of 2022 <i>Access to mental health services</i>
14 September 2022	Report 7 of 2022 <i>Review of system authentication</i>
30 September 2022	Report 8 of 2022 <i>Annual report of the Auditor-General for the year ended 30 June 2022</i>
30 September 2022	Report 9 of 2022 <i>Report on the operations of the Auditor-General's Department for the year ended 30 June 2022</i>
17 October 2022	Report 10 of 2022 <i>State finances and related matters</i>
20 March 2023	Report 1 of 2023 <i>Update to the annual report for the year ended 30 June 2022</i>
20 March 2023	Report 2 of 2023 <i>Consolidated Financial Report review</i>
29 May 2023	Report 3 of 2023 <i>Gambling harm minimisation</i>
29 May 2023	Report 4 of 2023 <i>Management of Community Wastewater Management Systems</i>

What we do

‘We contribute to state and local government services being transparent, trusted and valued’

The Auditor-General makes an important contribution to public sector accountability by providing independent assurance to the Parliament that government activities are conducted and accounted for properly and in accordance with the law.

The Auditor-General’s responsibilities

Annual financial statement audits

The PFAA requires the Auditor-General to provide opinions on whether public authorities’ financial statements reflect the financial position, results and cash flows of that financial year. To meet this mandate and our professional auditing obligations, we identify and assess the risk of material misstatement of a financial report.

To do this, we are interested in controls relevant to identifying and assessing the risks of material misstatement, whether due to fraud or error, in the financial report. Reviewing controls is one way we can design and implement audit responses to the assessed risks.

As professional auditors, we are required to understand the agency and its environment, including its internal controls. We are also expected to take a controls reliance approach, where possible, to gathering sufficient and appropriate evidence to form our opinion. This is regarded as the most efficient and effective audit approach.

Auditors are required to understand internal controls that are relevant to the audit. Not all controls that relate to financial reporting will be relevant to the audit. It is a matter of the auditor’s professional judgement whether a control, individually or in combination with others, is relevant. Indeed, we have found that many controls that are vital to whether a transaction is conducted properly and lawfully, may not affect whether the transaction is materially misstated in a financial report.

Any findings we identify from our review of controls are communicated to the agency through a procedural fairness process, which confirms the factual accuracy of the finding. Our more significant findings and any agency responses to them are detailed in Part C of the Auditor-General’s Annual Report to Parliament.

For those agencies not included in the Annual Report, a separate Update to the Annual Report is issued later.

Annual controls opinion audit

Our controls opinion approach involves planning our program from a whole-of-government perspective. Our 2022-23 program and its outcomes are reported in Part B of the Auditor-General’s Annual Report to Parliament.

We focus our attention on controls over areas of importance across the whole of government based on the criteria explained in Part B. This means we can direct our limited resources to the areas we consider most significant. This approach means we are likely to focus our annual controls program mainly on similar areas in similar agencies from year to year. This is because in most years the level of activity and spending for the largest parts of government activity, like payroll and goods and services, do not change. It does not mean we do not look at controls across all public authorities. We also review them through our focus on selected areas each year and through our financial report and performance audits.

Performance audits

These are in-depth reviews of the performance of an activity, IT system or other area of importance identified at the Auditor-General's discretion.

They may involve reviewing controls.

Any findings we identify from our performance audits are communicated to the agency through a procedural fairness process, which confirms the factual accuracy of them. Our findings and the agency's responses are detailed in individual reports to Parliament throughout the year.

Local government reviews/examinations

We are not the financial auditor for any of the State's 68 councils or their related bodies.

We select areas to report on from across the sector based on applying criteria aimed at identifying matters of most relevance at a point in time.

Any findings we identify from our examinations/reviews are communicated to the agency through a procedural fairness process, which confirms the factual accuracy of them.

Our findings and the agency's responses are detailed in individual reports to Parliament throughout the year.

Other responsibilities

The Auditor-General also has responsibility to:

- review and report on summaries of confidential government contracts at the request of a Minister
- lead the Auditor-General's Department as its chief executive.

The legislation

Principal legislation

The Auditor-General is appointed by Parliament under the *Public Finance and Audit Act 1987* (PFAA).

The PFAA is part of the important accountability link between the Executive Government, the Parliament and the taxpayers of South Australia.

As well as establishing the Auditor-General's mandate, it prescribes the financial reporting obligations of the Treasurer and public sector agencies.

Other legislation

There are provisions in other Acts that have a direct influence on the Auditor-General and the Department.

These include statutes appointing the Auditor-General to audit public sector agencies, legislation covering special Commonwealth and State financial arrangements, the Independent Commissioner Against Corruption Act and the Public Interest Disclosure Act.

The Annual Report

The Auditor-General's Annual Report is the main communication between the Auditor-General and the Parliament and comprises:

- Part A: *Executive summary* – the opinions the Auditor-General is required to give under the PFAA and commentary on some key financial management and accounting matters arising from audits.

- Part B: *Controls opinion* – our observations on significant control matters identified from our controls opinion audit program.
- Part C: *Agency audit reports* – a summary of the outcomes of the audit of each agency, with a snapshot of key agency information covering financial statistics, significant events and transactions and whether the financial statement and controls opinions are unmodified or modified (qualified).

Additional parts are included from time to time. The 2021-22 report included Part D *Extended audits* which reported on the outcomes of specific work we performed across a range of agencies.

The agencies we audit

A list of the agencies we audit is provided in Appendix E.

Our vision, purpose and values

'We uphold the South Australian public sector values and our own values align with them'

Our purpose

We contribute to state and local government services being transparent, trusted and valued.

Our strategic priorities

Priority 1

Engage with clients in a way that results in a positive change to their practice and transparency for the public

Priority 2

Evolve the Department so that we deliver what Parliament and clients need

Priority 3

Make sure the way we lead gives us our best chance of achieving our 2030 vision

Priority 4

Run our Department as a modern business

What we value

Our values shape and influence the way we work and manage our business

Integrity

We act fairly, honestly, impartially and independently

Accountability

We value and take responsibility for the trust and resources invested in our function. We hold ourselves and others accountable for achieving results

Responsiveness

We listen and respond to our clients and stakeholders within the constraints of our independence

Collaboration

We value and support teamwork that builds relationships and cooperation across the Department. We value our working relationships with our clients

Courage and tenacity

We persevere, listen attentively, question thoughtfully and challenge openly, and encourage others to do the same

Respect

We value and strive for respectful relationships between our staff and with our clients and external stakeholders

Innovation

We encourage and value ideas for improvement

Strategic priority 1

'Engage with clients in a way that results in a positive change to their practice and transparency for the public'

Key strategic actions

- Continue to revise our reporting so it meets the needs of Parliament and our clients
- Invest in communications expertise for the business to get our messaging right
- Share findings and information with clients to encourage positive change to their practices

Our performance in 2022-23

Continuous improvement of our reporting

We embedded the practice of reporting on audit outcomes over three separate reports throughout the year to provide timely information to Parliament.

We established the processes and infrastructure needed to publish data collected from our audit processes on our website in support of our Parliamentary reports. We will soon launch 'reports on a page' which will provide a brief overview of each report and its key findings.

We continued to monitor and review our reporting program to identify any improvements.

Enhancing our communication methods

We undertook a complete refresh of our website to make it easier to find information, make our reports more accessible to people with disability and allow for the publishing of data to support our reports. The new website launched in October 2022 and is more visually engaging and easier to navigate. We can now use website analysis and tracking tools to monitor engagement with our reports.

We established a communications team as part of our communication strategy to continue our work on maximising the impact of our reports. This team will play a key role in developing and implementing communication strategies to achieve our goals. Our external communications strategy was developed last year, and a strategy for our internal communications is in development.

In 2022-23 the team established a social media presence for the Department and now provides advance notice of reports to subscribers and on social media. Key communication messages are now routinely discussed in report planning stages, and the new 'report on a page' will highlight key information in our reports so that readers can see at a glance what the report is about.

Engaging with key stakeholders

We held two briefings for agency Audit Committee chairs this year, where we discussed emerging audit matters and shared issues of mutual interest. Invited speakers contributed to our themes of managing climate risks in South Australia and ICT vulnerability, together with workforce planning and government commitments/savings targets and associated risks.

We surveyed our financial and performance audit clients and Members of Parliament to assess their level of overall satisfaction with our services and reports. We achieved good response rates and scored well in most areas of the surveys. Areas for improvement are being taken into account in our 2023-24 annual plan.

Strategic priority 2

'Evolve the Department so that we deliver what Parliament and clients need'

Key strategic actions

- Ensure our structure supports the achievement of our business goals
- Continue to work on the culture as we work on the business
- Ensure all our audit methodologies and practices comply with professional requirements and are consistent with industry practice

Our performance in 2022-23

Ensure our structure supports our business goals

The main change to our organisation structure was the establishment of the communications team to help us achieve the significant commitment we made to improved communications in our strategic plan.

We sought additional funding to expand our performance audit team. This budget submission was rejected. Interim priorities and structures are being implemented.

Data analytics

We continue to advance activities within our four-year data analytics strategy, with advanced data tools now being used across all areas of our business.

We implemented an in-house developed and built application for normalised payroll data. It is used by our auditors to provide substantive assurance over payroll processed through the main SA Government payroll system for major agencies and their sub-entities. We have also started to develop an application designed to assist auditors to more efficiently and effectively identify and test potentially fraudulent or significant journal entries.

Focus on risk management and quality of our audit engagements

We established an Audit and Risk Committee to provide independent advice and assurance on risks, control and performance across the Department.

A new risk management framework was developed and associated processes implemented. The framework focuses on our enterprise risks. In addition, we implemented a new system of quality management to meet the requirements of Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which applied from 15 December 2022. ASQM 1 introduces a quality management approach that is focused on proactively identifying and responding to risks that may have an impact on audit engagement quality.

We continue to monitor our audit practices and products to identify further improvements and achieve best practice.

Strategic priority 3

‘Make sure the way we lead gives us our best chance of achieving our 2030 vision’

Key strategic actions

- Build leadership that focuses on achieving organisational outcomes
- Acknowledge the talent we have and continue to build our capability and apply it to all aspects of our work
- Welcome people from outside the Department who can contribute fresh ideas and approaches, and who offer expertise on specific challenges.

Our performance in 2022-23

Capability development

We continued our recurring foundational leadership training for new and aspiring leaders. We focused on specific areas for our existing senior leaders. Workshops on career conversations provided further development of existing performance conversation skills and will also benefit individual capability development for our team members.

Inclusive leadership was another area of focus, with our executive team participating in a ‘Working with the Rainbow Community’ workshop to help promote cultural safety and inclusion for the LGBTIQ+ community in our workplace.

We introduced a peer learning program for our senior auditors, for which the cohort chooses the topics and shares their learnings.

We continued our recurrent graduate development program and training on contemporary audit practices and issues.

Welcome people from outside the Department who can contribute fresh ideas and approaches, and who offer expertise on specific challenges

As well as responding to an essential need to increase external recruitment, we explored ways to expand the pool of candidates for our positions without sacrificing the professional standards we require. We are developing an undergraduate program for implementation in 2024.

Employee wellbeing

We implemented a new Employee Assistance Program.

Our wellbeing initiatives included the Smiling Mind workplace program, with interactive workshops on understanding good mental health and tools to foster the wellbeing of our employees. This included the trial of the Smiling Mind app.

We also had a 12-month program of webinar topics with a range of self-guided wellness sessions for our employees.

Strategic priority 4

'Run our Department as a modern business'

Key strategic actions

- Have the business information we need to run an efficient operation
- Redirect resources to meet critical needs
- Invest in infrastructure

Our performance in 2022-23

Redirect resources to meet critical needs

We were not able to achieve a further increase in the capacity of our Performance Audit branch due to budget constraints.

Investing in our infrastructure

We completed major accommodation upgrades in 2023 to around a third of our office space to improve the work environment for improved staff wellbeing, meet our current needs and optimise staff collaboration opportunities.

We developed an ICT strategic plan that aligns with our strategic priorities and provides direction and focus for the next five years. Central to the new plan is maintaining our focus on security to protect user and client data, and modernising our ICT services to enhance the user experience.

We continued to maximise the benefits of our already significant investment in the Microsoft 365 ecosystem. This includes progressively implementing the Microsoft E5 security package to strengthen our cyber security controls and increase our maturity as measured by the South Australian Cyber Security Framework and the Australian Cyber Security Centre's Essential Eight.

We have also further explored the benefits of the cloud environment to give us greater flexibility and scalability, and purchased a new backup solution that provides greater resilience.

Measures of performance

Currently we audit **159** agency financial statements. A list of the agencies we audit is provided in Appendix E.

One measure of our audit performance is the time it takes us to issue an audit opinion to our clients, although delays can occur for many reasons that are outside of our control.

Audit activity output measures (financial years)			
	2020-21	2021-22	2022-23
Average working days between an agency's end of financial year and issuing an Independent Auditor's Report	74	70	77

Also relevant to understanding how we have performed is the number of hours we commit to audits.

The actual hours charged to financial statement and controls opinion audits for the past three audit years are shown in the table below. These hours are generally recovered from public sector agencies through audit fees and provide a measure of the resources we commit to undertaking audits.

Hours charged to audits			
	2020-21	2021-22	2022-23
Conduct of audits (hours)	92 100	94 700	88 900
Management of audits (hours)	11 700	12 500	11 700
Total hours charged	103 800	107 200	100 600

Our financial report

Auditor-General's Department

Statement of Comprehensive Income for the year ended 30 June 2023

	Note	2023 \$000	2022 \$000
Expenses:			
Employee expenses	2	14,398	13,751
Supplies and services:			
Contractors		1,479	1,163
Office accommodation and service costs		835	888
Consultancies		514	469
Other supplies and services	5	1,474	1,445
Return of cash to the consolidated account	6.1	-	3,000
		4,302	6,965
Depreciation and amortisation		91	265
Total expenses		18,791	20,981
Income:			
Appropriation	6.2	18,815	18,680
Services received free of charge	7	86	80
Other income		1	1
Total income		18,902	18,761
Net result		111	(2,220)
Total comprehensive result		111	(2,220)

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

**Statement of Financial Position
as at 30 June 2023**

	Note	2023 \$000	2022 \$000
Current assets:			
Cash and cash equivalents	8	5,239	5,580
Receivables	9	230	150
Total current assets		5,469	5,730
Non-current assets:			
Computing and office facilities	10	607	86
Right of use plant & equipment	10	2	13
Intangible assets	10	4	8
Total non-current assets		613	107
Total assets		6,082	5,837
Current liabilities:			
Payables	11	661	601
Lease liabilities		2	10
Employee benefits	3	1,994	1,992
Provision for workers compensation	4	30	24
Total current liabilities		2,687	2,627
Non-current liabilities:			
Payables	11	353	369
Lease liabilities		-	2
Employee benefits	3	3,539	3,478
Provision for workers compensation	4	91	60
Total non-current liabilities		3,983	3,909
Total liabilities		6,670	6,536
Net assets		(588)	(699)
Equity:			
Retained earnings		(588)	(699)
Total equity		(588)	(699)
Commitments	12		

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

**Statement of Changes in Equity
for the year ended 30 June 2023**

	Retained earnings \$000	Total \$000
Balance at 30 June 2021	1,521	1,521
Total comprehensive result for the year 2021-22	(2,220)	(2,220)
Balance at 30 June 2022	(699)	(699)
Total comprehensive result for the year 2022-23	111	111
Balance at 30 June 2023	(588)	(588)

All changes in equity are attributable to the SA Government as owner

**Statement of Cash Flows
for the year ended 30 June 2023**

	2023 Inflows (Outflows) \$000	2022 Inflows (Outflows) \$000
Cash flows from operating activities:		
Cash outflows:		
Employee expenses	(14,262)	(14,249)
Supplies and services	(4,699)	(4,258)
Return of cash to the consolidated account	-	(3,000)
Payments for Paid Parental Leave Scheme	(79)	(69)
Cash inflows:		
Other income	1	1
Goods and services tax refunds from Australian Taxation Office	408	372
Receipts for Paid Parental Leave Scheme	83	56
Appropriations	18,815	18,680
Net cash provided by (used in) operating activities	267	(2,467)
Cash flows from investing activities:		
Cash outflows:		
Purchase of computing and office facilities	(597)	(32)
Net cash provided by (used in) investing activities	(597)	(32)
Cash flows from financing activities:		
Cash outflows:		
Repayment of principal portion of lease liabilities	(11)	(21)
Repayment of borrowings	-	(1)
Net cash provided by (used in) financing activities	(11)	(22)
Net increase (decrease) in cash and cash equivalents	(341)	(2,521)
Cash and cash equivalents at 1 July	5,580	8,101
Cash and cash equivalents at 30 June	5,239	5,580

The accompanying notes form part of these financial statements.

Notes to and forming part of the financial statements

1. Objectives of the Auditor-General's Department (the Department)

The Department is an administrative unit of the public service established under the *Public Finance and Audit Act 1987* (PFAA). It is a wholly owned and controlled entity of the Crown. Accordingly, all government-related entities are related parties of the Department.

The Department's main statutory responsibilities are to audit and examine the activities of State and Local Government agencies and to report the results to Parliament as required by the PFAA.

Controlled

The Department's sole activity is the provision of auditing services covering the various audit and examination responsibilities prescribed under the PFAA. Within this activity class there are two sub-activities:

Prescribed audits

Includes all audit and examination work for State and Local Government agencies initiated and undertaken by the Auditor-General under the PFAA. During the year the Department spent \$18.79 million (\$17.98 million) on this activity. The main component of work relates to the annual statutory audit of State public sector agencies.

Special investigations

Under the PFAA, the Parliament, Treasurer, a Minister or the Independent Commissioner Against Corruption can require the Auditor-General to undertake certain examinations and report these to Parliament. In 2022-23 and 2021-22 there were no such requests that resulted in expenditure on this activity.

Administered

We also administer certain activities on behalf of the SA Government but do not control the related income, expenses, assets or liabilities. These comprise the following two activities:

Receiving and passing on auditing fees

We charge fees for our audits as permitted by section 39 of the PFAA, but do not retain these fees. We transfer audit fees, less GST, into the SA Government's Consolidated Account as they are received.

Administering special acts

Section 24(4) of the PFAA provides that the salary and allowances of the Auditor-General, as determined by the Governor, will be paid from the SA Government's Consolidated Account. The Auditor-General's remuneration, and recoveries from the Consolidated Account for it, are reported as administered items.

2. Employee expenses	2023	2022
Employee benefits:	\$000	\$000
Salaries	10,931	10,897
Annual leave	1,025	999
Long service leave	212	(215)
Skills and experience retention leave	82	71
Total employee benefits	12,250	11,752
Employee on-costs:		
Superannuation	1,378	1,282
Payroll tax	693	662
Total employee on-costs	2,071	1,944
Workers compensation	51	11
Other employee related expenses	26	44
Total employee expenses	14,398	13,751

2.1 <i>Remuneration of employees</i>	Executive		Staff	
	2023 Number	2022 Number	2023 Number	2022 Number
The number of employees whose normal remuneration is equal to or greater than the base executive remuneration level during the year are grouped within the following bands:				
\$160,001 - \$180,000	-	-	1	2
\$180,001 - \$200,000	-	1	-	-
\$200,001 - \$220,000	2	3	-	-
\$220,001 - \$240,000	1	1	-	-
\$240,001 - \$260,000	-	1	-	-
\$260,001 - \$280,000	2	1	-	-
\$340,001 - \$360,000	1	-	-	-
\$420,001 - \$440,000	-	1	-	-
\$440,001 - \$460,000	1	-	-	-
Total	7	8	1	2

The table includes all employees whose normal remuneration is equal to or greater than the base executive remuneration level. Total remuneration received or receivable by these employees was \$2.14 million (\$2.36 million).

The employee remuneration figures detailed above include employee remuneration recorded in both the Department's financial statements and in its administered financial statements.

2.2 *Key management personnel*

The key management personnel of the Department are the Auditor-General, the Deputy Auditor-General, two Assistant Auditor-General's and three Executive Directors.

Total compensation for the Department's key management personnel was \$1.98 million (\$2.02 million). This includes compensation recorded in both the Department's financial statements and in the administered financial statements.

2.3 *Targeted voluntary separation packages*

There were no TVSP's in 2022-23. In 2021-22 one employee received a rejuvenation scheme payment at a cost of \$47,000, met by the department.

3. <i>Employee benefits liability</i>	2023	2022
Current:	\$000	\$000
Salaries	3	8
Annual leave	1,610	1,613
Long service leave	266	262
Skills and experience retention leave	115	109
Total current	1,994	1,992
Non-current:		
Long service leave	3,539	3,478
Total non-current	3,539	3,478
Total employee benefits	5,533	5,470

Liabilities for unpaid salaries for service prior to the reporting date are measured at current pay rates.

Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole of government actuarial calculations, which is then applied to the department's employee details.

Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the department. These assumptions affect the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds increased from 3.50% to 4% at 30 June 2023.

The actuarial assessment by the Department of Treasury and Finance increased the salary inflation rate from 2.5% to 3.5% for long service leave.

An increase in the bond yield reduces the reported long service leave liability, however the overall liability has increased from the prior year due to annual entitlement accruals and enterprise bargaining increases.

The department's historic experience of long service leave and projections such as known approvals are used as the basis to estimate the proportion of the liability expected to be settled in the next 12 months. This amount is the current liability.

4. Provision for workers compensation		2023	2022
		\$000	\$000
Carrying amount at the beginning of the period		84	82
Increase in provision		37	2
Carrying amount at the end of the period		121	84

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2023 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The department is responsible for the payment of workers compensation claims.

5. Other supplies and services		2023	2022
		\$000	\$000
Computing and network processing costs		932	726
Staff recruitment, development and training		243	336
Other expenses		167	246
Shared Services SA charges		66	59
Motor vehicles		32	50
Audit fees*		17	18
Staff travel, accommodation and allowances		17	10
Total other supplies and services		1,474	1,445

* The Governor, on recommendation of the Treasurer, in line with the PFAA, appoints the auditor of the Auditor-General's Department.

- 6. Payments to/from SA Government**
- 6.1 Return of cash to the consolidated account**
In 2021-22 the Department paid \$3 million to the Consolidated Account for the return of surplus cash in line with the principles of the cash alignment policy.
- 6.2 Appropriation**
Appropriations to the Department in 2022-23 amounted to \$18.81 million (\$18.68 million).

7. Resources received free of charge		2023	2022
		\$000	\$000
Services received free of charge – Shared Services SA		63	58
Services received free of charge – ICT Digital Government		23	22
Total resources received free of charge		86	80

The Department is only charged for non-standard services received.

8. Cash and cash equivalents			
Deposits with the Treasurer:			
Auditor-General's Department Operating Account		3,029	3,411
Accrual Appropriation Excess Funds		2,210	2,169
Total cash and cash equivalents		5,239	5,580

9. Receivables				2023	2022
Current:				\$000	\$000
Goods and services tax				217	149
Other				13	1
Total current receivables				<u>230</u>	<u>150</u>
10. Non-current assets					
10.1 Classes of assets					
Leasehold improvements – at cost				1,287	864
Accumulated depreciation				778	810
				<u>509</u>	<u>54</u>
Computing and office equipment – at cost				976	874
Accumulated depreciation				878	863
				<u>98</u>	<u>11</u>
Laptop computer equipment – at cost				534	797
Accumulated depreciation				534	776
				<u>-</u>	<u>21</u>
Right of use plant and equipment				15	56
Accumulated depreciation				13	43
				<u>2</u>	<u>13</u>
Intangible assets – Computer software – at cost				534	534
Accumulated amortisation				530	526
				<u>4</u>	<u>8</u>
				<u>613</u>	<u>107</u>
10.2 Reconciliation of carrying amount	Carrying amount			Depreciation/	Carrying amount
	01.07.22	Additions	Disposals	Amortisation	30.06.23
	\$000	\$000	\$000	\$000	\$000
Leasehold improvements	54	495	-	40	509
Computing and office equipment	11	102	-	15	98
Laptop computer equipment	21	-	-	21	-
Right of use plant and equipment	13	-	-	11	2
Computer software	8	-	-	4	4
Total non-current assets	<u>107</u>	<u>597</u>	<u>-</u>	<u>91</u>	<u>613</u>

Computing and office facilities are held at fair value as required by the Accounting Policy Statements. We use cost less accumulated depreciation to determine fair value. Intangible assets are held at cost less accumulated amortisation. The threshold for capitalising items is \$10,000. There are no indications of impairment of our assets.

We depreciate/amortise all assets over three years except laptops which we depreciate over two years. Depreciation and amortisation is on a straight-line basis. All computing and office facilities are classified as level 3 as a key input is management's assessment of the useful life and condition.

The Department has motor vehicle leases with the South Australian Government Financing Authority (SAFA), through their agent LeasePlan Australia. Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Lease terms are three years (60,000 km). The lease rate is determined according to the type of vehicle being leased and the number of months of the lease period and are reviewed annually. No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term. The Department only has one vehicle lease, as during 2022-23 all other leases reached their full lease term.

11. Payables			2023	2022
Current:			\$000	\$000
Contractual payables				
Accrued expenses			84	61
Creditors			58	85
Total contractual payables			<u>142</u>	<u>146</u>
Statutory payables				
Employee on-costs			511	453
Paid Parental Leave Scheme payable			5	2
GST Payable			3	-
Total statutory payables			<u>519</u>	<u>455</u>
Total current payables			<u>661</u>	<u>601</u>

	2023	2022
Non-current:	\$000	\$000
Statutory payables		
Employee on-costs	353	369
Total non-current	353	369
Total payables	1,014	970

Employment on-costs

Include payroll tax and superannuation contributions. Superannuation contributions are paid to the South Australian Superannuation Board, and externally managed superannuation schemes. These contributions are treated as an expense when they occur. The department does not have any liability for payments to beneficiaries as these have been assumed by the respective superannuation schemes. The superannuation liabilities reported reflect amounts to be paid to the various superannuation schemes.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has increased to 43% (42%), and the average factor for the calculation of employer superannuation on-costs has increased to 11.1% (10.6%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is immaterial. The impact on future periods is impracticable to estimate.

Other payables

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

12. Commitments**Contractual commitments**

	2023	2022
At the reporting date the Department had the following obligations:	\$000	\$000
Not later than one year	1,940	1,816
Later than one year but not later than five years	612	1,268
Total contractual commitments as lessee	2,552	3,084

Office accommodation

The Department has accommodation services provided by the Department for Infrastructure and Transport (DIT) under a Memorandum of Administrative Arrangement (MoAA) issued in line with government-wide accommodation policies.

The current tenancy term is to 30 June 2024, with three years right of renewal to 30 June 2027.

Audit services

Obligations under non-cancellable contracts for audit services. These obligations have not been recognised as liabilities.

Other expenditure commitments

Obligations for other services under a contract arrangement, which have not been recognised as liabilities.

13. Basis of preparation and accounting policies**(a) Basis of preparation**

The financial statements are general purpose financial statements, prepared in line with applicable Australian Accounting Standards – simplified disclosures, and Treasurer’s Instructions (Accounting Policy Statements) issued under the PFAA. The Accounting Policy Statements require certain disclosures in addition to Australian Accounting Standards.

We have not early-adopted any Australian Accounting Standards or Australian interpretations issued by the Australian Accounting Standards Board.

The Department is a not-for-profit entity for financial reporting purposes, and the financial statements are prepared based on a 12-month reporting period.

The historical cost convention is used, unless otherwise stated. This means that assets are recorded at their initial cost and liabilities are valued at the amount initially received in exchange for the obligation.

Assets that are sold, consumed or realised as part of the normal 12-month operating cycle have been classified as current.

The administered financial statements have been prepared applying the same accounting policies as for items controlled by the Auditor-General's Department.

(b) Taxation

The Department is liable for payroll tax, fringe benefits tax and goods and services tax (GST) but not income tax. Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office it is recognised as part of the cost of acquisition of an asset or as part of an item of expense
- receivables and payables which are stated with the amount of GST included.

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

(c) Appropriation

We are funded by Parliamentary appropriations, paid into a special deposit account titled 'Auditor-General's Department Operating Account'. We are also appropriated for some expenses that will not require a cash payment, such as depreciation. Some appropriations are deposited into a special deposit account at the Department of Treasury and Finance titled 'Accrual Appropriation Excess Funds'. Although we control this money, its use must be separately approved by the Treasurer. We do not earn interest on either of these special deposit accounts.

The appropriation for special acts reported in the administered financial statements relates to recoveries from the SA Government for the Auditor-General's salary. Salary amounts paid which are yet to be recovered are recorded as appropriation receivable.

Other significant accounting policies are described under related notes.

14. Financial instruments	Carrying amount	
	2023	2022
Financial assets	\$000	\$000
Cash and cash equivalents	5,239	5,580
Receivables (amortised cost)*	13	1
Total financial assets	5,252	5,581
Financial liabilities at amortised cost		
Payables	141	146
Lease liabilities	2	12
Total financial liabilities	143	158

* Receivables amounts disclosed exclude amounts relating to statutory receivables where rights or obligations have their source in legislation such as the goods and services tax.

15. Budgetary reporting and explanations of major variances

The following provides details of the 2022-23 original budget, actual amounts and the associated variances. No explanations are provided as the variances do not exceed the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

Statement of Comprehensive Income	Original budget	Actual	Variance
	\$000	\$000	\$000
Expenses:			
Employee expenses	14,485	14,398	(87)
Supplies and services:			
Contractors	1,943	1,479	(464)
Office accommodation and service costs	947	835	(112)
Consultancies	164	514	350
Other supplies and services	724	1,474	750
Depreciation and amortisation	254	91	(163)
Total expenses	18,517	18,791	274

	Original budget \$000	Actual \$000	Variance \$000
Income:			
Appropriations and contingency provision grant	18,518	18,815	297
Services received free of charge	-	86	86
Other income	1	1	-
Total income	<u>18,519</u>	<u>18,902</u>	<u>383</u>
 Net result and total comprehensive result	 <u>2</u>	 <u>111</u>	 <u>109,</u>
 Investing expenditure summary:			
Minor capital works and equipment	251	597	346
Total annual programs	<u>251</u>	<u>597</u>	<u>346</u>

The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2022-23 Budget Paper 4) and the amounts have not been adjusted to reflect revised budgets. These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements.

**Statement of Administered Comprehensive Income
for the year ended 30 June 2023**

	2023	2022
	\$000	\$000
Expenses:		
Employee expenses	431	316
Audit fees paid/payable to Consolidated Account	16,719	16,398
Total expenses	<u>17,150</u>	<u>16,714</u>
Income:		
Fees for audit services	16,719	16,398
Appropriation – Special Acts	366	352
Total income	<u>17,085</u>	<u>16,750</u>
Net result	<u>(65)</u>	<u>36</u>
Total comprehensive result	<u>(65)</u>	<u>36</u>

**Statement of Administered Financial Position
as at 30 June 2023**

		2023	2022
	Note	\$000	\$000
Current assets:			
Cash and cash equivalents		307	525
Receivables	A2	259	780
Total assets		<u>566</u>	<u>1,305</u>
Current liabilities:			
Employee benefits		477	52
Audit fees payable to Consolidated Account		195	980
Goods and services tax payable		171	125
Total current liabilities		<u>843</u>	<u>1,157</u>
Non-current liabilities:			
Employee benefits – long service leave		-	360
Total non-current liabilities		<u>-</u>	<u>360</u>
Total liabilities		<u>843</u>	<u>1,517</u>
Net assets		<u>(277)</u>	<u>(212)</u>
Equity:			
Retained earnings		(277)	(212)
Total equity		<u>(277)</u>	<u>(212)</u>

**Statement of Administered Cash Flows
for the year ended 30 June 2023**

		2023	2022
		Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities:	Note	\$000	\$000
Cash outflows:			
Employee expenses		(366)	(352)
Amounts paid to Consolidated Account		(17,505)	(16,686)
Goods and services tax paid to Australian Taxation Office		(1,626)	(1,660)
Cash inflows:			
Fees for audit services	A2	18,919	18,553
Cash flows from SA Government:			
Appropriations – Special Acts		360	339
Net cash provided by (used in) operating activities		<u>(218)</u>	<u>194</u>
Net increase (decrease) in cash and cash equivalents		<u>(218)</u>	<u>194</u>
Cash and cash equivalents at 1 July		<u>525</u>	<u>331</u>
Cash and cash equivalents at 30 June		<u><u>307</u></u>	<u><u>525</u></u>

Notes to and forming part of the administered financial statements

A1. Basis of preparation and accounting policies

(a) Basis of preparation

The basis of preparation for the administered financial statements is the same as the basis outlined at note 13. The department applies the same accounting policies to the administered financial statements as for items controlled by the Auditor-General's Department.

(b) Appropriation

The appropriation for special acts relates to recoveries from the SA Government for the Auditor-General's salary. Salary amounts paid which are yet to be recovered are recorded as appropriation receivable.

A2. Audit fee receivables

	2023	2022
	\$000	\$000
Fees outstanding at 1 July	741	1,256
Billings	<u>18,392</u>	<u>18,038</u>
	19,133	19,294
Receipts	<u>18,919</u>	<u>18,553</u>
Fees outstanding at 30 June	<u>214</u>	<u>741</u>
Other receivables		
Appropriation receivable	<u>45</u>	<u>39</u>

Special Acts appropriation for the Auditor-General's salary is received one month in arrears.

A3. Budgetary reporting and explanations of major variances

The following provides details of the 2022-23 original budget, actual amounts and the associated variances. No explanations are provided as the variances do not exceed the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

Statement of Comprehensive Income	Original Budget	Actual	Variance
	\$000	\$000	\$000
Expenses:			
Employee expenses	365	431	66
Amounts paid/payable to Consolidated Account	<u>17,058</u>	<u>16,719</u>	<u>(339)</u>
Total expenses	<u><u>17,423</u></u>	<u><u>17,150</u></u>	<u><u>(273)</u></u>

	Original Budget	Actual	Variance
Income:	\$000	\$000	\$000
Fees for audit services	17,058	16,719	(339)
Appropriation – Special Acts	353	366	13
Total income	<u>17,411</u>	<u>17,085</u>	<u>(326)</u>
Net result and total comprehensive result	<u>(12)</u>	<u>(65)</u>	<u>(53)</u>

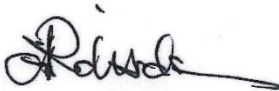
The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2022-23 Budget Paper 4) and the amounts have not been adjusted to reflect revised budgets. These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements.

OFFICIAL

Certification of the Financial Statements

We certify that the:

- financial statements of the Auditor-General's Department:
 - are in accordance with the accounts and records of the department;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Auditor-General's Department for the financial year over its financial reporting and its preparation of the financial statements have been effective.



Andrew Richardson
Auditor-General

25 August 2023



Megan Stint
Manager, Finance

25 August 2023



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUDITOR-GENERAL'S DEPARTMENT

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Auditor-General's Department (the Department), which comprises the statement of financial position and statement of administered financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows, the statement of administered comprehensive income and the statement of administered cash flow for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the Certification of the Financial Report.

In our opinion the accompanying financial report of Auditor-General's Department, is in accordance with the Public Finance and Audit 1987, including:

- (i) The financial report presents fairly, in all material respects, the financial position of the Department as at 30 June 2023, and of its financial performance and cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987 and the Australian Accounting Standards - Simplified Disclosures
- (ii) The financial report also complies with the accounts and records of the Department.

We have obtained all of the information and explanations required from the Department.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the Department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Auditor General's responsibility for the Financial Report

The Auditor General is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions promulgated under the Public Finance and Audit Act 1987 and the Australian Accounting Standards - Simplified Disclosures for such internal control as the Auditor-General determines necessary to enable the preparation of the financial report that presents fairly and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Auditor General is responsible for assessing the Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.



Auditor's responsibilities for the audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'BDO'.

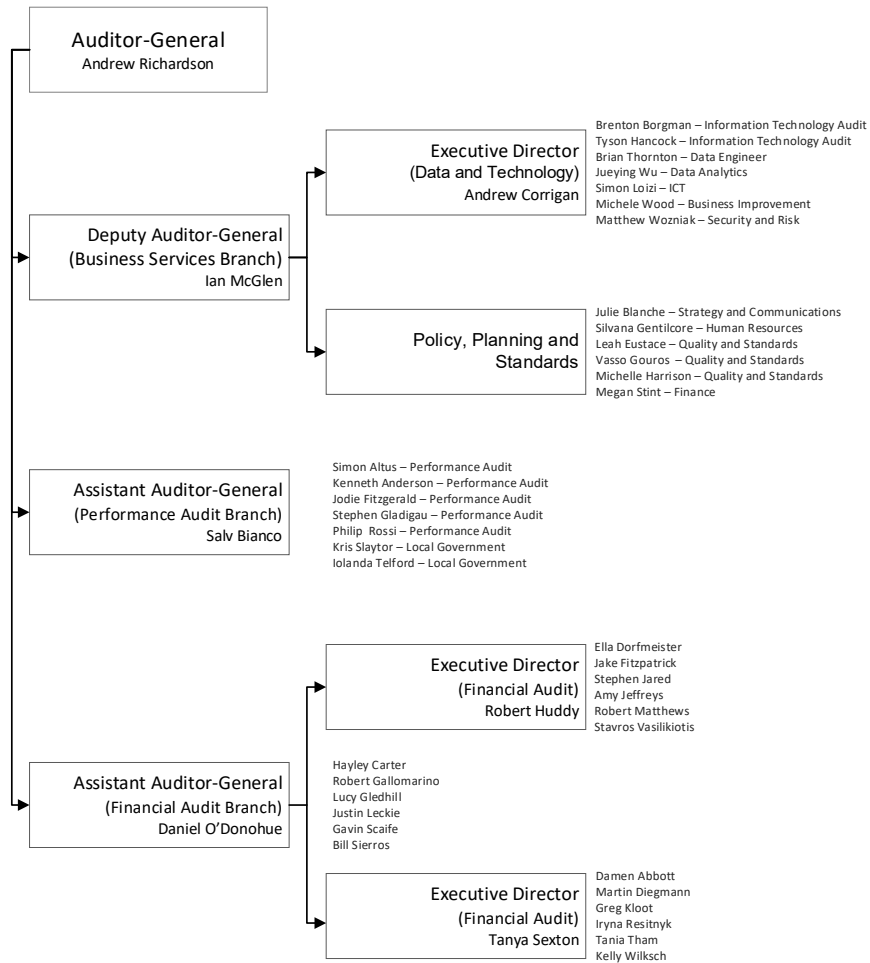
BDO Audit Pty Ltd

A handwritten signature in blue ink that reads 'Andrew Tickle'.

Andrew Tickle
Director

Adelaide, 25 August 2023

Our organisation structure



Our workforce profile

The Department has an approved staffing establishment of **124.2** FTEs, including the Auditor-General. On 30 June 2023 we employed **129** people (compared with 133 last year). The average FTE level for 2022-23 was **122** (compared with 122.5 last year).

Cultural and linguistic diversity

Employees who have cultural and linguistic diversity (as at 30 June 2023)		
	Number of employees	% of workforce
Born overseas	33	26
Speak a language/s other than English	33	26

Executive employment

Classification level	2018-19	2019-20	2020-21	2021-22	2022-23
CEO	1	1	1	1	1
SAES Level 1	6	6	6	7	5
SAES Level 2	0	0	0	0	1
Total	7	7	7	8	7

Graduate employment

	2018-19	2019-20	2020-21	2021-22	2022-23
Number engaged	11	7	7	13	8*

* Additional graduates have been recruited after 30 June to fill vacancies arising from the increase in employee turnover.

Employee turnover

	2018-19	2019-20	2020-21	2021-22	2022-23
% of turnover	12	6	3	12	16

Further information about our workforce is available from the Office of the Commissioner for Public Sector Employment: www.publicsector.sa.gov.au/about/Our-Work/Reporting/Workforce-Information

Specific disclosures

Financial performance

Financial performance for the three years to 30 June 2023

	Budget	Actual		
	2022-23 \$000	2022-23 \$000	2021-22 \$000	2020-21 \$000
Net cost of providing services	18,516	18,704	*17,900	17,745
Total audit fees raised	17,058	16,719	16,398	16,496
Total assets	5,496	6,082	5,837	8,599
Total liabilities	6,821	6,670	6,536	7,078

* Net cost of providing services in 2021-22 does not include the return of cash to the Consolidated Account. The return of cash does not indicate a reduced need for funding to achieve the Auditor-General's statutory responsibilities.

Consultants

Consultants are sometimes used to provide expert advice on matters associated with an audit, special investigation or a particular aspect of the Department's operations. The following is a summary of external consultants that have been engaged. Consultancy expenses were \$514,000 in 2022-23 (\$469,000 in 2021-22).

Consultancies in 2022-23	Number	\$000
Under \$10,000	3	17
\$10,000 – \$50,000	5	150
Above \$50,000:	4	
Jacobs Group Australia – <i>Subject matter expert climate change</i>		58
Kellogg, Brown and Root – <i>Subject matter expert, wastewater management</i>		89
KPMG – <i>Actuarial services</i>		90
Ernst & Young – <i>Actuarial services</i>		110
Total	12	514

Fraud management

We aim for a workplace that is free of fraud, with internal controls in place to either prevent or detect it. Staff are bound by the Code of Ethics for the South Australian Public Sector issued under the *Public Sector Act 2009*. We have policies on ethical conduct in the workplace and our fraud management policy aligns with the South Australian public sector fraud and corruption control policy.

We are not aware of any actual, suspected or alleged fraudulent activity affecting the Department in 2022-23.

Public Interest Disclosure Act 2018

We have nominated responsible officers to receive and action disclosures under the *Public Interest Disclosure Act 2018*. All complaints under this Act are investigated in line with the Department's policy. All instances of disclosure of public interest information to a responsible officer of the Department under the *Public Interest Disclosure Act 2018* were either referred to the appropriate agency or reviewed as part of the audit process.

List of the agencies we audit

Aboriginal Lands Trust
Adelaide Cemeteries Authority
Adelaide Festival Centre Trust
Adelaide Festival Corporation
Adelaide Film Festival
Adelaide Oval SMA Limited
Adelaide Venue Management Corporation
Agents Indemnity Fund
Alinytjara Wilurara Landscape Board
Art Gallery Board
Attorney-General's Department
Australian Energy Market Commission
Barossa Hills Fleurieu Local Health Network Incorporated
Board of the Botanic Gardens and State Herbarium
Carrick Hill Trust
Central Adelaide Local Health Network Incorporated
Child Protection – Department for
Coast Protection Board
Commission on Excellence and Innovation in Health
Construction Industry Training Board
Correctional Services – Department for
Courts Administration Authority
CTP Regulator
Dairy Authority of South Australia
Defence SA
Distribution Lessor Corporation
Dog and Cat Management Board
Dog Fence Board
Education – Department for
Electoral Commission of South Australia
Energy and Mining – Department for
Environment and Water – Department for
Environment Protection Authority
Essential Services Commission of South Australia
Eyre and Far North Local Health Network Incorporated
Eyre Peninsula Landscape Board
Flinders and Upper North Local Health Network Incorporated
Flinders University
Generation Lessor Corporation
Governors' Pensions Scheme
Green Adelaide Board
Health and Wellbeing – Department for
Health Services Charitable Gifts Board
Hills and Fleurieu Landscape Board
History Trust of South Australia
History Trust of South Australia Foundation Incorporated
HomeStart Finance
House of Assembly
Human Services – Department of
Independent Commission Against Corruption
Independent Gaming Corporation Ltd
Industry, Innovation and Science – Department for
Infrastructure and Transport – Department for
Infrastructure SA
International Koala Centre of Excellence

Joint Parliamentary Service
Judges' Pensions Scheme
Kangaroo Island Landscape Board
Legal Services Commission
Legislative Council
Libraries Board of South Australia
Lifetime Support Authority of South Australia
Limestone Coast Landscape Board
Limestone Coast Local Health Network Incorporated
Local Government Finance Authority of South Australia
Lotteries Commission of South Australia
Mamungari Conservation Park Co-management Board
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
Motor Accident Commission
Murraylands and Riverland Landscape Board
Museum Board
Native Vegetation Fund
Northern Adelaide Local Health Network Incorporated
Northern and Yorke Landscape Board
Office for Public Integrity
Office for Recreation, Sport and Racing
Office of Green Industries SA
Office of Hydrogen Power South Australia
Office of the Commissioner for Public Sector Employment
Office of the Industry Advocate
Office of the National Rail Safety Regulator
Office of the South Australian Productivity Commission
Outback Communities Authority
Parliamentary Superannuation Scheme
Planning and Development Fund
Police Superannuation Scheme
Premier and Cabinet – Department of the
Premier's Delivery Unit
Primary Industries and Regions – Department of
Professional Standards Council
Public Trustee
Rail Commissioner
Residential Tenancies Fund
Retail Shop Leases Fund
Return to Work Corporation of South Australia
Riverland Mallee Coorong Local Health Network Incorporated
Rural Industry Adjustment and Development Fund

SA Ambulance Service Inc
SACE Board of South Australia
Second-hand Vehicles Compensation Fund
Small Business Commissioner
South Australia Police
South Australian Ambulance Service Superannuation Scheme
South Australian Arid Lands Landscape Board
South Australian Country Arts Trust
South Australian Country Fire Service
South Australian Film Corporation
South Australian Fire and Emergency Services Commission
South Australian Forestry Corporation
South Australian Government Financing Authority
South Australian Housing Trust
South Australian Local Government Grants Commission
South Australian Metropolitan Fire Service
South Australian Motor Sport Board
South Australian Skills Commission
South Australian State Emergency Service
South Australian Superannuation Board
South Australian Superannuation Scheme
South Australian Tourism Commission
South Australian Water Corporation
South Australian Water Corporation – Hydro Joint Venture
South Eastern Water Conservation and Drainage Board
Southern Adelaide Local Health Network Incorporated
Southern State Superannuation Scheme
State Opera of South Australia
State Owned Generators Leasing Co Pty Ltd
State Planning Commission
State Theatre Company of South Australia
Stormwater Management Authority
StudyAdelaide
Super SA Retirement Investment Fund
Super SA Select Fund
Superannuation Funds Management Corporation of South Australia
TAFE SA
Teachers Registration Board of South Australia
Trade and Investment – Department for
Transmission Lessor Corporation
Treasurer’s statements
Treasury and Finance – Department of
University of Adelaide
University of South Australia
Urban Renewal Authority
Wellbeing SA
West Beach Trust
Women’s and Children’s Health Network Incorporated
Yorke and Northern Local Health Network Incorporated