

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 2026, 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 2026, 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.

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.

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

BDO Audit Pty Ltd

A handwritten signature in black ink that reads 'JD Carver'.

Joshua Carver
Director

Adelaide, 1 September 2026

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

31 August 2026



Megan Stint
Manager, Finance

31 August 2026

**Statement of Comprehensive Income
for the year ended 30 June 2026**

		2026	2025
	Note	\$000	\$000
Expenses:			
Employee related expenses	2	16,972	15,671
Supplies and services:			
Contractors		1,585	1,661
Office accommodation and service costs		801	777
Consultancies		208	251
Other supplies and services	5	1,414	1,369
		4,008	4,058
Depreciation and amortisation		474	410
Total expenses		21,454	20,139
Income:			
Appropriation	6	20,389	19,696
Services received free of charge	7	97	89
Other income		1	1
Total income		20,487	19,786
Net result		(967)	(353)
Total comprehensive result		(967)	(353)

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 2026**

		2026	2025
	Note	\$000	\$000
Current assets:			
Cash and cash equivalents	8	4,665	5,115
Receivables	9	145	301
Total current assets		<u>4,810</u>	<u>5,416</u>
Non-current assets:			
Computing and office facilities	10	393	597
Total non-current assets		<u>393</u>	<u>597</u>
Total assets		<u>5,203</u>	<u>6,013</u>
Current liabilities:			
Payables	11	135	130
Employee related liabilities	3	2,707	2,434
Provision for workers compensation	4	36	36
Total current liabilities		<u>2,878</u>	<u>2,600</u>
Non-current liabilities:			
Employee related liabilities	3	4,070	4,179
Provision for workers compensation	4	140	152
Total non-current liabilities		<u>4,210</u>	<u>4,331</u>
Total liabilities		<u>7,088</u>	<u>6,931</u>
Net assets		<u>(1,885)</u>	<u>(918)</u>
Equity:			
Retained earnings		(1,885)	(918)
Total equity		<u>(1,885)</u>	<u>(918)</u>
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 2026

	Retained earnings	Total
	\$000	\$000
Balance at 30 June 2024	(565)	(565)
Total comprehensive result for the year 2024-25	(353)	(353)
Balance at 30 June 2025	(918)	(918)
Total comprehensive result for the year 2025-26	(967)	(967)
Balance at 30 June 2026	(1,885)	(1,885)

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

Statement of Cash Flows for the year ended 30 June 2026

		2026 Inflows (Outflows)	2025 Inflows (Outflows)
		\$000	\$000
Cash flows from operating activities:			
Cash outflows:			
Employee expenses		(16,818)	(15,700)
Supplies and services		(4,323)	(4,369)
Payments for Paid Parental Leave Scheme		(69)	(9)
Cash inflows:			
Other income		1	1
Goods and services tax refunds from Australian Taxation Office	13	549	323
Receipts for Paid Parental Leave Scheme		66	5
Appropriations	6	20,414	19,671
Net cash provided by (used in) operating activities		(180)	(78)
Cash flows from investing activities:			
Cash outflows:			
Purchase of computing and office facilities		(270)	(223)
Net cash provided by (used in) investing activities		(270)	(223)
Cash flows from financing activities:			
Cash outflows:			
Repayment of principal portion of lease liabilities		-	-
Repayment of borrowings		-	-
Net cash provided by (used in) financing activities		-	-
Net increase (decrease) in cash and cash equivalents		(450)	(301)
Cash and cash equivalents at 1 July		5,115	5,416
Cash and cash equivalents at 30 June		4,665	5,115

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 \$21.4 million (\$20.06 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 2025-26 there were no such requests that resulted in expenditure on this activity. In 2024-25 the Office spent \$82,000 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	2026	2025
Employee benefits:	\$000	\$000
Salaries	12,441	11,435
Annual leave	1,318	1,124
Long service leave	424	400
Skills and experience retention leave	104	104
Total employee benefits	14,287	13,063
Employee on-costs:		
Superannuation	1,854	1,632
Payroll tax	824	747
Total employee on-costs	2,678	2,379
Workers compensation	(7)	227
Other employee related expenses	14	2
Total employee related expenses	16,972	15,671

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	
	2026 Number	2025 Number
\$197,001 - \$217,000	1	1
\$217,001 - \$237,000	2	1
\$237,001 - \$257,000	1	3
\$257,001 - \$277,000	1	-
\$277,001 - \$297,000	1	2
\$297,001 - \$317,000	1	-
\$377,001 - \$397,000	1	1
\$597,001 - \$617,000	-	1
\$637,001 - \$657,000	1	-
Total	9	9

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 \$2.82 million (\$2.72 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 \$2.82 million (\$2.72 million). This includes compensation recorded in both the Office financial statements and the administered financial statements.

Apart from the remuneration for key management personnel, the Office did not have any material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities in 2024-25 and 2025-26.

2.3 Board and committee members

Members during the 2026 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

	2026	2025
Current:	\$000	\$000
Accrued salaries	113	50
Annual leave	1,732	1,567
Long service leave	275	283
Skills and experience retention leave	126	119
Employment on-costs	461	415
Total current	2,707	2,434

Non-current:

Long service leave	3,654	3,754
Employment on-costs	416	425
Total non-current	4,070	4,179
Total employee related liabilities	6,777	6,613

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 has increased from 4.25% (2025) to 4.75% (2026). The salary inflation rate remained the same at 3.5%.

The increase in the bond yield results in a decrease in 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%. The average factor for the calculation of employer superannuation on-costs is 12%. 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	2026	2025
	\$000	\$000
Carrying amount at the beginning of the period	188	106
Increase/(Decrease) in provision	(12)	82
Carrying amount at the end of the period	176	188

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2026 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	2026	2025
	\$000	\$000
Information technology and communication	798	761
Staff recruitment, development and training	247	228
Other expenses	130	209
Shared Services SA charges	71	63
Professional Memberships	45	43
Motor vehicles	55	33
Staff travel, accommodation and allowances	42	21
Audit fees*	26	11
Total other supplies and services	1,414	1,369

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

6. Payments to/from SA Government

Appropriations to the Office in 2025-26 amounted to \$20.389 million (\$19.696 million).
In 2024-25 \$25,000 in Office appropriation was paid to the Administered Items bank account. This was transferred to the Operating bank account in 2025-26.

7. Resources received free of charge	2026	2025
	\$000	\$000
Services received free of charge – Shared Services SA	71	64
Services received free of charge – ICT Digital Government	26	25
Total resources received free of charge	97	89

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

8. Cash and cash equivalents	2026	2025
Deposits with the Treasurer:	\$000	\$000
Audit Office of South Australia Operating Account	2,162	2,699
Accrual Appropriation Excess Funds	2,503	2,416
Total cash and cash equivalents	4,665	5,115

9. Receivables	2026	2025
Current:	\$000	\$000
Goods and services tax	131	143
Other	14	158
Total current receivables	145	301

10. Non-current assets	2026	2025
10.1. Classes of assets	\$000	\$000
Leasehold improvements – at cost	1,468	1,464
Accumulated depreciation	1,356	1,143
	112	321
Computing and office equipment – at cost	1,104	865
Accumulated depreciation	856	755
	248	110
Laptop computer equipment – at cost	867	840
Accumulated depreciation	834	674
	33	166
	393	597

10.2 Reconciliation of carrying amount	Carrying amount			Depreciation / Amortisation	Carrying amount
	01.07.25	Additions	Disposals		30.06.26
	\$000	\$000	\$000	\$000	\$000
Leasehold improvements	321	3	-	212	112
Computing and office equipment	110	239	-	101	248
Laptop computer equipment	166	28	-	161	33
			-		
Total non-current assets	597	270	-	474	393

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	2026	2025
Current:	\$000	\$000
Contractual payables	135	127
Statutory payables	-	3
Total current payables	135	130
Non-current:		
	-	-
Total non-current payables	-	-
Total payables	135	130

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	2026	2025
At the reporting date the Office had the following obligations:	\$000	\$000
Not later than one year	2,268	2,150
Later than one year but not later than five years	2,862	4,576
Later than five years	-	-
Total contractual commitments as lessee	5,130	6,726

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.

In 2024-25 a payment of \$125,000 was made on behalf of Administered Items. This amount was paid by Administered Items to the Office in 2025-26.

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	
	2026	2025
Financial assets	\$000	\$000
Cash and cash equivalents	4,665	5,115
Receivables (amortised cost)*	14	32
Total financial assets	4,679	5,147
Financial liabilities at amortised cost		
Payables	135	127
Total financial liabilities	135	127

* 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 2025-26 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	15,491	16,972	1,481
Supplies and services:			
Contractors	1,977	1,585	(392)
Office accommodation and service costs	1,018	801	(217)
Consultancies	176	208	32
Other supplies and services	1,112	1,414	302
Depreciation and amortisation	262	474	212
Total expenses	20,036	21,454	1,418

	Original budget	Actual	Variance
Income:	\$000	\$000	\$000
Appropriations and contingency provision grant	20,037	20,389	352
Services received free of charge	-	97	97
Other income	1	1	-
Total income	20,038	20,487	449
Net result and total comprehensive result	2	(967)	(969)

Investing expenditure summary:

Minor capital works and equipment	270	270	-
Total annual programs	270	270	-

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 (2025-26 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 2026**

	2026	2025
	\$000	\$000
Expenses:		
Employee expenses	509	519
Audit fees paid/payable to Consolidated Account	5,951	5,927
Total expenses	6,460	6,446
Income:		
Fees for audit services	5,951	5,927
Appropriation – Special Acts	489	486
Total income	6,440	6,413
Net result	(20)	(33)
Total comprehensive result	(20)	(33)

**Statement of Administered Financial Position
as at 30 June 2026**

	Note	2026	2025
		\$000	\$000
Current assets:			
Cash and cash equivalents		626	354
Receivables	A2	222	1,244
Total assets		848	1,598
Current liabilities:			
Employee related liabilities		53	53
Audit fees payable to Consolidated Account		480	1,097
Goods and services tax payable		167	151
Other payables	A3	-	150
Total current liabilities		700	1,451
Non-current liabilities:			
Employee related liabilities – long service leave		315	295
Total non-current liabilities		315	295
Total liabilities		1,015	1,746
Net assets		(167)	(148)
Equity:			
Retained earnings		(167)	(148)
Total equity		(167)	(148)

Statement of Administered Cash Flows for the year ended 30 June 2026

		2026	2025
		Inflows	Inflows
		(Outflows)	(Outflows)
	Note	\$000	\$000
Cash flows from operating activities:			
Cash outflows:			
Employee expenses		(489)	(486)
Amounts paid to Consolidated Account		(6,568)	(5,494)
Goods and services tax paid to Australian Taxation Office		(704)	(441)
Transfer to the Audit Office	A3	(25)	-
Cash inflows:			
Fees for audit services	A2	7,570	6,043
Cash flows from SA Government:			
Appropriation – Special Acts		488	486
Appropriation – Audit Office	A3	-	25
Net cash provided by (used in) operating activities		272	133
Net increase (decrease) in cash and cash equivalents		272	133
Cash and cash equivalents at 1 July		354	221
Cash and cash equivalents at 30 June		626	354

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

	2026	2025
	\$000	\$000
Audit fee receivables		
Fees outstanding at 1 July	1,207	730
Billings	6,546	6,520
	7,753	7,250
Receipts	7,570	6,043
Fees outstanding at 30 June	183	1,207
Other receivables		
Appropriation receivable	39	37

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

A3. Other payables

In 2024-25, other payables comprised two items payable to the controlled entity, the Office. An amount of \$125,000 for GST payments made to the Australian Taxation Office on behalf of administered items and \$25,000 of appropriation funding for the Office which was incorrectly paid to administered items. Both of these items were transferred to the Office in 2025-26.

A4. Budgetary reporting and explanations of major variances

The following provides details of the 2025-26 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	577	509	(68)
Amounts paid/payable to Consolidated Account	5,862	5,951	89
Total expenses	6,439	6,460	21
Income:			
Fees for audit services	5,862	5,951	89
Appropriation – Special Acts	565	489	(76)
Total income	6,427	6,440	13
Net result and total comprehensive result	(12)	(20)	(8)

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 (2025-26 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.