Government of South Australia

Audit Office of South Australia

2024-25 annual report

Audit Office of South Australia

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To:

Hon. Peter Malinauskas

Premier

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Finance and Audit Act 1987* and the requirements of Premier and Cabinet Circular PC013 *Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Audit Office of South Australia by:

Andrew Blaskett
Auditor-General

Date 29 September 2025 Signature 

From the Auditor-General

I am pleased to present the annual report of the Audit Office of South Australia for the year ended 30 June 2025. This report marks a significant milestone as the first year under our new Strategic Plan 2024–2027, which sets a refreshed direction for our office, grounded in our enduring commitment to integrity, transparency and public value.

Our strategic plan was developed through extensive consultation and reflection, and it articulates our vision to be a trusted and independent source of insight that strengthens public sector performance and accountability. In this first year, we have laid the foundations for delivering on our strategic priorities: enhancing audit impact and deepening stakeholder engagement, investing in capability and embracing innovation.

Our work this year has continued to provide assurance to Parliament and the public on the proper use of public resources. We have delivered a broad program of financial and performance audits and continued to evolve our reporting practices to raise the awareness of our audit insights across government. In 2024-25 we issued our annual report on audit outcomes, three agency audit update reports and five in-depth reports on topics of significance or public interest.

Importantly, we have also taken steps to build a more agile and future-ready audit office – one that is equipped to respond to emerging risks and opportunities across government.

I would like to acknowledge the dedication and professionalism of my staff, whose expertise and integrity underpin everything we do. I also thank our stakeholders across government and Parliament for their ongoing support.

As we look ahead, we remain focused on delivering high-quality audit services that contribute to improved public administration and outcomes for the people of South Australia. I invite you to explore this report to learn more about our achievements, challenges and aspirations.

Andrew Blaskett

Auditor-General

Audit Office of South Australia

Contents

Overview: about the agency

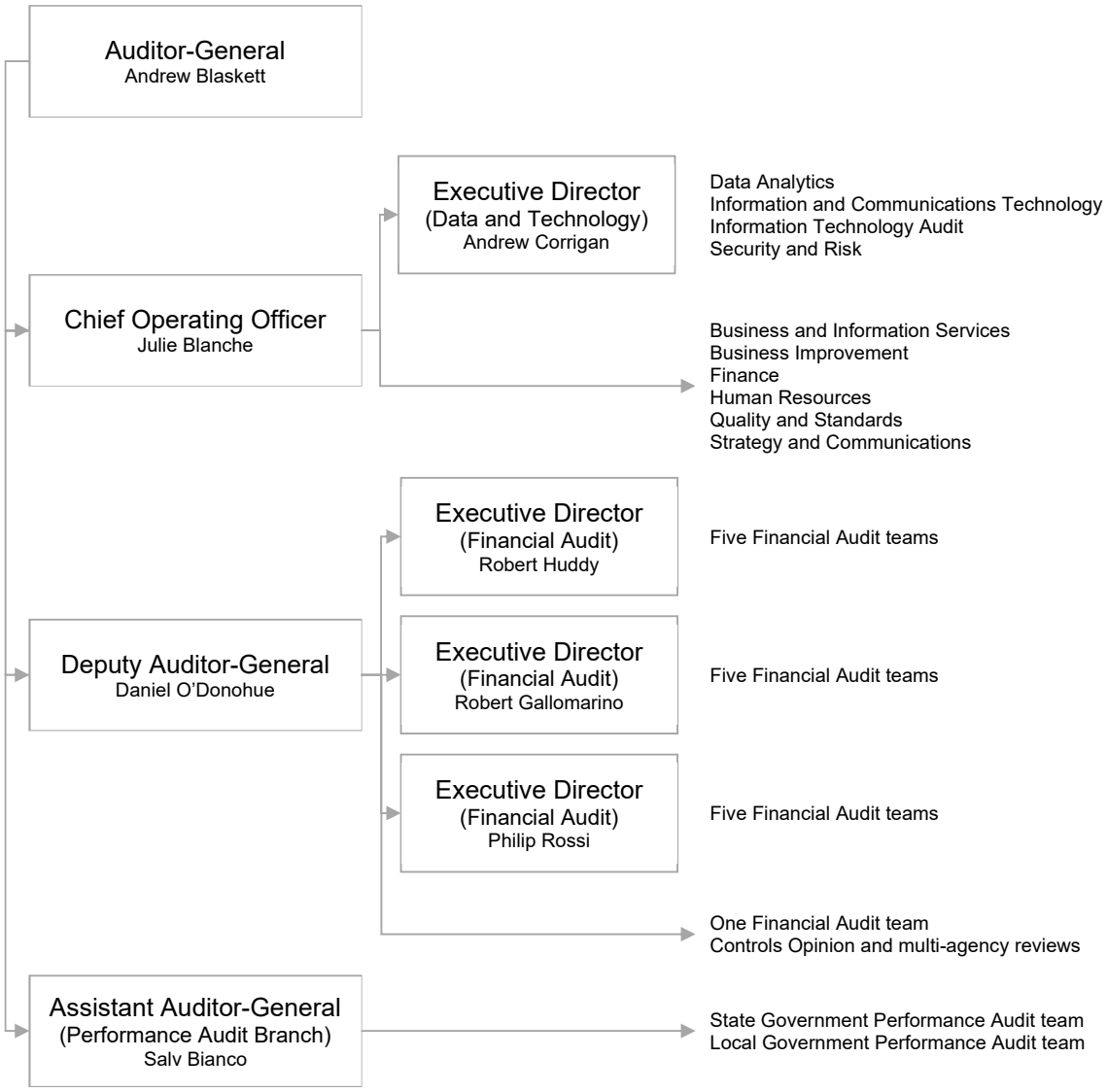
Our strategic focus

Our mission	Our audits make government more transparent, trusted and valued.
Our values	In addition to the public sector values, in conducting our work we focus on: • independence • transparency in our communications and actions • providing quality products • evidence based decision making • timeliness • innovation.
Our function, objectives and deliverables	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. ***Annual financial statement audits*** The Auditor-General provides opinions on whether public authorities' financial statements reflect their financial position, results and cash flows. To provide these opinions and meet our professional auditing obligations, we identify and assess the risk of material misstatement, whether due to fraud or error, in the financial report. As professional auditors, we are required to understand the agency and its environment, including its internal controls. Any findings from our review of controls are communicated to the agency through a procedural fairness process, which confirms their factual accuracy. Our more significant findings and any agency responses to them are reported in Part C of the Auditor-General's annual report to Parliament and annual report updates throughout the year. ***Annual controls opinion audit*** Our controls opinion approach involves planning our program from a whole-of-government perspective. Our 2024-25 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.

	The annual report The Auditor-General's annual report is the main communication between the Auditor-General and the Parliament. It comprises: Part A: Executive summary – the opinions the Auditor-General is required to give under the *Public Finance and Audit Act 1987* (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 audits – a summary of the outcomes of our agency audits, with a snapshot of key agency information covering financial statistics, significant events and transactions and whether the financial statement is unmodified or modified (qualified). The annual report typically reports on the larger, more significant audits and it is tabled in Parliament in October each year. All other agencies are reported in updates to this report, published when the audits have been completed. ***Performance audits*** These are in-depth reviews of the performance of an activity, program, IT system or other area of importance identified at the Auditor-General's discretion. In undertaking an effectiveness performance audit, we make an assessment, based on criteria we have established, whether the intended objective of an activity/program is achieved. Our performance audit findings 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. ***Local government audits/reviews/examinations*** 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 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. We do not audit the financial statements of any of the State's 68 councils. ***Agencies we audit*** As at 30 June 2025, we audit 160 agency financial statements. A list of these agencies is provided in Appendix B.

Our organisational structure

This organisation chart includes all members of our executive team.



Changes to the agency

There were no changes to our structure and objectives as a result of internal reviews or machinery of government changes in 2024-25.

Our independence

Consistent with section 25(1) of the *Public Finance and Audit Act 1987* (PFAA) the Audit Office of South Australia is established under the *Public Sector Act 2009* to support the delivery of the functions of the Auditor-General.

The independence of the Auditor-General is critical to the delivery of audits that help make government more transparent, trusted and valued. To preserve independence the Auditor-General is not subject to the direction of any person as stated in section 24(6) of the PFAA.

Legislation

Public Finance and Audit Act 1987 (PFAA)	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.
Other legislation	There are provisions in other Acts that have a direct influence on the Auditor-General and the work we perform. 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 2012* and the *Public Interest Disclosure Act 2018*.

The agency's performance

Performance at a glance

On 1 July 2024 we changed our name from the Auditor-General's Department to the Audit Office of South Australia. 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.

We presented the Auditor-General's annual report for the year ended 30 June 2024 to Parliament, as well as two updates to the annual report and a report on agencies that have year end dates earlier than 30 June 2025.

We also presented reports to Parliament on managing homelessness services, phase 2 of the regional bus services contracts, the proton therapy project and contract management in local government. We presented 10 reports to Parliament in total (listed under 'Corporate performance summary' below).

We held two briefings for the chairs of agency Audit and Risk Committees where we discussed emerging audit matters and issues of interest. The Auditor-General and members of our executive team also presented at various public sector forums and briefings.

Our Performance Audit Branch hosted training for 22 performance auditors from audit offices across Australia, New Zealand and Indonesia.

Our Local Government Performance Audit Team received an award from the Australasian Council of Auditors-General for their report on urban tree canopy management (Report 6 of 2024). The award was for driving advances in the communication of audit findings.

With employee turnover continuing to be a significant challenge, particularly in our experienced technical staff, we explored the contemporary needs of workers and ways to make employment with us attractive to existing and prospective staff.

We developed a new IT audit strategy to align with our new strategic plan. We also refined our IT audit methodology to improve our review of agency IT system controls and focus on the key risks and challenges facing SA Government agencies.

We continued to monitor the quality of our audits through our system of quality management. This supports continuous improvement of our auditing processes.

We improved our cyber security maturity, upgraded systems and developed an IT service recovery plan.

We implemented a number of strategies to focus on staff health and wellbeing, including team-building activities, short online wellbeing webinars and health checks.

Recognising our intranet as a key medium for sharing knowledge and information, we started a project to reshape the intranet to meet our future needs.

We continued to engage regularly with professional accounting bodies and renewed our CPA Recognised Employer Partner status.

Agency specific objectives and performance

This was the first year of implementing our new Strategic Plan 2024–2027. The table below summarises our key achievements against our objectives in 2024-25.

Strategic objectives	Performance outcomes and achievements
Maximise our value by engaging effectively to deliver relevant and impactful independent audits	*Building strong working relationships* The Auditor-General met with chief executives of all our main audit agencies early in the annual audit process and we have been working to improve communication of audit requirements to agencies. *Sharing our knowledge and insights with state and local government clients* We started publishing audit insights which highlight matters from our audits that are relevant across state and local governments. We changed our audit management letters and annual report to improve their clarity and impact.
Retain and recruit great people	*Making employment attractive to existing and prospective staff* We started a project to modernise our Financial Audit role descriptions. *Recognising employees for the great work they do* We implemented an employee recognition program to recognise individuals, teams and workgroups for the positive contributions they make to our workplace and the SA Public Sector. *Expanding our undergraduate program* We expanded our undergraduate recruitment program to more universities. This has provided more undergraduates with an opportunity to learn more about public sector auditing through on-the-job experience while continuing their studies.

	Modernising our recruitment marketing material We updated our recruitment materials to improve our presence in the recruitment market and highlight our impact as a leading employer and public sector audit office. *Building capability and capacity within our workforce to meet emerging challenges* We improved and expanded our annual technical training program to deliver training that helps to upskill staff in key areas of accounting and auditing. Training in sustainability reporting and assurance was provided to a group of staff to build knowledge that will help us to determine our approach for providing sustainability assurance when required. Targeted management and leadership training was provided to new audit managers and executives. *Foster a culture that supports staff to explore different ways of working* We facilitated structured knowledge and experience sharing among our deputy and audit manager cohort to foster a peer learning network for continuous learning and improvement. We ran various projects and initiatives to provide staff with opportunities to engage, contribute their ideas and participate in our strategic improvement.
Invest in new ways to do our work efficiently and effectively	*Explore and create the frameworks that will enable the safe use of artificial intelligence (AI) in our work* We implemented guardrails for the safe use of AI and raised awareness of how AI is being used in other organisations. We began to trial Microsoft Copilot for a range of work activities, to identify the benefits and challenges of using it. The results will inform our decision about implementing Copilot more broadly. *Provide the facilities and resources that enable us to get the work done* We started an enterprise program to identify efficiencies and will look to implement changes in the coming year.

	Develop and improve our use of data and tools to support the business We are driving process automation efficiency by automating high-use corporate forms. We provided training to staff on the use of Power BI for data analytics. We are piloting a software product that provides a more streamlined audit approach for our very small audits.

Corporate performance summary

In 2024-25 we tabled 10 reports in Parliament:

29 July 2024	Report 8 of 2024: *Managing homelessness services*
27 September 2024	Auditor-General's Department: *Annual report for the year ended 30 June 2024*
30 September 2024	Report 9 of 2024: *Annual report for the year ended 30 June 2024*
9 October 2024	Report 10 of 2024: *Update to the annual report for the year ended 30 June 2024 – Department for Infrastructure and Transport*
28 October 2024	Report 11 of 2024: *State finances – insights on the 2024-25 budget*
3 March 2025	Report 1 of 2025: *Update to the annual report for the year ended 30 June 2024*
13 March 2025	Report 2 of 2025: *Regional bus service contracts – Phase 2*
6 June 2025	Report 3 of 2025: *Proton therapy project: SA Government context and insights*
17 June 2025	Report 4 of 2025: *Contract management in local government*
25 June 2025	Report 5 of 2025: *Agency audit reports*

With financial statement audits and the controls opinion audits making up most of our work, the following audit activity measures are relevant to considering our performance.

Time taken to issue an audit opinion

This measure can be impacted for many reasons that are outside of our control, including the length of time it takes agencies to provide us with complete and quality assured financial statements.

	2022-23	2023-24	2024-25
Average working days between an agency's end of financial year and issuing an Independent Auditor's Report	77	70	77

Hours charged 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 provide a measure of the resources we commit to undertaking audits. Our new starters cost a high percentage of their time to on-the-job training while they are learning the technical aspects of their role. Our high turnover is reflected in the hours for conducting audits.

	2022-23	2023-24	2024-25
Conducting audits (hours)	88,900	88,500	83,700
Managing audits (hours)	11,700	11,300	11,300
Total hours charged	**100,600**	**99,800**	**95,000**

Workforce profile

We have an approved staffing establishment of **125.2 FTEs,** including the Auditor-General. On 30 June 2025 we employed **132** people (compared with 128 last year). The average FTE level for 2024-25 was **123** (compared with 122 last year).

Employee turnover

Employee turnover continued to emerge as a significant challenge for the delivery of quality audits. We pursued a number of actions in 2024-25 to address turnover and these will continue into 2025-26.

	2021-22	2022-23	2023-24	2024-25
% turnover	12%	16%	21%	32%

Employment opportunity programs

Graduate and undergraduate employment

	2021-22	2022-23	2023-24	2024-25
Graduates	13	8	12	18
Undergraduates	0	0	2	4

Agency performance management and development systems

Performance management and development system	**Performance**
ELMO	All staff and executives participate in our performance and learning management process which links employee goals and achievements to organisational goals and objectives. Performance and development work plans are established for all staff, and their progress against them is discussed with supervisors at regular checkpoints. 99% of employees had a performance and development work plan in place in 2024-25.

Work health, safety and return to work programs

Program name	**Performance**
Converge Wellbeing Webinars	Five 1-hour sessions, focusing on mental health and wellbeing with an average attendance of 16 staff
Converge Wellbeing Bites	Five 15-minute sessions, focusing on mental health and wellbeing with an average attendance of 30 staff
Smart Group Webinars	2 sessions with average attendance of 20 staff
Flu Vaccination program	67 staff participated in the flu vaccination program
Staff Health Checks	41 participants in health checks which were offered to all staff

Program name	Performance
Online WHSIM AOSA training	Biennial mandatory training requirements achieved.
WHSIM Induction training	All new staff completed on-line WHSIM training within their first week of employment.
Ergonomic Assessments	All new staff, including staff experiencing ergonomic issues, participate in an ergonomic assessment session conducted by an ergonomist.

Workplace injury claims	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total new workplace injury claims	0	1	-100%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries	1	1	0%

* *Number of claimants assessed during the reporting period as having a whole person impairment meeting the relevant threshold under the* Return to Work Act 2014 *(Part 2 Division 5).*

Work health and safety regulations	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Number of notifiable incidents (*Work Health and Safety Act 2012, Part 3)*	0	0	0%
Number of provisional improvement, improvement and prohibition notices (*Work Health and Safety Act 2012 Sections 90, 191 and 195*)	0	0	0%

Return to work costs**	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total gross workers compensation expenditure ($)	$131,407	$9,630	1,265%
Income support payments – gross ($)	**$6,222**	**$8,296**	-25%

** *Before third party recovery.*

Executive employment in the agency

Executive classification	Number of executives
CEO	1
SAES Level 1	7
SAES Level 2	1

The Office of the Commissioner for Public Sector Employment has a workforce information page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2024-25 are attached to this report.

Statement of Comprehensive Income	2024-25 Budget $000	2024-25 Actual $000	Variation $000	Past year 2023-24 Actual $000
Total income	19,672	19,786	114	19,312
Total expenses	19,670	20,139	(469)	19,289
Net result	**2**	**(353)**	**(355)**	**23**
Total comprehensive result	**2**	**(353)**	**(355)**	**23**

Statement of Financial Position	2024-25 Budget $000	2024-25 Actual $000	Variation $000	Past year 2023-24 Actual $000
Current assets	5,682	5,416	(266)	5,613
Non-current assets	633	597	(36)	784
Total assets	**6,315**	**6,013**	**(302)**	**6,397**
Current liabilities	2,794	2,600	194	2,626
Non-current liabilities	4,105	4,331	(226)	4,336
Total liabilities	**6,899**	**6,931**	**(32)**	**6,962**
Net assets	**(584)**	**(918)**	**(334)**	**(565)**
Equity	**(584)**	**(918)**	**(334)**	**(565)**

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below $10,000 each

Consultancies	Purpose	$ Actual payment
All consultancies below $10,000 each – combined	Various	23,394

Consultancies with a contract value above $10,000 each

Consultancies	Purpose	$ Actual payment
Ernst & Young	Actuarial services	98,900
KPMG	Actuarial services	95,000
Laity Morrow	Legal advice for a performance audit	15,585
Pitcher Partners	Infrastructure asset evaluation	18,000
	Total	$ 227,485

See also the Consolidated Financial Report of the Department of Treasury and Finance for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below $10,000

Contractors	Purpose	$ Actual payment
All contractors below $10,000 each - combined	Various	32,867

Contractors with a contract value above $10,000 each

Contractors	Purpose	$ Actual payment
Aktis Performance Management	Review and assessment of positions	13,365
Bentleys (SA)	Contract audit services	84,450
Eco Risk & Consulting	Financial audit quality reviews	24,000
Ernst & Young	Contract audit services	279,752

Contractors	Purpose	$ Actual payment
Galpins	Contract audit services	710,846
Goodwin Recruitment	Recruitment support	22,633
Grant Thornton	Contract audit services	100,000
Hays Specialist Recruitment	Recruitment support	26,500
Hays Specialist Recruitment	Temporary support staff	63,694
KPMG	Contract audit services	268,919
OzTrain	Provision of training and annual plan development	12,600
Randstad	Temporary support staff	10,081
Stillwell Management Consultants	Review of role descriptions	10,945
	Total	$ 1,627,785

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. View the agency list of contracts. The website also provides details of across government contracts.

Risk management

Risk and audit at a glance

The Audit and Risk Committee is an advisory committee that supports the Auditor-General in identifying, preventing and responding to real and potential risks and performance issues. They met quarterly and considered internal controls, risk, risk appetite and risk treatment plans along with efficiency and effectiveness of processes and system for the delivery of our audits.

The Chairperson, who is independent and external to the Audit Office of South Australia, is appointed by the Auditor-General.

Fraud detected in the agency

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 Office in 2024-25.

Strategies implemented to control and prevent fraud

Our fraud management policy requires all employees to demonstrate their commitment to the prevention, detection and reporting of any actual or suspected fraud, corruption and other criminal conduct, misconduct and maladministration.

The Office has a robust internal control environment encompassing:

- appropriate segregation of duties
- post transactional review
- management reporting
- a financial management compliance program.

Public interest disclosure

All complaints under this Act are investigated in line with the Office'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.

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Public complaints

Number of public complaints reported

The Audit Office of South Australia did not receive any public complaints during 2024-25.

Appendix A: Audited financial statements 2024-25

Audit Office of South Australia

Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 $000	2024 $000
Expenses:			
Employee related expenses	2	15,671	14,994
Supplies and services:			
Contractors		1,661	1,365
Office accommodation and service costs		777	863
Consultancies		251	399
Other supplies and services	5	1,369	1,415
		4,058	4,042
Depreciation and amortisation		410	253
Total expenses		20,139	19,289
Income:			
Appropriation	6	19,696	19,222
Services received free of charge	7	89	89
Other income			
Total income		19,786	19,312
Net result		(353)	23
Total comprehensive result		(353)	23

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 2025

	Note	2025 $000	2024 $000
Current assets:			
Cash and cash equivalents	8	5,115	5,416
Receivables	9	301	197
Total current assets		5,416	5,613
Non-current assets:			
Computing and office facilities	10	597	784
Total non-current assets		597	784
Total assets		6,013	6,397
Current liabilities:			
Payables	11	130	145
Employee related liabilities	3	2,434	2,463
Provision for workers compensation	4	36	18
Total current liabilities		2,600	2,626
Non-current liabilities:			
Employee related liabilities	3	4,179	4,248
Provision for workers compensation	4	152	88
Total non-current liabilities		4,331	4,336
Total liabilities		6,931	6,962
Net assets		(918)	(565)
Equity:			
Retained earnings		(918)	(565)
Total equity		(918)	(565)
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 2025

	Retained earnings	Total
	$000	$000
Balance at 30 June 2023	(588)	(588)
Total comprehensive result for the year 2023-24	23	23
Balance at 30 June 2024	(565)	(565)
Total comprehensive result for the year 2024-25	(353)	(353)
Balance at 30 June 2025	(918)	(918)

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

Statement of Cash Flows
for the year ended 30 June 2025

		2025 Inflows (Outflows)	2024 Inflows (Outflows)
Cash flows from operating activities:		$000	$000
Cash outflows:			
Employee expenses		(15,700)	(14,697)
Supplies and services		(4,369)	(4,400)
Payments for Paid Parental Leave Scheme		(9)	(51)
Cash inflows:			
Other income			
Goods and services tax refunds from Australian Taxation Office	13	323	476
Receipts for Paid Parental Leave Scheme		5	52
Appropriations		19,671	19,222
Net cash provided by (used in) operating activities		(78)	603
Cash flows from investing activities:			
Cash outflows:			
Purchase of computing and office facilities		(223)	(424)
Net cash provided by (used in) investing activities		(223)	(424)
Cash flows from financing activities:			
Cash outflows:			
Repayment of principal portion of lease liabilities			(2)
Repayment of borrowings			
Net cash provided by (used in) financing activities			(2)
Net increase (decrease) in cash and cash equivalents		(301)	177
Cash and cash equivalents at 1 July		5,416	5,239
Cash and cash equivalents at 30 June		5,115	5,416

The accompanying notes form part of these financial statements.

Notes to and forming part of the financial statements

1. Objectives of the Audit Office of South Australia (the Office)

The Office 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.

The 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 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 office spent $20.06 million ($19.15 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. The office spent $82,000 ($139,000) on special investigations.

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.

Effective from 1 July 2024, the Treasurer approved the ceasing of charging arrangements associated with the statutory accounts of most general government sector (GGS) entities and all discretionary performance audits.

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

	2025	2024
Employee benefits:	$000	$000
Salaries	11,435	11,127
Annual leave	1,124	1,057
Long service leave	400	466
Skills and experience retention leave	104	85
Total employee benefits	13,063	12,735
Employee on-costs:		
Superannuation	1,632	1,503
Payroll tax	747	742
Total employee on-costs	2,379	2,245
Workers compensation	227	6
Other employee related expenses	2	8
Total employee related expenses	15,671	14,994

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 2025 Number	Executive 2024 Number	Staff 2025 Number	Staff 2024 Number
$166,001 - $171,000*	n/a	n/a	n/a	2
$191,001 - $211,000	1			
$211,001 - $231,000	1	2		
$231,001 - $251,000	3	1		
$251,001 - $271,000		2		
$271,001 - $291,000	2	1		
$371,001 - $391,000	1	1		
$611,001 - $631,000	1			
$631,001 - $651,000				
Total	9	8	0	2

* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

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 $2.72 million ($2.86 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 office financial statements and the administered financial statements.

2.2 *Key management personnel*

The key management personnel of the office are the Auditor-General, Deputy Auditor-General, Assistant Auditor-General, Chief Operating Officer and four Executive Directors.

Total compensation for key management personnel was $2.72 million ($2.52 million). This includes compensation recorded in both the office financial statements and the administered financial statements.

2.3 *Board and committee members*

Members during the 2025 financial year were:

Audit and Risk Committee
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 $20,000. Remuneration of members includes sitting fees, and superannuation contributions.

3. Employee related liabilities

	2025 $000	2024 $000
Current:		
Accrued salaries	50	11
Annual leave	1,567	1,574
Long service leave	283	288
Skills and experience retention leave	119	127
Employment on-costs	415	463
Total current	2,434	2,463
Non-current:		
Long service leave	3,754	3,828
Employment on-costs	425	420
Total non-current	4,179	4,248
Total employee related liabilities	6,613	6,711

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 long service leave liability 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 performed by the Department of Treasury and Finance.

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 office. 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 remained the same at 4.25% as did the salary inflation rate of 3.5%.

As the bond yield remained the same there have been no significant changes to the reported long service leave liability.

The 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.

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 office 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 remained the same at 44% and the average factor for the calculation of employer superannuation on-costs has increased to 12% (11.5%). 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.

4. Provision for workers compensation

	2025	2024
	$000	$000
Carrying amount at the beginning of the period	106	121
Increase/(Decrease) in provision	82	(15)
Carrying amount at the end of the period	188	106

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 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 office is responsible for the payment of workers compensation claims.

5. Other supplies and services

	2024	2024
	$000	$000
Information technology and communication	761	781
Staff recruitment, development and training	228	292
Other expenses	209	155
Shared Services SA charges	63	74
Professional Memberships	43	40
Motor vehicles	33	28
Staff travel, accommodation and allowances	21	28
Audit fees*	11	17
Total other supplies and services	1,369	1,415

* The Governor, on recommendation of the Treasurer, in line with the PFAA, appoints the auditor of the Audit Office of South Australia.

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.

	2025	Proportion SA and non-SA businesses
	$000	
Total expenditure with South Australian businesses	1,723	72.3 %
Total expenditure with non-South Australian businesses	660	27.7 %
	2,383	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 office, 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 TI18.

TI18 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 office in 2024-25 amounted to $19.696 million ($19.22 million).

7. Resources received free of charge

	2025	2024
	$000	$000
Services received free of charge – Shared Services SA	64	65
Services received free of charge – ICT Digital Government	25	24
Total resources received free of charge	89	89

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

8. Cash and cash equivalents

	2024	2024
Deposits with the Treasurer:	$000	$000
Audit Office of South Australia Operating Account	2,699	3,145
Accrual Appropriation Excess Funds	2,416	2,271
Total cash and cash equivalents	5,115	5,416

9. Receivables

	2024	2024
Current:	$000	$000
Goods and services tax	143	178
Other	158	19
Total current receivables	301	197

10. Non-current assets

10.1 Classes of assets

	2025 $000	2024 $000
Leasehold improvements – at cost	1,464	1,295
Accumulated depreciation	1,143	967
	321	328
Computing and office equipment – at cost	865	885
Accumulated depreciation	755	739
	110	146
Laptop computer equipment – at cost	840	815
Accumulated depreciation	674	505
	166	310
	597	784

10.2 Reconciliation of carrying amount

	Carrying amount 01.07.24 $000	Additions $000	Disposals $000	Depreciation/ Amortisation $000	Carrying amount 30.06.25 $000
Leasehold improvements	328	169		176	321
Computing and office equipment	146	29		65	110
Laptop computer equipment	310	25		169	166
Computer software					
Total non-current assets	784	223		410	597

Computing and office facilities are held at fair value as required by the Accounting Policy Statements. All items of plant and equipment owned by the Office which had a fair value at the time of acquisition less than $1.5 million or an estimated useful life less than three years have not been revalued. We use cost less accumulated depreciation to determine fair value. 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.

11. Payables

Current:	2025 $000	2024 $000
Contractual payables		
Accrued expenses	10	64
Creditors	117	70
Total contractual payables	127	134
Statutory payables		
Paid Parental Leave Scheme payable	3	6
GST Payable		5
Total statutory payables	3	11
Total current payables	130	145

Non-current:	2025 $000	2024 $000
Total non-current		
Total payables	130	145

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables
Contractual payables are normally settled within 15 days from the date the invoice is received.

Statutory payables
Statutory payables include government taxes and equivalents as well as statutory fees and charges. Statutory payables are carried at cost and are not financial liabilities.

12. Commitments

Contractual commitments	2025	2024
At the reporting date the office had the following obligations:	$000	$000
Not later than one year	2,150	1,874
Later than one year but not later than five years	4,576	3,402
Later than five years		751
Total contractual commitments as lessee	6,726	6,027

Office accommodation
The office 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.

The MoAA is not accounted for under AASB 16, as it does not meet the definition of a lease as clauses that convey the right to use the accommodation are not enforceable.

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. Goods and Service Tax (GST) Refunds from the ATO

The GST recovered is shown on a net basis.
Included in the 2024-25 amount is a payment of $125,000 made on behalf of Administered Items.

14. 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 office is a not-for-profit entity for financial reporting purposes, and the financial statements are prepared based on a 12-month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars ($'000).

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 Audit Office of South Australia.

(b) Taxation

The office 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 'Audit Office of South Australia (AOSA) 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 material accounting policies are described under related notes.

15. Financial instruments

	Carrying amount	
	2024	2024
Financial assets	$000	$000
Cash and cash equivalents	5,115	5,416
Receivables (amortised cost)*	32	19
Total financial assets	5,147	5,435
Financial liabilities at amortised cost		
Payables	127	134
Total financial liabilities	127	134

* 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.

16. Budgetary reporting and explanations of major variances

The following provides details of the 2024-25 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	15,180	15,671	491
Supplies and services:			
Contractors	1,984	1,661	(323)
Office accommodation and service costs	993	777	(216)
Consultancies	172	251	79
Other supplies and services	1,080	1,369	289
Depreciation and amortisation	261	410	149
Total expenses	19,670	20,139	469

	Original budget	Actual	Variance
Income:	$000	$000	$000
Appropriations and contingency provision grant	19,671	19,696	25
Services received free of charge		89	89
Other income		1	
Total income	19,672	19,786	114
Net result and total comprehensive result	2	(353)	(355)
Investing expenditure summary:			
Minor capital works and equipment	263	223	(40)
Total annual programs	263	223	(40)

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 (2024-25 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 2025

	2025	2024
	$000	$000
Expenses:		
Employee expenses	519	773
Audit fees paid/payable to Consolidated Account	5,927	16,773
Total expenses	6,446	17,546
Income:		
Fees for audit services	5,927	16,773
Appropriation – Special Acts	486	934
Total income	6,413	17,707
Net result	(33)	161
Total comprehensive result	(33)	161

Statement of Administered Financial Position
as at 30 June 2025

	Note	2025	2024
		$000	$000
Current assets:			
Cash and cash equivalents		354	221
Receivables	A2	1,244	767
Total assets		1,598	988
Current liabilities:			
Employee related liabilities		53	43
Audit fees payable to Consolidated Account		1,097	664
Goods and services tax payable		151	124
Other payables	A3	150	
Total current liabilities		1,451	831
Non-current liabilities:			
Employee related liabilities – long service leave		295	272
Total non-current liabilities		295	272
Total liabilities		1,746	1,103
Net assets		(148)	(115)
Equity:			
Retained earnings		(148)	(115)
Total equity		(148)	(115)

Statement of Administered Cash Flows
for the year ended 30 June 2025

	Note	2025 Inflows (Outflows) $000	2024 Inflows (Outflows) $000
Cash flows from operating activities:			
Cash outflows:			
Employee expenses		(486)	(934)
Amounts paid to Consolidated Account		(5,494)	(16,305)
Goods and services tax paid to Australian Taxation Office		(441)	(1,725)
Cash inflows:			
Fees for audit services	A2	6,043	17,935
Cash flows from SA Government:			
Appropriation – Special Acts		486	943
Appropriation – Audit Office	A3	25	
Net cash provided by (used in) operating activities		133	(86)
Net increase (decrease) in cash and cash equivalents		133	(86)
Cash and cash equivalents at 1 July		221	307
Cash and cash equivalents at 30 June		354	221

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 14. The same accounting policies are applied to the administered financial statements as for items controlled by the Audit Office of South Australia.

(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

	2025 $000	2024 $000
Audit fee receivables		
Fees outstanding at 1 July	730	214
Billings	6,520	18,451
	7,250	18,665
Receipts	6,043	17,935
Fees outstanding at 30 June	1,207	730
Other receivables		
Appropriation receivable	37	37

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

A3. Other payables

Other payables is comprised of two items payable to the controlled entity, the office.
An amount of $125,000 is owed to the office for GST payments made to the Australian Taxation Office on behalf of administered items. In addition $25,000 of appropriation funding for the office was incorrectly paid to administered items and is owed to the office.

A4. Budgetary reporting and explanations of major variances

The following provides details of the 2024-25 original budget, actual amounts and the associated variances.

Statement of Comprehensive Income	Original Budget	Actual	Variance
Expenses:	$000	$000	$000
Employee expenses	554	519	(35)
Amounts paid/payable to Consolidated Account	17,922	5,927	[1] (11,995)
Total expenses	18,476	6,446	[1] (12,030)
Income:			
Fees for audit services	17,922	5,927	[1] (11,995)
Appropriation – Special Acts	542	486	(56)
Total income	18,464	6,413	[1] (12,051)
Net result and total comprehensive result	(12)	(33)	(21)

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 (2024-25 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.

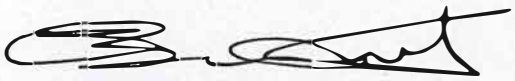
[1] The variances in amounts paid/payable to Consolidated Account, total expenses, fees for audit services and total income are due to the ceasing of charging arrangements for the statutory accounts of most general government sector (GGS) entities and all discretionary performance audits from 1 July 2024 as described in note 1.

Audit fees received, less GST, are transferred into the SA Government's Consolidated Account as they are received.

Certification of the Financial Statements

We certify that the:

- financial statements of the Audit Office of South Australia:
  - are in accordance with the accounts and records of the office;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the office 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 Audit Office of South Australia for the financial year over its financial reporting and its preparation of the financial statements have been effective.



Andrew Blaskett
Auditor-General

28 August 2025

Megan Stint
Manager, Finance

28 August 2025

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUDIT OFFICE OF SOUTH AUSTRALIA

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Audit Office of South Australia (the Office), which comprises the statement of financial position and statement of administered financial position as at 30 June 2025, the statement of comprehensive income, the statement of changes in equity, 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 material accounting policy information and the Certification of the Financial Report.

In our opinion the accompanying financial report of Audit Office of South Australia, 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 Office as at 30 June 2025, 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 Office.

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

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 Office 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 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 Office's ability to continue as 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.

BDO Audit Pty Ltd

Josh Carver
Director

Adelaide, 29 August 2025

Appendix B: Agencies we audit as at 30 June 2025

Aboriginal Lands Trust

Adelaide Cemeteries Authority

Adelaide Festival Centre Trust

Adelaide Festival Corporation

Adelaide Film Festival

Adelaide Oval SMA Limited

Adelaide University

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

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

Housing and Urban Development – Department for

Human Services – Department of

Ikara-Flinders Ranges National Park Co-management Board

Independent Commission Against Corruption

Independent Gaming Corporation Ltd

Infrastructure and Transport – Department for

Infrastructure SA

International Koala Centre of Excellence

Joint Parliamentary Service

Judges' Pensions Scheme

Kangaroo Island Landscape Board

Kanku-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

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 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 Eastern Water Conservation and Drainage Board

Southern Adelaide Local Health Network Incorporated

Southern State Superannuation Scheme

State Development – Department of

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

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

Witjira National Park Co-management Board

Women's and Children's Health Network Incorporated

Yorke and Northern Local Health Network Incorporated

Yumbarra Conservation Park Co-management Board