



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

To the Chief Executive Preventive Health SA

Opinion

I have audited the financial report of Preventive Health SA for the financial year ended 30 June 2026.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of Preventive Health SA as at 30 June 2026, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chief Executive and the Acting Executive Director, Corporate Services.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of Preventive Health SA. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Disclosures, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of Preventive Health SA for the financial year ended 30 June 2026.

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Preventive Health SA's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Deputy Auditor-General

28 September 2026

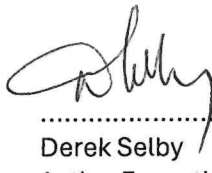
Certification of the financial statements

We certify that the:

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



.....
Marina Bowshall
Chief Executive



.....
Derek Selby
Acting Executive Director,
Corporate Services

Date 26/9/2026

PREVENTIVE HEALTH SA
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
Income			
Revenues from SA Government	2	36,900	34,367
Fees and charges	3	388	199
Grants and contributions		-	141
Resources received free of charge	4	320	306
Other revenues/income	5	161	49
Total income		37,769	35,062
Expenses			
Employee related expenses	6	14,111	12,697
Supplies and services	7	16,401	13,014
Depreciation and amortisation		-	3
Grants and subsidies	8	8,531	9,478
Payments to SA Government	2	350	1,191
Other expenses		46	137
Total expenses		39,439	36,520
Net result		(1,670)	(1,458)
Total comprehensive result		(1,670)	(1,458)

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

PREVENTIVE HEALTH SA
STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Note	2026	2025
		\$'000	\$'000
Current assets			
Cash and cash equivalents	9	1,225	3,625
Receivables	10	620	489
Total current assets		1,845	4,114
Non-current assets			
Receivables	10	4	4
Total non-current assets		4	4
Total assets		1,849	4,118
Current liabilities			
Payables	11	475	1,449
Employee related liabilities	12	1,725	1,516
Provisions	13	63	49
Contract liabilities and other liabilities		-	2
Total current liabilities		2,263	3,016
Non-current liabilities			
Employee related liabilities	12	2,349	2,217
Provisions	13	172	150
Total non-current liabilities		2,521	2,367
Total liabilities		4,784	5,383
Net assets		(2,935)	(1,265)
Equity			
Retained earnings		(2,935)	(1,265)
Total equity		(2,935)	(1,265)

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

PREVENTIVE HEALTH SA
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2026

	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2024	193	193
Net result for 2024-25	(1,458)	(1,458)
Total comprehensive result for 2024-25	(1,458)	(1,458)
Balance at 30 June 2025	(1,265)	(1,265)
Net result for 2025-26	(1,670)	(1,670)
Total comprehensive result for 2025-26	(1,670)	(1,670)
Balance at 30 June 2026	(2,935)	(2,935)

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

PREVENTIVE HEALTH SA
STATEMENT OF CASH FLOWS
For the year ended 30 June 2026

	Note	2026	2025
		\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		36,900	34,367
Fees and charges		298	2,342
Grants and contributions		-	141
Other receipts		163	50
GST recovered from ATO		1,963	1,959
Cash outflows			
Employee benefit payments		(13,745)	(12,469)
Payments for supplies and services		(18,360)	(15,965)
Payments of grants and subsidies		(9,213)	(10,075)
Other payments		(56)	(148)
Payments to SA Government		(350)	(1,191)
Net cash from/(used in) operating activities		(2,400)	(989)
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		-	8
Net cash from/(used in) investing activities		-	8
Cash flows from financing activities			
Cash outflows			
Repayment of lease liabilities		-	(12)
Net cash from/(used in) financing activities		-	(12)
Net increase/(decrease) in cash and cash equivalents		(2,400)	(993)
Cash and cash equivalents at the beginning of the period		3,625	4,618
Cash and cash equivalents at the end of the period	10	1,225	3,625

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

1. About Preventive Health SA

Preventive Health SA is a state government agency, attached to the Department for Health and Wellbeing (DHW). The *Preventive Health SA Act 2024* (the Act) establishes Preventive Health SA as a dedicated prevention agency for the State, with a focus on improving the health and wellbeing of South Australians by embedding preventive health action as an essential and ongoing part of the South Australian health system.

Preventive Health SA is an administrative unit acting on behalf of the Crown.

1.1 Objectives and activities

Preventive Health SA leads evidence-informed, innovative and integrated action to prevent and reduce the burden of non-communicable health conditions and improve health equity, through addressing preventable risk factors and the associated determinants of health.

The agency's prevention priorities are obesity prevention (including healthy diets and physical activity), tobacco and vaping control, alcohol and other drugs, mental health and wellbeing, suicide prevention, the determinants of health and Aboriginal health and health equity. Preventive Health SA provides system leadership, expert advice and coordination across government and with partners to support effective and collaborative preventive health action.

1.2 Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*,
- Treasurer's instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). Any transactions in foreign currency are translated into Australian dollars at the exchange rates at the date the transaction occurs.

The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Material accounting policies are set out below and throughout the notes.

1.3 Taxation

Preventive Health SA is not subject to income tax. Preventive Health SA is liable for fringe benefits tax (FBT), goods and services tax (GST) and payroll tax. The net amount of GST recoverable from, or payable to, the Australian Taxation Office (ATO) is included as part of receivables or payables in the Statement of Financial Position.

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, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

1.4 Continuity of operations

As at 30 June 2026, Preventive Health SA had working capital deficit of \$0.418 million. The SA Government is committed and has consistently demonstrated a commitment to ongoing funding of Preventive Health SA to enable it to perform its functions. This ongoing commitment is ultimately outlined in the annually produced and published State Budget Papers which presents the SA Government's current and estimated future economic performance, including forward estimates of revenue, expenses and performance by Agency.

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

2. Revenues from/Payments to SA Government

	2026	2025
	\$'000	\$'000
Contingency funding provided by Department of Treasury and Finance (DTF)	307	16
Operating purpose Appropriations from Consolidated Account pursuant to the Appropriation Act	33,511	32,655
Commonwealth recurrent grants received via Department of Treasury and Finance	3,082	1,696
Total revenues from SA Government	36,900	34,367

Return of surplus cash pursuant to cash alignment policy	350	1,191
Total payments to SA Government	350	1,191

Appropriations and intra-government transfers are recognised upon receipt.

Commonwealth recurrent grants reflect the Federation Funding Agreement revenue for Tobacco Market Monitoring and Enforcement \$1.369m, Bowel Screening \$0.695m, Expansion of Cervical Screening \$0.639m and Smoking and Vaping \$0.379m.

3. Fees and charges

	2026	2025
	\$'000	\$'000
Fees for health services	-	1
User charges and fees	388	198
Total fees and charges	388	199

All revenue from fees and charges is revenue recognised from contracts with customers. Revenue is recognised at a point in time when Preventive Health SA satisfies performance obligations by rendering services to its customers. These services mainly include data collection for Population Health Survey Module System (PHSMS) received from Department of Human Services and Planet Youth Initiative from Alcohol and Drug Foundation.

4. Resources received free of charge

	2026	2025
	\$'000	\$'000
Services	320	306
Total resources received free of charge	320	306

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated. Preventive Health SA receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge valued at \$0.242 million (\$0.232 million), and ICT (information and communication technology) services from the Department of Premier and Cabinet valued at \$0.031 million (\$0.030 million), following Cabinet's approval to cease intra-government charging.

Preventive Health SA received audit services from the Audit Office of South Australia free of charge valued at \$0.047 million (\$0.045 million).

5. Other revenues/income

	2026	2025
	\$'000	\$'000
Other	161	49
Total other revenues/income	161	49

In 2026, revenue includes \$0.115 million received from DHW relating to the Integrated Care System Programs previously transferred to DHW.

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

6. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	10,262	9,202
Long service leave	371	319
Annual leave	1,082	1,028
Skills and experience retention leave	64	83
Superannuation	1,547	1,379
Workers compensation	141	100
Board and committee fees	16	20
Other employee related expenses	628	566
Total employee related expenses	14,111	12,697

Superannuation expense represents Preventive Health SA's contribution to superannuation plans in respect of current services of employees.

6.1 Key Management Personnel

Key management personnel (KMP) of Preventive Health SA includes the Minister for Health and Wellbeing (the Minister), the Chief Executive and four members of the Executive Management Group who have responsibility for the strategic direction and management of Preventive Health SA.

Total compensation for KMP for the financial year was \$1.205 million (\$1.470 million), and excludes salaries and other benefits by the Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via DTF) under section 6 of the *Parliamentary Remuneration Act 1990*.

6.2 Remuneration of Boards and Committees

	2026	2025
	No. of	No. of
	Members	Members
\$0	24	51
\$1 - \$19,999	27	17
Total	51	68

The total remuneration received or receivable by members was \$0.016 million (\$0.021 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid. In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Refer to note 17 for members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B.

6.3 Remuneration of employees

	2026	2025
	No.	No.
The number of employees whose remuneration received or receivable falls within the following bands:		
\$171,001 - \$177,000*	n/a	1
\$177,001 - \$197,000	2	-
\$197,001 - \$217,000	1	1
\$217,001 - \$237,000	1	2
\$257,000 - \$277,000	1	1
\$277,001 - \$297,000	1	-
\$357,001 - \$377,000	-	1
\$377,001 - \$397,000	1	-
Total number of employees	7	6

* This band has been included for the purpose of reporting comparative figures based on the executive base-level remuneration rate for 2024-25.

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

The total remuneration received by those employees for the year was \$1.754 million (\$1.459 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Employee Remuneration reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any related fringe benefits and related fringe benefits tax.

7. Supplies and services

	2026	2025
	\$'000	\$'000
Administration	198	171
Advertising	3,490	2,227
Communication	59	149
Computing	519	306
Consultants	406	543
Contract of services	5,983	4,320
Contractors	2,318	2,144
Contractors - agency staff	1,572	937
Electricity, gas and fuel	13	14
Fee for service	47	56
Food supplies	16	13
Housekeeping	1	1
Insurance	30	45
Legal	2	13
Minor equipment	11	14
Motor vehicle expenses	15	9
Occupancy rent and rates	765	741
Postage	2	1
Printing and stationery	24	19
Repairs and maintenance	28	20
Services from Shared Services SA	242	238
Training and development	160	212
Travel expenses	142	105
Other supplies and services	358	716
Total supplies and services	16,401	13,014

Preventive Health SA's accommodation is provided by DIT under MoAA with DHW issued in accordance with Government wide accommodation policies. The arrangement does not meet the definition of a lease and accordingly expensed (disclosed within Occupancy rent and rates).

Preventive Health SA recognises lease payments associated with short term leases (12 months or less) and leases (other than SAFA vehicles) for which the underlying asset is low value (less than \$15,000) as an expense on a straight line basis over the lease term. Lease commitments for short term leases is similar to short term lease expenses disclosed.

8. Grants and subsidies

	2026	2025
	\$'000	\$'000
Subsidies	60	221
Funding to non-government organisations	8,471	9,227
Other	-	30
Total grants and subsidies	8,531	9,478

Grants relate mainly to strategic partnerships focused on cancer prevention, obesity prevention, mental wellbeing and suicide prevention, and supporting increased cervical cancer screening. In addition, grants also include support for regional partnerships and payments for Automated External Defibrillator (AED) devices.

9. Cash and cash equivalents

Cash is measured at nominal amounts. Preventive Health SA has a deposit account (general operating) of \$1.225 million (\$3.625 million) with the Treasurer. Preventive Health SA does not earn interest on this account. The Government has a policy to align cash balances with the appropriation and expenditure authority.

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

10. Receivables

	2026	2025
	\$'000	\$'000
Current		
Debtors	124	10
Prepayments	311	21
Sundry receivables and accrued revenue	13	1
GST input tax recoverable	172	457
Total current receivables	620	489
Non-current		
Debtors	4	4
Total non-current receivables	4	4
Total receivables	624	493

Receivables arise in the normal course of selling goods and services to other agencies and to the public. Preventive Health SA's trading terms for receivables are generally 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

11. Payables

	2026	2025
	\$'000	\$'000
Current		
Creditors and accrued expenses	445	1,436
Paid Parental Leave Scheme	5	-
Other payables	25	13
Total current payables	475	1,449
Total payables	475	1,449

Payables are measured at nominal amounts. Creditors and accruals are recognised for all amounts owed and unpaid. Payables are normally settled within 15 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

Refer to note 16 for information on risk management.

12. Employee related liabilities

	2026	2025
	\$'000	\$'000
Current		
Accrued salaries and wages	103	64
Annual leave	1,088	965
Long service leave	196	185
Skills and experience retention leave	88	82
Employment on-costs	249	218
Other	1	2
Total current employee related liabilities	1,725	1,516
Non-current		
Long service leave	2,124	2,005
Employment on-costs	225	212
Total non-current employee related liabilities	2,349	2,217
Total employee related liabilities	4,074	3,733

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

12.1 Salaries and wages, annual leave, skills and experience retention leave and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the skills and experience retention leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

As a result of the actuarial assessment performed by DTF, the salary inflation rate has increased from the 2025 rate (3.2%) to 3.5% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the employee related liability and employee related expenses of \$0.151 million. The impact of future periods is impractical to estimate.

No provision has been made for sick leave, as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

12.2 Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments are determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government.

AASB 119 Employee Benefits contains the calculation methodology for long service leave liability. The actuarial assessment performed by the DTF has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government.

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

AASB 119 requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 2025 (4.25%) to 4.75%. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF leaves the salary inflation rate unchanged from 2025 at 3.5% for the long service leave liability.

The split of long service leave between current and non-current is based on best estimate of the amount to be paid based on leave taken in prior years.

12.3 Employment On-Costs

Employment on-costs include payroll tax, Fringe Benefits Tax, Return to Work SA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Preventive Health SA makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has remained unchanged at 44%, the average factor for the calculation of employer superannuation on-costs has remained unchanged from the 2025 rate 12.0%. These rates are used in the employment on-cost calculation.

13. Provisions

The provision consists only of workers compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2026 \$'000	2025 \$'000
Carrying amount at the beginning of the period	199	200
Increase/ (Decrease) in provisions recognised	36	(1)
Carrying amount at the end of the period	235	199

Workers compensation provision (statutory and additional compensation schemes)

Preventive Health SA is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the costs of workers' compensation claims and the implementation and funding of preventative programs. Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes).

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.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

14. Unrecognised contractual commitments

Commitments include operating arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

14.1 Expenditure Commitments

	2026 \$'000	2025 \$'000
Within one year	726	1,325
Total expenditure commitments	726	1,325

Preventive Health SA expenditure commitments are for agreements for goods and services ordered but not received.

15. Events after balance date

As of 27 July 2026, the Minister approved the Population Registries and Information Systems teams within Preventive Health SA be transferred to the Commission on Excellence and Innovation in Health. The transfer of function reflects a budget transfer of \$1.877 million and 17 FTE's for 2026-27.

16. Financial instruments/financial risk management

16.1 Financial risk management

Risk management is overseen by DHW's Risk and Audit Committee and risk management policies are in accordance with the Risk Management Policy Statement issued by the Treasurer and the Premier and the principles established in the Australian Standard Risk Management Principles and Guidelines.

Preventive Health SA's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held. Financial instruments are measured at amortised cost. Preventive Health SA is funded principally from appropriations by the SA Government and intra-government transfers from DHW. Preventive Health SA works with DTF to determine cash flows associated with its Government approved program of works. The carrying amount of assets are detailed throughout the notes.

PREVENTIVE HEALTH SA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

17. Board and committee members

Members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with the APS 124 B were:

Board/Committee name:	Government employee members*	Other members
South Australia Perinatal Mortality Subcommittee	10	Goold J
Suicide Prevention Council	10	Braddock A (resigned 09/09/2025), Curnow C.(resigned 09/09/2025), Gill E (resigned 09/09/2025), Hodges K (appointed 15/09/2025), Atchison M, Ferguson M, Underdown S (resigned 09/09/2025), Schrapel S (resigned 09/09/2025), Lakdawala P, Bennell C (resigned 13/07/2025), Rust A, Wadham B, Loveday C, Gates D, Bacskai D, Popple J (resigned 26/03/2026), Varo L, Corena M, Whitehead M, Naidoo S
Preventive Health SA Council	1	Pearson D (appointed 11/12/2025), Edwards A (appointed 11/12/2025), Miller C (appointed 11/12/2025), Ryder C (appointed 11/12/2025), Bowden J (appointed 11/12/2025), Atchison M (appointed 11/12/2025), Edwards R (appointed 11/12/2025), Thomas R (appointed 11/12/2025), Wilson S (appointed 11/12/2025), Harper T (appointed 11/12/2025), Hocking S (appointed 08/04/2026)

Refer to note 6.2 for remuneration of board and committee members

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