

Auditor-General's Report 6 of 2025

Update to the annual report

for the year ended 30 June 2024

July 2025



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Delivered to the President of the Legislative Council and the Speaker of the
House of Assembly on 28 July 2025 and published on 30 July 2025 under
section 38(2) of the *Public Finance and Audit Act 1987*

First Session, Fifty-Fifth Parliament

By authority: T. Foresto, Government Printer, South Australia

*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.*



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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

28 July 2025

President
Legislative Council
Parliament House
ADELAIDE SA 5000

Speaker
House of Assembly
Parliament House
ADELAIDE SA 5000

Dear President and Speaker

**Report of the Auditor-General:
Report 6 of 2025 *Update to the annual report for the year ended 30 June 2024 –
July 2025***

Under the *Public Finance and Audit Act 1987*, I present this report to you on the audit of the South Australian First Nations Voice to Parliament entities, and the status of the audits of The Legislature and the Department for Environment and Water co-management boards, for the year ended 30 June 2024.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Andrew Blaskett".

Andrew Blaskett
Auditor-General

1 Introduction

In Report 1 of 2025¹ I wrote that I was not able to report on the outcomes of some audits that were not completed at the time.

This report provides the audit outcomes for the South Australian First Nations Voice to Parliament entities, as their audits are now complete.

I had also intended to include the audit outcomes for the three reporting entities that make up the South Australian Legislature and for the Department for Environment and Water co-management board audits but, as explained in sections 3 and 4, I am not able to as these audits are not complete.

2 South Australian First Nations Voice entities

Functional responsibility

South Australian First Nations Voice entities are established under the *First Nations Voice Act 2023*:

- State First Nations Voice
- 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).

The South Australian First Nations Voice to Parliament (First Nations Voice) comprises the State Voice entity and the six Local Voice entities. It is a representative, elected body created under legislation for Aboriginal and Torres Strait Islander people. As an advisory body, it does not have veto or decision-making powers in the South Australian Parliament.

Through the First Nations Voice, First Nations people can have their say at the highest levels of decision-making in South Australia on matters, policies and laws, and practices that affect them. This provides an opportunity for Aboriginal and Torres Strait Islander people to raise community priorities in a public, transparent and accountable way.

First Nations Voice entities were established on 2 April 2024, when all members received confirmation of their successful nomination to the First Nations Voice. They have been treated as entities for financial reporting purposes from this date.

The First Nations Voice is supported by the First Nations Voice Secretariat, which is in the Attorney-General's Department.

¹ Auditor-General's Report 1 of 2025 *Update to the annual report for the year ended 30 June 2024 – March 2025*.

**Financial report
opinions****Unmodified**

Financial statistics**02/04/2024 to
30/06/2024
\$000**

Total income	360
Total expenses	345
Net result	15
Net assets	15

Financial statistics by region

	Total income \$000	Total expenses \$000	Net result \$000	Net assets \$000
State First Nations Voice	35	36	(1)	(1)
Central	58	55	3	3
Far North	62	59	3	3
Flinders and Upper North	50	47	3	3
Riverland and South East	49	46	3	3
West and West Coast	56	54	2	2
Yorke and Mid-North	50	48	2	2
Total	360	345	15	15

Interpretation and analysis of financial information

The First Nations Voice entities receive income from the SA Government that totalled \$360,000 in 2023-24.

Total expenses of \$345,000 comprise:

- \$242,000 in supplies and services, mostly relating to information technology charges
- \$103,000 in member remuneration and related expenses.

3 Department for Environment and Water co-management boards

There are nine co-management boards established for parks managed by the Department for Environment and Water. I have previously audited and reported on the Mamungari Conservation Park Co-management Board. I have not yet reported on:

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

- Kan^uku-Breakaways Conservation Park Co-management Board
- Ngaut Ngaut Conservation Park Co-management Board
- Vulkathunha-Gammon Ranges National Park Co-management Board
- Witjira National Park Co-management Board
- Yumbarra Conservation Park Co-management Board.

The Department for Environment and Water is working through a process to prepare separate financial statements for these Boards for the first time, and therefore at the time of this report their audits have not commenced.

Once finalised financial statements for the Boards are provided to me, and my staff have completed the significant audit work required for reporting on agencies in my annual report for the year ended 30 June 2025, we will commence the audit process for the Boards.

I will report on the outcomes of these audits through our regular scheduled reporting once they are completed.

4 South Australian Legislature entities

The Legislature was still working to finalise its financial statements for the year ended 30 June 2024 at the time of this report. The delay is due to The Legislature revisiting its financial reporting requirements. Once it has resolved the remaining matters delaying the preparation of the financial statements, and my staff have completed the significant audit work required for reporting on agencies in my annual report for the year ended 30 June 2025, we will conduct the financial statement audit of The Legislature.

I will report on the outcome of the audit through our regular scheduled reporting once it is completed.

