

Report of the Auditor-General

Auditor-General's Department

Annual report for the year ended
30 June 2024

*The Audit Office of South Australia 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.*



www.audit.sa.gov.au

Enquiries about this report should be directed to:

Auditor-General
Audit Office of South Australia
Level 9, 200 Victoria Square
Adelaide SA 5000

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

27 September 2024

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 2024**

As required by the *Public Finance and Audit Act 1987* (PFAA), I present to you the Auditor-General's Department's 2023-24 annual report. This is my first report since commencing in the role of Auditor-General in January 2024.

This report summarises our performance and achievements in 2023-24 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:

- finished implementing our 2020–2024 strategic plan
- developed our strategic plan for 2025-2028, through a comprehensive planning process with input from all staff. This new plan is set to lead us towards our goals and objectives over the next three years
- presented 14 reports to Parliament. In addition to our financial and controls opinion work, our reports covered topics such as climate change risk management, regional bus service contracts, ICT asset management, the Education Management System project and urban tree canopy management
- started to implement our three-year external communication strategy to maximise the impact of our reports and broaden our reach
- published our first interactive online dashboards to complement our reports on urban tree canopy management and the financial audits of South Australian universities

- expanded our recruitment program for experienced financial auditors and introduced undergraduate and intern placements
- prepared for a name change from the Auditor-General's Department to the Audit Office of South Australia, which was effective from 1 July 2024.

Acknowledgments

I would like to acknowledge and pay tribute to the dedicated commitment of the previous Auditor-General, Andrew Richardson, who retired in October 2023. Andrew's contribution to the Department and to accountability and transparency across the public sector during his 43 years of service, eight of them as the Auditor-General, is an outstanding achievement. His focus on public sector audits being trusted, relevant and impactful is a legacy I am proud to continue, and I am greatly enjoying the opportunity to build on his work.

On that note, I thank my professional and dedicated executive and staff for their commitment and hard work in 2023-24. I greatly appreciate the support they have given me since commencing in the role of Auditor-General.

I also acknowledge the cooperation all public authorities gave to 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.

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

Yours sincerely



Andrew Blaskett
Auditor-General

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2023-24 highlights

Strategic plan

We completed a number of projects across the four key strategic priorities in our last 2020-2024 strategic plan. They delivered changes in how we conduct and report our work.

We developed a new strategic plan to lead us towards our goals and objectives over the next three years from 2025 to 2028. Staff were engaged in the strategic planning process by helping to identify priority areas of focus and providing feedback on our current strategies.

Reports

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

We presented the Auditor-General's annual report for the year ended 30 June 2023 to Parliament.

We submitted reports to Parliament on climate change risk management, regional bus service contracts, ICT asset management, the Education Management System project and urban tree canopy management.

In all we presented 14 reports to Parliament (*see page 2 for a list of our reports*).

Audit and Risk Committee briefings

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

Preparing for a name change

Following approval from the SA Government, we prepared to change our name from the Auditor-General's Department to the Audit Office of South Australia, effective from 1 July 2024. The change aligns us with audit offices across Australia, identifies us as South Australian and better reflects our independent role by distinguishing us from Ministerial controlled departments.

Risk management

Our Audit and Risk Committee provided independent advice and assurance to the Auditor-General on risks, controls and performance across the Department.

Data analytics

We published our first interactive online dashboards to complement our Parliamentary reports.

We also progressed the development of an application to help auditors identify and test for potentially fraudulent agency journal entries.

Audit quality

We continued to monitor the quality of our audits to identify and implement improvements or enhancements to our auditing processes.

Developing our people

We focused on addressing specific training needs for groups of staff from new starters to our senior leaders, with training covering different capability areas including technical, communication and leadership skills.

We expanded our recruitment program for experienced financial auditors and trialled undergraduate and intern placements. We explored retention strategies and continued with targeted wellness initiatives.

Improving our information and communications technology

We progressed the implementation of our ICT strategic plan by strengthening our governance and oversight arrangements for and delivering a number of improvements to our infrastructure and processes.

Reports presented to Parliament this year

24 July 2023	Report 5 of 2023 <i>Agency audit reports</i>
25 September 2023	Report 6 of 2023 <i>Modernising SA public sector audit and strengthening audit independence</i>
25 September 2023	Report 7 of 2023 <i>Access to Cabinet documents</i>
29 September 2023	Report 8 of 2023 <i>Annual report of the Auditor-General for the year ended 30 June 2023</i>
29 September 2023	<i>Report on the operations of the Auditor-General's Department for the year ended 30 June 2023</i>
26 October 2023	Report 9 of 2023 <i>Climate change risk management</i>
13 November 2023	Report 10 of 2023 <i>State finances and related matters</i>
10 January 2024	Report 1 of 2024 <i>Regional bus service contracts – Phase 1</i>
5 February 2024	Report 2 of 2024 <i>ICT asset management</i>
4 March 2024	Report 3 of 2024 <i>Update to the annual report for the year ended 30 June 2023</i>
18 March 2024	Report 4 of 2024 <i>Consolidated Financial Report review</i>
18 March 2024	Report 5 of 2024 <i>Education Management System project</i>
4 June 2024	Report 6 of 2024 <i>Urban tree canopy management</i>
26 June 2024	Report 7 of 2024 <i>Agency audit reports</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 *Public Finance and Audit Act 1987* (PFAA) requires the Auditor-General to provide opinions on whether public authorities' financial statements reflect their financial position, results and cash flows. To meet this mandate and our professional auditing obligations, we identify and assess the risk 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 for 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 our findings. Our more significant findings and any agency responses to them are reported 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 2023-24 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.

With the level of activity and spending for the largest parts of government (such as payroll and goods and services) not changing significantly from year to year, this approach means we are likely to focus our annual controls program mainly on similar areas in similar agencies each year. It doesn't mean we don't look at controls across all public authorities, as we also review them through our focused review of selected areas each year and through our financial report and performance audits.

PFAA

Principal legislation

The Auditor-General is appointed by Parliament under the 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.

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.

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 audits/reviews/examinations

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

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

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

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 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).

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 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 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 2023-24

Continuous improvement of our reporting

We developed and implemented ‘audit snapshots’ for all reports to Parliament, other than the annual and update reports. These snapshots briefly explain what we reviewed and why, our conclusion and our key findings. They distil the key points of the entire report into a brief, easily digestible format and direct attention to the most critical findings and conclusions, saving time for readers who need the highlights. We publish them in our reports, on our website and in our subscriber emails.

We published our first interactive online dashboards to complement two of our Parliamentary reports. They showed information about Adelaide’s metropolitan tree canopy cover for one report, and student numbers and revenue collected by South Australian universities for another. The dashboards can be accessed on our website and provide additional contextual information for the reports.

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

Enhancing our communication methods

Our communications team continues to develop and implement strategies to improve our internal and external communications. This year we developed an internal communication plan to strengthen employee engagement across the Department, and help to create connection and consistency across our interactions. We made small improvements to our intranet – with bigger changes planned for next year – and introduced new internal communication channels like newsletters and staff spotlights. Externally, we increased our social media engagement to broaden our reach and started to develop briefing packs for new members of Parliament.

Engaging with key stakeholders

We held two briefings for agency Audit and Risk Committee chairs this year, where we discussed emerging audit matters and shared issues of mutual interest. The Auditor-General and members of our Executive team also presented at a number of forums and briefings held for government finance officers to highlight considerations for agencies in the audit process.

Strategic priority 2

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

Key strategic actions

- Ensure all our audit methodologies and practices comply with professional requirements and are consistent with industry practice

Our performance in 2023-24

Data analytics

We continue to advance our four-year data analytics strategy, with automated data tools now being used routinely for audit planning and assurance.

This year we designed and built an in-house application for financial ledger analysis and monitoring. It will help our auditors identify journals and other adjustments that may exhibit fraud indicators and other risk characteristics for further investigation. After a pilot program, the application will be refined and made available to all of our financial auditors.

Focus on risk management and the quality of our audit engagements

Our Audit and Risk Committee provides independent advice and assurance on our organisational risks, controls and performance. We have refined our risk management processes to ensure that our enterprise risks are continually reviewed, updated and managed effectively, and the outcomes are reported to our Audit and Risk Committee.

The system of quality management we implemented 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*, is in its second year. It focuses on proactively identifying and responding to any risks to the quality of our audits. This year we responded to the quality risks we identified in the first year and conducted our first annual review and update of our system of quality management register.

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 2023-24

Capability development

In addition to providing a recurring program of training and development, our staff pursued individualised learning to meet their diverse learning needs. We also provided a number of E-learning development opportunities to staff across the Department.

For senior managers we facilitated conversation and action learning sessions to explore leadership and management topics and identify effective strategies and practices.

A small number of staff participated in a secondment program with the Office of the Auditor-General New Zealand. Participating staff spent up to six months working in New Zealand, and have returned to share the valuable insights they obtained through this experience to benefit our Department.

We revised our progression criteria and role descriptions to reflect the higher degree of complexity and level of responsibility that now features in our senior financial audit manager roles.

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

Responding to an essential need to expand our external recruitment options, we developed an intern and undergraduate recruitment and placement program. We partnered with a university and a business school to offer 12-week internships for a study credit, and paid employment to undergraduate students to work while they study. We also trialled an internal coaching program to provide additional support structures for undergraduates and leadership development opportunities for staff through coaching.

Employee wellbeing

Our wellbeing initiatives included a self-defence workshop and program of webinar topics with a range of self-guided wellness sessions for our employees.

We started a corporate volunteering program, with staff taking the opportunity to volunteer their time and donate items of need to Backpacks 4 SA Kids. Participants found the opportunity to make a positive contribution to the community and work alongside staff that they don't regularly get to work with directly very rewarding. We will continue this initiative next year, with plans to engage with a variety of different charities.

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 2023-24

Resources to meet critical needs

Our main focus this year was on recruiting the staff we needed to fill vacancies in response to higher than usual turnover. We were successful at recruiting to our roles, but the loss of experience meant that demands on existing staff were high.

Investing in our infrastructure

We continued to implement our ICT strategic plan, with a core focus on hardening our security posture to protect user and client data, and modernising our ICT services to enhance the user experience.

Furthering our professional associations

In May 2024 we joined other major Australian public sector audit offices in becoming a member of the Pacific Association of Supreme Audit Institutions (PASAI). PASAI is the official association of supreme audit institutions in the Pacific region and is one of the seven regional organisations belonging to the International Organization of Supreme Audit Institutions (INTOSAI). PASAI promotes transparent, accountable, effective and efficient use of public sector resources in the Pacific.

Measures of performance

Currently we audit **176** 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)

	2021-22	2022-23	2023-24
Average working days between an agency's end of financial year and issuing an Independent Auditor's Report	70	77	70

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

	2021-22	2022-23	2023-24
Conduct of audits (hours)	94,700	88,900	88,500
Management of audits (hours)	12,500	11,700	11,300
Total hours charged	107,200	100,600	99,800

Our financial report

Auditor-General's Department

Statement of Comprehensive Income for the year ended 30 June 2024

		2024	2023
	Note	\$000	\$000
Expenses:			
Employee related expenses	2	14,994	14,398
Supplies and services:			
Contractors		1,365	1,479
Office accommodation and service costs		863	835
Consultancies		399	514
Other supplies and services	5	1,415	1,474
		4,042	4,302
Depreciation and amortisation		253	91
Total expenses		19,289	18,791
Income:			
Appropriation	6	19,222	18,815
Services received free of charge	7	89	86
Other income		1	1
Total income		19,312	18,902
Net result		23	111
Total comprehensive result		23	111

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 2024**

	Note	2024 \$000	2023 \$000
Current assets:			
Cash and cash equivalents	8	5,416	5,239
Receivables	9	197	230
Total current assets		5,613	5,469
Non-current assets:			
Computing and office facilities	10	784	607
Right of use plant & equipment	10	-	2
Intangible assets	10	-	4
Total non-current assets		784	613
Total assets		6,397	6,082
Current liabilities:			
Payables	11	608	661
Lease liabilities		-	2
Employee related liabilities	3	2,000	1,994
Provision for workers compensation	4	18	30
Total current liabilities		2,626	2,687
Non-current liabilities:			
Payables	11	420	353
Lease liabilities		-	-
Employee related liabilities	3	3,828	3,539
Provision for workers compensation	4	88	91
Total non-current liabilities		4,336	3,983
Total liabilities		6,962	6,670
Net assets		(565)	(588)
Equity:			
Retained earnings		(565)	(588)
Total equity		(565)	(588)
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 2024**

	Retained earnings	Total
	\$000	\$000
Balance at 30 June 2022	(699)	(699)
Total comprehensive result for the year 2022-23	111	111
Balance at 30 June 2023	(588)	(588)
Total comprehensive result for the year 2023-24	23	23
Balance at 30 June 2024	(565)	(565)

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

**Statement of Cash Flows
for the year ended 30 June 2024**

	2024	2023
	Inflows (Outflows)	Inflows (Outflows)
	\$000	\$000
Cash flows from operating activities:		
Cash outflows:		
Employee expenses	(14,697)	(14,262)
Supplies and services	(4,400)	(4,699)
Payments for Paid Parental Leave Scheme	(51)	(79)
Cash inflows:		
Other income	1	1
Goods and services tax refunds from Australian Taxation Office	476	408
Receipts for Paid Parental Leave Scheme	52	83
Appropriations	19,222	18,815
Net cash provided by (used in) operating activities	603	267
Cash flows from investing activities:		
Cash outflows:		
Purchase of computing and office facilities	(424)	(597)
Net cash provided by (used in) investing activities	(424)	(597)
Cash flows from financing activities:		
Cash outflows:		
Repayment of principal portion of lease liabilities	(2)	(11)
Repayment of borrowings	-	-
Net cash provided by (used in) financing activities	(2)	(11)
Net increase (decrease) in cash and cash equivalents	177	(341)
Cash and cash equivalents at 1 July	5,239	5,580
Cash and cash equivalents at 30 June	5,416	5,239

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 \$19.15 million (\$18.79 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 2023-24 the Department spent \$139,000 on special investigations. In 2022-23 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 related expenses	2024	2023
Employee benefits:	\$000	\$000
Salaries	11,127	10,931
Annual leave	1,057	1,025
Long service leave	466	212
Skills and experience retention leave	85	82
Total employee benefits	<u>12,735</u>	<u>12,250</u>
Employee on-costs:		
Superannuation	1,503	1,378
Payroll tax	742	693
Total employee on-costs	<u>2,245</u>	<u>2,071</u>
Workers compensation	6	51
Other employee related expenses	8	26
Total employee related expenses	<u>14,994</u>	<u>14,398</u>

2.1 Employee remuneration

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:	Executive		Staff	
	2024 Number	2023 Number	2024 Number	2023 Number
\$160,001 - \$166,000*	n/a	n/a	n/a	1
\$166,001 - \$186,000	-	-	2	-
\$206,001 - \$226,000	2	3	-	-
\$226,001 - \$246,000	1	-	-	-
\$246,001 - \$266,000	-	1	-	-
\$266,001 - \$286,000	2	1	-	-
\$286,001 - \$306,000	1	-	-	-
\$346,001 - \$366,000	-	1	-	-
\$386,001 - \$406,000	1	-	-	-
\$426,001 - \$446,000	-	1	-	-
\$626,001 - \$646,000	1	-	-	-
Total	8	7	2	1

* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

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 \$2.86 million (\$2.14 million). Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits, fringe benefits and any fringe benefits tax paid or payable in respect of those benefits.

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 \$2.52 million (\$1.98 million). This includes compensation recorded in both the Department's financial statements and in the administered financial statements.

2.3 Board and committee members

Members during the 2024 financial year were:

Audit and Risk Committee (all members appointed July 2023)

Debra Contala (Chair)

Enrico De Santi

Amy Jeffreys*

* In accordance with Premier and Cabinet Circular 016, government employees did not receive any remuneration for board/committee duties during the financial year.

The total remuneration received or receivable by members was \$25,000. Remuneration of members includes sitting fees, and superannuation contributions.

3. Employee related liabilities

	2024	2023
Current:	\$000	\$000
Accrued salaries	11	3
Annual leave	1,574	1,610
Long service leave	288	266
Skills and experience retention leave	127	115
Total current	2,000	1,994

	2024	2023
Non-current:	\$000	\$000
Long service leave	3,828	3,539
Total non-current	3,828	3,539
Total employee related liabilities	5,828	5,533

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 4% to 4.25% at 30 June 2024.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 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	2024	2023
	\$000	\$000
Carrying amount at the beginning of the period	121	84
(Decrease) Increase in provision	(15)	37
Carrying amount at the end of the period	106	121

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2024 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	2024	2023
	\$000	\$000
Information technology and communication	781	940
Staff recruitment, development and training	292	243
Other expenses	155	159
Shared Services SA charges	74	66
Professional Memberships	40	-
Motor vehicles	28	32
Staff travel, accommodation and allowances	28	17
Audit fees*	17	17
Total other supplies and services	1,415	1,474

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

5.1 Expenditure – SA Business and Non-SA Business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 – *Procurement* (TI 18).

Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	2024 \$000	Proportion SA and non-SA businesses
Total expenditure with South Australian businesses	1,639	64%
Total expenditure with non-South Australian businesses	922	36%
Carrying amount at the end of the period	2,561	100%

Classification of SA business or non-SA business is based on circumstances at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the Department, this was used to determine the classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia. A determination may have been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

6. Payments to/from SA Government

Appropriations to the Department in 2023-24 amounted to \$19.22 million (\$18.81 million).

7. Resources received free of charge

	2024 \$000	2023 \$000
Services received free of charge – Shared Services SA	65	63
Services received free of charge – ICT Digital Government	24	23
Total resources received free of charge	89	86

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	3,145	3,029
Accrual Appropriation Excess Funds	2,271	2,210
Total cash and cash equivalents	5,416	5,239

9. Receivables

Current:

Goods and services tax	178	217
Other	19	13
Total current receivables	197	230

10. Non-current assets	2024	2023
10.1 Classes of assets	\$000	\$000
Leasehold improvements – at cost	1,295	1,287
Accumulated depreciation	967	778
	<u>328</u>	<u>509</u>
Computing and office equipment – at cost	885	976
Accumulated depreciation	739	878
	<u>146</u>	<u>98</u>
Laptop computer equipment – at cost	815	534
Accumulated depreciation	505	534
	<u>310</u>	<u>-</u>
Right of use plant and equipment	-	15
Accumulated depreciation	-	13
	<u>-</u>	<u>2</u>
Intangible assets – Computer software – at cost	534	534
Accumulated amortisation	534	530
	<u>-</u>	<u>4</u>
	<u>784</u>	<u>613</u>

10.2 Reconciliation of carrying amount	Carrying amount			Depreciation/	Carrying amount
	01.07.23	Additions	Disposals	Amortisation/	30.06.24
	\$000	\$000	\$000	\$000	\$000
Leasehold improvements	509	9	-	190	328
Computing and office equipment	98	90	-	42	146
Laptop computer equipment	0	325	-	15	310
Right of use plant and equipment	2	-	-	2	-
Computer software	4	-	-	4	-
Total non-current assets	<u>613</u>	<u>424</u>	<u>-</u>	<u>253</u>	<u>784</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 no longer has any motor vehicle leases with the South Australian Government Financing Authority (SAFA), through their agent LeasePlan Australia.

11. Payables	2024	2023
Current:	\$000	\$000
Contractual payables		
Accrued expenses	64	84
Creditors	70	58
Total contractual payables	<u>134</u>	<u>142</u>
Statutory payables		
Employee on-costs	463	511
Paid Parental Leave Scheme payable	6	5
GST Payable	5	3
Total statutory payables	<u>474</u>	<u>519</u>
Total current payables	<u>608</u>	<u>661</u>
Non-current:		
Statutory payables		
Employee on-costs	420	353
Total non-current	<u>420</u>	<u>353</u>
Total payables	<u>1,028</u>	<u>1,014</u>

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 44% (43%), and the average factor for the calculation of employer superannuation on-costs has increased to 11.5% (11.1%). 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**

	2024	2023
At the reporting date the Department had the following obligations:	\$000	\$000
Not later than one year	1,874	1,940
Later than one year but not later than five years	3,402	612
Later than five years	751	-
Total contractual commitments as lessee	6,027	2,552

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 2030.

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	
	2024	2023
Financial assets	\$000	\$000
Cash and cash equivalents	5,416	5,239
Receivables (amortised cost)*	19	13
Total financial assets	<u>5,435</u>	<u>5,252</u>
Financial liabilities at amortised cost		
Payables	134	141
Lease liabilities	-	2
Total financial liabilities	<u>134</u>	<u>143</u>

* 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 2023-24 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
Expenses:	\$000	\$000	\$000
Employee expenses	14,764	14,994	230
Supplies and services:			
Contractors	1,991	1,365	(626)
Office accommodation and service costs	970	863	(107)
Consultancies	168	399	231
Other supplies and services	1,051	1,415	364
Depreciation and amortisation	255	253	(2)
Total expenses	<u>19,199</u>	<u>19,289</u>	<u>90</u>

	Original budget \$000	Actual \$000	Variance \$000
Income:			
Appropriations and contingency provision grant	19,200	19,222	22
Services received free of charge	-	89	89
Other income	1	1	-
Total income	19,201	19,312	111
Net result and total comprehensive result	2	23	21
Investing expenditure summary:			
Minor capital works and equipment	257	424	167
Total annual programs	257	424	167

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 (2023-24 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 2024**

	2024	2023
	\$000	\$000
Expenses:		
Employee expenses	773	431
Audit fees paid/payable to Consolidated Account	16,773	16,719
Total expenses	<u>17,546</u>	<u>17,150</u>
Income:		
Fees for audit services	16,773	16,719
Appropriation – Special Acts	934	366
Total income	<u>17,707</u>	<u>17,085</u>
Net result	<u>161</u>	<u>(65)</u>
Total comprehensive result	<u>161</u>	<u>(65)</u>

**Statement of Administered Financial Position
as at 30 June 2024**

	2024	2023
	\$000	\$000
Current assets:		
Cash and cash equivalents	221	307
Receivables	767	259
Total assets	<u>988</u>	<u>566</u>
Current liabilities:		
Employee related liabilities	43	477
Audit fees payable to Consolidated Account	664	195
Goods and services tax payable	124	171
Total current liabilities	<u>831</u>	<u>843</u>
Non-current liabilities:		
Employee related liabilities – long service leave	272	-
Total non-current liabilities	<u>272</u>	<u>-</u>
Total liabilities	<u>1,103</u>	<u>843</u>
Net assets	<u>(115)</u>	<u>(277)</u>
Equity:		
Retained earnings	(115)	(277)
Total equity	<u>(115)</u>	<u>(277)</u>

**Statement of Administered Cash Flows
for the year ended 30 June 2024**

		2024	2023
		Inflows	Inflows
		(Outflows)	(Outflows)
Cash flows from operating activities:	Note	\$000	\$000
Cash outflows:			
Employee expenses		(934)	(366)
Amounts paid to Consolidated Account		(16,305)	(17,505)
Goods and services tax paid to Australian Taxation Office		(1,725)	(1,626)
Cash inflows:			
Fees for audit services	A2	17,935	18,919
Cash flows from SA Government:			
Appropriations – Special Acts		943	360
Net cash provided by (used in) operating activities		<u>(86)</u>	<u>(218)</u>
Net increase (decrease) in cash and cash equivalents		<u>(86)</u>	<u>(218)</u>
Cash and cash equivalents at 1 July		<u>307</u>	<u>525</u>
Cash and cash equivalents at 30 June		<u>221</u>	<u>307</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. Receivables

	2024	2023
	\$000	\$000
Audit fee receivables		
Fees outstanding at 1 July	214	741
Billings	18,451	18,392
	<u>18,665</u>	<u>19,133</u>
Receipts	17,935	18,919
Fees outstanding at 30 June	<u>730</u>	<u>214</u>
Other receivables		
Appropriation receivable	<u>37</u>	<u>45</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 2023-24 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	507	773	266
Amounts paid/payable to Consolidated Account	17,485	16,773	(712)
Total expenses	<u>17,992</u>	<u>17,546</u>	<u>(446)</u>

	Original Budget	Actual	Variance
Income:	\$000	\$000	\$000
Fees for audit services	17,485	16,773	(712)
Appropriation – Special Acts	495	934	439
Total income	17,980	17,707	(273)
Net result and total comprehensive result	(12)	161	173

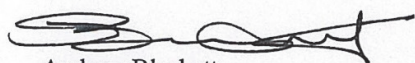
The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2023-24 Budget Paper 4) and the amounts have not been adjusted to reflect revised budgets. These original budgeted 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 Blaskett
Auditor-General

30 August 2024



Megan Stint
Manager, Finance

30 August 2024



Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Centre
Level 7, 420 King William Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

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 2024, 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 material accounting policy information 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 2024, 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.

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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'.

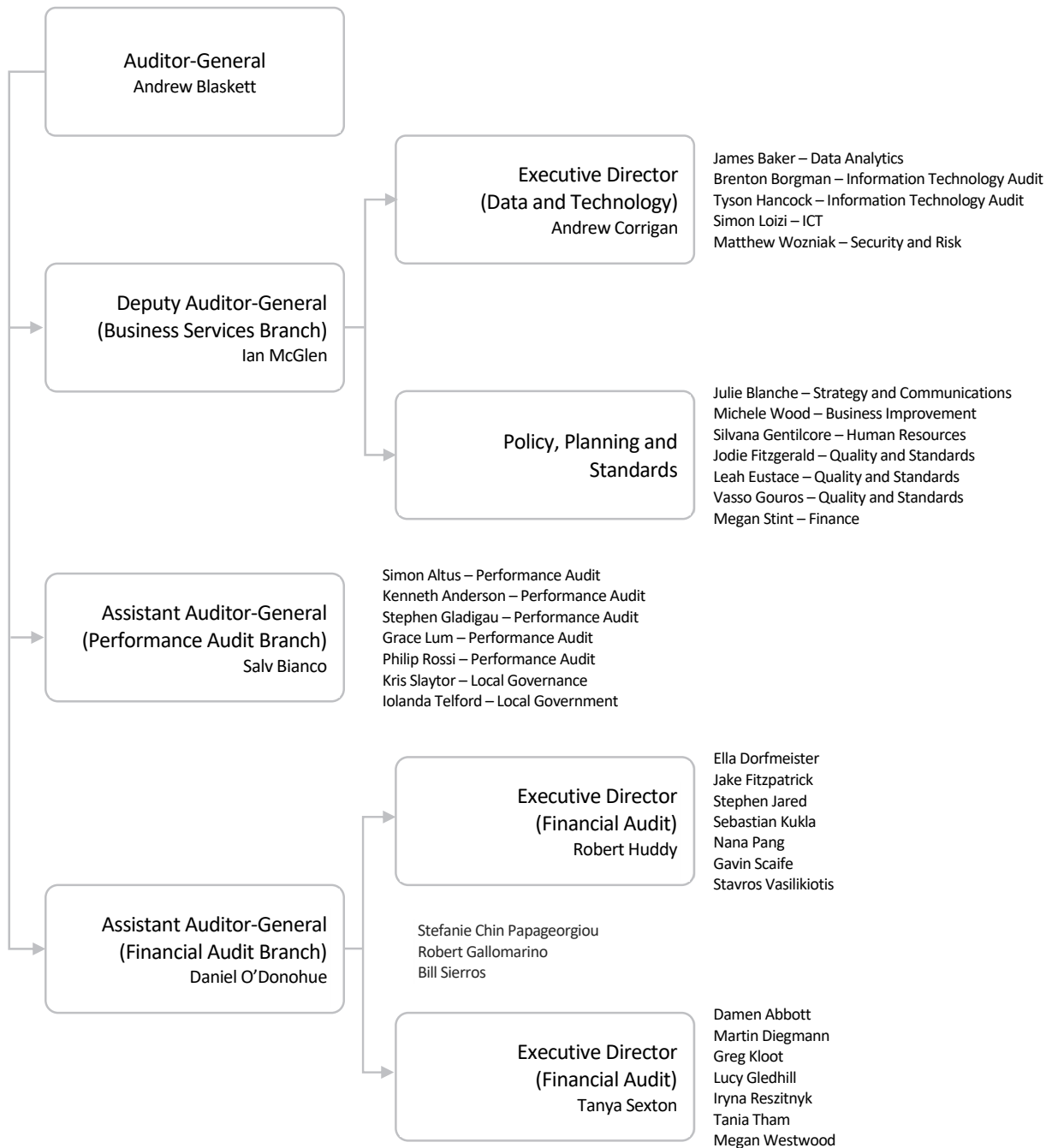
BDO Audit Pty Ltd

A handwritten signature in blue ink, appearing to read 'Andrew Tickle'.

Andrew Tickle
Director

Adelaide, 2 September 2024

Our organisation structure



Our workforce profile

The Department has an approved staffing establishment of **124** FTEs, including the Auditor-General. On 30 June 2024 we employed **128** people (compared with **129** last year). The average FTE level for 2023-24 was **122** (compared with 122 last year).

Cultural and linguistic diversity

Employees who have cultural and linguistic diversity (as at 30 June 2024)		
	Number of employees	% of workforce
Born overseas	41	32%
Speak a language/s other than English	40	31%

Executive employment

Classification level	2019-20	2020-21	2021-22	2022-23	2023-24
CEO	1	1	1	1	1
SAES Level 1	6	6	7	5	5
SAES Level 2	0	0	0	1	1
Total	7	7	8	7	7

Graduate employment

	2019-20	2020-21	2021-22	2022-23	2023-24
Number engaged	7	7	13	8	12

Employee turnover

	2019-20	2020-21	2021-22	2022-23	2023-24
% turnover	6%	3%	12%	16%	21%

Further information about our workforce is available from the Office of the Commissioner for Public Sector Employment: <https://www.publicsector.sa.gov.au/about/Resources-and-Publications/Workforce-Information>

Performance management and development systems

All ongoing staff and Executive must participate in the Department's performance and learning management process. Our performance and learning management process links employee goals and achievements to organisational goals and objectives. All of our staff had a performance and learning management plan for 2023-24.

Work health, safety and return to work programs

The Department has a Work Health Safety and Injury Management Committee that meets quarterly to help instigate, develop and carry out measures designed to ensure worker's health and safety at work. There were no notifiable incidents and no provisional improvement, improvement and prohibition notices issued under the *Work Health and Safety Act 2012* in 2023-24.

Workplace injury claims

	2022-23	2023-24
Total new workplace injury claims	0	1
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTEs)	0	1

Return to work costs*

	2022-23	2023-24
	\$	\$
Total gross workers compensation expenditure	9,630	3,943
Income support payments – gross	8,296	0

* Before third party recovery

Specific disclosures

Financial performance

Financial performance for the three years to 30 June 2024

	Budget	Actual		
	2023-24 \$000	2023-24 \$000	2022-23 \$000	2021-22 \$000
Net cost of providing services	19,198	19,199	18,704	*17,900
Total audit fees raised	17,485	16,773	16,719	16,398
Total assets	5,957	6,397	6,082	5,837
Total liabilities	6,652	6,962	6,670	6,536

* 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 table below summarises the external consultants we have engaged. Consultancy expenses were \$399,000 in 2023-24 compared to \$514,000 in 2022-23.

Consultancies in 2023-24	Number	\$000
Under \$10,000	4	26
\$10,000 – \$50,000	5	121
Above \$50,000:	3	
OzTrain – <i>Corporate and strategic plan development</i>		63
KPMG – <i>Actuarial services</i>		93
Ernst & Young – <i>Actuarial services</i>		96
Total	12	399

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 2023-24 other than a few insignificant fraudulent activities by external parties.

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
Adelaide University
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
Dhilba Guuranda-Innes National Park Co-management Board
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
Gawler Ranges Parks Co-management Board
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
Ikara-Flinders Ranges National Park Co-management Board

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
 Kanuku-Breakaways Conservation Park Co-management 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 First Nations Voice (Central)
 Local First Nations Voice (Far North)
 Local First Nations Voice (Flinders and Upper North)
 Local First Nations Voice (Riverland and South East)
 Local First Nations Voice (West and West Coast)
 Local First Nations Voice (Yorke and Mid-North)
 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
 Ngaut Ngaut Conservation Park Co-management Board
 Northern Adelaide Local Health Network Incorporated
 Northern and Yorke Landscape Board
 Office for Early Childhood Development
 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
Preventative Health SA
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 First Nations Voice
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
Vulkathunha-Gammon Ranges National Park Co-management Board
West Beach Trust
Women's and Children's Health Network Incorporated
Witjira National Park Co-management Board
Yorke and Northern Local Health Network Incorporated
Yumbarra Conservation Park Co-management Board