

**OFFICIAL**



**Government  
of South Australia**

# ATTORNEY-GENERAL'S DEPARTMENT

## **2023-24 Annual Report**

ATTORNEY-GENERAL'S DEPARTMENT

10 Franklin Street, Adelaide SA 5000

GPO BOX 464 Adelaide SA 5001

[www.agd.sa.gov.au](http://www.agd.sa.gov.au)

Contact phone number: 1800 177 076

Contact email: [Attorney-General'sDepartment@sa.gov.au](mailto:Attorney-General'sDepartment@sa.gov.au)

ISSN: 1835-1786

Date presented to Ministers: 26 September 2024

**OFFICIAL**

To:

**The Honourable Kyam Maher MLC**

Minister for Aboriginal Affairs

Attorney-General

Minister for Industrial Relations and Public Sector

**The Honourable Andrea Michaels MP**

Minister for Small and Family Business

Minister for Consumer and Business Affairs

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009*, *Associations Incorporation Act 1985*, *Building Work Contractors Act 1995*, *Companies (Administration) Act 1982*, *Controlled Substances Act 1984 (Part 7A)\**, *Conveyancers Act 1994*, *Co-operatives National Law (South Australia) Act 2013*, *Fair Trading Act 1987*, *Gambling Administration Act 2019* (*gambling Act means the Authorised Betting Operations Act 2000; the Casino Act 1997; the Gaming Machines Act 1992*), *Land Agents Act 1994*, *Land Valuers Act 1994*, *Liquor Licensing Act 1997*, *Plumbers, Gas fitters and Electricians Act 1995*, *Residential Parks Act 2007*, *Residential Tenancies Act 1995*, *Second-hand Vehicle Dealers Act 1995*, *Security and Investigation Industry Act 1995*, 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.

*\*The Ministerial functions and powers under Part 7A of the Controlled Substances Act 1984 were conferred on the Attorney-General on 14 October 2021, by proclamation under s6 of the Administrative Arrangements Act 1994.*

Submitted on behalf of the ATTORNEY-GENERAL'S DEPARTMENT by:

Caroline Mealor

Chief Executive

Date 26 September 2024

Signature



## From the Chief Executive



The past financial year has been one of substantial change and achievement for the Attorney-General's Department. Our agency led several initiatives that have been at the forefront of national conversations.

One of the most complex and significant of these reforms has been the creation of South Australia's First Nations Voice to Parliament.

Our agency has been involved in this reform from its inception. Firstly, through the efforts of the Commissioner for First Nations Voice, Dale Agius undertaking the important preliminary consultation with communities, and the hard work of Legislative Services and Parliamentary Counsel in delivering the legislation which provides the framework for the Voice, to its establishment, undertaken by the Voice Secretariat and its director, Andrea Mason. In March, the Electoral Commission of South Australia oversaw the election of 46 Local Voice members across six regions.

With the membership of the State Voice now finalised, the body will begin providing advice to Government and the State Parliament aimed at making a positive impact on the lives of Aboriginal communities around South Australia.

Our agency has also led work to establish South Australia's Royal Commission into Domestic, Family and Sexual Violence which is being undertaken by Commissioner Natasha Stott Despoja AO.

This Royal Commission will consider how South Australia can prevent domestic, family and sexual violence, improve our approach to early intervention and support for victim-survivors, and how we can better integrate and coordinate these efforts as a community. The Commission is expected to complete this important work by 1 July 2025.

As the agency responsible for Aboriginal Affairs and Reconciliation, we are continuing our work on Closing the Gap, coordinating South Australia's actions and responses across agencies. In AGD, we are continuing to work towards embedding the Priority Reforms within the Closing the Gap National Agreement and adopting a different approach to our work.

Our continued partnership with the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) is proving fruitful in achieving more cohesive and culturally informed decision-making.

SafeWork SA delivered a significant election commitment of the Malinauskas Government, the introduction of industrial manslaughter laws.

The laws, which came into effect on 1 July 2024, will help the workplace safety regulator hold those individuals and businesses that put the lives of workers at risk to account for their actions, with penalties of up to 20 years in prison for individuals and up to \$18 million for companies whose reckless or grossly negligent conduct leads to the death of a worker.

SafeWork SA has also undertaken extensive work in preparation for the nationwide ban on the use of engineered stone products, with transitional arrangements now in effect in South Australia. These transitional arrangements give businesses until the end of 2024 to install engineered stone products, where the contract to supply and install the product was entered into before the end of 2023. The Small Business Commissioner has also assisted in this process by organising forums to support traders and consumers through this change.

SafeWork SA has also developed and led a strong awareness campaign to ensure South Australians are aware of the changes and their implications.

Consumer and Business Services (CBS) has delivered on numerous reforms being implemented by Government, including large-scale sweeping changes to the state's residential tenancies laws that better protect tenants while keeping the balance right between tenant and landlord protections.

A significant tranche of these reforms has now commenced, including a ban on the practice known as rent bidding, more flexibility for tenants with pets, and increased minimum notice times for ending fixed tenancies, to help tenants find a new place to live and make arrangements to move.

In addition, CBS has developed reforms to toughen the state's casino laws, after several misconduct findings by casino operators around Australia. Changes in legislation will give the Liquor and Gambling Commissioner the power to impose penalties of up to \$75 million, compared to the current maximum of \$100,000.

The inquiry by the Honourable Brian Martin AO KC into the operations of the SkyCity Adelaide Casino has recommenced following the conclusion of proceedings by the anti-money laundering regulator AUSTRAC, which saw the casino operators fined \$67 million in the Federal Court. The results of Mr Martin's investigation are expected to be provided to the Liquor and Gambling Commissioner by the end of the year.

From 1 July 2024 CBS assumed responsibility for regulating the licensing and sale of tobacco products in South Australia. Announced as part of the 2024-25 State Budget, more than 20 staff will be employed in CBS to undertake this new function and help fight the sale of illicit tobacco and vapes in our state.

The Office of the Director of Public Prosecutions, under the leadership of DPP Martin Hinton KC, has begun the process of implementing measures to evolve and improve operational processes, enhance support for victims of crime, and improve staff wellbeing and psychosocial safety. Significant progress has already been made in these areas.

The Office has also continued its work on matters stemming from Operation Ironside and is awaiting the outcome of an application for special leave to appeal to the High Court. The Office also reviewed the Aboriginal Witness Assistance Officer role which focuses on providing culturally appropriate support to Aboriginal victims and witnesses, and consulting with staff to enhance their cultural understanding.

The Crown Solicitor's Office (CSO) has continued its work in delivering timely, high-quality legal advice and representation to the whole of Government. The CSO has progressed negotiations with Native Title determination claims, provided representation in proceedings aimed at keeping children safe from harm under the *Children and Young People (Safety) Act 2017* and represented the Attorney-General in proceedings aimed at keeping the community safe through South Australia's High Risk Offender laws.

In addition, CSO has provided advice to Government on various major projects including vital infrastructure such as the North-South Corridor and the new Women's and Children's Hospital, as well as other initiatives such as the Government's Hydrogen Jobs Plan and Northern Water facilities.

In terms of our own infrastructure, planning for the new South Australia Forensic Centre is well underway. This work is being undertaken in conjunction with SA Police and the Department of Infrastructure and Transport and will provide for a new purpose built facility to support the provision of expert scientific services to the justice system.

Our smaller business units continue to punch above their weight when it comes to delivering significant outcomes to protect the rights of the South Australian community. Equal Opportunity SA now has 180 members registered with WE'RE EQUAL, and membership continues to grow. Work is currently underway to support a roll out of WE'RE EQUAL to nearly 950 public schools.

In August 2023, Sarah Quick commenced as Commissioner for Victims' Rights. Under her guidance, Victims of Crime SA has implemented a new case management system and updated a number of publications, including by making the Information for Victims of Crime handbook more accessible through the application of a QR code and postcard.

The Office of the Public Advocate completed the 'My Life My Wishes' project which assists in ascertaining and considering client wishes as part of the decision-making process, and completed the Culturally Safe Supported Decision-Making tool, guideline and training video which is designed to assist engagement with Aboriginal clients.

These are just a few of the highlights of the work undertaken by the many hundreds of diligent staff working in the Attorney-General's Department over the past year.

It continues to be an honour to lead such a dedicated workforce and work with the Minister for Aboriginal Affairs, the Attorney-General and the Minister for Industrial Relations and the Public Sector, the Honourable Kyam Maher and the Minister for Small and Family Business and the Minister for Consumer and Business Affairs, the Honourable Andrea Michaels, and their staff.



**Chief Executive**

Attorney-General's Department

**Contents**

|  |           |
|--|-----------|
| <b>Overview: about the agency</b> .....                                | <b>8</b>  |
| Our strategic focus in 2023-24.....                                    | 8         |
| Our organisational structure.....                                      | 9         |
| Changes to the agency.....   | 10        |
| Annual Reporting.....  | 10        |
| Our Ministers.....   | 11        |
| Key Personnel.....   | 12        |
| Legislation administered by the agency.....                            | 16        |
| <b>The agency's performance</b> .....                                  | <b>21</b> |
| Performance at a glance.....   | 21        |
| Agency specific objectives and performance.....                        | 22        |
| Corporate performance summary.....                                     | 38        |
| Employment opportunity programs.....                                   | 38        |
| Agency performance management and development systems.....             | 39        |
| Work health, safety and return to work programs.....                   | 39        |
| Executive employment in the agency.....                                | 40        |
| <b>Financial performance</b> .....                                     | <b>41</b> |
| Financial performance at a glance.....                                 | 41        |
| Account Payment Performance 2023-24.....                               | 43        |
| Consultants disclosure.....  | 44        |
| Contractors disclosure.....  | 45        |
| <b>Risk management</b> .....   | <b>46</b> |
| Risk and audit at a glance.....  | 46        |
| Fraud detected in the agency.....                                      | 46        |
| Strategies implemented to control and prevent fraud.....               | 46        |
| Public interest disclosure.....  | 46        |
| <b>Reporting required under any other act or regulation</b> .....      | <b>47</b> |
| Reporting required under the <i>Carers' Recognition Act 2005</i> ..... | 71        |
| <b>Public complaints</b> .....   | <b>72</b> |
| Number of public complaints reported.....                              | 72        |
| Additional Metrics.....  | 73        |
| Service Improvements (Complaints).....                                 | 74        |
| Compliance Statement.....  | 74        |
| <b>Appendix: Audited financial statements 2023-24</b> .....            | <b>75</b> |

# Overview: about the agency

## Our strategic focus in 2023-24

Attorney-General's Department

# Strategic Plan 2022-24

**Vision:** South Australia is safe, fair and the best place to live, work and do business.

**Purpose:** We make a difference ensuring South Australia thrives by developing laws and policy, and delivering services that enable and support economic growth, safety and justice in the community. We deliver efficient and appropriate services to our customers, including the public service, in a way that is responsive, inclusive and collaborative.

**Goal**  
*Safe and thriving communities*

We support the delivery of services that enable a safe and vibrant community

**Strategies**

- 1.1 Develop laws and policy that enable vibrant living and increase public safety
- 1.2 Improve systems that protect people who are vulnerable or disadvantaged
- 1.3 Identify and progress domestic violence initiatives
- 1.4 Engage and educate citizens on strategies that prevent crime and reduce harm
- 1.5 Support the delivery of emergency services
- 1.6 Improve the lives of Aboriginal people and communities
- 1.7 Accessible work safe processes for building site access and transition industry acceptance.

**Goal**  
*Fairly administered laws*

We administer laws that protect citizen's rights and obligations in a way that is accessible, simple, fair and timely

**Strategies**

- 2.1 Design and deliver timely, accessible and fair dispute resolution services
- 2.2 Develop and administer legislation and inform individuals and business about their legal obligations and rights
- 2.3 Promote diversity and inclusion, supporting the rights of people who are Aboriginal, vulnerable, disadvantaged or discriminated against due to their background or beliefs
- 2.4 Help victims exercise their rights and access assistance
- 2.5 Support and enable information sharing, transparency and ease of access to public data.

**Goal**  
*An efficient and effective justice system*

We support a justice system by delivering policies, services and reforms that are inclusive, accessible, timely and effective

**Strategies**

- 3.1 Support a justice system that is timely, just and protects the community and victims
- 3.2 Deliver justice system reforms that benefit the community
- 3.3 Provide timely, effective and useful legal and policy advice across government
- 3.4 Provide services that deal with matters early and efficiently
- 3.5 Make it easier for clients, partners and the community to interact with us.

**Goal**  
*Our people meet customer needs*

Staff are supported, motivated, skilled and seek to continuously improve our services

**Strategies**

- 4.1 Collaborate on policy development and service delivery within AGD, across government, other jurisdictions and with communities
- 4.2 Streamline services, reduce costs to business and ask for and listen to feedback
- 4.3 Invest in our people ensuring they have the knowledge and skills to deliver services
- 4.4 Recognise and value staff diversity and effort
- 4.5 Protect the health, safety and wellbeing of our people.

**Goal**  
*Progressive technology and supportive infrastructure*

We invest in and maintain systems and infrastructure that is fit for customer and business needs

**Strategies**

- 5.1 Implement innovative approaches to make it easier to work with us
- 5.2 Invest in and maintain technology that improves service delivery and increases productivity
- 5.3 Invest in and enable facilities that meet business and customer needs
- 5.4 Progress initiatives that improve digitalisation and information sharing
- 5.5 Protect against cyber security and other threats.

**Goal**  
*Shape the future workforce*

We enable the Public Sector to develop a resilient and future focussed workforce

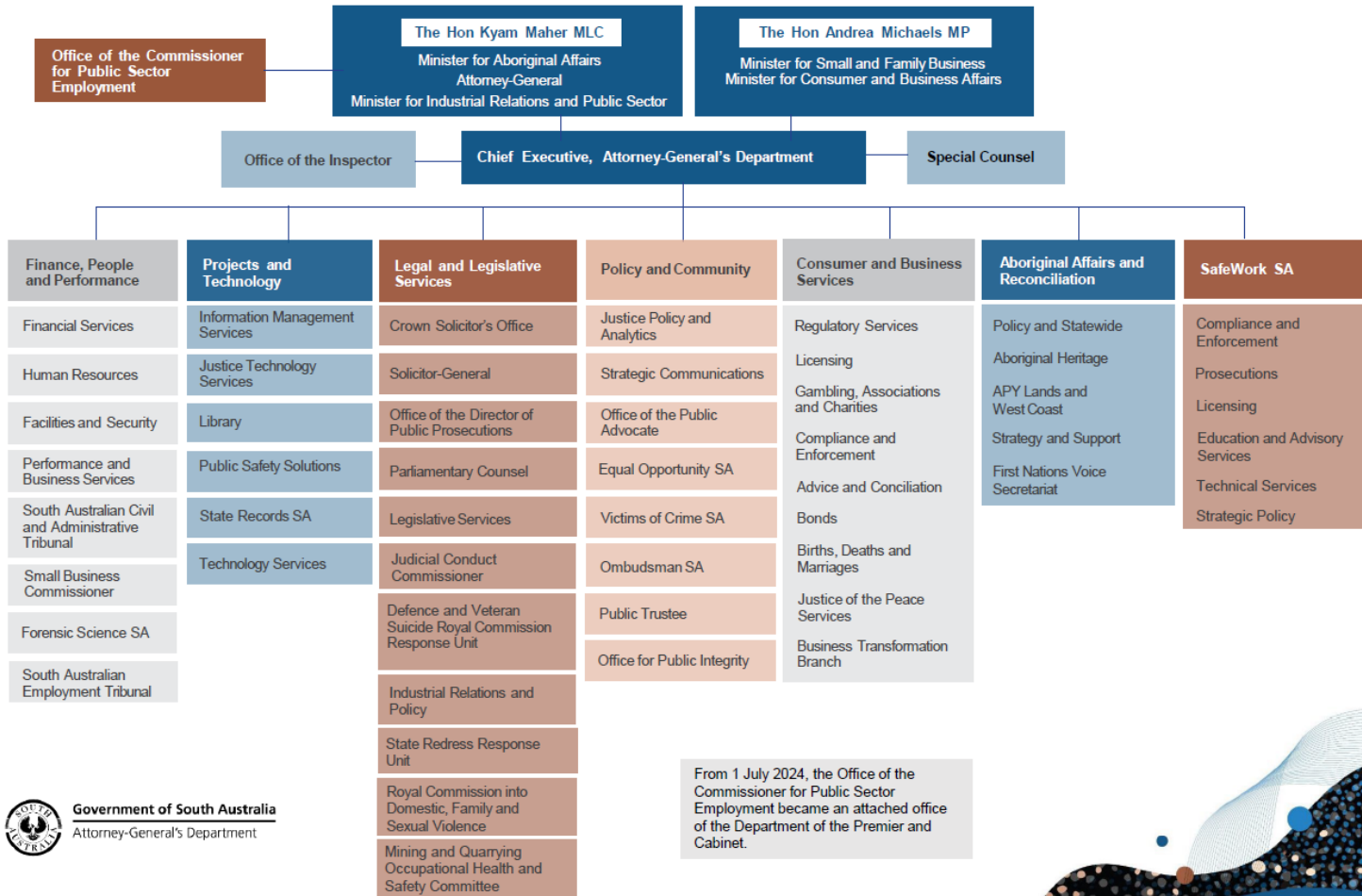
**Strategies**

- 6.1 Build the fundamentals for strategic workforce planning and resource management
- 6.2 Provide attractive and accessible pathways to optimise the workforce for the future
- 6.3 Ensure leaders have the capability to unlock the performance and potential of their teams.

Our organisational structure

Attorney-General's Department Structure (as at 30 June 2024)

Attorney-General's Department



## **Changes to the agency**

During 2023-24 there were no changes to the agency's structure and objectives as a result of machinery of government changes.

However, the Office of the Commissioner for Public Sector Employment (OCPSE) became an attached office to the Department of the Premier and Cabinet (DPC) effective from 1 July 2024.

## **Annual Reporting**

The following areas of AGD submit their own annual reports:

- Equal Opportunity SA
- Mining and Quarrying Occupational Health and Safety Committee
- Office of the Director of Public Prosecutions
- Office of the Public Advocate
- Ombudsman SA
- Public Trustee
- South Australian Civil and Administrative Tribunal
- South Australian Employment Tribunal
- State Records SA
- Victims of Crime SA

Other agencies that submit their own annual report are:

- Courts Administration Authority
- Electoral Commissioner
- Independent Commission Against Corruption
- Judicial Conduct Commissioner
- Legal Services Commission
- Office of the Inspector
- Office of the Commissioner for Public Sector Employment
- Office for Public Integrity
- Office of the Small Business Commissioner

**Our Ministers**



**The Hon Kyam Maher MLC**

The Hon Kyam Maher MLC, Minister for Aboriginal Affairs, Attorney-General and Minister for Industrial Relations and Public Sector, is the state's principal legal advisor to the government and is responsible for exercising certain powers and regulating and administering a range of legislation.

The Attorney-General is a member of Cabinet and is responsible for:

- specific legislation and the state's legal system
- developing and implementing policy
- legal action relevant to the state government.



**The Hon Andrea Michaels MP**

The Hon Andrea Michaels MP is the Minister for Small and Family Business and Minister for Consumer and Business Affairs.

The Minister supports sustainable economic growth by assisting South Australian industries and businesses to succeed in a local and global environment as well as protecting consumers and supporting and regulating business.

## Key Personnel



### **Mike Wait SC**

Mike is the Solicitor-General which is a statutory officer appointed by the Governor under the *Solicitor-General Act 1972*. The Solicitor-General is the second law officer of the state. Acting on the instructions of the Attorney-General, the Solicitor-General advises the state and appears as counsel on behalf of the state, including on behalf of the Crown Solicitor and the Director of Public Prosecutions, as required.



### **Ingrid Norman**

Ingrid is the Crown Solicitor of South Australia and is responsible for leading the Crown Solicitor's Office (CSO), which comprises the Public Law, Civil Litigation, Crown Counsel, Commercial, Environment & Native Title and Business Services sections. The CSO provides advice to, and represents, the South Australian Government on behalf of the Attorney-General. This includes providing legal services to Cabinet, Ministers and South Australian Government agencies on a wide variety of legal issues.



### **Adam Kilvert**

Adam is the Executive Director for the Policy and Community division, including Justice Policy and Analytics and Strategic Communications, which provide advice and support to the Attorney-General and the broader department. The division also consists of the offices of the Ombudsman, Public Advocate, Public Trustee, the Commissioner for Equal Opportunity, the Director of the Office for Public Integrity, and the Commissioner for Victims' Rights, which aim to protect the rights of the public.



**Andrew Swanson**

Andrew is the Executive Director of the Finance, People and Performance division. He is the Chief Financial Officer and responsible for leading a range of functions including Financial Services, Human Resources, Facilities and Performance and Business Services. The division also includes Forensic Science SA, the Office of the South Australian Small Business Commissioner, the South Australian Civil and Administrative Tribunal (SACAT) and the South Australian Employment Tribunal (SAET).



**Dini Soulio**

Dini was the Commissioner for Consumer Affairs and Liquor and Gambling within Consumer and Business Services (CBS) until early 2024. CBS has a broad portfolio including consumer protection, product safety, occupational licensing, liquor licensing, gambling regulation, charities regulation, residential tenancies, births, deaths and marriages and Justice of the Peace services. Fraser Stroud acted in the position following Dini's departure.



**Glenn Farrell**

Glenn Farrell is the Executive Director of SafeWork SA (SWSA). SWSA is South Australia's workplace health and safety regulator and is responsible for providing work health and safety, public safety and state-based industrial relations services. In addition, SWSA enforces work health and safety laws in South Australia and is accountable to the Minister for Industrial Relations and Public Sector.



**John Doherty**

John is the Director, Forensic Science SA (FSSA). FSSA provides independent scientific and pathology services to the justice system of South Australia in the disciplines of Biology, Chemistry, Pathology and Toxicology. FSSA collaborates closely with the tertiary sector, particularly the three local universities, to ensure it maintains a high quality and contemporary scientific service through research, training and teaching.



**Martin Hinton KC**

Martin is the Director of Public Prosecutions (the DPP). He is a statutory officer, independent of AGD, who initiates and conducts criminal prosecutions in the Magistrates, District and Supreme Courts of South Australia. The DPP also conducts appeals in the Court of Appeal and the High Court of Australia. The DPP oversees the operations of the Office of the Director of Public Prosecutions (ODPP) comprising Trial Counsel, Solicitors (including Confiscations), and Business Services (including the Witness Assistance Service) to ensure the ODPP provides the people of South Australia with an independent and effective criminal prosecution service that is timely, efficient, and just.



**Matt Smith**

Matt Smith is the Executive Director of the Projects and Technology division. He is responsible for leading Technology, Project Delivery, Public Safety and Information Management services. In addition to supporting the operations of AGD, the division provides Public Safety and Justice Information services to more than twenty other Government agencies.



**Nerida Saunders PSM**

Nerida is the Executive Director of the Aboriginal Affairs and Reconciliation division (AAR) of the department. She is responsible for providing engagement, support and advice for Aboriginal people and government. In addition, AAR works with Aboriginal South Australians to ensure that the needs of Aboriginal people and communities are met, including in areas of identified disadvantage, as well as those of strength.



**Nicolle Rantanen**

Nicolle was the Public Trustee until June 2024. The Public Trustee is responsible for the efficient management of the Public Trustee Office and the effective implementation of the *Public Trustee Act 1995*. The role includes acting as Administrator, Executor or Trustee of deceased estates, as Administrator of estates of protected persons under the *Guardianship and Administration Act 1993*, as Manager of estates of protected persons under the *Aged and Infirm Persons' Property Act 1940* and as Attorney or Agent. The Public Trustee is also the Trustee for minors as a result of distributions in intestate estates administered by private administrators and by appointment as trustee for other trusts and wills. Tony Brumfield was appointed the Public Trustee in July 2024



**Steph Halliday**

Steph is the Executive Director of Legal and Legislative Services. The division includes Legislative Services, who provide legal and policy advice on legislative reform, Parliamentary Counsel, the CSO, the ODPP, Industrial Relations and Policy (IRAP) and the State Redress Response Unit. Steph brings a diverse range of justice sector knowledge to the role, with expertise spanning public, regulatory and criminal law, and government policy.

**Legislation administered by the agency**

*\*Aboriginal Heritage Act 1979*  
*\*Aboriginal Heritage Act 1988*  
*Aboriginal Lands Trust Act 2013*  
*Action for Breach of Promise of Marriage (Abolition) Act 1971*  
*Adelaide Children's Hospital and Queen Victoria Hospital (Testamentary Dispositions) Act 1990*  
*Administration and Probate Act 1919*  
*Administrative Arrangements Act 1994*  
*Administrative Decisions (Effect of International Instruments) Act 1995*  
*Aged and Infirm Persons' Property Act 1940*  
*Age of Majority (Reduction) Act 1971*  
*Aircraft Offences Act 1971*  
*\*Anangu Pitjantjatjara Yankunytjatjara Land Rights Act 1981*  
*ANZ Executors and Trustee Company (South Australia) Limited (Transfer of Business) Act 1996*  
*Associations Incorporation Act 1985*  
*Australia Acts (Request) Act 1985*  
*Australian Crime Commission (South Australia) Act 2004*  
*Authorised Betting Operations Act 2000*  
*Bail Act 1985*  
*Ballot Act 1862*  
*Births, Deaths and Marriages Registration Act 1996*  
*Building and Construction Industry Security of Payment Act 2009*  
*Building Work Contractors Act 1995*  
*Burial and Cremation Act 2013*  
*Business Names (Commonwealth Powers) Act 2012*  
*Casino Act 1997*  
*Child Sex Offenders Registration Act 2006*  
*Civil Liability Act 1936*  
*Classification (Publications, Films and Computer Games) Act 1995*  
*Collections for Charitable Purposes Act 1939*  
*Commercial Arbitration Act 2011*  
*\*Commonwealth Legislative Power Act 1931*  
*Commonwealth Places (Administration of Laws) Act 1970*  
*Commonwealth Powers (De Facto Relationships) Act 2009*  
*Commonwealth Powers (Family Law) Act 1986*  
*Community Titles Act 1996*  
*Companies (Administration) Act 1982*  
*Constitutional Powers (Coastal Waters) Act 1979*  
*Construction Industry Long Service Leave Act 1987*  
*Conveyancers Act 1994*  
*Co-operatives National Law (South Australia) Act 2013*  
*Coroners Act 2003*  
*Corporations (Administrative Actions) Act 2001*  
*Corporations (Ancillary Provisions) Act 2001*

*Corporations (Commonwealth Powers) Act 2001*  
*Corporations (South Australia) Act 1990*  
*Courts Administration Act 1993*  
*COVID-19 Emergency Response Act 2020*  
*Credit (Commonwealth Powers) Act 2010*  
*Credit (Transitional Arrangements) Act 2010*  
*Criminal Assets Confiscation Act 2005*  
*Criminal Investigation (Covert Operations) Act 2009*  
*Criminal Investigation (Extraterritorial Offences) Act 1984*  
*Criminal Law (Clamping, Impounding and Forfeiture of Vehicles) Act 2007*  
*Criminal Law Consolidation Act 1935*  
*Criminal Law (Forensic Procedures) Act 2007*  
*Criminal Law (High Risk Offenders) Act 2015*  
*Criminal Law (Legal Representation) Act 2001*  
*Criminal Procedure Act 1921*  
*Cross-border Justice Act 2009*  
*Crown Proceedings Act 1992*  
*Da Costa Samaritan Fund (Incorporation of Trustees) Act 1953*  
*Dangerous Substances Act 1979*  
*Daylight Saving Act 1971*  
*Death (Definition) Act 1983*  
*Debtors Act 1936*  
*Defamation Act 2005*  
*Director of Public Prosecutions Act 1991*  
*District Court Act 1991*  
*Domestic Partners Property Act 1996*  
*Domicile Act 1980*  
*Dust Diseases Act 2005*  
*\*\*Election of Senators Act 1903*  
*\*\*Electoral Act 1985*  
*Electronic Communications Act 2000*  
*Employment Agents Registration Act 1993*  
*Encroachments Act 1944*  
*Enforcement of Judgments Act 1991*  
*Environment, Resources and Development Court Act 1993*  
*Equal Opportunity Act 1984*  
*Essential Services Act 1981*  
*Estates Tail Act 1881 (The)*  
*Evidence Act 1929*  
*Expiation of Offences Act 1996*  
*Explosives Act 1936*  
*Fair Trading Act 1987*  
*Fair Work Act 1994*  
*Fair Work (Commonwealth Powers) Act 2009*  
*Family Relationships Act 1975*  
*Farm Debt Mediation Act 2018*  
*Federal Courts (State Jurisdiction) Act 1999*

*Fences Act 1975*  
*Financial Sector Reform (South Australia) Act 1999*  
*First Nations Voice Act 2023*  
*Foreign Judgments Act 1971*  
*Freedom of Information Act 1991*  
*Free Presbyterian Church (Vesting of Property) Act 2001*  
*Frustrated Contracts Act 1988*  
*Gambling Administration Act 2019*  
*Gaming Machines Act 1992*  
*Gaming Offences Act 1936*  
*Graffiti Control Act 2001*  
*Guardianship and Administration Act 1993*  
*Guardianship of Infants Act 1940*  
*Hairdressers Act 1988*  
*Independent Commission Against Corruption Act 2012*  
*Industrial Referral Agreements Act 1986*  
*Inheritance (Family Provision) Act 1972*  
*Intervention Orders (Prevention of Abuse) Act 2009*  
*James Brown Memorial Trust Incorporation Act 1990*  
*Judicial Administration (Auxiliary Appointments and Powers) Act 1988*  
*Judicial Conduct Commissioner Act 2015*  
*Juries Act 1927*  
*Jurisdiction of Courts (Cross-vesting) Act 1987*  
*Justices of the Peace Act 2005*  
*Labour Hire Licensing Act 2017*  
*Land Agents Act 1994*  
*Land and Business (Sale and Conveyancing) Act 1994*  
*Land Valuers Act 1994*  
*Landlord and Tenant Act 1936*  
*Law Reform (Contributory Negligence and Apportionment of Liability) Act 2001*  
*Legal Practitioners Act 1981*  
*Legal Services Commission Act 1977*  
*Legislation Interpretation Act 2021*  
*Legislative Instruments Act 1978*  
*Legislation Revision and Publication Act 2002*  
*Limitation of Actions Act 1936*  
*Liquor Licensing Act 1997*  
*Little Sisters of the Poor (Testamentary Dispositions) Act 1986*  
*\*\*Lobbyists Act 2015*  
*Long Service Leave Act 1987*  
*Lotteries Act 2019*  
*Magistrates Act 1983*  
*Magistrates Court Act 1991*  
*\*Maralinga Tjarutja Land Rights Act 1984*  
*Marketable Securities Act 1971*  
*Married Persons (Separate Legal Status) Act 2019*  
*\*\*Members of Parliament (Register of Interests) Act 1983*

*Mercantile Law Act 1936*  
*Minors Contracts (Miscellaneous Provisions) Act 1979*  
*Misrepresentation Act 1972*  
*National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018*  
*Native Title (South Australia) Act 1994*  
*Notaries Public Act 2016*  
*Oaths Act 1936*  
*Off-shore Waters (Application of Laws) Act 1976*  
*Ombudsman Act 1972*  
*\*\*Parliamentary Joint Services Act 1985*  
*\*\*Parliamentary Committees Act 1991*  
*Partnership Act 1891*  
*Personal Property Securities (Commonwealth Powers) Act 2009*  
*Plumbers, Gas Fitters and Electricians Act 1995*  
*Police Complaints and Discipline Act 2016*  
*Powers of Attorney and Agency Act 1984*  
*Prices Act 1948*  
*Problem Gambling Family Protection Orders Act 2004*  
*Professional Standards Act 2004*  
*Prohibited Areas (Application of State Laws) Act 1952*  
*Public Holidays Act 2023*  
*Public Interest Disclosure Act 2018*  
*Public Sector Act 2009*  
*Public Sector (Honesty and Accountability) Act 1995*  
*Public Trustee Act 1995*  
*Racial Vilification Act 1996*  
*Real Property (Commonwealth Titles) Act 1924*  
*Real Property (Foreign Governments) Act 1950*  
*Recreation Grounds (Regulations) Act 1931*  
*Relationships Register Act 2016*  
*Residential Parks Act 2007*  
*Residential Tenancies Act 1995*  
*Retail and Commercial Leases Act 1995*  
*Return to Work Act 2014*  
*Return to Work Corporation of South Australia Act 1994*  
*Royal Commissions Act 1917*  
*Royal Style and Titles Act 1973*  
*\*RSL Memorial Hall Trust Act 1997*  
*Sale of Goods Act 1895*  
*Sale of Goods (Vienna Convention) Act 1986*  
*Sea-Carriage Documents Act 1998*  
*Second-hand Vehicle Dealers Act 1995*  
*Security and Investigation Industry Act 1995*  
*Sentencing Act 2017*  
*Serious and Organised Crime (Control) Act 2008*  
*Serious and Organised Crime (Unexplained Wealth) Act 2009*

*Settled Estates Act 1880*  
*Settled Estates Act Amendment Act 1889 (The Sheriff's Act 1978)*  
*Shop Theft (Alternative Enforcement) Act 2000*  
*Shop Trading Hours Act 1977*  
*Small Business Commissioner Act 2011*  
*Solicitor-General Act 1972*  
*South Australian Civil and Administrative Tribunal Act 2013*  
*South Australian Employment Tribunal Act 2014*  
*Spent Convictions Act 2009*  
*St. John (Discharge of Trusts) Act 1997*  
*Standard Time Act 2009*  
*State Records Act 1997*  
*Strata Titles Act 1988*  
*Succession Act 2023*  
*Summary Offences Act 1953*  
*Supreme Court Act 1935*  
*Surrogacy Act 2019*  
*Surveillance Devices Act 2016*  
*Survival of Causes of Action Act 1940*  
*Telecommunications (Interception) Act 2012*  
*Tattooing Industry Control Act 2015*  
*Terrorism (Commonwealth Powers) Act 2002*  
*Terrorism (Police Powers) Act 2005*  
*Terrorism (Preventative Detention) Act 2005*  
*Thomas Hutchinson Trust and related Trusts (Winding Up) Act 1995*  
*Trustee Act 1936*  
*Trustee Companies Act 1988*  
*Unclaimed Goods Act 1987*  
*Unexplained Wealth (Commonwealth Powers) Act 2021*  
*Victims of Crime Act 2001*  
*\*Waite Trust (Miscellaneous Variations) Act 1996*  
*Warehouse Liens and Storage Act 1990*  
*Wills Act 1936*  
*Work Health and Safety Act 2012*  
*Young Offenders Act 1993*  
*Youth Court Act 1993*

\* *Denotes Act of limited application.*

\*\* *Denotes Acts committed to the Special Minister of State which are supported by the Attorney-General's Department.*

## The agency's performance

### Performance at a glance

- Worked with the Electoral Commission of South Australia on the inaugural First Nations Voice Election and supported local and state voices once elected.
- Continued to coordinate, monitor and report on South Australia's implementation of the National Agreement on Closing the Gap.
- The ODPP prosecuted a range of complex criminal matters and civil confiscation proceedings, including the first prosecution arising from Operation Ironside and a long-running trial of multiple accused charged with the murder of Jason De Ieso.
- The CSO provided legal advice and representation on a number of matters across government, including the Hydrogen Jobs Plan and the Northern Water project.
- CBS began preparations to assume responsibility for licensing, compliance and enforcement functions for the sale and supply of tobacco from 1 July 2024.
- The Residential Tenancies (Miscellaneous) Amendment Bill 2023 passed Parliament in November 2023 which ensures a sustainable rental sector that supports both tenants and landlords. Phase 1 of the reforms commenced on 1 March 2024.
- The Work Health and Safety (Industrial Manslaughter) Amendment Bill 2023 (SA) passed Parliament in November 2023 establishing the offence of industrial manslaughter.
- Drafted the Portable Long Service Leave Bill 2024 to expand access to portable long service leave for the community services industry.
- In conjunction with SA Police and the Department for Infrastructure and Transport, commenced planning for the new South Australia Forensic Facility.
- Supported victims by providing additional funding of \$2 million over 4 years to improve support services for victims of crime.
- Equal Opportunity SA continued to implement the WE'RE EQUAL initiative which educates the community about diversity and inclusion.

Agency specific objectives and performance

| Agency objectives                           | Indicators   | Performance  |
|---|--|--|
| <p><b>Safe and thriving communities</b></p> | <p>Implemented the 'My Life My Wishes' project.</p>  | <p>The Public Advocate implemented 'My Life My Wishes', a streamlined process and form, for recording the wishes of persons with a guardianship order appointing the Public Advocate.</p> <p>'My Life My Wishes' assists in the process of ascertaining and considering client wishes as part of the decision-making process required under section 5 of the <i>Guardianship and Administration Act 1993</i>.</p>  |
|   | <p>Develop a culturally safe supported decision-making tool for Public Advocate clients.</p> | <p>A tool, guideline and training video on Culturally Safe Supported Decision-Making have been developed in consultation with Aboriginal people and expert groups.</p> <p>The tool was trialled with 34 Aboriginal people with guardianship orders appointing the Public Advocate.</p> <p>The finalised tool, guideline and training video will be used by Office of the Public Advocate staff to ascertain the wishes of Aboriginal people under guardianship of the Public Advocate.</p> |
|   | <p>Implement the Advance Care Directive toolkit and education initiative.</p>                | <p>The Toolkit was launched in South Australia's Plan Ahead week in September 2023 with all resources available on the Public Advocate website.</p> <p>The Toolkit includes a booklet entitled "Now you are a Substitute Decision Maker" and a series of videos and easy to read fact sheets in different languages.</p>   |

|  |   |  |
|--|---|--|
|  | <p>Support victims by providing additional funding of \$2 million over 4 years to improve support services for victims of crime.</p>  | <p>This election commitment has been delivered by providing \$250,000 per annum to Victim Support Service to deliver the Safer Spaces and Court Companions programs. An additional \$250,000 per annum has been provided to Relationships Australia SA to increase the capacity of the service to provide timely therapeutic counselling for victims of crime.</p> |
|  | <p>Residential Tenancies Act (RTA) Reforms passed by State Parliament.</p>  | <p>The RTA reforms will create significant improvements for tenants in South Australia, including security of tenure. The Residential Tenancies (Miscellaneous) Amendment Bill 2023 passed Parliament on 29 November 2023. Phase 1 of the RTA reforms commenced on 1 March 2024.</p>   |
|  | <p>Stronger casino penalties for South Australia.</p>   | <p>The Casino (Penalties) Amendment Bill was introduced into Parliament on 1 May 2024.</p>   |
|  | <p>Planning for a specialised compliance approach to address the increasing risk presented by the sale and supply of unlawful and illicit tobacco and vaping devices.</p>                                       | <p>CBS undertook planning to assume responsibility from SA Health for the licensing, compliance and enforcement functions for the sale and supply of tobacco and vaping from 1 July 2024. This includes preparatory work to inform its risk based, intelligence led compliance strategy.</p>   |
|  | <p>Update work health and safety education in relation to domestic violence, including both mental health first aid training and an understanding of domestic violence in Work Health and Safety education.</p> | <p>In November 2023, new guidance material was published on SafeWork SA's website about the management of work health and safety risks in the workplace associated with family and domestic violence.</p>  |

|  |   |   |
|--|---|---|
|  | <p>Election commitment to create consistency in the state system for family and domestic violence leave and expand the objectives of the <i>Fair Work Act 1994 (SA)</i> to include gender equality.</p> | <p>From 1 September 2023, the <i>Fair Work Act 1994 (SA)</i> provides workers a specific entitlement of 15 days paid family and domestic violence leave from the beginning of each year of their employment, for workers in the South Australian industrial relations system.</p> <p>These workers can now take paid leave to attend medical appointments, legal proceedings, counselling, relocation and for other matters related to family and domestic violence, which is crucial to support anyone experiencing or escaping these circumstances.</p>   |
|  | <p>Introducing and passing of the offence of industrial manslaughter.</p>   | <p>On 29 November 2023, Parliament passed the Work Health and Safety (Industrial Manslaughter) Amendment Bill 2023 (SA), to amend the <i>Work Health and Safety Act 2012 (SA)</i>.</p> <p>The amendments create an offence of industrial manslaughter where a person has been either reckless or grossly negligent in conduct which breaches a work health and safety duty under <i>the Work Health and Safety Act 2012 (SA)</i> that results in the death of an individual. The maximum penalty is 20 years imprisonment for individuals and \$18 million for body corporates.</p> <p>The new laws commenced on 1 July 2024.</p> |
|  | <p>Implementation of recommendations contained in the Independent Review of SafeWork SA.</p>  | <p>The passing of the Work Health and Safety (Review Recommendations) Amendment Bill 2024 on 27 June 2024 addressed key recommendations contained in the Independent Review of SafeWork SA.</p>   |

|  |   |   |
|--|---|---|
|  | <p>Prohibition of the use of Engineered stone.</p>  | <p>Work Health and Safety Regulations were developed to prohibit the use of engineered stone and provide for stronger regulation of the processing of materials containing crystalline silica.</p>  |
|  | <p>Coordinate, monitor and report on South Australia's implementation of the National Agreement on Closing the Gap (CTG).</p> | <p>Key activities in 2023-24 included:</p> <ul style="list-style-type: none"> <li>• SA Government and the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) publicly reported on the review and strengthening of partnerships. 36 partnerships met reporting thresholds and overall these partnerships met 76% of the strong partnership elements.</li> <li>• A review of SA's CTG governance structure included agreeing new sub-committee's tasked with implementation and outcome monitoring associated with achievement of socio-economic outcomes in SA.</li> <li>• SAACCON-leading consultation with Aboriginal South Australians to determine priorities for a place-based partnership and the community data project co-located in the Western Suburbs of Adelaide.</li> <li>• Coordinating the Government's required reporting to the Joint Council on CTG, the National Partnership Working Group, the CTG Secretariat and the Productivity Commission.</li> <li>• Jurisdictional representation and input to Joint Council's Drafting Group.</li> <li>• Development of a Joint Communication Framework for CTG in SA.</li> </ul> |

|  |  |  |
|--|--|--|
|  | <p>Administer the Aboriginal Community Controlled Organisation Grant Fund.</p>   | <p>The CTG Partnership Committee agreed guidelines, assessment processes and priorities for this new funding stream, which will provide \$2.8 million in funding to Aboriginal Community Controlled Organisations to further Closing the Gap initiatives.</p> <p>AAR has administered two of three application rounds for this Fund.</p> |
|  | <p>Support the inaugural First Nations Voice Election.</p>   | <p>The inaugural First Nations Voice Election was held on 16 March 2024.</p> <p>The Department worked with the Electoral Commission of South Australia as part of the election process and supported local and state voices once elected.</p>  |
|  | <p>Consult with South Australians on the design and delivery of new Aboriginal monuments.</p>  | <p>AAR progressed work to identify the first six Aboriginal South Australians to be recognised with a monument - including possible locations.</p> <p>This has included discussions with the Adelaide City Council and consideration of potential sites within the CBD.</p>  |
|  | <p>Consulted on a proposal to criminalise coercive control, to increase public safety. Engaged in public roundtable discussions with cross-government members.</p> | <p>The Department conducted extensive public consultation during the first half of the reporting period and has engaged in discussions with government stakeholders.</p>   |
|  | <p>Reviewing the offence of choking, suffocation, or strangulation in a domestic setting.</p>  | <p>The Department led a review into the operation and effectiveness of the offence, and consideration of the approach taken in other jurisdictions. The review engaged law enforcement and prosecution authorities.</p>  |

|  |   |  |
|--|---|--|
|  | <p>Introduction of Bills into Parliament.</p>   | <p>A number of Bills were introduced into Parliament in 2023-24 including:</p> <ul style="list-style-type: none"> <li>• Bail (Conditions) Amendment Act 2024</li> <li>• Child Sex Offenders Registration (Child-Related Work) Amendment Bill 2023</li> <li>• Criminal Law (High Risk Offender) (Additional High-Risk Offenders) Act 2024</li> <li>• Criminal Law (Forensic Procedures) (Blood Testing) Amendment Bill 2024</li> <li>• Criminal Law (Recruiting Children to Commit Crime) Amendment Bill 2024</li> <li>• Judicial Conduct Commissioner (Miscellaneous) Amendment Bill 2024</li> <li>• Sentencing (Serious Child Sex Offences) Amendment Bill 2024</li> <li>• Statutes Amendment (Victim Impact Statements) Bill 2024</li> <li>• Summary Offences (Nazi Salute and Symbols Prohibition) Amendment Act 2024.</li> </ul> |
|  | <p>Passed new laws to protect victims of family and domestic violence.</p>            | <p>Amended the <i>Bail Act 1985</i> to require defendants charged with breaches of domestic violence intervention orders to be subject to bail conditions including electronic monitoring.</p>   |
|  | <p>Review of sexual consent laws to identify and progress sexual violence reform.</p> | <p>Produced a discussion paper identifying areas for potential reform, including introducing an affirmative consent model, changing the subject, timing and frequency of jury directions and increasing penalties for image-based sexual offences.</p>   |

|  |   |   |
|--|---|---|
|  | <p>Introduction of a Bill to require mandatory blood testing of those who bite or spit on those employed in emergency work.</p>                             | <p>The Criminal Law (Forensic Procedures) (Blood Testing) Amendment Bill 2024 was introduced to Parliament in May 2024.</p> <p>The Bill recognises the significant stress to emergency workers (including police) who are bitten or spat on while performing their duties, and mandates blood testing of those who engage in this behaviour, if requested by the worker.</p>  |
|  | <p>Represented the Attorney-General in proceedings directed at keeping the community safe under the <i>Criminal Law (High Risk Offenders) Act 2015</i>.</p> | <p>The CSO represented the Attorney-General on numerous applications for orders under the <i>Criminal Law (High Risk Offenders) Act 2015</i>.</p>   |
|  | <p>Appeared in child protection proceedings to keep children safe from harm under the <i>Children and Young People (Safety) Act 2017</i>.</p>               | <p>The Child Protection group within the CSO provided advice and representation services to the Department for Child Protection, totalling 30,000 hours in 2023-24.</p>   |
|  | <p>Passed new laws to provide greater protection for children and young people in the workforce.</p>  | <p>The Child Sex Offenders Registration (Child-Related Work) Amendment Act passed Parliament.</p> <p>This Act ensures that child sex offenders are not permitted to work with underage employees (subject to discretionary exemptions) and requires those arrested or reported for certain child sex offences to inform their current or prospective employer (if the business also employs children) that they have been convicted or charged.</p> |

| Agency objectives                      | Indicators  | Performance   |
|--|---|---|
| <p><b>Fairly administered laws</b></p> | <p>Progress recommendations from the Advisory Commission into the Incarceration Rates of Aboriginal Peoples in South Australia.</p> | <p>The Government invested around \$25 million over four years to respond to the key themes and recommendations of the Commission's report as part of the 2023-24 State Budget.</p> <p>Within the Attorney-General's portfolio, this included funding for the development of an Aboriginal Justice Agreement, and the establishment of a two-year pilot of the Youth Aboriginal Community Court – Adelaide.</p> |
|  | <p>Amend the <i>Equal Opportunity Act 1984</i> to provide new protections from discrimination for victims of domestic abuse.</p>    | <p>In June 2023, Parliament passed the Equal Opportunity (Domestic Abuse) Amendment Bill 2023.</p> <p>The Bill introduced protections against discrimination for individuals with experience of domestic and family violence and provides an avenue of complaint to Equal Opportunity SA (EOSA) that did not exist previously.</p>  |
|  | <p>Continue to implement the WE'RE EQUAL campaign to educate the community about diversity and inclusion.</p>                       | <p>The WE'RE EQUAL campaign continued in 2023-24 with some 180 members now registered - and membership continues to grow.</p> <p>EOSA and the Department for Education are working on a roll out of WE'RE EQUAL to nearly 950 public schools.</p>   |
|  | <p>Independent Review of SafeWork SA: Amending section 271 of the <i>Work Health and Safety Act 2012</i> (SA).</p>                  | <p>The confidentiality provision in the <i>Work Health and Safety Act 2012</i> (SA) has been amended to provide the South Australian Work Health and Safety Regulator with discretion to disclose information to persons affected by workplace incidents, including victims and families.</p>   |

|  |   |   |
|--|---|---|
|  | <p>Election commitment to consult with workers, unions and businesses to expand access to portable long service leave in South Australia.</p> | <p>Developed the Portable Long Service Leave Bill 2024 to expand access to portable long service leave for the community services industry. The Bill:</p> <ul style="list-style-type: none"> <li>• creates a legislative framework to govern portable long service leave</li> <li>• establishes a portable long service leave scheme for the community services sector</li> <li>• establishes the Community Services Sector Long Services Leave Board</li> <li>• provides for the funding of the new scheme through an employer contribution levy</li> <li>• provides workers in the community services sector with an entitlement to 13 weeks of paid long service leave after they have accrued the equivalent of 10 years full time employment</li> <li>• provides for monitoring and compliance with the legislation; and provides the potential for legislation to be expanded by Parliament to include other industry sectors in the future.</li> </ul> |
|  | <p>Native title determinations have been realised.</p>  | <p>The CSO continues to negotiate Indigenous Land Use Agreements as an alternative or adjunct to native title claims, on behalf of the State, to support Aboriginal people's right to self-determination.</p> <p>The CSO also provided advice on numerous negotiations and settlement agreements on native title applications during 2023-24.</p>   |
|  | <p>Reform to ban electoral donations.</p>   | <p>Legislative Services continued work with Minister Cregan on the Government's proposed reforms to electoral donation laws which would involve a widespread ban on political donations.</p>  |

| Agency objectives                                       | Indicators   | Performance   |
|---|--|---|
| <p><b>An efficient and effective justice system</b></p> | <p>Complex criminal matters are prosecuted by the ODPP.</p>  | <p>The ODPP continued to prosecute a range of complex criminal matters and civil confiscation proceedings.</p> <p>This included conducting the Court of Appeal argument in the first prosecution arising from Operation Ironside, and a long-running trial of multiple accused charged with the murder of Jason De Ieso.</p>  |
|   | <p>The ODPP investigates the feasibility of developing an electronic exhibit management solution.</p>                  | <p>Following the 2023 Workplace Experience Report, the ODPP developed a Change Program, including an investigation of the feasibility of an electronic exhibit management solution.</p> <p>The proposed electronic solution has been tested in the De Ieso trial and is currently being utilised in a District Court fraud trial. It is anticipated the solution will improve access to documents by all court users.</p> |
|   | <p>Implemented recommendations from various reports into succession law by passing the <i>Succession Act 2023</i>.</p> | <p>Parliament passed the <i>Succession Act 2023</i>, which, upon commencement, will modernise and consolidate the State's various Acts dealing with succession law.</p>   |

| Agency objectives                            | Indicators   | Performance  |
|--|--|--|
| <p><b>Our people meet customer needs</b></p> | <p>Transfer of official records into State Records' custody.</p>   | <p>State Records of South Australia received over 4,200 linear metres of records from the Office of the Registrar-General.</p> <p>Records included in the transfer date back to the 1850s and document the first implementation of the Torrens Title system of land registration under the <i>Real Property Act 1858</i>.</p>  |
|  | <p>Election commitment to amend the <i>Work Health and Safety Regulations 2012 (SA)</i> to address psychosocial risks.</p> | <p>In 2023, the <i>Work Health and Safety Regulations 2012 (SA)</i> were amended to address psychosocial risks. The new regulations came into operation on 25 December 2023.</p> <p>The new regulations provide a framework for employers and workers to identify psychosocial hazards, assess the corresponding risk and implement risk control measures.</p>         |
|  | <p>Establish the Royal Commission into Domestic, Family and Sexual Violence.</p>   | <p>Established the office, including staff and accommodation, to support the Royal Commission and the mechanisms for the appointment of the Commissioner, Natasha Stott Despoja AO.</p>  |
|  | <p>Effectively manage industrial relations across the public sector.</p>   | <p>The Industrial Relations and Policy (IRAP) branch provided advice, representation and support in a range of industrial matters, including conciliating industrial disputes in the South Australian Employment Tribunal.</p> <p>IRAP provided support to agencies across government with industrial matters including work-related obligations and entitlements.</p> |

|  |   |   |
|--|---|---|
|  | <p>Provide high quality legislative drafting and publishing services to Parliament and to Government.</p> | <p>Parliamentary Counsel supported the 55<sup>th</sup> Parliament through drafting Bills for all members, including the Adelaide University Bill 2023, the Tobacco and E-Cigarette Products (Tobacco Product Prohibitions) Amendment Bill 2023 and the <i>Hydrogen and Renewable Energy Act 2023</i>.</p>   |
|  | <p>High quality and timely legal advice is provided to Ministers and government agencies.</p>             | <p>The CSO provided legal advice and representation on matters across government, including the Hydrogen Jobs Plan and the Northern Water project.</p>  |
|  | <p>Respond to requests for information from the National Redress Scheme.</p>                              | <p>The State Redress Response Unit responded to requests for information from the Commonwealth Operator of the National Redress Scheme. The scheme provides compensation and other outcomes for victims of institutional child sexual abuse.</p> <p>The volume of requests increased significantly in 2023-24 with nearly 1,500 requests responded to in a timely manner.</p> |
|  | <p>Reviewed and enhanced the role of the Aboriginal Witness Assistance Officer in the ODPP.</p>           | <p>The ODPP reviewed the role of the Aboriginal Witness Assistance Officer to provide culturally appropriate support to Aboriginal victims and witnesses, and to consult with staff to enhance their cultural understanding.</p>  |

|  |  |  |
|--|--|--|
|  | <p>Supported traditional owners to undertake work to remediate the impact of natural disasters on Aboriginal heritage, in particular the River Murray flood event.</p> | <p>The impact of the 2022 River Murray floods on Aboriginal heritage was significant. AAR worked with Green Industries SA to undertake the necessary conservation work under the leadership of local Traditional Owners.</p> <p>AAR ensured the views, perspectives and cultural authority of Aboriginal people and community are at the centre of recovery work.</p> <p>Over 300 properties were inspected for heritage during reconstruction, with 34 new sites uncovered during demolitions.</p> <p>The program was named 'Project of the Year' by the SA Aboriginal Building and Civil Construction Academy in 2023.</p> |
|--|--|--|

| Agency objectives  | Indicators   | Performance   |
|--|--|---|
| <p><b>Progressive technology and supportive infrastructure</b></p> | <p>The South Australian Civil and Administrative Tribunal (SACAT) increased access to justice through flexible approaches to hearings either in person or through tribunal hearing technology.</p> | <p>SACAT users can access hearings and conferences easily and participate effectively - either attending at SACAT with appropriate supports if required or by using simple and effective technology.</p> <p>SACAT upgraded telephone and video equipment and reconfigured hearing rooms to improve the capacity for in person and online hearings.</p> <p>SACAT continues to work on enhancements to the online case management system to integrate with hearing room technology.</p> |
|  | <p>Improved digital systems for CBS (OneCBS Project).</p>  | <p>Phase 1 of the OneCBS project replacing Residential Tenancies systems (Bonds Management System, Residential Bonds Online and Parks) was successfully implemented in June 2024.</p>   |
|  | <p>Adoption of business process automation across the agency.</p>  | <p>2023-24 saw the automation of over 30 separate work tasks and business processes through an automation pilot program across the Department.</p> <p>The benefits realised include improved quality, consistency in processes and time saving outcomes.</p>  |
|  | <p>Plan for the new South Australia Forensic Centre (SAFC).</p>  | <p>In conjunction with SA Police, during 2023-24 planning commenced for a new purpose built SAFC which will ensure the continued delivery of expert scientific services to the justice system.</p>  |

|  |   |  |
|--|---|--|
|  | <p>Commenced implementation of the integrated forensic laboratory information management system to replace legacy systems</p>   | <p>In 2023-24 FSSA continued to improve digital workflows through the replacement of the existing forensic Laboratory Information Management Systems (LIMS).</p> <p>The new LIMS will ensure alignment with the national forensic industry standard and provide for more efficient and agile software, improved development capability, simplified connectivity, and increased ability to share information with key stakeholders in the justice system.</p> |
|  | <p>Improve information sharing across the Justice Sector through the delivery of a modern data exchange.</p>  | <p>Secured funding through the Digital Investment Fund to support the replacement of the Justice Information System.</p>   |
|  | <p>Support and maintain our Public Safety systems and networks; ensuring they are modern, reliable, secure, and resilient.</p>  | <p>Successful completion of the SA Government Radio Network upgrade, a program that upgraded infrastructure at over 200 sites across the State including the three Triple Zero centres.</p>  |
|  | <p>Deliver and maintain an effective Emergency Aviation Service to enable SAAS and SAPOL to perform critical aeromedical retrieval, search and rescue and airborne policing missions.</p> | <p>Extended and improved the State Rescue Helicopter Service contract to provide for:</p> <ul style="list-style-type: none"> <li>• a replacement SAPOL helicopter that is quieter and fit for purpose</li> <li>• an additional medical helicopter</li> <li>• extra pilots to allow more concurrent missions.</li> </ul> <p>Secured funding and progressed procurement for the future state emergency aviation service, including a new operating base.</p>   |

| <b>Agency objectives</b>                 | <b>Indicators</b>  | <b>Performance</b>   |
|--|--|--|
| <p><b>Shape the future workforce</b></p> | <p>Develop and launch an updated Reconciliation Action Plan (RAP) and implement activities to celebrate culture and promote reconciliation.</p>          | <p>The Department launched its updated Innovate RAP in May 2024. The RAP includes 88 actions and outlines the actions we will take to promote reconciliation and deliver services to the community.</p> <p>RAP achievements over the past 12 months include over 200 staff participating in cultural awareness training, five students participating in the First Nations Work Experience program and hosting eight Reconciliation and NAIDOC Week events.</p> |
|  | <p>Implement strategies to promote gender equality and promote the department's commitment to zero tolerance of violence against women and children.</p> | <p>The Department continues to implement and report on its Gender Equality and Respect Action Plan.</p> <p>Activities undertaken in the past 12 months include celebrations for International Women's Day which included a panel discussion about gender equality. The International Women's Day breakfast with Caroline Kennedy was also livestreamed on the GPO Exchange lobby screen.</p>   |
|  | <p>AGD response to, and participation in, whole of Government staff surveys.</p>   | <p>The Department has continued to respond to the outcomes of the 2021 "Your Voice" whole of Government staff survey.</p> <p>Initiatives implemented in 2023-24 include the development of resources to assist with workload management and vicarious trauma and cultural Awareness Workshops for staff.</p> <p>AGD employees completed the 2024 whole of Public Sector "People Matter Employee Survey" with a response rate of 65%.</p>                       |

**Corporate performance summary**

- Continued the implementation of the Your Voice Action Plan, with a strong emphasis on employee wellbeing and leadership effectiveness. 65% of staff also participated in the 2024 People Matter Employee Survey.
- Established a Career and Development Pool for Aboriginal staff to discuss career goals and identify supports available to help progress their career.
- The Department launched its updated Innovate Reconciliation Action Plan in May 2024. The RAP includes 88 actions and outlines the actions we will take to promote reconciliation and deliver services to the community.
- Over 30 separate work tasks and business processes were automated through an automation pilot program across the Department.
- Improved the Department's resilience to cyber security threats by increasing alignment to South Australian Cyber Security Framework, including improved guidance for system and software development practises.

**Employment opportunity programs**

| <b>Program name</b>                        | <b>Performance</b>   |
|--|--|
| Aboriginal Employment Register (AER)       | <p>The Department employs an Aboriginal Engagement Officer to support the implementation of the AER. The Engagement Officer is working with AGD Human Resources and OCPSE to raise more awareness of the AER to hiring managers.</p> <p>The AGD recruitment system has been updated to encourage all managers to check the AER before recruiting. An appointment was made to the SA First Nations Voice to Parliament team via the AER. The Engagement Officer has also mentored a selection of AGD Aboriginal Employees.</p> <p>The representation of Aboriginal employees in the department as of 30 June 2024 was 2.5%.</p> |
| Aboriginal Career and Development Pool     | <p>During 2023-24, Aboriginal staff were asked if they wished to be part of the Aboriginal Career and Development Pool. Eight staff have now met with HR and the Engagement Officer on a one-to-one basis to discuss their career goals and identify supports available to help them progress their career. Staff will be contacted annually to see if they wish to be part of the pool.</p>   |
| AGD First Nations Job Vacancies Teams Site | <p>Human Resources provides details of suitable roles on a periodic basis to Aboriginal staff who have expressed an interest in progressing their career. The Engagement Officer also raises awareness and facilitates the career progression of staff across AGD for roles or secondments/development opportunities.</p>  |

**Agency performance management and development systems**

| <b>Performance management and development system</b>  | <b>Performance</b>   |
|---|--|
| AGD has a twice yearly performance management process | 78% of AGD employees had at least one performance review recorded in the last 12 months. |

**Work health, safety and return to work programs**

| <b>Program name</b>                                      | <b>Performance</b>  |
|--|---|
| Wellbeing and Safety Strategic Plan 2022-24              | <p>AGD continued to work towards its Wellbeing and Safety Strategic Plan 2022-24 goals:</p> <ul style="list-style-type: none"> <li>• leaders demonstrate commitment to safety by their actions</li> <li>• organisational practices support wellbeing and engagement</li> <li>• risk management is systematic and proportionate</li> <li>• regular verification and evaluation of safety performance is undertaken.</li> </ul> <p>Dedicated programs and initiatives have been implemented to highlight, promote and improve employee health, safety, and wellbeing.</p> <p>The AGD Health and Safety Committee meet quarterly, with input from the Health and Safety Representative forum, ensuring consultation on wellbeing and safety matters.</p> |
| Early intervention, return to work and injury management | <p>In 2023-24, AGD recorded 17 new workplace injury claims, with psychological claims accounting for the highest proportion of claims costs.</p> <p>The prevention of psychological claims through early intervention, education and training, resources, and supports remained a priority for AGD, with particular focus on workload management, emotionally challenging work, mental health, and leadership development.</p> <p>AGD's partnership with employee assistance provider, Human Psychology, continued to provide employees with an external support service.</p>   |

| <b>Workplace injury claims</b>   | <b>2023-24</b> | <b>2022-23</b> | <b>% Change (+ / -)</b> |
|--|----------------|----------------|-------------------------|
| Total new workplace injury claims  | 17             | 6              | +183%                   |
| Fatalities   | -              | -              | -                       |
| Seriously injured workers*   | -              | -              | -                       |
| Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1,000 FTE) | 9              | -              | -                       |

\* Number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)

| <b>Work health and safety regulations</b>  | <b>2023-24</b> | <b>2022-23</b> | <b>% Change (+ / -)</b> |
|--|----------------|----------------|-------------------------|
| Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )  | 1              | 4              | -75%                    |
| Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> ) | -              | -              | -                       |

| <b>Return to work costs**</b>                     | <b>2023-24</b> | <b>2022-23</b> | <b>% Change (+ / -)</b> |
|---|----------------|----------------|-------------------------|
| Total gross workers compensation expenditure (\$) | \$293,305.03   | \$198,424.66   | +48%                    |
| Income support payments – gross (\$)              | \$484,818.27   | \$135,911.97   | +257%                   |

\*\* Before third party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/attorney-generals-department-annual-report-data-work-health-and-safety>

### Executive employment in the agency

| <b>Executive classification</b> | <b>Number of executives</b> |
|---------------------------------|-----------------------------|
| Chief Executive                 | 1                           |
| SAES2                           | 22                          |
| SAES1                           | 56                          |
| Statutory Appointments          | 9                           |

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/attorney-generals-department-annual-report-data-executive-employment>

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 2023-24 are attached to this report.

The department recorded a favourable net result of \$4.7 million in 2023-24, compared with the unfavourable net result of \$4.7 million estimated in the 2023-24 revised budget.

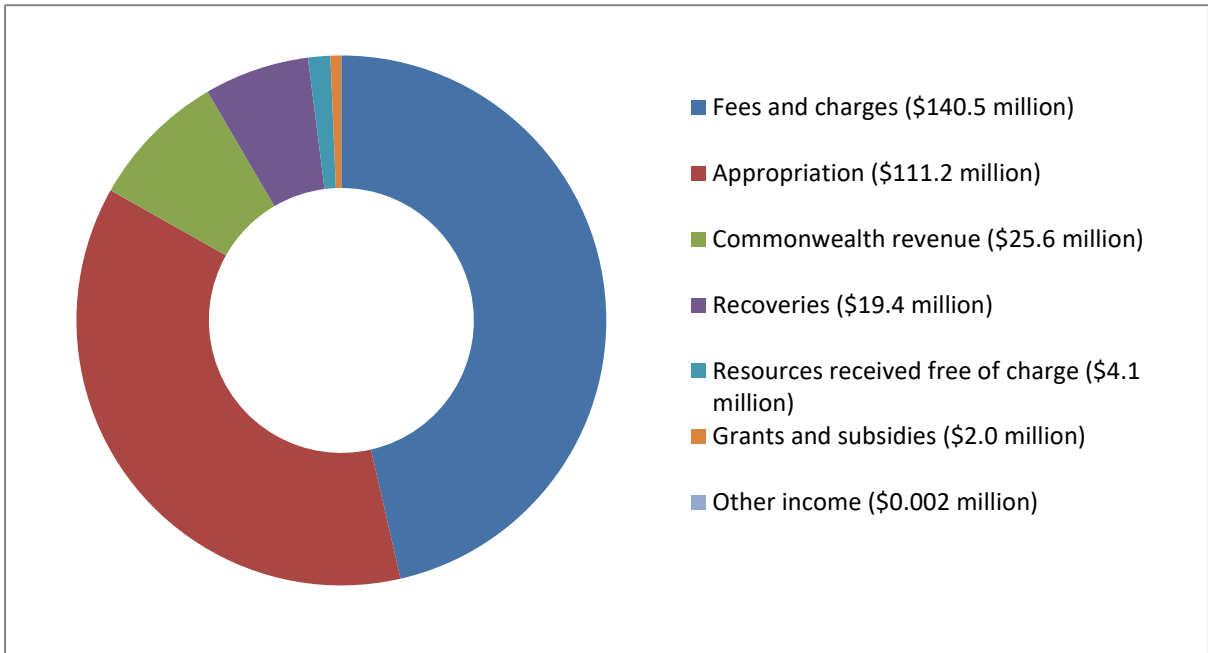
The favourable revenue variance is due to actual revenue exceeding the revised revenue budget by \$1.9 million. This is mainly due to additional regulatory fees and charges revenue received by CBS and SafeWork SA.

The favourable expenditure variance is due to actual expenses being lower than the revised expenses budget by \$7.6 million. The majority of this underspend relates to funding which the Department will seek to carry forward into 2024-25.

| <b>Statement of Comprehensive Income</b> | <b>2023-24 Budget \$000s</b> | <b>2023-24 Actual \$000s</b> | <b>Variation \$000s</b> | <b>Past year 2022-23 Actual \$000s</b> |
|--|------------------------------|------------------------------|-------------------------|--|
| Total Income                             | 300,660                      | 302,528                      | 1,868                   | 292,467                                |
| Total Expenses                           | 305,402                      | 297,838                      | 7,564                   | 285,891                                |
| <b>Net Result</b>                        | <b>(4,742)</b>               | <b>4,690</b>                 | <b>9,432</b>            | <b>6,576</b>                           |

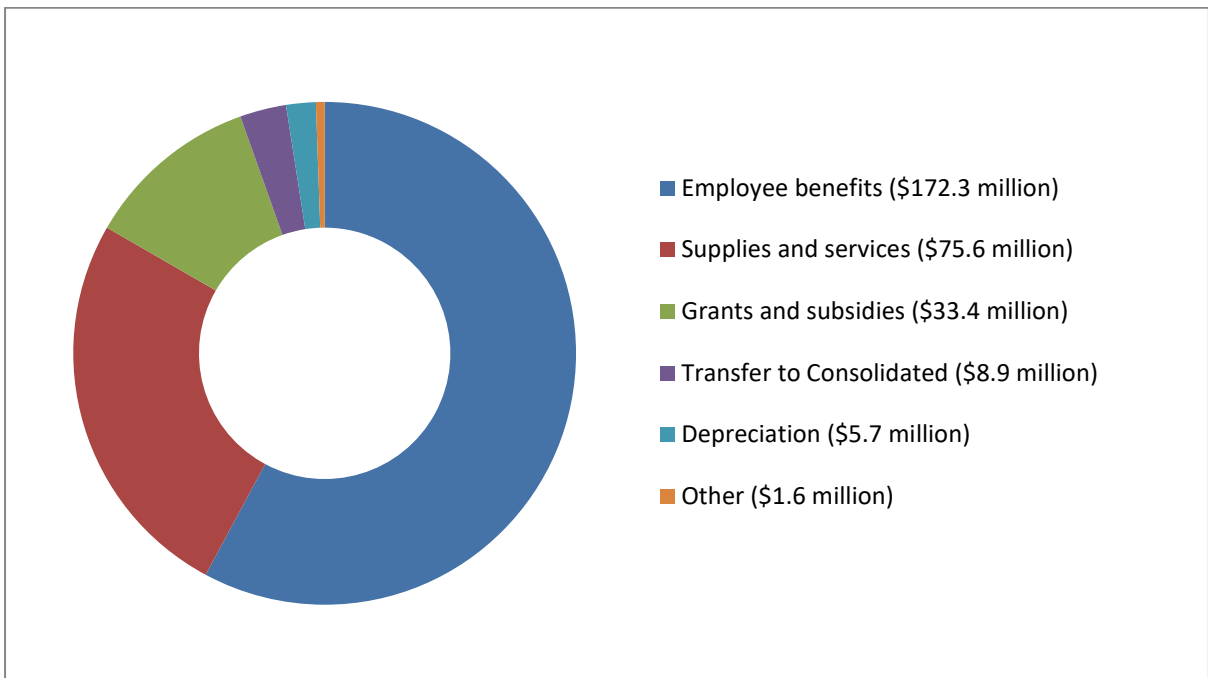
**Income**

Total operating income for 2023-24, including appropriation, was \$302.5 million. Income from State Government appropriations accounted for 37% of total income. A summary of income by source is shown in the figure below.



**Expenses**

Total expenses were \$297.8 million in 2023-24. A summary of expenses by category is shown in the figure below.



**Statement of Financial Position**

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2023-24 are attached.

| <b>Statement of Financial Position</b> | <b>2023-24 Budget \$000s</b> | <b>2023-24 Actual \$000s</b> | <b>Variation \$000s</b> | <b>Past year 2022-23 Actual \$000s</b> |
|--|------------------------------|------------------------------|-------------------------|--|
| Current assets                         | 66,131                       | 77,563                       | 11,432                  | 74,286                                 |
| Non-current assets                     | 38,961                       | 37,499                       | (1,462)                 | 33,710                                 |
| <b>Total assets</b>                    | <b>105,092</b>               | <b>115,062</b>               | <b>9,970</b>            | <b>107,996</b>                         |
| Current liabilities                    | 28,227                       | 29,846                       | (1,619)                 | 28,315                                 |
| Non-current liabilities                | 34,666                       | 33,585                       | 1,081                   | 32,740                                 |
| <b>Total liabilities</b>               | <b>62,893</b>                | <b>63,431</b>                | <b>(538)</b>            | <b>61,055</b>                          |
| <b>Net assets</b>                      | <b>42,199</b>                | <b>51,631</b>                | <b>9,432</b>            | <b>46,941</b>                          |

**Account Payment Performance 2023-24**

Treasurer's Instruction 11 requires all undisputed accounts to be paid within 30 days of the date of the receipt of the invoice or claim unless there is a discount or written agreement between the agency and the creditor.

|                                    | <b>Accounts paid</b> |          | <b>Value of accounts paid</b> |          |
|------------------------------------|----------------------|----------|-------------------------------|----------|
|                                    | <b>Number</b>        | <b>%</b> | <b>\$</b>                     | <b>%</b> |
| Paid within 15 calendar days       | 19,675               | 93.8%    | 269,736,088                   | 89.7%    |
| Paid within 16 to 30 calendar days | 1,169                | 5.6%     | 28,455,301                    | 9.5%     |
| Paid within 31 to 60 calendar days | 120                  | 0.6%     | 2,412,597                     | 0.8%     |
| Paid greater than 60 calendar days | 11                   | 0.1%     | 73,078                        | 0.0%     |
| <b>TOTAL</b>                       | <b>20,975</b>        |          | <b>300,677,064</b>            |          |

The department paid 99.3% of all invoices within 30 calendar days (99.1% in 2022-23). The remaining 0.7% of invoices reflect both disputed amounts and late payment of undisputed accounts.

**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 | \$87,097          |

**Consultancies with a contract value above \$10,000 each**

| Consultancies                                      | Purpose  | \$ Actual payment |
|--|--|-------------------|
| Engineering Materials Evaluation Pty Ltd T/A ATTAR | Professional engineering services and expert report    | \$ 11,390         |
| MBP Engineering Pty Ltd                            | Professional engineering services and expert report    | \$ 12,000         |
| Eliot's Automotive Services                        | Investigation, examination and expert report           | \$ 12,822         |
| Vision Australia Ltd                               | Accessibility Audit                                    | \$ 14,110         |
| Koukourou Pty Ltd T/A FMG Engineering              | Professional engineering services and expert report    | \$ 14,725         |
| Roslyn Cox and Mark Williams Consulting Pty Ltd    | Review of Industrial Relations in the SA Public Sector | \$ 17,300         |
| Bee Squared Consultants Pty Ltd                    | Workflow Review and Process Improvement                | \$ 19,500         |
| Field Engineers Pty Ltd                            | Professional engineering services and expert report    | \$ 29,680         |
| Nery Ergonomic Services Pty Ltd T/A HF Engineering | Professional engineering services and expert report    | \$ 49,000         |
| Novasense Pty Ltd T/A Strativity                   | Development of a Customer Experience Strategy          | \$ 209,343        |
|  | <b>Total</b>   | <b>\$ 476,967</b> |

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/attorney-generals-department-annual-report-data-consultants>

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 | \$23,471          |

**Contractors with a contract value above \$10,000 each**

| Contractors                                     | Business Unit | \$ Actual payment   |
|---|---------------|---------------------|
| Hoban Recruitment Pty Ltd                       | SACAT         | \$ 12,663           |
| Paxus Australia Pty Ltd                         | ICT           | \$ 21,313           |
| Randstad Pty Ltd                                | OMBUD         | \$ 22,660           |
| Hays Specialist Recruitment (Australia) Pty Ltd | ICT           | \$ 24,254           |
| Talent International (SA) Pty Ltd               | CBS           | \$ 29,324           |
| Hudson Global Resources (Aust) Pty Ltd          | SACAT         | \$ 29,366           |
| Hays Specialist Recruitment (Australia) Pty Ltd | SAET          | \$ 42,482           |
| Randstad Pty Ltd                                | SRSA          | \$ 49,572           |
| Smaat Pty Ltd                                   | SACAT         | \$ 66,911           |
| Talent International (SA) Pty Ltd               | OPC           | \$ 68,420           |
| HR Partners Pty Ltd                             | SACAT         | \$ 74,074           |
| Hays Specialist Recruitment (Australia) Pty Ltd | FSSA          | \$ 79,079           |
| Chandler Macleod Group                          | SACAT         | \$ 80,175           |
| Halcyon Knights Pty Ltd                         | SACAT         | \$ 82,169           |
| Randstad Pty Ltd                                | SACAT         | \$ 98,686           |
| Randstad Pty Ltd                                | CBS           | \$ 132,466          |
| Talent International (SA) Pty Ltd               | ICT           | \$ 149,223          |
| Hays Specialist Recruitment (Australia) Pty Ltd | CBS           | \$ 184,411          |
| DFP Recruitment Services Pty Ltd                | CBS           | \$ 186,355          |
| Talent International (SA) Pty Ltd               | JTS           | \$ 410,505          |
| Akkodis Australia Talent Pty Ltd                | JTS           | \$ 421,639          |
| Hays Specialist Recruitment (Australia) Pty Ltd | SACAT         | \$ 576,811          |
| Paxus Australia Pty Ltd                         | JTS           | \$ 1,194,261        |
|   | <b>Total</b>  | <b>\$ 4,060,289</b> |

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/attorney-generals-department-annual-report-data-contractors>

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 AGD Audit and Risk Management Committee (ARMC) provides independent advice and assistance to the Chief Executive on AGD's risk, control and compliance framework, business ethics, policies and practices and its internal and external accountability responsibilities. The ARMC met five times during 2023-24.

AGD currently has an independent, internal audit provider in Deloitte Touche Tohmatsu (Deloitte) that undertakes audit and risk management functions. A total of four internal audit reviews were undertaken in 2023-24.

### Fraud detected in the agency

In 2023-24, there were no instances of fraud reported.

### Strategies implemented to control and prevent fraud

AGD is committed to the prevention, detection and reporting of fraud and corruption in connection with its activities. Any instance of fraud is to be reported to the Chief Executive and recorded on the AGD Fraud and Corruption Register.

The internal audit function performs reviews over the AGD system and control environments. In addition, AGD has a Fraud and Corruption Policy which addresses the prevention, detection and response to fraud, and a supporting procedure for reporting suspected fraud. As outlined in Treasurer's Instruction 2, the documents are reviewed annually (last published in January 2024) and correspond with the South Australian Public Sector Fraud and Corruption Control Policy.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/attorney-generals-department-annual-report-data-fraud>

### Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

*Nil*

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/attorney-generals-department-annual-report-data-public-interest-disclosure>

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 July 2019.

## Reporting required under any other act or regulation

| The Commissioner of Consumer Affairs and Liquor & Gambling with Consumer & Business Services' Annual Report 2023-24 |  |
|---|--|
| Act or Regulation   | Requirement  |
| <i>Associations Incorporation Act 1985</i>  | S9—Annual report<br><br>(1) The Commission must, on or before 31 December in each year, deliver to the Minister a report on the administration of this Act during the period of 12 months that ended on the preceding 30 June. |

| Associations                              | 2023-24          | 2022-23          |
|---|------------------|------------------|
| Incorporated associations on the register | 21,692           | 21,676           |
| Incorporated during the year              | 282              | 291              |
| De-registered and wound-up                | 126              | 127              |
| Periodic returns lodged                   | 123              | 131              |
| Searches of the public register           | 477 <sup>1</sup> | 511 <sup>2</sup> |

| Act or Regulation                         | Requirement   |
|---|---|
| <i>Building Work Contractors Act 1995</i> | S61—Annual report<br><br>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June. |

<sup>1</sup> The number of document requests, consisting of 180 extract requests, 170 uncertified document requests and 127 certified document requests. It excludes 248 certificate requests.

<sup>2</sup> The number of document requests, consisting of 245 extract requests, 154 uncertified document requests and 112 certified document requests. It excludes 205 certificate requests.

| <b>Builders licences</b>  | <b>2023-24</b> | <b>2022-23</b> |
|---|----------------|----------------|
| Held by bodies corporate  | 6,153          | 5,957          |
| Held by natural persons (individuals or members of partnerships). Includes contractors only and contractors and supervisors. Does not include supervisors only. | 17,253         | 17,470         |
| Held by building work supervisors (registrations only)  | 4,645          | 4,528          |
| <b>Total</b>  | <b>28,051</b>  | <b>27,955</b>  |
| Applications for new licences/registrations or a change of conditions received  | 2,724          | 2,389          |

| <b>Act or Regulation</b>                    | <b>Requirement</b>   |
|---|--|
| <i>Companies (Administration) Act 1982*</i> | S8A—Report<br>(1) The Commission shall, on or before the thirty-first day of December in each year, deliver to the Minister a report of its operations during the period of twelve months that ended on the preceding thirtieth day of June. |

\*Consumer and Business Services maintains accounts where unclaimed monies from liquidators of companies (from any liquidation that commenced on or before 1 January 1991) must be deposited.

| <b>Companies Liquidation Account</b>  | <b>Amount</b>      |
|---|--------------------|
| Balance at 30 June 2023   | \$94,244.40        |
| Add: Amounts received during the year pursuant to section 427(1) of the Companies Code  | \$0                |
| Less: Amount paid to claimants in accordance with section 427(1) Payments to Consolidated Account in accordance with section 427(6) | \$0                |
| <b>Balance at 30 June 2024</b>  | <b>\$94,244.40</b> |

| Act or Regulation            | Requirement   |
|------------------------------|---|
| <i>Conveyancers Act 1994</i> | <p>S66—Annual report</p> <p>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June.</p> <p>(2) The report must contain the audited statement of accounts of the indemnity fund for the period to which the report relates.</p> |

| Registrations                               | 2023-24    | 2022-23    |
|---|------------|------------|
| Held by bodies corporate                    | 130        | 121        |
| Held by natural persons                     | 625        | 604        |
| <b>Total</b>                                | <b>755</b> | <b>725</b> |
| Applications for new registrations received | 89         | 73         |

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2024.

| Act or Regulation   | Requirement  |
|---|--|
| <i>Co-operatives National Law (South Australia) Act 2013*</i> | <p>S10—Disposal of consideration for shares compulsorily acquired (Co-operatives National Law section 436)</p> <p>For the purposes of section 436(3)(b)(i) of the Co-operatives National Law (South Australia) -</p> <p>(a) the applied provisions of the Corporations Act are to be read as if the following provision were inserted in Part 9.7 before section 1339:</p> <p>S1338D - Co-operatives Liquidation Account</p> <p>(1) The Co-operatives Liquidation Account established under Div 3 of Part 6 of the <i>Co-operatives Act 1983</i> continues in existence under this Part.</p> |

| Act or Regulation | Requirement   |
|-------------------|---|
|                   | (2) The Account must continue to be kept in a separate account at the Treasury. |

| Co-operatives Liquidation Account  | Amount             |
|--|--------------------|
| Balance at 30 June 2023  | \$64,992.85        |
| Add: Amounts received during the year pursuant to section 331 of the <i>Co-operatives Act 1997</i> | \$0                |
| Less: Amount paid to claimants in accordance with section 331                                      | \$0                |
| <b>Balance at 30 June 2024*</b>  | <b>\$64,992.85</b> |

\*Consumer and Business Services maintains accounts where unclaimed monies from liquidators of co-operatives (from any liquidation that commenced on or before 1 January 1991) must be deposited.

| Act or Regulation            | Requirement  |
|------------------------------|--|
| <i>Fair Trading Act 1987</i> | S12—Annual report<br>(1) The Commissioner for Consumer Affairs must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act by the Commissioner during the year ended on the preceding 30 June. |

| Advice and conciliation  | 2023-24 | 2022-23 |
|--|---------|---------|
| No. of advice provided   | 26,453  | 26,764  |
| No. of disputes conciliated                                    | 1,083   | 1,007   |
| No. of disputes referred to compulsory conciliation conference | 360     | 468     |

| Prosecutions/ Disciplinary action under the <i>Fair Trading Act 1987</i> (and related Acts), and the <i>Liquor Licensing Act 1997</i> . |  |   |
|---|--|---|
| Date  | Trader (where applicable)                    | Action  |
| 24/8/23   | John Limone                                  | Prosecution for breaching sections 6(1), 28(1) and 30(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence, failing to comply with formal requirements in relation to a domestic building work contract and failing to obtain a policy of building indemnity insurance and section 151(1) and section 158(7) of the Australian Consumer Law (SA) by making false or misleading representations about goods or services and accepting payment and failing to supply all the goods or services within a reasonable time.<br>Court Outcome: Convicted and fined \$42,500. Compensation awarded totalling: \$27,713.68. |
| 23/10/23  | Property Magician Pty Ltd and Spencer Porter | Property Magician Pty Ltd - Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence.<br>Spencer Porter - As a director of Property Magician Pty Ltd, and pursuant to section 267 of the <i>Criminal Law Consolidation Act 1935 (SA)</i> , prosecuted for aiding and abetting Property Magician Pty Ltd in its contraventions of section 6(1) of the <i>Building Work Contractors Act 1995</i> to carry on a business as a building work contractor when not authorised by licence.<br>Court Outcome: Property Magician - Fined \$2,000. Mr Porter - Fined \$2,000.                 |
| 26/10/23  | Silly Snag Pty Ltd and Keith Rogers          | Silly Snag Pty Ltd - Prosecution for breaching sections 6(1), 28(2) and 34(a) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence, failing to comply with formal requirements in relation to a domestic building work contract and failing to obtain a policy of building indemnity insurance.  |

|         |               |  |
|---------|---------------|--|
|         |               | <p>Keith Rogers – as a director of Silly Snag Pty Ltd, and pursuant to section 267 of the <i>Criminal Law Consolidation Act 1935 (SA)</i>, prosecuted for aiding and abetting Silly Snag Pty Ltd in its contraventions of section 6(1), 28(2) and 34(a) of the <i>Building Work Contractors Act 1995</i> to carry on a business as a building work contractor when not authorised by licence, failing to comply with formal requirements in relation to a domestic building work contract and failing to obtain a policy of building indemnity insurance.</p> <p>Court Outcome: Silly Snag Pty Ltd – Convicted. Mr Rogers - Convicted and fined \$13,500.</p>                      |
| 22/4/24 | Nikola Necic  | <p>Prosecution for breaching section 139 of the <i>Criminal Law Consolidation Act 1935 (SA)</i> by deceiving another to benefit himself and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment and failing to supply goods and services within a reasonable time.</p> <p>Court Outcome: 15 month suspended sentence and ordered to serve 270 hours of community service. Compensation awarded totalling: \$38,656.30.</p>  |
| 8/5/24  | Andrew Prasad | <p>Prosecution for breaching section 7(1) and 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by carrying on a business as a second-hand vehicle dealer when not authorised by licence and interfering with an odometer of a second-hand vehicle, section 151(1) of the <i>Australian Consumer Law (SA)</i> by making a false and misleading statement representations about goods or services and section 139 of the <i>Criminal Law Consolidation Act 1935 (SA)</i> by deceiving another to benefit himself.</p> <p>Court Outcome: Convicted and fined \$10,850.00 and received a suspended sentence of 5 months and 19 days. Compensation awarded totalling: \$8,781.</p> |

|           |   |   |
|-----------|---|---|
| 28/5/2024 | Adelaide Fence Corp Pty Ltd and Christopher O'Toole | <p>Adelaide Fence Corp Pty Ltd - Prosecution for breaching section 6(1) and section 30(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and demanding an unauthorised payment and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment and failing to supply goods and services in a reasonable time.</p> <p>Christopher O' Toole - As a director of Adelaide Fence Corp Pty Ltd, pursuant to section 267 of the <i>Criminal Consolidation Act 1935 (SA)</i>, prosecuted for aiding and abetting Adelaide Fence Corp Pty Ltd in its contraventions of section 6(1) and 30(1) of the <i>Building Work Contractors Act 1995</i> to carry on a business as a building work contractor when not authorised by licence and demanding an unauthorised payment and section 158(7) of the <i>Australian Consumer Law (SA)</i> in accepting payment and failing to supply goods and services within a reasonable time.</p> <p>Court Outcome: Adelaide Fence Corp Pty Ltd – Convicted. Christopher O'Toole - Convicted and ordered to serve 300 hours of community service. Compensation awarded totalling: \$7,481.64.</p> |
| 4/6/24    | Randall Bartram                                     | <p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment and failing to supply goods and services within a reasonable time.</p> <p>Court Outcome: Convicted and given a 2-year good behaviour bond. Compensation awarded totalling: \$2,540.</p>  |

For a full list of Consumer and Business Services related media releases for 2023-24, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

| <b>Assurances and Undertakings given under the <i>Fair Trading Act 1987</i> (and related Acts), the <i>Liquor Licensing Act 1997</i> and the <i>Australian Consumer Law</i></b> |  |  |
|---|--|--|
| <b>Date</b>   | <b>Trader (where applicable)</b>                                   | <b>Action</b>  |
| 9/1/24  | SRSG Pty Ltd and Anil Kumar Hanumanula and Srinivasa Rao Mandalapu | SRSG Pty Ltd (the licensee entity) provided an undertaking under the <i>Liquor Licensing Act 1997</i> to the Liquor and Gambling Commissioner, that they will implement the ID Scan SA application at their premises, consent to a variation of the conditions of their licence and will periodically provide sales reports to the Commissioner when requested. Anil Kumar Hanumanula will apply to the Commissioner to hold a position of authority within the licensee entity. |
| 21/3/24   | Danish Sharief   | Provided an assurance under the <i>Fair Trading Act 1987</i> to the Commissioner for Consumer Affairs that he will not carry on business as a second-hand vehicle dealer unless authorised by licence under the <i>Second-hand Vehicle Dealers Act 1995</i> and comply with all obligations under the Act.   |

For a full list of Consumer and Business Services related media releases for 2023-24, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

| <b>Product Safety Inspections Summary 2023-24</b> |       |
|---|-------|
| Products inspected                                | 3,352 |
| Products compliant                                | 3,318 |
| Products withdrawn                                | 145   |
| Product recalls                                   | 20    |

| <b>Act or Regulation</b>                | <b>Requirement</b>  |
|---|---|
| <i>Gambling Administration Act 2019</i> | S61—Annual report<br>(1) The Commissioner must, on or before 30 September in each year, prepare and submit to the Minister a report on the performance of the Commissioner's functions under the gambling Acts during the preceding financial year. |

| <b><i>Authorised Betting Operations Act 2000 - Licensing</i></b> | <b>2023-24</b> |
|--|----------------|
| Number of Licensed Bookmakers                                    | 13             |
| Number of Licensed Agents  | 30             |
| Number of TAB Outlets  | 318            |
| Number of Racing Clubs   | 49             |
| Number of Authorised Interstate Betting Operators                | 96             |

| <b><i>Authorised Betting Operations Act 2000 - Compliance</i></b> | <b>2023-24</b> |
|---|----------------|
| Number of inspections completed                                   | 470            |
| Non-compliance matters detected                                   | 267            |
| Investigations closed with enforcement outcome                    | 24             |
| Investigations closed without enforcement outcome                 | 19             |

| <b>Casino Act 1997 – Compliance</b>               | <b>2023-24</b>  |
|---|---|
| Number of inspections completed                   | 365 daily audits<br>encompassing 2,254<br>compliance<br>assessments |
| Non-compliance matters detected                   | 48  |
| Investigations closed with enforcement outcome    | 0   |
| Investigations closed without enforcement outcome | 5   |

| <b>Gaming Machines Act 1992 - Licences</b> | <b>2023-24</b> | <b>2022-23</b> |
|--|----------------|----------------|
| General and Hotels                         | 492            | 481            |
| Clubs                                      | 47             | 48             |
| On Premises                                | 1              | 1              |
| <b>Total</b>                               | <b>540</b>     | <b>530</b>     |

| <b>Gaming Machines Act 1992 - Compliance</b>      | <b>2023-24</b> | <b>2022-23</b>   |
|---|----------------|------------------|
| Number of inspections completed                   | 570            | 595              |
| Non-compliance matters detected                   | 506            | 680 <sup>3</sup> |
| Investigations closed with enforcement outcome    | 15             | 3 <sup>4</sup>   |
| Number of expiation notices issued                | 10             | 2                |
| Number of prosecutions commenced                  | 0              | 0                |
| Investigations closed without enforcement outcome | 23             | 5                |

| <b>Prosecutions commenced for offences against the <i>Gaming Machines Act 1992</i></b> |                          |               |
|--|--------------------------|---------------|
| <b>Date</b>  | <b>Individual/Entity</b> | <b>Action</b> |
| Note: Nil prosecutions in 2023-24  |                          |               |

<sup>3</sup> Multiple breaches can be detected at a single venue and non-compliance was dealt with by way of verbal warning, written warning or no further action.

<sup>4</sup> This number reflects the number of matters referred to formal investigation. In addition to this, there were a number of enforcement outcomes resulting from proactive inspections, such as issuing warning letters to gambling providers.

| Act or Regulation                       | Requirement   |
|---|---|
| <i>Gambling Administration Act 2019</i> | S61—Annual report<br>(3) The Commissioner's report must include the following information:<br>(a) the total net State wagering revenue of all authorised betting operators under the <i>Authorised Betting Operations Act 2000</i> in respect of the financial year to which the report relates;<br>(b) the total net gambling revenue of the holders of all gaming machine licences and the special club licence under the <i>Gaming Machines Act 1992</i> in respect of the financial year to which the report relates. |

| Revenue  | 2023-24          |
|--|------------------|
| State wagering revenue of authorised betting operators | \$423,732,000    |
| Gambling revenue of gaming machine licensees - Clubs   | \$100,250,748.69 |
| Gambling revenue of gaming machine licensees - Hotels  | \$855,545,489.54 |
| Total net gambling revenue of gaming machine licensees | \$955,796,238.23 |

| Act or Regulation           | Requirement  |
|-----------------------------|--|
| <i>Land Agents Act 1994</i> | S64—Annual report<br>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June.<br>(2) The report must contain the audited statement of accounts of the indemnity fund for the period to which the report relates. |

| <b>Registrations</b>  | <b>2023-24</b> | <b>2022-23</b> |
|---|----------------|----------------|
| Held by land agent bodies corporate                                   | 1,129          | 1,114          |
| Held by land agent natural persons                                    | 2,538          | 2,487          |
| Held by sales representative and auctioneer natural persons           | 2,590          | 2,535          |
| Held by property manager natural persons                              | 1,452          | 1,391          |
| <b>Total</b>  | <b>7,709</b>   | <b>7,527</b>   |
| Applications for new registrations or a change of conditions received | 1,157          | 1,049          |

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2024.

| <b>Act or Regulation</b>     | <b>Requirement</b>  |
|------------------------------|---|
| <i>Land Valuers Act 1994</i> | S23—Annual report<br>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June. |

Land Valuers are not required to be licensed by the Commissioner, however need to be approved by the Commissioner if they wish to undertake property valuations at the request of a real estate agent for the purpose of section 24G of the *Land and Business (Sales and Conveyancing) Act 1994*.

One additional Land Valuer was added during the reporting period.

Details of approved Land Valuers can be found at: <https://secure.cbs.sa.gov.au/OccLicPubReg/ALV/>

| <b>Act or Regulation</b>         | <b>Requirement</b>  |
|----------------------------------|---|
| <i>Liquor Licensing Act 1997</i> | S128A—Report to Minister on barring orders<br>(1) The Commissioner must, on or before 30 September in each year (other than the calendar year in which this section comes into operation), provide a report to the Minister specifying the following information in relation to the financial year ending on the preceding 30 June: |

| Act or Regulation | Requirement   |
|-------------------|---|
|                   | <ul style="list-style-type: none"> <li>(a) in relation to an order made under <a href="#">Subdivision 2</a> barring a person from licensed premises for an indefinite period or a period exceeding 6 months—</li> <li>(i) in the case of orders made under <a href="#">section 125(1)(aa)</a> (a <i>welfare order</i>)—               <ul style="list-style-type: none"> <li>(A) the number of welfare orders made; and</li> <li>(B) the location of the licensed premises from which the persons were barred;</li> </ul> </li> <li>(ii) in any other case—               <ul style="list-style-type: none"> <li>(A) the number of orders made; and</li> <li>(B) statistical information about the type of conduct giving rise to the orders; and</li> <li>(C) the location of the licensed premises from which the persons were barred;</li> </ul> </li> <li>(b) in relation to an order made under <a href="#">Subdivision 3</a> because of information classified by the Commissioner of Police as criminal intelligence—               <ul style="list-style-type: none"> <li>(i) the number of orders made; and</li> <li>(ii) the location of the licensed premises from which the persons were barred; and</li> <li>(iii) statistical information about—                   <ul style="list-style-type: none"> <li>(A) the period for which the orders have effect; and</li> <li>(B) the age, gender, race and residential postcode of the persons barred;</li> <li>(C) the number of reviews of orders conducted under <a href="#">section 128</a> and the outcome of any such review.</li> </ul> </li> </ul> </li> </ul> |

| <b>Details of barring orders issued by licensees for an indefinite period or a period exceeding six months (this does not include barring orders issued by South Australia Police)</b> |   |                |
|--|---|----------------|
| <b>Licensee welfare barring orders</b>   |   |                |
| <b>Location of Licensed Premises</b>   | <b>Number of Welfare Orders by Suburb</b> |                |
|  | <b>2023-24</b>                            | <b>2022-23</b> |
| Adelaide   | 12  | 7              |
| Andamooka  | 0   | 0              |
| Blair Athol  | 0   | 1              |
| Bolivar  | 0   | 1              |
| Ceduna   | 10  | 1              |
| Clearview  | 0   | 0              |
| Edwardstown  | 0   | 1              |
| Elizabeth  | 0   | 0              |
| Elizabeth Downs  | 0   | 1              |
| Fullarton  | 0   | 1              |
| Gilles Plains  | 0   | 1              |
| Hilton   | 0   | 0              |
| Mount Gambier  | 5   | 2              |
| Murray Bridge  | 0   | 0              |
| Naracoorte   | 0   | 0              |
| Norwood  | 2   | 0              |
| Olympic Dam  | 0   | 0              |
| Plympton   | 0   | 3              |
| Pooraka  | 0   | 0              |
| Port Augusta   | 2   | 10             |
| Port Augusta West  | 0   | 3              |
| Port Elliot  | 0   | 1              |
| Quorn  | 0   | 0              |
| Renmark  | 0   | 1              |
| Rosewater  | 0   | 0              |
| Roxby Downs  | 0   | 0              |
| Salisbury  | 3   | 1              |
| Seaton   | 0   | 1              |
| Seaton Park  | 0   | 1              |
| Sefton Park  | 0   | 1              |

|                |           |           |
|----------------|-----------|-----------|
| Semaphore      | 0         | 0         |
| Stirling North | 0         | 1         |
| Streaky Bay    | 0         | 0         |
| Victor Harbor  | 2         | 1         |
| Whyalla Norrie | 6         | 1         |
| Willunga       | 0         | 0         |
| <b>Total</b>   | <b>30</b> | <b>41</b> |

| <b>Location of the licensed premises from which persons were barred (for reasons other than welfare)</b> |                                   |                |
|--|-----------------------------------|----------------|
| <b>Location of Licensed Premises</b>   | <b>Number of Orders by Suburb</b> |                |
|  | <b>2023-24</b>                    | <b>2022-23</b> |
| Aberfoyle Park   | 0                                 | 1              |
| Adelaide   | 22                                | 10             |
| Aldinga  | 0                                 | 1              |
| Allenby Gardens  | 0                                 | 0              |
| Angaston   | 0                                 | 0              |
| Angle Park   | 0                                 | 0              |
| Baramba  | 0                                 | 0              |
| Berri  | 0                                 | 0              |
| Beverley   | 0                                 | 1              |
| Blair Athol  | 1                                 | 1              |
| Bordertown   | 0                                 | 0              |
| Brighton   | 0                                 | 1              |
| Burnside   | 0                                 | 0              |
| Burra  | 0                                 | 1              |
| Ceduna   | 4                                 | 5              |
| Christies Beach  | 0                                 | 0              |
| Clarendon  | 0                                 | 1              |
| Clearview  | 0                                 | 1              |
| Cudlee Creek   | 0                                 | 0              |
| Darlington   | 0                                 | 1              |
| Davoren Park   | 2                                 | 1              |
| Elizabeth  | 4                                 | 1              |
| Elizabeth South  | 0                                 | 1              |
| Exeter   | 0                                 | 1              |

**OFFICIAL**

2023-24 ANNUAL REPORT for the Attorney-General's Department

|                 |   |   |
|-----------------|---|---|
| Findon          | 0 | 1 |
| Fullarton       | 5 | 1 |
| Gawler          | 2 | 0 |
| Gilles Plains   | 2 | 0 |
| Glenelg         | 0 | 0 |
| Glenelg North   | 0 | 1 |
| Glynde          | 0 | 1 |
| Golden Grove    | 1 | 1 |
| Goolwa          | 0 | 1 |
| Hackham         | 0 | 1 |
| Hallett Cove    | 0 | 0 |
| Henley Beach    | 2 | 2 |
| Highbury        | 0 | 1 |
| Hilton          | 0 | 1 |
| Hope Valley     | 0 | 0 |
| Kadina          | 0 | 1 |
| Kapunda         | 0 | 1 |
| Kilburn         | 0 | 1 |
| Kingscote       | 0 | 1 |
| Kingswood       | 0 | 1 |
| Magill          | 0 | 1 |
| Marleston       | 0 | 1 |
| Meningie        | 0 | 2 |
| Millicent       | 0 | 2 |
| Moonta          | 0 | 1 |
| Moorook         | 0 | 0 |
| Morphett Vale   | 1 | 1 |
| Mount Barker    | 0 | 1 |
| Mount Gambier   | 4 | 6 |
| Murray Bridge   | 8 | 1 |
| North Adelaide  | 1 | 1 |
| Noarlunga Downs | 0 | 0 |
| Northfield      | 0 | 1 |
| Norwood         | 2 | 1 |
| Oaklands Park   | 0 | 1 |

**OFFICIAL**

2023-24 ANNUAL REPORT for the Attorney-General's Department

|                   |    |   |
|-------------------|----|---|
| O'Halloran Hill   | 0  | 1 |
| Old Reynella      | 0  | 1 |
| Para Hills        | 8  | 0 |
| Parafield Gardens | 3  | 1 |
| Paralowie         | 4  | 0 |
| Penneshaw         | 0  | 0 |
| Pennington        | 2  | 0 |
| Pooraka           | 0  | 0 |
| Port Adelaide     | 0  | 0 |
| Port Augusta      | 1  | 0 |
| Port Augusta West | 0  | 1 |
| Port Elliot       | 0  | 1 |
| Port Lincoln      | 1  | 2 |
| Port Noarlunga    | 4  | 0 |
| Queenstown        | 0  | 1 |
| Renmark           | 0  | 0 |
| Rosewater         | 0  | 1 |
| Royal Park        | 0  | 1 |
| Salisbury         | 7  | 2 |
| Seacliff          | 0  | 1 |
| Seaford Rise      | 0  | 1 |
| Seaton            | 0  | 1 |
| Seaton Park       | 0  | 1 |
| Semaphore         | 0  | 0 |
| Smithfield        | 2  | 0 |
| Strathalbyn       | 0  | 0 |
| Surrey Downs      | 0  | 0 |
| Tea Tree Gully    | 0  | 0 |
| Torrensville      | 0  | 1 |
| Unley             | 1  | 1 |
| Victor Harbor     | 1  | 1 |
| Waikerie          | 0  | 0 |
| Walkerville       | 0  | 0 |
| West Lakes        | 0  | 1 |
| Whyalla           | 13 | 2 |

|                 |            |           |
|-----------------|------------|-----------|
| Whyalla Norrie  | 6          | 0         |
| Willaston       | 0          | 1         |
| Williamstown    | 0          | 1         |
| Woodcroft       | 0          | 1         |
| Woodville North | 1          | 1         |
| <b>Total</b>    | <b>115</b> | <b>91</b> |

**Statistical information about the type of conduct (some barrings were issued for more than one reason)**

| Type of Conduct          | Number of Instances |            |
|--------------------------|---------------------|------------|
|                          | 2023-24             | 2022-23    |
| Assault                  | 11                  | 11         |
| Assault – Staff          | 9                   | 18         |
| Disorderly Behaviour     | 34                  | 38         |
| Drugs                    | 3                   | 3          |
| Drunken Behaviour        | 8                   | 20         |
| False Pretences          | 0                   | 1          |
| Property Damage          | 2                   | 7          |
| Theft                    | 15                  | 7          |
| Welfare – Risk           | 12                  | 21         |
| Welfare – Risk to Family | 0                   | 0          |
| Other Reason             | 84                  | 25         |
| <b>Total</b>             | <b>141</b>          | <b>151</b> |

**Outcome of the review of barring orders under section 128**

| Outcome of Review | Number of Reviews |           |
|-------------------|-------------------|-----------|
|                   | 2023-24           | 2022-23   |
| No Decision       | 0                 | 0         |
| Determined        | 32                | 29        |
| Dismissed         | 3                 | 9         |
| Granted           | 0                 | 4         |
| Refused           | 0                 | 0         |
| Revoked           | 0                 | 0         |
| Withdrawn         | 2                 | 5         |
| <b>Total</b>      | <b>37</b>         | <b>47</b> |

Pursuant to section 128A(1)(b), South Australia Police has advised that no barring orders were issued on the grounds of criminal intelligence during 2023-24.

| <b>Act or Regulation</b>                               | <b>Requirement</b>  |
|--|---|
| <i>Plumbers, Gas Fitters and Electricians Act 1995</i> | S43—Annual report<br>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June. |

| <b>Plumbers</b>   | <b>2023-24</b> | <b>2022-23</b> |
|---|----------------|----------------|
| Holding a contractor licence only (individual or company) | 797            | 785            |
| Holding a workers registration                            | 5,212          | 5,125          |
| Holding both a worker registration and contractor licence | 1,763          | 1,755          |

| <b>Gas fitters</b>  | <b>2023-24</b> | <b>2022-23</b> |
|---|----------------|----------------|
| Holding a contractor licence only (individual or company) | 717            | 708            |
| Holding a workers registration                            | 4,862          | 4,729          |
| Holding both a worker registration and contractor licence | 1,589          | 1,570          |

| <b>Electricians</b>                                       | <b>2023-24</b> | <b>2022-23</b> |
|---|----------------|----------------|
| Holding a contractor licence only (individual or company) | 3,724          | 1,907          |
| Holding a workers registration                            | 20,599         | 20,362         |
| Holding both a worker registration and contractor licence | 4,787          | 4,813          |

| <b>Plumbers, Gas Fitters &amp; Electricians</b>                              | <b>2023-24</b> | <b>2022-23</b> |
|--|----------------|----------------|
| Applications for new licences/registrations or change of conditions received | 3,724          | 3,880          |

| <b>Act or Regulation</b>          | <b>Requirement</b>  |
|-----------------------------------|---|
| <i>Residential Parks Act 2007</i> | S136—Annual report<br>(1) The Commissioner must, on or before 31 October in each year, prepare and forward to the Minister a report on the administration of this Act for the year ending on the preceding 30 June of the Fund. |

| <b>Residential Park Bonds</b>          | <b>2023-24</b> | <b>2022-23</b> |
|--|----------------|----------------|
| Total residential park bonds held      | 963            | 915            |
| Total residential park bonds held (\$) | \$562,509      | \$523,069      |
| Residential park bonds lodged          | 187            | 156            |
| Residential park bonds refunded        | 168            | 145            |

| <b>Act or Regulation</b>              | <b>Requirement</b>  |
|---------------------------------------|---|
| <i>Residential Tenancies Act 1995</i> | S10—Annual report<br>(1) The Commissioner must, on or before 31 October in each year, prepare and forward to the Minister a report on the administration of this Act for the year ending on the preceding 30 June.<br><br>(2) The report must include a report on the administration of the Fund. |

| <b>Bonds – numbers held</b>                       | <b>2023-24</b> | <b>2022-23</b> |
|---|----------------|----------------|
| Total tenant provided residential bonds held      | 181,493        | 178,569        |
| Total Housing SA provided residential bonds held  | 144            | 165            |
| Total Housing SA residential bond guarantees held | 54,739         | 57,781         |
| <b>Total residential bonds held</b>               | <b>236,376</b> | <b>236,515</b> |

| <b>Residential Tenancies Bonds</b> | <b>2023-24</b> | <b>2022-23</b> |
|------------------------------------|----------------|----------------|
| Residential bonds lodged           | 56,942         | 54,433         |
| Residential bonds refunded         | 53,900         | 54,037         |

| <b>Incoming contact</b>           | <b>2023-24</b> | <b>2022-23</b> |
|-----------------------------------|----------------|----------------|
| Incoming bond calls               | 38,951         | 40,224         |
| Incoming emails requesting advice | 27,261         | 10,720         |

| <b>Advice</b>            | <b>2023-24</b> | <b>2022-23</b> |
|--------------------------|----------------|----------------|
| Tenancy advice provided  | 19,081         | 18,798         |
| Expiation notices issued | 13             | 0              |

A report on the Residential Tenancies Fund will be available on the Consumer and Business Services website on or before 31 December 2024.

| <b>Act or Regulation</b>                    | <b>Requirement</b>   |
|---|--|
| <i>Second-hand Vehicle Dealers Act 1995</i> | S52—Annual report<br>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June |

| <b>Licences</b>                   | <b>2023-24</b> | <b>2022-23</b> |
|-----------------------------------|----------------|----------------|
| <b>Held by bodies corporate</b>   |                |                |
| Second-hand motor vehicle dealers | 516            | 509            |
| Second-hand motor cycle dealers   | 31             | 34             |

| <b>Held by natural persons</b>                              |              |              |
|---|--------------|--------------|
| Second-hand vehicle dealers                                 | 1,160        | 1,132        |
| Second-hand motor cycle dealers                             | 33           | 41           |
| <b>Total</b>  | <b>1,740</b> | <b>1,716</b> |
| <b>Applications for new licences/registrations received</b> |              |              |
| Second-hand vehicle dealers                                 | 235          | 295          |
| Second-hand motor cycle dealers                             | 4            | 8            |
| Registration of trading premises (new application)          | 83           | 64           |

A report on the Second-hand Vehicles Compensation Fund will be available on the Consumer and Business Services website on or before 31 December 2024.

| <b>Act or Regulation</b>                            | <b>Requirement</b>  |
|---|---|
| <i>Security and Investigation Industry Act 1995</i> | S47—Annual report<br>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June. |

| <b>Security and investigation agents licences</b>              | <b>2023-24</b> | <b>2022-23</b> |
|--|----------------|----------------|
| Held by bodies corporate                                       | 576            | 573            |
| Held by natural persons  | 9,822          | 9,477          |
| <b>Total</b>   | <b>10,398</b>  | <b>10,050</b>  |
| Applications for new licences or change of conditions received | 1,807          | 1,673          |

| <b>Controlled Substances (Youth Treatment Orders) Amendment Act 2019</b> |   |
|--|---|
| <b>Act or Regulation</b>   | <b>Requirement</b>  |
| <i>Controlled Substances (Youth Treatment Orders) Amendment Act 2019</i> | <p>S54O—Reports</p> <p>(1) An annual report of the Department required under section 12 of the <i>Public Sector Act 2009</i> must include the following information in respect of the period to which the report relates:</p> <ul style="list-style-type: none"> <li>(a) the number of detention orders made during the period;</li> <li>(b) the age and sex of each child who was subject to a detention order;</li> <li>(c) the length of time each child who was subject to a detention order spent in detention and the number of ongoing detention orders at the time of the report;</li> <li>(d) the number of children subject to a detention order who were of Aboriginal or Torres Strait Islander descent or who identified themselves as being of Aboriginal or Torres Strait Islander origin;</li> <li>(e) the number of children subject to a detention order who absconded from detention;</li> <li>(f) the outcome of each treatment order, including the number of children who failed to comply with a treatment order;</li> <li>(g) the cost of the treatment provided to each child pursuant to a treatment order;</li> <li>(h) the cost of detaining each child pursuant to a detention order.</li> </ul> <p>(2) A report must not include any information that might identify a child.</p> |

| <b>Youth Treatment Orders</b>  | <b>2023-24</b>   | <b>2022-23</b>   |
|--|--|--|
| The number of detention orders made during the period.   | 0  | 0  |
| The age and sex of each child who was subject to a detention order.  | Not applicable   | Not applicable   |
| The length of time each child who was subject to a detention order spent in detention and the number of ongoing detention orders at the time of the report.  | Not applicable   | Not applicable   |
| The number of children subject to a detention order who were of Aboriginal or Torres Strait Islander descent or who identified themselves as being of Aboriginal or Torres Strait Islander origin. | Not applicable   | Not applicable   |
| The number of children subject to a detention order who absconded from detention.  | Not applicable   | Not applicable   |
| The outcome of each treatment order, including the number of children who failed to comply with a treatment order.   | There were no treatment orders made during the reporting period. | There were no treatment orders made during the reporting period. |
| The cost of the treatment provided to each child pursuant to a treatment order.  | Not applicable   | Not applicable   |
| The cost of detaining each child pursuant to a detention order.  | Not applicable   | Not applicable   |

## Reporting required under the *Carers' Recognition Act 2005*

The *Carers' Recognition Act 2005* is deemed applicable for the following: Department of Human Services, Department for Education, Department for Health and Wellbeing, Department for Industry, Innovation and Science, Department for Infrastructure and Transport, South Australia Police and TAFE SA.

*Section 7: Compliance or non-compliance with section 6 of the Carers Recognition Act 2005 and (b) if a person or body provides relevant services under a contract with the organisation (other than a contract of employment), that person's or body's compliance or non-compliance with section 6.*

The AGD recognises and supports the principles of the South Australian Carers Charter. Employees who are carers are supported in identifying appropriate flexible working arrangements and through the AGD policy to access special leave with pay to care for dependents.

Aboriginal cultural awareness training is also mandated for all employees which, among other topics, addresses the issues of family obligation and community responsibility in the context of the role of carers.

## Public complaints

### Number of public complaints reported

| <b>Complaint categories</b> | <b>Sub-categories</b> | <b>Example</b>   | <b>Number of Complaints<br/>2023-24</b> |
|-----------------------------|-----------------------|--|---|
| Professional behaviour      | Staff attitude        | Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile, cultural competency                    | 14                                      |
| Professional behaviour      | Staff competency      | Failure to action service request; poorly informed decisions; incorrect or incomplete service provided                         | 9                                       |
| Professional behaviour      | Staff knowledge       | Lack of service specific knowledge; incomplete or out-of-date knowledge  | 3                                       |
| Communication               | Communication quality | Inadequate, delayed or absent communication with customer  | 20                                      |
| Communication               | Confidentiality       | Customer's confidentiality or privacy not respected; information shared incorrectly  | 3                                       |
| Service delivery            | Systems/technology    | System offline; inaccessible to customer; incorrect result/information provided; poor system design                            | 25                                      |
| Service delivery            | Access to services    | Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities | 10                                      |
| Service delivery            | Process               | Processing error; incorrect process used; delay in processing application; process not customer responsive                     | 21                                      |
| Policy                      | Policy application    | Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given                                     | 7                                       |

| <b>Complaint categories</b> | <b>Sub-categories</b>  | <b>Example</b>  | <b>Number of Complaints<br/>2023-24</b> |
|-----------------------------|------------------------|---|---|
| Policy                      | Policy content         | Policy content difficult to understand; policy unreasonable or disadvantages customer                             | 7                                       |
| Service quality             | Information            | Incorrect, incomplete, out-dated or inadequate information; not fit for purpose                                   | 8                                       |
| Service quality             | Access to information  | Information difficult to understand, hard to find or difficult to use; not plain English                          | 6                                       |
| Service quality             | Timeliness             | Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met               | 15                                      |
| Service quality             | Safety                 | Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness | 2                                       |
| Service quality             | Service responsiveness | Service design doesn't meet customer needs; poor service fit with customer expectations                           | 34                                      |
| No case to answer           | No case to answer      | Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate     | 3                                       |
|                             |                        | <b>Total</b>  | <b>187</b>                              |

| <b>Additional Metrics</b>                      | <b>Total</b> |
|--|--------------|
| Number of positive feedback comments           | 87           |
| Number of negative feedback comments           | 18           |
| Total number of feedback comments              | 105          |
| % complaints resolved within policy timeframes | 86.6%        |

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/attorney-generals-department-annual-report-data-complaints>

**Service Improvements (Complaints)**

The AGD Complaint Report is now sent to members of the Executive Management Group on a monthly basis.

At the request of the Public Advocate, additional fields have been included in the Complaints, Compliments and Feedback form to provide for Service Provider contact details (where information is communicated on behalf of a client).

**Compliance Statement**

|  |     |
|--|-----|
| The Attorney-General's Department is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector. | Yes |
| The Attorney-General's Department has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees. | Yes |

## **Appendix: Audited financial statements 2023-24**

# INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

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  
Attorney-General's Department**

## Opinion

I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Attorney-General's Department as at 30 June 2024, its financial performance and its cash flows for 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.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2024
- a Statement of Administered Financial Position as at 30 June 2024
- a Statement of Administered Cash Flows for the year ended 30 June 2024
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2024
- a Schedule of Assets and Liabilities attributable to administered activities for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director – Finance, People and Performance.

## **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 the Attorney-General's Department. 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 Australian Accounting Standards, 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 that 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 the Attorney-General's Department for the financial year ended 30 June 2024.

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 the Attorney-General's Department'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.



Andrew Blaskett  
**Auditor-General**

23 September 2024

OFFICIAL

**Attorney-General's Department  
(AGD)**

**Financial Statements**

For the year ended 30 June 2024

**Attorney-General's Department**  
**Statement of Certification**  
*For the year ended 30 June 2024*

---

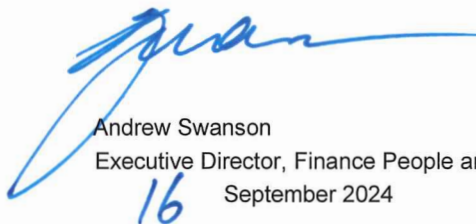
OFFICIAL

We certify that the:

- financial statements of the Attorney-General's Department :
  - are in accordance with the accounts and records of the department;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operation and cash flows for the financial year.
  
- internal controls employed by the Attorney-General's Department for the financial year over its financial reporting and its preparation of financial statements have been effective.



Caroline Mealor  
Chief Executive  
16 September 2024



Andrew Swanson  
Executive Director, Finance People and Performance  
16 September 2024

**Attorney-General's Department**  
**Statement of Comprehensive Income**  
*For the year ended 30 June 2024*

**OFFICIAL**

|  | <b>Note</b> | <b>2024</b><br><b>\$'000</b> | <b>2023</b><br><b>\$'000</b> |
|--|-------------|------------------------------|------------------------------|
| <b>Income</b>                                    |             |                              |                              |
| Fees and charges                                 | 2.2         | 140 413                      | 125 227                      |
| Appropriation                                    | 2.1         | 111 204                      | 117 011                      |
| Recoveries                                       | 2.3         | 25 419                       | 26 256                       |
| Commonwealth - sourced grants and funding        | 2.4         | 19 384                       | 18 894                       |
| Resources received free of charge                | 2.5         | 4 110                        | 4 261                        |
| SA Government grants and subsidies               | 2.6         | 1 996                        | 612                          |
| Other income                                     | 2.7         | 2                            | 206                          |
| <b>Total income</b>                              |             | <b>302 528</b>               | <b>292 467</b>               |
| <b>Expenses</b>                                  |             |                              |                              |
| Employee benefits                                | 3.3         | 172 303                      | 169 850                      |
| Supplies and services                            | 4.1         | 75 890                       | 67 032                       |
| Grants and subsidies                             | 4.2         | 33 435                       | 29 019                       |
| Cash alignment transfers to Consolidated Account |             | 8 876                        | 11 599                       |
| Depreciation and amortisation                    | 5.1, 5.2    | 5 669                        | 7 050                        |
| Borrowing costs                                  |             | 12                           | 7                            |
| Other expenses                                   | 4.3         | 1 653                        | 1 334                        |
| <b>Total expenses</b>                            |             | <b>297 838</b>               | <b>285 891</b>               |
| <b>Net result</b>                                |             | <b>4 690</b>                 | <b>6 576</b>                 |
| <b>Total comprehensive result</b>                |             | <b>4 690</b>                 | <b>6 576</b>                 |

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

**Attorney-General's Department**  
**Statement of Financial Position**  
*As at 30 June 2024*

OFFICIAL

|                                      | Note | 2024<br>\$'000 | 2023<br>\$'000 |
|--------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                |      |                |                |
| Cash and cash equivalents            | 6.1  | 55 688         | 57 812         |
| Receivables                          | 6.2  | 21 875         | 16 474         |
| <b>Total current assets</b>          |      | <b>77 563</b>  | <b>74 286</b>  |
| <b>Non-current assets</b>            |      |                |                |
| Property plant and equipment         | 5.1  | 28 111         | 29 219         |
| Intangible assets                    | 5.2  | 9 388          | 4 491          |
| <b>Total non-current assets</b>      |      | <b>37 499</b>  | <b>33 710</b>  |
| <b>Total assets</b>                  |      | <b>115 062</b> | <b>107 996</b> |
| <b>Current liabilities</b>           |      |                |                |
| Employee related liabilities         | 3.4  | 18 733         | 17 150         |
| Payables                             | 7.1  | 10 122         | 9 959          |
| Provisions                           | 7.3  | 539            | 784            |
| Financial liabilities                | 7.2  | 238            | 170            |
| Other liabilities                    | 7.4  | 214            | 252            |
| <b>Total current liabilities</b>     |      | <b>29 846</b>  | <b>28 315</b>  |
| <b>Non-current liabilities</b>       |      |                |                |
| Employee related liabilities         | 3.4  | 30 985         | 29 005         |
| Provisions                           | 7.3  | 2 374          | 3 571          |
| Financial liabilities                | 7.2  | 226            | 164            |
| <b>Total non-current liabilities</b> |      | <b>33 585</b>  | <b>32 740</b>  |
| <b>Total liabilities</b>             |      | <b>63 431</b>  | <b>61 055</b>  |
| <b>Net assets</b>                    |      | <b>51 631</b>  | <b>46 941</b>  |
| <b>Equity</b>                        |      |                |                |
| Retained earnings                    | 8.1  | 43 995         | 39 305         |
| Asset revaluation surplus            | 8.1  | 7 636          | 7 636          |
| <b>Total equity</b>                  |      | <b>51 631</b>  | <b>46 941</b>  |

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

**Attorney-General's Department**  
**Statement of Changes in Equity**  
*For the year ended 30 June 2024*

OFFICIAL

|   |      | Asset<br>revaluation<br>surplus | Retained<br>earnings | Total<br>equity |
|---|------|---------------------------------|----------------------|-----------------|
|   | Note | \$'000                          | \$'000               | \$'000          |
| <b>Balance at 30 June 2022</b>                                |      | <b>30 976</b>                   | <b>356 038</b>       | <b>387 014</b>  |
| Net result for 2022-23  |      | -                               | 6 576                | 6 576           |
| <b>Total comprehensive result for 2022-23</b>                 |      | <b>-</b>                        | <b>6 576</b>         | <b>6 576</b>    |
| Transfer between equity components                            |      | (23 340)                        | 23 340               | -               |
| Net assets transferred in from an administrative restructure  |      | -                               | (1 975)              | (1 975)         |
| Net assets transferred out from an administrative restructure |      | -                               | (344 674)            | (344 674)       |
| <b>Balance at 30 June 2023</b>                                | 8.1  | <b>7 636</b>                    | <b>39 305</b>        | <b>46 941</b>   |
| Net result for 2023-24  |      | -                               | 4 690                | 4 690           |
| <b>Total comprehensive result for 2023-2024</b>               |      | <b>-</b>                        | <b>4 690</b>         | <b>4 690</b>    |
| <b>Balance at 30 June 2024</b>                                | 8.1  | <b>7 636</b>                    | <b>43 995</b>        | <b>51 631</b>   |

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

**Attorney-General's Department**  
**Statement of Cash Flows**  
*For the year ended 30 June 2024*

OFFICIAL

|   | Note | 2024<br>\$'000   | 2023<br>\$'000   |
|---|------|------------------|------------------|
| <b>Cash flows from operating activities</b>                         |      |                  |                  |
| <b>Cash inflows</b>   |      |                  |                  |
| Fees and charges  |      | 141 603          | 143 504          |
| Appropriation   |      | 111 204          | 117 011          |
| Recoveries  |      | 25 912           | 17 434           |
| Receipts from Commonwealth - sourced grants                         |      | 19 384           | 18 894           |
| GST recovered from the ATO  |      | 4 489            | 8 689            |
| Grants and subsidies  |      | 1 996            | 612              |
| Receipts for paid parental leave scheme                             |      | 44               | 482              |
| Other receipts  |      | 457              | 93               |
| <b>Cash generated from operations</b>                               |      | <b>305 089</b>   | <b>306 719</b>   |
| <b>Cash outflows</b>  |      |                  |                  |
| Employee benefits payments  |      | (170 317)        | (173 478)        |
| Payments for supplies and services                                  |      | (80 080)         | (76 444)         |
| Payments for grants and subsidies                                   |      | (36 776)         | (29 628)         |
| Cash alignment transfer to Consolidated Account                     |      | (8 876)          | (11 599)         |
| Payments for parental leave scheme                                  |      | (41)             | (437)            |
| Interest paid   |      | (12)             | (7)              |
| Other payments  |      | (1 787)          | (1 412)          |
| <b>Cash used in operations</b>                                      |      | <b>(297 889)</b> | <b>(293 005)</b> |
| <b>Net cash provided by / (used in) operating activities</b>        | 8.2  | <b>7 200</b>     | <b>13 714</b>    |
| <b>Cash flows from investing activities</b>                         |      |                  |                  |
| <b>Cash outflows</b>  |      |                  |                  |
| Purchase of intangible assets                                       |      | (5 599)          | (1 404)          |
| Purchase of property, plant and equipment                           |      | (3 497)          | (728)            |
| <b>Cash used from investing activities</b>                          |      | <b>(9 096)</b>   | <b>(2 132)</b>   |
| <b>Net cash used in investing activities</b>                        |      | <b>(9 096)</b>   | <b>(2 132)</b>   |
| <b>Cash flows from financing activities</b>                         |      |                  |                  |
| <b>Cash inflows</b>   |      |                  |                  |
| Cash received from restructuring activities                         |      | -                | 43               |
| <b>Cash generated from financing activities</b>                     |      | <b>-</b>         | <b>43</b>        |
| <b>Cash outflows</b>  |      |                  |                  |
| Repayment of leases   |      | (228)            | (202)            |
| <b>Cash used in financing activities</b>                            |      | <b>(228)</b>     | <b>(202)</b>     |
| <b>Net cash used in financing activities</b>                        |      | <b>(228)</b>     | <b>(159)</b>     |
| <b>Net increase in cash and cash equivalents</b>                    |      | <b>(2 124)</b>   | <b>11 423</b>    |
| Cash and cash equivalents at the beginning of the reporting period  |      | 57 812           | 46 389           |
| <b>Cash and cash equivalents at the end of the reporting period</b> | 6.1  | <b>55 688</b>    | <b>57 812</b>    |

The accompanying notes form part of these financial statements.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**1. About the Attorney-General's Department**

The Attorney-General's Department (the department) is a not-for-profit government department of the State of South Australia, established pursuant to the *Public Sector Act 2009*. The department is an administrative unit acting on behalf of the Crown.

The department produces both controlled and administered financial statements. The controlled financial statements include income, expenses, assets and liabilities, controlled or incurred by the department in its own right. The administered financial statements include income, expenses, assets and liabilities which the department administers on behalf of the SA Government but does not control. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for controlled items.

**1.1. Basis of preparation**

The financial statements are general purpose financial statements prepared in compliance 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.

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 a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout the notes.

The department is liable for fringe benefits tax (FBT) and goods and services tax (GST). GST collections and payments are reported in the department's controlled financial statements.

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.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## **1.2. Objectives and programs**

### **Objectives**

The objective of the department is to help create a South Australia that is safe, fair and the best place to do business. The department develops laws and policy that support safety, diversity, fairness and justice in the community by delivering efficient and appropriate services to our customers, in a way that is responsive, inclusive and collaborative.

The department provided the following programs during 2023-24:

### ***Aboriginal Affairs and Reconciliation***

Aboriginal Affairs and Reconciliation empowers Aboriginal people to have a stronger voice in decision making across government and within communities and provide leadership in the promotion of effective governance arrangements.

Aboriginal Affairs and Reconciliation also provides whole of government policy advice and leadership, support engagement with Aboriginal stakeholders through the provision of culturally appropriate advice to government, facilitate the protection and preservation of Aboriginal heritage and culture, and support the state's Aboriginal land holding authorities.

### ***Office of the Solicitor-General***

The Solicitor-General is a statutory officer appointed by the Governor under the *Solicitor-General Act 1972*. The Solicitor-General is the second law officer of the state and, on the instructions of the Attorney-General, advises the state or appears as counsel on behalf of the state, including on behalf of the Crown Solicitor and Director of Public Prosecutions, as required.

### ***Office of the Director of Public Prosecutions***

The Director of Public Prosecutions is an independent statutory officer who initiates and conducts criminal prosecutions in the Magistrates, District and Supreme Courts of South Australia. The Director of Public Prosecutions also initiates, and conducts appeals in the Full Court of South Australia and the High Court of Australia. The objective of the Director of Public Prosecutions is to provide the people of South Australia with an independent and effective criminal prosecution service that is timely, efficient and just.

### ***Crown Solicitor's Office***

Through the Attorney-General, the Crown Solicitor's Office provides legal services to Ministers and government agencies. The Crown Solicitor's Office provides timely, high quality legal services and advice to the government, particularly where the risk to government is high, where there is significant need for a public sector perspective, or the work is otherwise in the public interest. This is achieved through the provision of legal advice, representation, and commercial legal services.

### ***South Australian Civil and Administrative Tribunal***

The South Australian Civil and Administrative Tribunal provides a single, easy to find, easy to use body for fair and independent decision making and the timely and efficient resolution of disputes across a diverse range of civil and administrative areas.

### ***Office of Parliamentary Counsel***

The Office of Parliamentary Counsel provides legislative drafting services to the government and private members of parliament and manages a program for the revision and publication of legislation. This contributes to an effective system of parliamentary democracy and a coherent, legally effective and publicly accessible body of statute law. The services provided by the Office of Parliamentary Counsel include specialist legal advice, drafting and coordination.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## **1.2. Objectives and programs (continued)**

### ***Legislative and Policy Services***

Legislative and Policy Services provides specialist legal and policy advice and develops and reviews legislative reform proposals. It undertakes policy development and delivers statistical and analytical services relating to criminal, civil and social justice matters that inform justice reform projects. It also manages a range of justice-related programs.

### ***Forensic Science SA***

Forensic Science SA provides forensic science services primarily relating to coronial and police investigations and ultimately supports the broader justice system by providing independent scientific and pathology services in the disciplines of Biology, Chemistry, Pathology and Toxicology. Forensic Science SA collaborates closely with the tertiary sector, in particular the three local universities, to ensure it maintains a high quality and contemporary scientific service through research, training and teaching.

### ***Ombudsman SA***

The Ombudsman SA is an independent statutory officer, who investigates and attempts to resolve complaints against state and local government agencies under the *Ombudsman Act 1972* and identifies and deals with misconduct and maladministration in public administration under the *Independent Commissioner Against Corruption Act 2012*. In addition, the Ombudsman SA reviews determinations made by agencies under the *Freedom of Information Act 1991* and has responsibilities in relation to complaints and access to information reviews under the *Return to Work Act 2014*. The Ombudsman SA seeks to ensure the public receives fair treatment from government bodies and that public administration is reasonable and just through the provision of investigation and resolution services including the review of freedom of information determinations.

### ***Office of the Public Advocate***

The *Guardianship and Administration Act 1993* establishes the Public Advocate to provide services to promote and protect the rights of people with a mental incapacity and/or a medical illness. The *Advance Care Directives Act 2013* and *Consent to Medical Treatment and Palliative Care Act 1995* authorise the Public Advocate to assist with dispute resolution in relation to advance care directives and consent to medical treatment. The Office of the Public Advocate provides advocacy, guardianship, information, investigation, education and dispute resolution services to fulfil the statutory responsibilities of the Public Advocate.

### ***Office of the Commissioner for Equal Opportunity***

The Commissioner for Equal Opportunity is an independent statutory appointment with responsibility to administer the *Equal Opportunity Act 1984*. The Office of the Commissioner for Equal Opportunity promotes equality of opportunity for all South Australians through the administration of anti-discrimination legislation.

### ***State Records SA***

State Records SA provides statutory services for the management of, and access to, the state's archival collection of state and local government records and provision of advice on records and information management, legislation, policy and practices. State Records also administers the state's Freedom of Information and privacy regimes and copyright agreements.

### ***Justice Technology Services***

Justice Technology Services contributes to criminal justice administration in South Australia by providing a broad range of information management services to justice related agencies. The primary customers of Justice Technology Services are SAPOL, Department for Correctional Services, Department for Child Protection, Courts Administration Authority, and the Department of Human Services. Justice Technology Services manages the Justice Information Exchange, a secure centralised facility that enables justice agencies to share information and to host their ICT systems with high availability and performance.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**1.2. Objectives and programs (continued)**

***Industrial Relations***

Industrial Relations provides services to ensure the rights and obligations of employees are protected and the relevant law applied to prevent and resolve workplace disputes. These services include leading and managing enterprise bargaining negotiations and managing the conduct of employment-related litigation. This program also includes:

- SafeWork SA which, as South Australia's workplace health and safety regulator, investigates workplace incidents, enforces work health and safety laws and also provides advice and education on work health and safety matters.
- South Australia Employment Tribunal which is a statutory independent tribunal (and court) that resolves workplace-related disputes and issues.

***Consumer and Business Services***

Consumer and Business Services (CBS) protects consumers, supports and regulates business and records significant life events in South Australia. CBS performs a number of functions including licensing and registration, dispute resolution, ensuring legislative compliance, policy development and providing education and awareness campaigns to ensure the community is able to conduct business fairly, efficiently, competitively and safely.

***Other***

Certain items of the department are not allocated to programs.

The tables on the following pages presents expenses, income, assets and liabilities attributable to each program.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**1.2. Objectives and programs (continued)**

| Income and expenses by program                   | Aboriginal Affairs and Reconciliation |                 | Office of the Solicitor-General |              | Office of the Director of Public Prosecutions |                 | Crown Solicitor's Office |                 | South Australian Civil and Administrative Tribunal |                 |
|--|---------------------------------------|-----------------|---------------------------------|--------------|---|-----------------|--------------------------|-----------------|--|-----------------|
|  | 2024                                  | 2023            | 2024                            | 2023         | 2024  | 2023            | 2024                     | 2023            | 2024   | 2023            |
|  | \$'000                                | \$'000          | \$'000                          | \$'000       | \$'000  | \$'000          | \$'000                   | \$'000          | \$'000   | \$'000          |
| <b>Income</b>                                    |                                       |                 |                                 |              |   |                 |                          |                 |  |                 |
| Fees and charges                                 | -                                     | -               | -                               | -            | 1 498   | 1 426           | 28 938                   | 25 379          | 3 980  | 3 843           |
| Appropriation                                    | -                                     | -               | -                               | -            | -   | -               | -                        | -               | -  | -               |
| Recoveries                                       | 1 275                                 | 916             | -                               | -            | 1 630   | 1 500           | 7 306                    | 8 735           | 802  | 529             |
| Commonwealth - sourced grants and funding        | -                                     | -               | -                               | -            | -   | -               | -                        | -               | -  | -               |
| Resources received free of charge                | -                                     | -               | -                               | -            | -   | -               | -                        | -               | -  | -               |
| SA Government grants and subsidies               | 193                                   | 268             | -                               | -            | 44  | 71              | 149                      | 240             | 31   | 33              |
| Other income                                     | -                                     | -               | -                               | -            | -   | -               | -                        | -               | -  | -               |
| <b>Total income</b>                              | <b>1 468</b>                          | <b>1 184</b>    | <b>-</b>                        | <b>-</b>     | <b>3 172</b>                                  | <b>2 997</b>    | <b>36 393</b>            | <b>34 354</b>   | <b>4 813</b>                                       | <b>4 405</b>    |
| <b>Expenses</b>                                  |                                       |                 |                                 |              |   |                 |                          |                 |  |                 |
| Employee benefits                                | (4 243)                               | (4 752)         | 8                               | (113)        | (25 480)                                      | (25 542)        | (33 587)                 | (34 283)        | (11 093)   | (10 440)        |
| Supplies and services                            | (1 989)                               | (1 746)         | (185)                           | (248)        | (6 919)                                       | (6 059)         | (5 604)                  | (5 065)         | (4 382)  | (4 768)         |
| Grants and subsidies                             | (7 180)                               | (5 132)         | -                               | -            | -   | -               | (332)                    | (332)           | -  | -               |
| Cash alignment transfers to Consolidated Account | -                                     | -               | -                               | -            | -   | -               | -                        | -               | -  | -               |
| Depreciation and amortisation                    | (31)                                  | (29)            | -                               | -            | -   | (79)            | -                        | -               | (169)  | (909)           |
| Borrowing costs                                  | -                                     | -               | -                               | -            | -   | -               | -                        | -               | -  | -               |
| Other expenses                                   | -                                     | -               | -                               | -            | (1 504)                                       | (1 332)         | -                        | -               | -  | -               |
| <b>Total expenses</b>                            | <b>(13 443)</b>                       | <b>(11 659)</b> | <b>(177)</b>                    | <b>(361)</b> | <b>(33 903)</b>                               | <b>(33 012)</b> | <b>(39 523)</b>          | <b>(39 680)</b> | <b>(15 644)</b>                                    | <b>(16 117)</b> |
| <b>Net result</b>                                | <b>(11 975)</b>                       | <b>(10 475)</b> | <b>(177)</b>                    | <b>(361)</b> | <b>(30 731)</b>                               | <b>(30 015)</b> | <b>(3 130)</b>           | <b>(5 326)</b>  | <b>(10 831)</b>                                    | <b>(11 712)</b> |

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**1.2. Objectives and programs (continued)**

| Income and expenses by program                   | Office of Parliamentary Counsel |                | Legislative and Policy Services |                 | Forensic Science SA |                 | Ombudsman SA   |                | Office of the Public Advocate |                |
|--|---------------------------------|----------------|---------------------------------|-----------------|---------------------|-----------------|----------------|----------------|-------------------------------|----------------|
|  | 2024                            | 2023           | 2024                            | 2023            | 2024                | 2023            | 2024           | 2023           | 2024                          | 2023           |
|  | \$'000                          | \$'000         | \$'000                          | \$'000          | \$'000              | \$'000          | \$'000         | \$'000         | \$'000                        | \$'000         |
| <b>Income</b>                                    |                                 |                |                                 |                 |                     |                 |                |                |                               |                |
| Fees and charges                                 | -                               | -              | -                               | -               | 1 430               | 1 503           | -              | -              | -                             | -              |
| Appropriation                                    | -                               | -              | -                               | -               | -                   | -               | -              | -              | -                             | -              |
| Recoveries                                       | 258                             | 274            | -                               | 14              | 1 485               | 1 481           | 403            | 405            | 171                           | 219            |
| Commonwealth - sourced grants and funding        | -                               | -              | 19 304                          | 18 874          | -                   | -               | -              | -              | 80                            | 20             |
| Resources received free of charge                | -                               | -              | -                               | -               | -                   | -               | -              | -              | -                             | -              |
| SA Government grants and subsidies               | -                               | -              | -                               | -               | -                   | -               | -              | -              | -                             | -              |
| Other income                                     | -                               | -              | 3                               | 51              | -                   | -               | -              | -              | -                             | -              |
| <b>Total income</b>                              | <b>258</b>                      | <b>274</b>     | <b>19 307</b>                   | <b>18 939</b>   | <b>2 915</b>        | <b>2 984</b>    | <b>403</b>     | <b>405</b>     | <b>251</b>                    | <b>239</b>     |
| <b>Expenses</b>                                  |                                 |                |                                 |                 |                     |                 |                |                |                               |                |
| Employee benefits                                | (3 047)                         | (3 141)        | (4 180)                         | (4 123)         | (19 425)            | (19 157)        | (3 009)        | (3 031)        | (6 198)                       | (6 417)        |
| Supplies and services                            | (492)                           | (557)          | (1 243)                         | (929)           | (13 428)            | (9 647)         | (659)          | (539)          | (732)                         | (720)          |
| Grants and subsidies                             | -                               | -              | (24 383)                        | (22 163)        | (90)                | (86)            | -              | -              | (45)                          | -              |
| Cash alignment transfers to Consolidated Account | -                               | -              | -                               | -               | -                   | -               | -              | -              | -                             | -              |
| Depreciation and amortisation                    | (89)                            | (84)           | -                               | -               | (2 257)             | (2 634)         | (60)           | (56)           | (128)                         | (120)          |
| Borrowing costs                                  | -                               | -              | -                               | -               | -                   | -               | -              | -              | -                             | -              |
| Other expenses                                   | -                               | -              | -                               | -               | -                   | -               | -              | -              | -                             | -              |
| <b>Total expenses</b>                            | <b>(3 628)</b>                  | <b>(3 782)</b> | <b>(29 806)</b>                 | <b>(27 215)</b> | <b>(35 200)</b>     | <b>(31 524)</b> | <b>(3 728)</b> | <b>(3 626)</b> | <b>(7 103)</b>                | <b>(7 257)</b> |
| <b>Net result</b>                                | <b>(3 370)</b>                  | <b>(3 508)</b> | <b>(10 499)</b>                 | <b>(8 276)</b>  | <b>(32 285)</b>     | <b>(28 540)</b> | <b>(3 325)</b> | <b>(3 221)</b> | <b>(6 852)</b>                | <b>(7 018)</b> |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

OFFICIAL

**1.2. Objectives and programs (continued)**

| Income and expenses by program                      | Office of the<br>Commissioner for Equal<br>Opportunity |                | State Records  |                | Justice Technology<br>Services |                 | Industrial Relations |                 | Consumer and Business<br>Services |                 |
|---|--|----------------|----------------|----------------|--------------------------------|-----------------|----------------------|-----------------|-----------------------------------|-----------------|
|   | 2024   | 2023           | 2024           | 2023           | 2024                           | 2023            | 2024                 | 2023            | 2024                              | 2023            |
|   | \$'000   | \$'000         | \$'000         | \$'000         | \$'000                         | \$'000          | \$'000               | \$'000          | \$'000                            | \$'000          |
| <b>Income</b>                                       |  |                |                |                |                                |                 |                      |                 |                                   |                 |
| Fees and charges                                    | 14   | 4              | 165            | 166            | 11 725                         | 12 107          | 39 707               | 41 088          | 52 956                            | 48 533          |
| Appropriation                                       | -  | -              | -              | -              | -                              | -               | -                    | -               | -                                 | -               |
| Recoveries  | -  | -              | 71             | 111            | -                              | -               | 9 682                | 308             | 2 336                             | 2 942           |
| Commonwealth - sourced grants and funding           | -  | -              | -              | -              | -                              | -               | -                    | -               | -                                 | -               |
| Resources received free of charge                   | -  | -              | -              | -              | -                              | -               | -                    | -               | -                                 | -               |
| SA Government grants and subsidies                  | -  | -              | -              | -              | 1 579                          | -               | -                    | -               | -                                 | -               |
| Other income  | -  | -              | -              | 5              | 1                              | 105             | (2)                  | 24              | -                                 | 21              |
| <b>Total income</b>                                 | <b>14</b>  | <b>4</b>       | <b>236</b>     | <b>282</b>     | <b>13 305</b>                  | <b>12 212</b>   | <b>49 387</b>        | <b>41 420</b>   | <b>55 292</b>                     | <b>51 496</b>   |
| <b>Expenses</b>                                     |  |                |                |                |                                |                 |                      |                 |                                   |                 |
| Employee benefits                                   | (774)  | (804)          | (3 257)        | (3 326)        | (3 704)                        | (3 553)         | (32 797)             | (29 421)        | (21 517)                          | (21 747)        |
| Supplies and services                               | (385)  | (339)          | (4 020)        | (3 584)        | (10 994)                       | (10 407)        | (14 949)             | (12 017)        | (9 909)                           | (10 407)        |
| Grants and subsidies                                | -  | -              | -              | -              | -                              | -               | (1 062)              | (957)           | (343)                             | (349)           |
| Cash alignment transfers to Consolidated<br>Account | -  | -              | -              | -              | -                              | -               | -                    | -               | -                                 | -               |
| Depreciation and amortisation                       | -  | -              | (351)          | (779)          | (190)                          | (138)           | (1 486)              | (1 279)         | (908)                             | (943)           |
| Borrowing costs                                     | -  | -              | -              | -              | -                              | -               | -                    | -               | (12)                              | (7)             |
| Other expenses                                      | -  | -              | -              | -              | (41)                           | -               | (20)                 | (2)             | (88)                              | -               |
| <b>Total expenses</b>                               | <b>(1 159)</b>   | <b>(1 143)</b> | <b>(7 628)</b> | <b>(7 689)</b> | <b>(14 929)</b>                | <b>(14 098)</b> | <b>(50 314)</b>      | <b>(43 676)</b> | <b>(32 777)</b>                   | <b>(33 453)</b> |
| <b>Net result</b>                                   | <b>(1 145)</b>   | <b>(1 139)</b> | <b>(7 392)</b> | <b>(7 407)</b> | <b>(1 624)</b>                 | <b>(1 886)</b>  | <b>(927)</b>         | <b>(2 256)</b>  | <b>22 515</b>                     | <b>18 043</b>   |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

OFFICIAL

**1.2. Objectives and programs (continued)**

**Income and expenses by program**

|  | Other          |                 | Total            |                  |
|--|----------------|-----------------|------------------|------------------|
|  | 2024<br>\$'000 | 2023<br>\$'000  | 2024<br>\$'000   | 2023<br>\$'000   |
| <b>Income</b>                                    |                |                 |                  |                  |
| Fees and charges                                 | -              | -               | 140 413          | 134 049          |
| Appropriation                                    | 111 204        | 117 011         | 111 204          | 117 011          |
| Recoveries                                       | -              | -               | 25 419           | 17 434           |
| Commonwealth - sourced grants and funding        | -              | -               | 19 384           | 18 894           |
| Resources received free of charge                | 4 110          | 4 261           | 4 110            | 4 261            |
| SA Government grants and subsidies               | -              | -               | 1 996            | 612              |
| Other income                                     | -              | -               | 2                | 206              |
| <b>Total income</b>                              | <b>115 314</b> | <b>121 272</b>  | <b>302 528</b>   | <b>292 467</b>   |
| <b>Expenses</b>                                  |                |                 |                  |                  |
| Employee benefits                                | -              | -               | (172 303)        | (169 850)        |
| Supplies and services                            | -              | -               | (75 890)         | (67 032)         |
| Grants and subsidies                             | -              | -               | (33 435)         | (29 019)         |
| Cash alignment transfers to Consolidated Account | (8 876)        | (11 599)        | (8 876)          | (11 599)         |
| Depreciation and amortisation                    | -              | -               | (5 669)          | (7 050)          |
| Borrowing costs                                  | -              | -               | (12)             | (7)              |
| Other expenses                                   | -              | -               | (1 653)          | (1 334)          |
| <b>Total expenses</b>                            | <b>(8 876)</b> | <b>(11 599)</b> | <b>(297 838)</b> | <b>(285 891)</b> |
| <b>Net result</b>                                | <b>106 438</b> | <b>109 673</b>  | <b>4 690</b>     | <b>6 576</b>     |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**

OFFICIAL

As at 30 June 2024

**1.2. Objectives and programs (continued)**

| Assets and liabilities by program<br>as at 30 June | Aboriginal Affairs and Reconciliation |                | Office of the Solicitor-General |             | Office of the Director of Public Prosecutions |                | Crown Solicitor's Office |                 | South Australian Civil and Administrative Tribunal |                |
|--|---------------------------------------|----------------|---------------------------------|-------------|---|----------------|--------------------------|-----------------|--|----------------|
|  | 2024                                  | 2023           | 2024                            | 2023        | 2024  | 2023           | 2024                     | 2023            | 2024   | 2023           |
|  | \$'000                                | \$'000         | \$'000                          | \$'000      | \$'000  | \$'000         | \$'000                   | \$'000          | \$'000   | \$'000         |
| <b>Current assets</b>                              |                                       |                |                                 |             |   |                |                          |                 |  |                |
| Cash and cash equivalents                          | -                                     | -              | -                               | -           | -   | -              | -                        | -               | -  | -              |
| Receivables  | 251                                   | 178            | -                               | 5           | 258   | 254            | 7 727                    | 5 296           | 878  | 163            |
| <b>Total current assets</b>                        | <b>251</b>                            | <b>178</b>     | <b>-</b>                        | <b>5</b>    | <b>258</b>                                    | <b>254</b>     | <b>7 727</b>             | <b>5 296</b>    | <b>878</b>   | <b>163</b>     |
| <b>Non-current assets</b>                          |                                       |                |                                 |             |   |                |                          |                 |  |                |
| Property, plant and equipment                      | 1 055                                 | 1 049          | -                               | -           | 14  | 4              | -                        | -               | 2  | 236            |
| Intangible assets                                  | -                                     | -              | -                               | -           | 208   | 185            | -                        | -               | -  | -              |
| <b>Total non-current assets</b>                    | <b>1 055</b>                          | <b>1 049</b>   | <b>-</b>                        | <b>-</b>    | <b>222</b>                                    | <b>189</b>     | <b>-</b>                 | <b>-</b>        | <b>2</b>   | <b>236</b>     |
| <b>Total assets</b>                                | <b>1 306</b>                          | <b>1 227</b>   | <b>-</b>                        | <b>5</b>    | <b>480</b>                                    | <b>443</b>     | <b>7 727</b>             | <b>5 296</b>    | <b>880</b>   | <b>399</b>     |
| <b>Current liabilities</b>                         |                                       |                |                                 |             |   |                |                          |                 |  |                |
| Employee related liabilities                       | (388)                                 | (640)          | -                               | (9)         | (3 105)                                       | (2 960)        | (3 613)                  | (3 336)         | (1 014)  | (877)          |
| Payables   | (1 370)                               | (1 033)        | (6)                             | (5)         | (1 482)                                       | (857)          | (123)                    | (59)            | (195)  | (313)          |
| Provisions   | (11)                                  | (27)           | -                               | -           | (89)  | (136)          | (104)                    | (157)           | (29)   | (40)           |
| Financial liabilities                              | (21)                                  | (20)           | -                               | -           | -   | -              | -                        | -               | -  | (1)            |
| Other current liabilities                          | (71)                                  | -              | -                               | -           | -   | -              | -                        | -               | -  | -              |
| <b>Total current liabilities</b>                   | <b>(1 861)</b>                        | <b>(1 720)</b> | <b>(6)</b>                      | <b>(14)</b> | <b>(4 676)</b>                                | <b>(3 953)</b> | <b>(3 840)</b>           | <b>(3 552)</b>  | <b>(1 238)</b>                                     | <b>(1 231)</b> |
| <b>Non-current liabilities</b>                     |                                       |                |                                 |             |   |                |                          |                 |  |                |
| Employee related liabilities                       | (769)                                 | (936)          | -                               | (7)         | (4 299)                                       | (4 109)        | (7 012)                  | (6 554)         | (1 126)  | (1 135)        |
| Provisions   | (59)                                  | (115)          | -                               | -           | (329)   | (505)          | (536)                    | (806)           | (86)   | (140)          |
| Financial liabilities                              | (9)                                   | (7)            | -                               | -           | -   | -              | -                        | -               | -  | (1)            |
| <b>Total non-current liabilities</b>               | <b>(837)</b>                          | <b>(1 058)</b> | <b>-</b>                        | <b>(7)</b>  | <b>(4 628)</b>                                | <b>(4 614)</b> | <b>(7 548)</b>           | <b>(7 360)</b>  | <b>(1 212)</b>                                     | <b>(1 276)</b> |
| <b>Total liabilities</b>                           | <b>(2 698)</b>                        | <b>(2 778)</b> | <b>(6)</b>                      | <b>(21)</b> | <b>(9 304)</b>                                | <b>(8 567)</b> | <b>(11 388)</b>          | <b>(10 912)</b> | <b>(2 450)</b>                                     | <b>(2 507)</b> |
| <b>Net assets</b>                                  | <b>(1 392)</b>                        | <b>(1 551)</b> | <b>(6)</b>                      | <b>(16)</b> | <b>(8 824)</b>                                | <b>(8 124)</b> | <b>(3 661)</b>           | <b>(5 616)</b>  | <b>(1 570)</b>                                     | <b>(2 108)</b> |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**

OFFICIAL

As at 30 June 2024

**1.2. Objectives and programs (continued)**

| Assets and liabilities by program<br>as at 30 June | Office of Parliamentary Counsel |              | Legislative and Policy Services |                | Forensic Science SA |                | Ombudsman SA |                | Office of the Public Advocate |                |
|--|---------------------------------|--------------|---------------------------------|----------------|---------------------|----------------|--------------|----------------|-------------------------------|----------------|
|  | 2024                            | 2023         | 2024                            | 2023           | 2024                | 2023           | 2024         | 2023           | 2024                          | 2023           |
|  | \$'000                          | \$'000       | \$'000                          | \$'000         | \$'000              | \$'000         | \$'000       | \$'000         | \$'000                        | \$'000         |
| <b>Current assets</b>                              |                                 |              |                                 |                |                     |                |              |                |                               |                |
| Cash and cash equivalents                          | -                               | -            | -                               | -              | 173                 | 173            | -            | -              | -                             | -              |
| Receivables  | 8                               | 1            | 9                               | -              | 1 413               | 1 134          | 5            | -              | 107                           | -              |
| <b>Total current assets</b>                        | <b>8</b>                        | <b>1</b>     | <b>9</b>                        | <b>-</b>       | <b>1 586</b>        | <b>1 307</b>   | <b>5</b>     | <b>-</b>       | <b>107</b>                    | <b>-</b>       |
| <b>Non-current assets</b>                          |                                 |              |                                 |                |                     |                |              |                |                               |                |
| Property, plant and equipment                      | 848                             | 932          | -                               | -              | 7 398               | 6 977          | 146          | 221            | 1 096                         | 1 222          |
| Intangible assets                                  | -                               | -            | -                               | -              | 1 634               | 1 438          | -            | -              | -                             | -              |
| <b>Total non-current assets</b>                    | <b>848</b>                      | <b>932</b>   | <b>-</b>                        | <b>-</b>       | <b>9 032</b>        | <b>8 415</b>   | <b>146</b>   | <b>221</b>     | <b>1 096</b>                  | <b>1 222</b>   |
| <b>Total assets</b>                                | <b>856</b>                      | <b>933</b>   | <b>9</b>                        | <b>-</b>       | <b>10 618</b>       | <b>9 722</b>   | <b>151</b>   | <b>221</b>     | <b>1 203</b>                  | <b>1 222</b>   |
| <b>Current liabilities</b>                         |                                 |              |                                 |                |                     |                |              |                |                               |                |
| Employee related liabilities                       | (304)                           | (277)        | (500)                           | (453)          | (2 280)             | (2 009)        | (334)        | (287)          | (576)                         | (605)          |
| Payables   | (24)                            | (14)         | (9)                             | (1 519)        | (2 497)             | (1 314)        | (61)         | (165)          | (11)                          | (33)           |
| Provisions   | (9)                             | (13)         | (14)                            | (17)           | (65)                | (90)           | (10)         | (13)           | (17)                          | (28)           |
| Financial liabilities                              | (7)                             | (5)          | -                               | -              | (59)                | (37)           | (1)          | (1)            | (9)                           | (7)            |
| Other current liabilities                          | -                               | -            | -                               | -              | -                   | -              | -            | -              | (100)                         | (203)          |
| <b>Total current liabilities</b>                   | <b>(344)</b>                    | <b>(309)</b> | <b>(523)</b>                    | <b>(1 989)</b> | <b>(4 901)</b>      | <b>(3 450)</b> | <b>(406)</b> | <b>(466)</b>   | <b>(713)</b>                  | <b>(876)</b>   |
| <b>Non-current liabilities</b>                     |                                 |              |                                 |                |                     |                |              |                |                               |                |
| Employee related liabilities                       | (683)                           | (591)        | (767)                           | (630)          | (4 357)             | (4 088)        | (518)        | (488)          | (934)                         | (918)          |
| Provisions   | (52)                            | (73)         | (59)                            | (78)           | (333)               | (503)          | (40)         | (60)           | (40)                          | (60)           |
| Financial liabilities                              | (7)                             | (5)          | -                               | -              | (59)                | (41)           | (1)          | (1)            | -                             | -              |
| <b>Total non-current liabilities</b>               | <b>(742)</b>                    | <b>(669)</b> | <b>(826)</b>                    | <b>(708)</b>   | <b>(4 749)</b>      | <b>(4 632)</b> | <b>(559)</b> | <b>(549)</b>   | <b>(974)</b>                  | <b>(978)</b>   |
| <b>Total liabilities</b>                           | <b>(1 086)</b>                  | <b>(978)</b> | <b>(1 349)</b>                  | <b>(2 697)</b> | <b>(9 650)</b>      | <b>(8 082)</b> | <b>(965)</b> | <b>(1 015)</b> | <b>(1 687)</b>                | <b>(1 854)</b> |
| <b>Net assets</b>                                  | <b>(230)</b>                    | <b>(45)</b>  | <b>(1 340)</b>                  | <b>(2 697)</b> | <b>968</b>          | <b>1 640</b>   | <b>(814)</b> | <b>(794)</b>   | <b>(484)</b>                  | <b>(632)</b>   |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**

OFFICIAL

As at 30 June 2024

**1.2. Objectives and programs (continued)**

| Assets and liabilities by program as at 30 June | Office of the Commissioner for Equal Opportunity |              | State Records  |                | Justice Technology Services |                | Industrial Relations |                | Consumer and Business Services |                |
|---|--|--------------|----------------|----------------|-----------------------------|----------------|----------------------|----------------|--------------------------------|----------------|
|   | 2024   | 2023         | 2024           | 2023           | 2024                        | 2023           | 2024                 | 2023           | 2024                           | 2023           |
|   | \$'000   | \$'000       | \$'000         | \$'000         | \$'000                      | \$'000         | \$'000               | \$'000         | \$'000                         | \$'000         |
| <b>Current assets</b>                           |  |              |                |                |                             |                |                      |                |                                |                |
| Cash and cash equivalents                       | -  | -            | -              | -              | -                           | -              | -                    | -              | 4 826                          | 4 826          |
| Receivables                                     | 6  | 4            | 157            | 111            | 1 020                       | 957            | 5 985                | 5 600          | 4 051                          | 1 212          |
| <b>Total current assets</b>                     | <b>6</b>   | <b>4</b>     | <b>157</b>     | <b>111</b>     | <b>1 020</b>                | <b>957</b>     | <b>5 985</b>         | <b>5 600</b>   | <b>8 877</b>                   | <b>6 038</b>   |
| <b>Non-current assets</b>                       |  |              |                |                |                             |                |                      |                |                                |                |
| Property, plant and equipment                   | -  | -            | 929            | 921            | 750                         | 975            | 15 871               | 16 673         | 2                              | 9              |
| Intangible assets                               | -  | -            | 140            | 195            | 38                          | 34             | 741                  | -              | 6 627                          | 2 639          |
| <b>Total non-current assets</b>                 | <b>-</b>   | <b>-</b>     | <b>1 069</b>   | <b>1 116</b>   | <b>788</b>                  | <b>1 009</b>   | <b>16 612</b>        | <b>16 673</b>  | <b>6 629</b>                   | <b>2 648</b>   |
| <b>Total assets</b>                             | <b>6</b>   | <b>4</b>     | <b>1 226</b>   | <b>1 227</b>   | <b>1 808</b>                | <b>1 966</b>   | <b>22 597</b>        | <b>22 273</b>  | <b>15 506</b>                  | <b>8 686</b>   |
| <b>Current liabilities</b>                      |  |              |                |                |                             |                |                      |                |                                |                |
| Employee related liabilities                    | (73)   | (57)         | (298)          | (317)          | (459)                       | (364)          | (3 184)              | (2 491)        | (2 605)                        | (2 471)        |
| Payables  | (66)   | (22)         | (268)          | (49)           | (754)                       | (1 270)        | (1 031)              | (1 185)        | (2 225)                        | (559)          |
| Provisions                                      | (2)  | (3)          | (11)           | (17)           | (13)                        | (14)           | (91)                 | (114)          | (74)                           | (115)          |
| Financial liabilities                           | -  | -            | (8)            | (5)            | (6)                         | (5)            | (127)                | (89)           | -                              | -              |
| Other current liabilities                       | -  | -            | -              | -              | -                           | -              | (12)                 | -              | (31)                           | (49)           |
| <b>Total current liabilities</b>                | <b>(141)</b>                                     | <b>(82)</b>  | <b>(585)</b>   | <b>(388)</b>   | <b>(1 232)</b>              | <b>(1 653)</b> | <b>(4 445)</b>       | <b>(3 879)</b> | <b>(4 935)</b>                 | <b>(3 194)</b> |
| <b>Non-current liabilities</b>                  |  |              |                |                |                             |                |                      |                |                                |                |
| Employee related liabilities                    | (118)  | (90)         | (721)          | (634)          | (816)                       | (708)          | (4 813)              | (4 042)        | (4 052)                        | (4 075)        |
| Provisions                                      | (9)  | (11)         | (59)           | (82)           | (62)                        | (87)           | (401)                | (550)          | (309)                          | (501)          |
| Financial liabilities                           | -  | -            | (7)            | (5)            | (6)                         | (5)            | (137)                | (99)           | -                              | -              |
| <b>Total non-current liabilities</b>            | <b>(127)</b>                                     | <b>(101)</b> | <b>(787)</b>   | <b>(721)</b>   | <b>(884)</b>                | <b>(800)</b>   | <b>(5 351)</b>       | <b>(4 691)</b> | <b>(4 361)</b>                 | <b>(4 576)</b> |
| <b>Total liabilities</b>                        | <b>(268)</b>                                     | <b>(183)</b> | <b>(1 372)</b> | <b>(1 109)</b> | <b>(2 116)</b>              | <b>(2 453)</b> | <b>(9 796)</b>       | <b>(8 570)</b> | <b>(9 296)</b>                 | <b>(7 770)</b> |
| <b>Net assets</b>                               | <b>(262)</b>                                     | <b>(179)</b> | <b>(146)</b>   | <b>118</b>     | <b>(308)</b>                | <b>(487)</b>   | <b>12 801</b>        | <b>13 703</b>  | <b>6 210</b>                   | <b>916</b>     |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*As at 30 June 2024*

OFFICIAL

**1.2. Objectives and programs (continued)**

**Assets and liabilities by program**

**as at 30 June**

|                                      | Other          |                | Total           |                 |
|--------------------------------------|----------------|----------------|-----------------|-----------------|
|                                      | 2024<br>\$'000 | 2023<br>\$'000 | 2024<br>\$'000  | 2023<br>\$'000  |
| <b>Current assets</b>                |                |                |                 |                 |
| Cash and cash equivalents            | 50 689         | 52 813         | 55 688          | 57 812          |
| Receivables                          | -              | -              | 21 875          | 14 915          |
| <b>Total current assets</b>          | <b>50 689</b>  | <b>52 813</b>  | <b>77 563</b>   | <b>72 727</b>   |
| <b>Non-current assets</b>            |                |                |                 |                 |
| Property, plant and equipment        | -              | -              | 28 111          | 29 219          |
| Intangible assets                    | -              | -              | 9 388           | 4 491           |
| <b>Total non-current assets</b>      | <b>-</b>       | <b>-</b>       | <b>37 499</b>   | <b>33 710</b>   |
| <b>Total assets</b>                  | <b>50 689</b>  | <b>52 813</b>  | <b>115 062</b>  | <b>106 437</b>  |
| <b>Current liabilities</b>           |                |                |                 |                 |
| Employee related liabilities         | -              | -              | (18 733)        | (17 153)        |
| Payables                             | -              | -              | (10 122)        | (8 397)         |
| Provisions                           | -              | -              | (539)           | (784)           |
| Financial liabilities                | -              | -              | (238)           | (170)           |
| Other current liabilities            | -              | -              | (214)           | (252)           |
| <b>Total current liabilities</b>     | <b>-</b>       | <b>-</b>       | <b>(29 846)</b> | <b>(26 756)</b> |
| <b>Non-current liabilities</b>       |                |                |                 |                 |
| Employee related liabilities         | -              | -              | (30 985)        | (29 005)        |
| Provisions                           | -              | -              | (2 374)         | (3 571)         |
| Financial liabilities                | -              | -              | (226)           | (164)           |
| <b>Total non-current liabilities</b> | <b>-</b>       | <b>-</b>       | <b>(33 585)</b> | <b>(32 740)</b> |
| <b>Total liabilities</b>             | <b>-</b>       | <b>-</b>       | <b>(63 431)</b> | <b>(59 496)</b> |
| <b>Net assets</b>                    | <b>50 689</b>  | <b>52 813</b>  | <b>51 631</b>   | <b>46 941</b>   |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

### 1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2023-24 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

|  | Note | Original<br>budget<br>2024<br>\$'000 | Actual<br>2024<br>\$'000 | Variance<br>\$'000 |
|--|------|--------------------------------------|--------------------------|--------------------|
| <b>Statement of Comprehensive Income</b>         |      |                                      |                          |                    |
| <b>Income</b>                                    |      |                                      |                          |                    |
| Fees and charges                                 |      | 128 821                              | 140 413                  | 11 592             |
| Appropriation                                    |      | 114 607                              | 111 204                  | (3 403)            |
| Commonwealth - sourced grants and funding        |      | 20 714                               | 19 384                   | (1 330)            |
| Recoveries                                       |      | 20 474                               | 25 419                   | 4 945              |
| Resources received free of charge                |      | 5 444                                | 4 110                    | (1 334)            |
| SA Government grants and subsidies               |      | 358                                  | 1 996                    | 1 638              |
| Other income                                     |      | 5 156                                | 2                        | (5 154)            |
| <b>Total income</b>                              |      | <b>295 574</b>                       | <b>302 528</b>           | <b>6 954</b>       |
| <b>Expenses</b>                                  |      |                                      |                          |                    |
| Employee related liabilities                     |      | 167 251                              | 172 303                  | (5 052)            |
| Supplies and services                            |      | 74 907                               | 75 890                   | (983)              |
| Grants and subsidies                             |      | 32 488                               | 33 435                   | (947)              |
| Cash alignment transfers to Consolidated Account |      | -                                    | 8 876                    | (8 876)            |
| Depreciation and amortisation                    |      | 7 591                                | 5 669                    | 1 922              |
| Borrowing costs                                  |      | 8                                    | 12                       | (4)                |
| Other expenses                                   |      | 7 791                                | 1 653                    | 6 138              |
| <b>Total expenses</b>                            |      | <b>290 036</b>                       | <b>297 838</b>           | <b>(7 802)</b>     |
| <b>Net result</b>                                |      | <b>5 538</b>                         | <b>4 690</b>             | <b>(848)</b>       |

Explanations are provided below for any variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

Nil variances.

|                                      | Note | Original<br>budget<br>2024<br>\$'000 | Actual<br>2024<br>\$'000 | Variance<br>\$'000 |
|--------------------------------------|------|--------------------------------------|--------------------------|--------------------|
| <b>Investing expenditure summary</b> |      |                                      |                          |                    |
| Total annual programs                |      | 2 045                                | 1 559                    | 486                |
| Total existing projects              | a    | 9 555                                | 7 048                    | 2 507              |
| <b>Total investing expenditure</b>   |      | <b>11 600</b>                        | <b>8 607</b>             | <b>2 993</b>       |

a) The majority of the investing expenditure variance relates to delays in planned expenditure for which end-of-year carryovers will be submitted.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**1.4. Significant transactions with government related entities**

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- \$28.8 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$21.7 million in payments to DIT for accommodation.
- \$11.7 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## 2. Income

### 2.1. Appropriation

|   | <b>2024</b>    | <b>2023</b>    |
|---|----------------|----------------|
|   | <b>\$'000</b>  | <b>\$'000</b>  |
| Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i> | 111 204        | 117 011        |
| <b>Total appropriations</b>   | <b>111 204</b> | <b>117 011</b> |

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consist of \$99.9 million (2023: \$114.6 million) for operational funding and \$11.3 million (2023: \$2.4 million) for capital projects.

### 2.2. Fees and charges

|                               | <b>2024</b>    | <b>2023</b>    |
|-------------------------------|----------------|----------------|
|                               | <b>\$'000</b>  | <b>\$'000</b>  |
| Licence and regulatory fees   | 48 148         | 45 523         |
| SafeWork SA prescribed fee    | 38 873         | 31 724         |
| Legal services                | 27 032         | 24 002         |
| Network services              | 13 909         | 13 222         |
| Recovery of expenditure       | 10 301         | 8 631          |
| Forensic services             | 1 289          | 1 496          |
| Other                         | 861            | 629            |
| <b>Total fees and charges</b> | <b>140 413</b> | <b>125 227</b> |

All revenue from fees and charges is revenue recognised from contracts with customers except for the SafeWork SA prescribed fee.

The department recognises revenue from the following major sources:

#### *Licence and regulatory fees*

Licences, registrations and business notifications are issued to businesses, industries and community groups. These include, amongst others, occupational, work and trade licences, liquor, gambling and lottery licences. Revenue from licenses is recognised at a point in time as they meet the short term/low value licence recognition exemption in AASB 15.

#### *Legal services*

The Crown Solicitor's Office provides legal services/advice to Cabinet, Ministers and government agencies including the representation at courts and tribunals, conveyancing and property related services, and represents the government before courts and tribunals, drafts legal documents and provides conveyancing and other property related services. Revenue from legal services is recognised on a time and material basis as services are provided for certain matters.

#### *SafeWork SA – prescribed fee*

ReturnToWorkSA collects the Workplace Health and Safety fee on SafeWork SA's behalf. This fee is added to the ReturnToWorkSA premium and contributes to costs associated with the government's work health and safety activities.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

### 2.3. Recoveries

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Recovery of expenditure for:</b>           |               |               |
| SA Employment Tribunal                        | 8 815         | 8 822         |
| Crown Solicitor's Office                      | 6 835         | 7 932         |
| Consumer and Business Services                | 2 174         | 2 668         |
| Office of the Director of Public Prosecutions | 1 536         | 1 352         |
| Forensic Science SA                           | 1 390         | 1 345         |
| Aboriginal Affairs and Reconciliation         | 1 193         | 833           |
| SA Civil and Administrative Tribunal          | 750           | 480           |
| Ombudsman                                     | 377           | 368           |
| SafeWork SA                                   | 242           | 272           |
| Parliamentary Counsel                         | 241           | 249           |
| Other   | 1 866         | 1 935         |
| <b>Total recoveries</b>                       | <b>25 419</b> | <b>26 256</b> |

The Crown Solicitor's Office recover costs for dedicated outposted lawyer arrangements with other Government agencies.

### 2.4. Commonwealth – sourced grants and funding

The Commonwealth funding listed below mainly relates to income received under the National Legal Assistance Partnership (NLAP) agreement.

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| Aboriginal Legal Services  | 6 257         | 5 928         |
| Community Legal Centres  | 4 823         | 4 753         |
| Family Law Pilot Program   | 3 570         | 3 570         |
| Vulnerable Women   | 1 893         | 1 878         |
| Supporting people with mental health conditions to access the Justice system | 813           | 819           |
| Workplace sexual harassment  | 709           | 700           |
| Domestic Violent Unit/Health Justice Partnerships                            | 634           | 628           |
| Administration   | 605           | 598           |
| Other  | 80            | 20            |
| <b>Total commonwealth sourced grants and funding</b>                         | <b>19 384</b> | <b>18 894</b> |

Commonwealth-sourced grants and funding are recognised as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**2.5. Resources received free of charge**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| Services received free of charge - Department of the Premier and Cabinet - ICT | 2 812         | 2 575         |
| Services received free of charge - Shared Services SA                          | 1 298         | 1 686         |
| <b>Total services received free of charge</b>                                  | <b>4 110</b>  | <b>4 261</b>  |

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.

The department receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable from Shared Services SA free of charge. Some ICT services are also received from the DPC. A corresponding expense is recognised in the financial statements (see note 4.1).

**2.6. SA Government grants and subsidies**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| Justice Technology Services                     | 1 580         | -             |
| Aboriginal Affairs and Reconciliation           | 193           | 164           |
| Crown Solicitor's Office                        | 149           | 146           |
| Office of the Director of Public Prosecutions   | 44            | 43            |
| Other   | 30            | 259           |
| <b>Total SA Government grants and subsidies</b> | <b>1 996</b>  | <b>612</b>    |

SA Government grants and subsidies are recognised on receipt. Justice Technology Services received funding in 2024 from the government's Digital Investment Fund to progress the planned replacement of the Justice Information System.

**2.7. Other income**

|                           | <b>2024</b>   | <b>2023</b>   |
|---------------------------|---------------|---------------|
|                           | <b>\$'000</b> | <b>\$'000</b> |
| Other                     | 2             | 206           |
| <b>Total other income</b> | <b>2</b>      | <b>206</b>    |

Other income includes refunds and other recoveries and are recognised on receipt.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

### 3. Boards, Committees and Employees

#### 3.1. Key management personnel

Key management personnel of the department include the Attorney-General, the Chief Executive Officer and the 12 members of the Executive Management Group who have responsibility for the strategic direction and management of the department.

The compensation disclosed in this note excludes salaries and other benefits the Attorney-General receives. The Attorney-General'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 under section 6 of the *Parliamentary Remuneration Act 1990*.

Compensation detailed below excludes the salaries and other benefits for the Public Trustee and the Commissioner for Public Sector Employment as these are reflected in their financial statements.

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Compensation</b>                             |               |               |
| Salaries and other short term employee benefits | 3 693         | 3 731         |
| Post-employment benefits                        | 505           | 793           |
| <b>Total compensation</b>                       | <b>4 198</b>  | <b>4 524</b>  |

#### Transactions with key management personnel and other related parties

The department did not enter into any transactions with key management personnel or their close family during the reporting period.

#### 3.2. Boards and committee members

Members during the 2023-24 financial year were:

##### **Audit and Risk Management Committee**

D Contala  
A Kilvert\*  
D Mazzone\*  
E Labadas\*  
J De Vries\*  
P Chau\*  
M Smith\*  
L Mills\*

##### **State Records Council**

K Nicholas\* (Chair)  
D F Hanchant-Nichols  
D Horton\*  
H Stock  
J O'Connor\*  
J Scott  
K Hazel  
K White  
A Paul\*

##### **State Aboriginal Heritage Committee**

F Singer (Chair)  
J Haynes (Vice Chair)  
A Abdullah-Highfold\*  
C Saunders  
K Gibson  
K Jones

##### **Privacy Committee of SA**

S Coleman\* (Chair)  
A Eggers\*  
D Billich  
N Morelli  
P Reid\*  
S Whitten\*

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**3.2. Boards and committee members (continued)**

| <b>Industrial Relations Consultative Council</b> | <b>Mining and Quarrying Occupational Health and Safety Committee</b> |
|--|--|
| The Hon. K J Maher * (Chair)                     | D Beasley  |
| A L Green  | N Crack (Deputy Member)  |
| B Ormesher                                       | J Kuchel (Deputy Member)   |
| C Condo  | P D Russell (Deputy Member)  |
| D A Beasley                                      | I J Block  |
| E Ranieri*                                       | M Pare   |
| J B Rogers                                       | M J Close  |
| K J Crowe  | C Jones*   |
| M Gillespie                                      | P Lamps  |
| N Brown  | R Knol   |
| O Webb   | T Skinner  |
| P H Lamps  | F Hanegraaf  |
|  | C Spinks*  |

\* In accordance with the Premier and Cabinet Circular No.016, these government employees did not receive any remuneration for board/committee duties during the financial year.

**Board and committee remuneration**

The number of members whose remuneration received or receivable falls within the following bands:

|                                | <b>2024</b> | <b>2023</b> |
|--------------------------------|-------------|-------------|
| \$0 - \$19 999                 | 25          | 32          |
| <b>Total number of members</b> | <b>25</b>   | <b>32</b>   |

The total remuneration received or receivable by members was \$46,600 (2023: \$39 000). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable. For the purposes of this table, the travel allowance paid to members of the State Aboriginal Heritage Committee has not been included as remuneration as it is considered to be a reimbursement of direct out-of-pocket expenses incurred by the relevant members.

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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

### 3.3. Employee related expenses

|  | <b>2024</b>    | <b>2023</b>    |
|--|----------------|----------------|
|  | <b>\$'000</b>  | <b>\$'000</b>  |
| Salaries and wages                                   | 127 947        | 123 339        |
| Employment on-costs - superannuation                 | 16 934         | 15 460         |
| Annual leave   | 12 030         | 11 656         |
| Employment on-costs - payroll tax                    | 8 173          | 7 712          |
| Long service leave (LSL)                             | 5 015          | 2 195          |
| Board and tribunal fees                              | 2 254          | 1 935          |
| Workers' compensation                                | (971)          | (169)          |
| Skills and experience retention leave (SERL)         | 752            | 784            |
| Targeted voluntary separation packages (refer below) | 130            | 6 843          |
| Other employee related expenses                      | 39             | 95             |
| <b>Total employee related expenses</b>               | <b>172 303</b> | <b>169 850</b> |

#### Employment expenses

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

Superannuation employment on-cost charges represent the department's contribution to superannuation plans in respect of current services of current employees.

#### Targeted voluntary separation packages (TVSP)

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| Amounts paid to separated employees:                 |               |               |
| TVSP   | 130           | 6 843         |
| Leave paid to separated employees                    | 72            | 2 184         |
| Recovery from the Department of Treasury and Finance | -             | (6 821)       |
| <b>Net cost to the department</b>                    | <b>202</b>    | <b>2 206</b>  |

The number of employees who received a TVSP in the reporting period was 1 (2023: 71)

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

### 3.3. Employee related expenses (continued)

#### Employee remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

|                                 | <b>2024</b>   | <b>2023</b>   |
|---------------------------------|---------------|---------------|
|                                 | <b>Number</b> | <b>Number</b> |
| \$160 001 to \$166 000#         | N/A           | 15            |
| \$166 001 to \$186 000          | 48            | 38            |
| \$186 001 to \$206 000          | 19            | 23            |
| \$206 001 to \$226 000*         | 14            | 11            |
| \$226 001 to \$246 000*         | 10            | 26            |
| \$246 001 to \$266 000          | 17            | 6             |
| \$266 001 to \$286 000          | 3             | 2             |
| \$286 001 to \$306 000*         | 3             | 4             |
| \$306 001 to \$326 000*         | 9             | 6             |
| \$326 001 to \$346 000          | 3             | 3             |
| \$346 001 to \$366 000*         | 4             | 3             |
| \$366 001 to \$386 000*         | 2             | -             |
| \$406 001 to \$426 000          | -             | 1             |
| \$426 001 to \$446 000*         | -             | 1             |
| \$446 001 to \$466 000          | -             | 1             |
| \$466 001 to \$486 000          | -             | 1             |
| \$486 001 to \$506 000          | 2             | -             |
| \$526 001 to \$546 000          | -             | 1             |
| \$546 001 to \$566 000          | 1             | 2             |
| \$586 001 to \$606 000          | 2             | -             |
| \$646 001 to \$666 000          | 1             | 3             |
| \$666 001 to \$686 000          | 4             | 2             |
| <b>Total number of officers</b> | <b>142</b>    | <b>149</b>    |

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

\* Includes payment of long service leave, annual leave, termination benefits for officers who have left the department.

Total remuneration received by these officers for the year was \$35.5 million (2023: \$35.9 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the department.

#### Employee remuneration by category

|                                 | <b>2024</b>   | <b>2023</b>   |
|---------------------------------|---------------|---------------|
|                                 | <b>Number</b> | <b>Number</b> |
| Legal                           | 79            | 86            |
| Executive                       | 26            | 23            |
| Other                           | 37            | 40            |
| <b>Total number of officers</b> | <b>142</b>    | <b>149</b>    |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**3.4. Employee related liability**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current</b>  |               |               |
| Annual leave  | 11 324        | 10 992        |
| Employee on-cost                                      | 4 254         | 3 197         |
| Long service leave                                    | 1 942         | 1 921         |
| Skills and experience retention leave                 | 914           | 916           |
| Accrued salaries and wages                            | 299           | 124           |
| <b>Total current employee related liabilities</b>     | <b>18 733</b> | <b>17 150</b> |
| <b>Non-current</b>                                    |               |               |
| Long service leave                                    | 28 102        | 26 378        |
| Employee on-costs                                     | 2 883         | 2 627         |
| <b>Total non-current employee related liabilities</b> | <b>30 985</b> | <b>29 005</b> |
| <b>Total employee related liabilities</b>             | <b>49 718</b> | <b>46 155</b> |

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

***Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave***

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

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 2.4% (2023: 2%).

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.

**Measurement**

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.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance 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. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

AASB 119 *Employee Benefits* 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 to 4.25% (2023: 4%).

The actuarial assessment performed by the DTF has increased the salary inflation rate to 3.5% (2023: 2.5%) for long service leave liability.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**3.4. Employee benefits liability (continued)**

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 net financial effect of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability of \$1.4 million and employee benefits expense of \$1.4 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate. The current portion of long service leave reflects the department's past experience of long service leave which is expected to continue in future.

**Employment on-costs**

Employment on-costs include payroll tax, ReturnToWorkSA 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. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The department contributes 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.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has increased to 44% (2023: 43%). The average factor for the calculation of employer superannuation on-costs has increased to 11.5% (2023: 11.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is impracticable to estimate.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

#### 4. Expenses

##### 4.1. Supplies and services

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| Accommodation                             | 25 958        | 24 399        |
| Information technology and communications | 19 312        | 14 563        |
| Shared Services SA charges                | 4 141         | 4 563         |
| Contract staff                            | 4 060         | 3 547         |
| Staff payments                            | 2 468         | 1 967         |
| Laboratory supplies                       | 1 957         | 1 541         |
| Repairs, maintenance and minor purchases  | 1 668         | 1 181         |
| Outsourced services                       | 1 630         | 1 379         |
| Office expenses                           | 1 604         | 1 237         |
| Promotions and publications               | 1 097         | 870           |
| Legal fees                                | 1 055         | 853           |
| Consultants                               | 477           | 1 554         |
| Telephone related expenses                | 452           | 396           |
| Storage and archive costs                 | 411           | 348           |
| Motor vehicle expenses                    | 363           | 398           |
| Tax payments                              | 326           | 202           |
| Other                                     | 8 911         | 8 034         |
| <b>Total supplies and services</b>        | <b>75 890</b> | <b>67 032</b> |

Shared Services SA charges consist mainly of services received free of charge (see note 2.5).

##### Accommodation

Most of the department's accommodation is provided by DIT under Memoranda of Administrative Arrangement (MoAAs) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease set out in AASB 16 and accordingly are expensed. Information about accommodation incentives relating to this arrangement is shown in note 7.4.

##### Consultants

The number of consultancies and the dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

|                   | <b>2024</b> |               | <b>2023</b> |               |
|-------------------|-------------|---------------|-------------|---------------|
|                   | <b>No.</b>  | <b>\$'000</b> | <b>No.</b>  | <b>\$'000</b> |
| Below \$10 000    | 19          | 75            | 22          | 123           |
| \$10 000 or above | 10          | 402           | 11          | 1 431         |
| <b>Total</b>      | <b>29</b>   | <b>477</b>    | <b>33</b>   | <b>1 554</b>  |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

#### 4.2. Grants and subsidies

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| National Legal Assistance - Community Legal Services  | 13 855        | 12 429        |
| National Legal Assistance - Aboriginal Legal Services | 8 456         | 7 545         |
| Aboriginal Affairs and Reconciliation                 | 7 147         | 5 105         |
| Justice Policy and Analytics                          | 1 447         | 1 571         |
| SafeWork SA   | 1 057         | 952           |
| Operation Flinders                                    | 513           | 501           |
| Other   | 960           | 916           |
| <b>Total grants and subsidies</b>                     | <b>33 435</b> | <b>29 019</b> |

#### 4.3. Other expenses

|                             | <b>2024</b>   | <b>2023</b>   |
|-----------------------------|---------------|---------------|
|                             | <b>\$'000</b> | <b>\$'000</b> |
| Witness expenses            | 763           | 785           |
| Other *                     | 890           | 549           |
| <b>Total other expenses</b> | <b>1 653</b>  | <b>1 334</b>  |

\* Includes audit fees paid / payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* of \$435 000 (2023: \$348 000). No other services were provided by the Audit Office of South Australia.

#### 4.4. 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 in the following table is exclusive of GST.

|  | <b>2024</b>   | <b>Proportion<br/>SA and non-<br/>SA<br/>businesses</b> |
|--|---------------|---|
|  | <b>\$'000</b> |   |
| <b>Expenditure summary</b>                             |               |   |
| Total expenditure with South Australian businesses     | 23 896        | 72%   |
| Total expenditure with non-South Australian businesses | 9 279         | 28%   |
| <b>Total</b>   | <b>33 175</b> | <b>100%</b>   |

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

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents. The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia. In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**5. Non-financial assets**

**5.1. Property, plant and equipment**

**Property, plant and equipment owned by the department**

Property, plant and equipment comprises of tangible assets owned and right-of-use (leased) assets that do not meet the definition of investment property.

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value is set out in note 11.1.

**Impairment**

Property, plant and equipment owned by the department have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity and are subject to regular revaluation.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**5.1 Property, plant and equipment owned by the department (continued)**

**Reconciliation 2023-24**

The following table shows movement in property, plant and equipment during 2023-24

|  | Leasehold<br>improvements | Plant and<br>equipment | Information<br>technology | Library<br>collections | Land and<br>Buildings | Right-of-use<br>vehicles | Capital work in<br>progress | Total           |
|--|---------------------------|------------------------|---------------------------|------------------------|-----------------------|--------------------------|-----------------------------|-----------------|
|  | \$'000                    | \$'000                 | \$'000                    | \$'000                 | \$'000                | \$'000                   | \$'000                      | \$'000          |
| <b>Carrying amount at the beginning of the period</b>          | 19 009                    | 3 257                  | 485                       | 406                    | 5 732                 | 330                      | -                           | <b>29 219</b>   |
| Acquisitions   | 39                        | 920                    | -                         | -                      | -                     | 363                      | 2 538                       | <b>3 860</b>    |
| Transfers to/(from) work in progress                           | -                         | 702                    | -                         | -                      | -                     | -                        | (702)                       | -               |
| Disposals  | -                         | -                      | -                         | -                      | -                     | (1)                      | -                           | <b>(1)</b>      |
| <b>Subtotal:</b>   | <b>19 048</b>             | <b>4 879</b>           | <b>485</b>                | <b>406</b>             | <b>5 732</b>          | <b>692</b>               | <b>1 836</b>                | <b>33 078</b>   |
| <b>Gains/(losses) for the period recognised in net result:</b> |                           |                        |                           |                        |                       |                          |                             |                 |
| Depreciation   | (3 049)                   | (1 396)                | (147)                     | -                      | (141)                 | (234)                    | -                           | <b>(4 967)</b>  |
| <b>Subtotal:</b>   | <b>(3 049)</b>            | <b>(1 396)</b>         | <b>(147)</b>              | <b>-</b>               | <b>(141)</b>          | <b>(234)</b>             | <b>-</b>                    | <b>(4 967)</b>  |
| <b>Carrying amount at the end of the period</b>                | <b>15 999</b>             | <b>3 483</b>           | <b>338</b>                | <b>406</b>             | <b>5 591</b>          | <b>458</b>               | <b>1 836</b>                | <b>28 111</b>   |
| <b>Gross carrying amount</b>                                   |                           |                        |                           |                        |                       |                          |                             |                 |
| Gross carrying amount  | 30 873                    | 19 002                 | 4 698                     | 406                    | 5 732                 | 947                      | 1 836                       | <b>63 494</b>   |
| Accumulated depreciation                                       | (14 874)                  | (15 519)               | (4 360)                   | -                      | (141)                 | (489)                    | -                           | <b>(35 383)</b> |
| <b>Carrying amount at the end of the period</b>                | <b>15 999</b>             | <b>3 483</b>           | <b>338</b>                | <b>406</b>             | <b>5 591</b>          | <b>458</b>               | <b>1 836</b>                | <b>28 111</b>   |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**5.1 Property, plant and equipment owned by the department (continued)**

**Reconciliation 2022-23**

The following table shows movement in property, plant and equipment during 2022-23:

|  | <b>Leasehold<br/>improvements</b> | <b>Plant and<br/>equipment</b> | <b>Information<br/>technology</b> | <b>Library<br/>collections</b> | <b>Land and<br/>Buildings</b> | <b>Right-of-use<br/>vehicles</b> | <b>Capital work<br/>in progress</b> | <b>Total</b>    |
|--|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------------|-----------------|
|  | <b>\$'000</b>                     | <b>\$'000</b>                  | <b>\$'000</b>                     | <b>\$'000</b>                  | <b>\$'000</b>                 | <b>\$'000</b>                    | <b>\$'000</b>                       | <b>\$'000</b>   |
| <b>Carrying amount at the beginning of the period</b>          | 21 250                            | 4 293                          | 335                               | 406                            | -                             | 146                              | -                                   | <b>26 430</b>   |
| Acquisitions   | 212                               | 316                            | 413                               | -                              | -                             | 193                              | -                                   | <b>1 134</b>    |
| Donated asset  | 43                                | 70                             | -                                 | -                              | -                             | -                                | -                                   | <b>113</b>      |
| Transfer out from restructure                                  | (1 060)                           | (301)                          | -                                 | -                              | -                             | -                                | -                                   | <b>(1 361)</b>  |
| Transfer in from restructure                                   | 2 577                             | 154                            | 23                                | -                              | 5 873                         | 277                              | 36                                  | <b>8 940</b>    |
| Transfers to/(from) work in progress                           | -                                 | 36                             | -                                 | -                              | -                             | -                                | (36)                                | <b>-</b>        |
| Disposals  | -                                 | -                              | -                                 | -                              | -                             | (112)                            | -                                   | <b>(112)</b>    |
| Other  | (3)                               | 2                              | -                                 | -                              | -                             | -                                | -                                   | <b>(1)</b>      |
| <b>Subtotal</b>  | <b>23 019</b>                     | <b>4 570</b>                   | <b>771</b>                        | <b>406</b>                     | <b>5 873</b>                  | <b>504</b>                       | <b>-</b>                            | <b>35 143</b>   |
| <b>Gains/(losses) for the period recognised in net result:</b> |                                   |                                |                                   |                                |                               |                                  |                                     |                 |
| Depreciation   | (4 010)                           | (1 313)                        | (286)                             | -                              | (141)                         | (174)                            | -                                   | <b>(5 924)</b>  |
| <b>Subtotal</b>  | <b>(4 010)</b>                    | <b>(1 313)</b>                 | <b>(286)</b>                      | <b>-</b>                       | <b>(141)</b>                  | <b>(174)</b>                     | <b>-</b>                            | <b>(5 924)</b>  |
| <b>Carrying amount at the end of the period</b>                | <b>19 009</b>                     | <b>3 257</b>                   | <b>485</b>                        | <b>406</b>                     | <b>5 732</b>                  | <b>330</b>                       | <b>-</b>                            | <b>29 219</b>   |
| <b>Gross carrying amount</b>                                   |                                   |                                |                                   |                                |                               |                                  |                                     |                 |
| Gross carrying amount  | 30 834                            | 17 413                         | 4 698                             | 406                            | 6 013                         | 681                              | -                                   | <b>60 045</b>   |
| Accumulated depreciation                                       | (11 825)                          | (14 156)                       | (4 213)                           | -                              | (281)                         | (351)                            | -                                   | <b>(30 826)</b> |
| <b>Carrying amount at the end of the period</b>                | <b>19 009</b>                     | <b>3 257</b>                   | <b>485</b>                        | <b>406</b>                     | <b>5 732</b>                  | <b>330</b>                       | <b>-</b>                            | <b>29 219</b>   |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**5.1 Property, plant and equipment owned by the department (continued)**

All non-current assets not held for sale, with a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. Amortisation is used in relation to intangible assets such as software, while depreciation is applied to tangible assets such as property, plant and equipment.

Library collections are not depreciated.

**Useful lives**

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

| <b>Class of asset</b>          | <b>Useful life (years)</b> |
|--------------------------------|----------------------------|
| Buildings and Other Structures | 5-80                       |
| Leasehold Improvements         | 1-12                       |
| Plant and equipment            | 1-16                       |
| Intangible Assets              | 1-10                       |
| Information Technology         | 3-12                       |
| Radio Network Assets           | 5-40                       |
| Right-of-use assets            | 1-18                       |

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

**Review of accounting estimates**

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2024.

**Property, plant and equipment leased by the department**

Property, plant and equipment leased by the department as lessee are measured at cost.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The department has a limited number of leases:

- 24 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. The department's maturity analysis of its lease liabilities and cashflows are disclosed in note 7.2. Expenses related to leases are disclosed in note 5.1 (depreciation) and note 7.2 (interest expenses).

**Impairment**

Property, plant and equipment leased by the department has been assessed for impairment. There was no indication of impairment. No impairment loss or reversal of impairment loss was recognised.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**5.2. Intangible assets**

**Intangibles reconciliation 2023-24**

The following table shows movement in intangibles during 2023-24:

|  | Computer software | Intangible work in<br>progress | Total         |
|--|-------------------|--------------------------------|---------------|
|  | \$'000            | \$'000                         | \$'000        |
| <b>Carrying amount at the beginning of the period</b>          | 1 415             | 3 076                          | <b>4 491</b>  |
| Acquisitions   | -                 | 5 599                          | <b>5 599</b>  |
| Transfers to/(from) work in progress                           | 6 619             | (6 619)                        | -             |
| <b>Carrying amount at the end of the period</b>                | <b>8 034</b>      | <b>2 056</b>                   | <b>10 090</b> |
| <b>Gains/(losses) for the period recognised in net result:</b> |                   |                                |               |
| Amortisation   | (702)             | -                              | <b>(702)</b>  |
| <b>Subtotal</b>  | <b>(702)</b>      | -                              | <b>(702)</b>  |
| <b>Carrying amount at the end of the period</b>                | <b>7 332</b>      | <b>2 056</b>                   | <b>9 388</b>  |
| <b>Gross carrying amount</b>                                   |                   |                                |               |
| Gross carrying amount  | 26 085            | 2 056                          | 28 141        |
| Accumulated amortisation                                       | (18 753)          | -                              | (18 753)      |
| <b>Carrying amount at the end of the period</b>                | <b>7 332</b>      | <b>2 056</b>                   | <b>9 388</b>  |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**Intangibles reconciliation 2022-23**

The following table shows movement in intangibles during 2022-23:

|  | Service concession<br>asset - data | Service concession<br>asset - software | Computer software | Intangible work<br>in progress | Total            |
|--|------------------------------------|--|-------------------|--------------------------------|------------------|
|  | \$'000                             | \$'000                                 | \$'000            | \$'000                         | \$'000           |
| <b>Carrying amount at the beginning of the period</b>          | 316 402                            | 10 277                                 | 30 863            | 1 945                          | <b>359 487</b>   |
| Acquisitions   | -                                  | -                                      | -                 | 1 404                          | <b>1 404</b>     |
| Transfers to/(from) work in progress                           | -                                  | -                                      | 273               | (273)                          | -                |
| Transfers out from restructure                                 | (316 402)                          | (10 277)                               | (28 595)          | -                              | <b>(355 274)</b> |
| <b>Carrying amount at the end of the period</b>                | <b>-</b>                           | <b>-</b>                               | <b>2 541</b>      | <b>3 076</b>                   | <b>5 617</b>     |
| <b>Gains/(losses) for the period recognised in net result:</b> |                                    |  |                   |                                |                  |
| Amortisation   | -                                  | -                                      | (1 126)           | -                              | <b>(1 126)</b>   |
| <b>Subtotal</b>  | <b>-</b>                           | <b>-</b>                               | <b>(1 126)</b>    | <b>-</b>                       | <b>(1 126)</b>   |
| <b>Carrying amount at the end of the period</b>                | <b>-</b>                           | <b>-</b>                               | <b>1 415</b>      | <b>3 076</b>                   | <b>4 491</b>     |
| <b>Gross carrying amount</b>                                   |                                    |  |                   |                                |                  |
| Gross carrying amount  | -                                  | -                                      | 19 466            | 3 076                          | <b>22 542</b>    |
| Accumulated amortisation                                       | -                                  | -                                      | (18 051)          | -                              | <b>(18 051)</b>  |
| <b>Carrying amount at the end of the period</b>                | <b>-</b>                           | <b>-</b>                               | <b>1 415</b>      | <b>3 076</b>                   | <b>4 491</b>     |

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**6. Financial assets**

**6.1. Cash and cash equivalents**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Deposits with the Treasurer (Special deposit accounts)</b>                 |               |               |
| Attorney General's Department Operating Account                               | 32 251        | 38 325        |
| Accrual Appropriation Excess Funds  | 23 396        | 19 446        |
| Cash on hand (including petty cash)   | 41            | 41            |
| <b>Total cash and cash equivalents in the statement of Financial Position</b> | <b>55 688</b> | <b>57 812</b> |

Cash is measured at nominal amounts.

**Deposits with the Treasurer**

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of the department's appropriation is deposited into the Accrual Appropriation Excess Funds Account. Although the department controls the money reported above in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. The department does not earn interest on its deposits with the Treasurer.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**6.2. Receivables**

|                                     | <b>2024</b>   | <b>2023</b>   |
|-------------------------------------|---------------|---------------|
|                                     | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current:</b>                     |               |               |
| Receivables                         | 15 004        | 11 207        |
| Less impairment loss on receivables | -             | (4)           |
|                                     | <b>15 004</b> | <b>11 203</b> |
| GST input tax receivable            | 3 217         | 2 178         |
| Prepayments                         | 3 654         | 3 093         |
| <b>Total current receivables</b>    | <b>21 875</b> | <b>16 474</b> |
| <b>Total receivables</b>            | <b>21 875</b> | <b>16 474</b> |

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 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.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note 11.2 for further information on risk management.

**Allowance for impairment loss on receivables**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Carrying amount at the beginning of the period</b>         | 4             | 4             |
| Increase/(decrease) in allowance recognised in profit or loss | (4)           | -             |
| <b>Carrying amount at the end of the period</b>               | <b>-</b>      | <b>4</b>      |

Impairment losses relate to contracts with customers external to SA Government. No impairment loss was recognised in relation to statutory receivables.

Refer to note 11.2 for details regarding credit risk and the methodology for determining impairment.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## 7. Liabilities

### 7.1. Payables

|                               | <b>2024</b>   | <b>2023</b>   |
|-------------------------------|---------------|---------------|
|                               | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current</b>                |               |               |
| Accrued expenses              | 9 172         | 8 466         |
| Creditors                     | 870           | 1 416         |
| Other current payables        | 80            | 77            |
| <b>Total current payables</b> | <b>10 122</b> | <b>9 959</b>  |
| <b>Total payables</b>         | <b>10 122</b> | <b>9 959</b>  |

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

### 7.2. Financial liabilities

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| <b>Lease Liabilities</b>                           |               |               |
| Within one year                                    | 300           | 170           |
| Later than one year but not longer than five years | 164           | 164           |
| <b>Total lease liabilities (undiscounted)</b>      | <b>464</b>    | <b>334</b>    |

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with lease liability payments was \$12 000 (2023: \$7 000).

Total cash outflows for leases was \$228 000 (2023: \$262 000).

All material cash outflows are reflected in the lease liabilities disclosed above.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**7.3. Provision**

All provisions relate to work cover compensation.

**Reconciliation of workers compensation (statutory and non-statutory)**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Carrying amount at the beginning of the period</b>                         | <b>4 355</b>  | <b>1 852</b>  |
| Additional provisions recognised due to administrative restructure            | -             | 3 150         |
| Provisions decreased due to administrative restructure                        | -             | (262)         |
| Reductions arising from payments/ other sacrifice of future economic benefits | (1 442)       | (385)         |
| <b>Carrying amount at the end of the period</b>                               | <b>2 913</b>  | <b>4 355</b>  |

The Department is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, Attorney-General's department is responsible for the management, payment of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventative programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. There have been a significant number of these claims over the last 12 months, resulting in an increase in the scheme's allowance claims relating to Seriously Injured Worker (SIW) claims. This has impacted across all agencies.

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.

**7.4. Other liabilities**

A maturity analysis of other liabilities is reported in the table below:

|                                | <b>2024</b>   | <b>2023</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>\$'000</b> | <b>\$'000</b> |
| <b>Other liabilities</b>       |               |               |
| Within one year                | 214           | 252           |
| <b>Total other liabilities</b> | <b>214</b>    | <b>252</b>    |

Other liabilities relate to unclaimed monies and accounts receivable refunds.

Accommodation incentive liabilities relate to arrangements with DIT for office accommodation. These arrangements do not comprise leases and the accommodation incentives do not comprise financial liabilities. DIT has provided a range of incentives/fit-out free of charge/cash back. The benefit of these incentives is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**8. Other disclosures**

**8.1. Equity**

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

**8.2. Cash flow reconciliation**

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

Total cash outflows for leases was \$0.228 million (2023: \$0.173 million)

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| <b>Reconciliation of net cash provided by operating activities to net result</b> |               |               |
| Net cash provided by operating activities  | 7 200         | 13 714        |
| <b>Add / (less) non-cash Items</b>   |               |               |
| Depreciation and amortisation  | (5 669)       | (7 050)       |
| Services received free of charge - expense                                       | (4 110)       | (4 261)       |
| Services received free of charge - income  | 4 110         | 4 261         |
| Donated assets   | -             | 113           |
| Non-current assets accrual in payables   | -             | 212           |
| <b>Movement in assets and liabilities</b>  |               |               |
| (Decrease)/Increase in receivables   | 5 401         | (9 072)       |
| Decrease in payables   | ( 159)        | 5 418         |
| (Increase)/Decrease in employee benefits   | (3 563)       | 2 798         |
| Decrease in provisions   | 1 442         | 385           |
| Decrease in other liabilities  | 38            | 58            |
| <b>Net result</b>  | <b>4 690</b>  | <b>6 576</b>  |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## 9. Changes in accounting policy

There have been no changes in accounting policies in 2023-24.

## 10. Outlook

### 10.1. Unrecognised contractual commitments

Commitments include other arrangements arising from contractual or statutory sources and are disclosed at their nominal value and inclusive of non-recoverable GST.

#### Contract service commitments

|  | <b>2024</b>    | <b>2023</b>    |
|--|----------------|----------------|
|  | <b>\$'000</b>  | <b>\$'000</b>  |
| Within one year                                    | 103 907        | 52 170         |
| Later than one year but not longer than five years | 92 270         | 103 316        |
| Later than five years                              | 40 624         | 56 884         |
| <b>Total other commitments</b>                     | <b>236 801</b> | <b>212 370</b> |

#### Representing:

|                   |                |                |
|-------------------|----------------|----------------|
| Grants (1)        | 95 159         | 55 066         |
| Accommodation (2) | 132 474        | 152 680        |
| Other (3)         | 9 168          | 4 624          |
| <b>Total</b>      | <b>236 801</b> | <b>212 370</b> |

- (1) The grant commitments relate to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.
- (2) The departments commitments include MoAA with DIT for accommodation.
- (3) Other commitments relate to purchase orders placed for goods and services before 30 June 2024 and maintenance agreements.

### 10.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The department is not aware of any contingent assets or liabilities.

### 10.3. Impact of standards and statements not yet effective

The department has assess the impact of new and amended Australian Accounting Standards and Interpretations not yet implemented and does not expect these to have a material impact on the departments statements.

### 10.4. Events after the reporting period

The department is not aware of any events after the reporting date.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## **11. Measurement and risk**

### **11.1. Fair value**

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

#### **Initial recognition**

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value or minimal value they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

#### **Revaluation**

Property, plant and equipment, other than right-of-use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

All non-current tangible assets are valued at fair value; and revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Every six years, the department revalues its leasehold improvements, plant and equipment, IT equipment, buildings and other structures and the Government Radio Network. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

#### **Fair value hierarchy**

The department classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

In determining fair value, the department has taken into account the characteristic of the asset (for example, condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (that is, physically possible, legally permissible, financially feasible).

The department's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the department did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a 'fair value at the time of acquisition that was less than \$1.5 million or had an estimated useful life that was less than three years' are deemed to approximate fair value.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**11.1. Fair value (continued)**

The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2023 and 2024, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

**Leasehold improvements**

An independent valuation of leasehold improvements owned by the department was performed by Simon O'Leary, Director, an independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

**Other assets**

All items of plant and equipment, information technology and library collections owned by the department had a fair value at the time of acquisition less than \$1.5 million or had an estimated useful life less than three years. These assets have not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

**11.2. Financial instruments**

**Financial risk management**

Risk management is managed by the department's corporate services section and departmental risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The department's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

**Liquidity risk**

The department is funded principally from appropriation by the SA Government. The department works with the Department of Treasury and Finance to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 7.1, and 7.2 for further information.

**Credit risk**

The department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

**Impairment of financial assets**

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The department uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which comprise a large number of small balances.

To measure the expected credit losses, receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the department considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the department's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the department is exposed to credit risk.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**11.2 Financial instruments (continued)**

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and the department's view of the forecast economic conditions over the expected life of the receivables.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the department and a failure to make contractual payments for a period of greater than 120 days past due.

The department considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties and therefore the expected credit loss is nil.

**Market risk**

The department does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. The department does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

There have been no changes in risk exposure since the last reporting period.

**Categorisation of financial instruments**

Details of significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/ financial liability note.

**Classification of financial instruments**

The department measures all financial instruments at amortised cost.

OFFICIAL

**Attorney-General's Department  
(AGD)**

**Administered Financial Statements**

For the year ended 30 June 2024

**Attorney-General's Department**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2024*

|  | Note       | 2024<br>\$'000 | 2023<br>\$'000 |
|--|------------|----------------|----------------|
| <b>Administered income</b>   |            |                |                |
| Taxation   | A2.1       | 428 790        | 408 557        |
| Appropriation  | A2.2       | 185 319        | 74 561         |
| Victims of Crime levies  |            | 41 500         | 40 392         |
| Government Radio Network   |            | 37 672         | 36 450         |
| Commonwealth-sourced grants and funding                            | A2.3       | 25 251         | 23 474         |
| Recoveries and other income  | A2.7       | 19 391         | 20 811         |
| SA Government grants, subsidies and transfers                      | A2.4       | 12 921         | 4 785          |
| Interest revenues  | A2.5       | 10 781         | 7 313          |
| Fees and charges   | A2.6       | 696            | 634            |
| <b>Total administered income</b>                                   |            | <b>762 321</b> | <b>616 977</b> |
| <b>Administered expenses</b>                                       |            |                |                |
| Payments to Consolidated Account                                   | A4.1       | 427 623        | 407 386        |
| Grants and subsidies   | A4.3       | 73 789         | 43 159         |
| Depreciation and amortisation                                      | A5.1, A5.2 | 30 813         | 23 551         |
| Victims of Crime   |            | 29 622         | 50 071         |
| Government Radio Network   |            | 23 899         | 22 595         |
| Intra-government transfers   | A4.2       | 21 026         | 20 145         |
| Employee and judicial benefits                                     | A3.1       | 16 864         | 16 364         |
| State Rescue Helicopter Service                                    |            | 12 377         | 8 248          |
| Borrowing costs  |            | 2 931          | 55             |
| Net loss from disposal of non-current assets                       |            | 16             | 99             |
| Other  | A4.4       | 67 339         | 16 268         |
| <b>Total administered expenses</b>                                 |            | <b>706 299</b> | <b>607 941</b> |
| <b>Net result</b>  |            | <b>56 022</b>  | <b>9 036</b>   |
| <b>Other comprehensive income</b>                                  |            |                |                |
| Items that will not be reclassified to net result                  |            |                |                |
| Changes in property, plant and equipment asset revaluation surplus |            | -              | 4 186          |
| <b>Total other comprehensive income</b>                            |            | <b>-</b>       | <b>4 186</b>   |
| <b>Total comprehensive result</b>                                  |            | <b>56 022</b>  | <b>13 222</b>  |

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

**Attorney-General's Department**  
**Statement of Administered Financial Position**  
*as at 30 June 2024*

|   | Note | 2024<br>\$'000 | 2023<br>\$'000 |
|---|------|----------------|----------------|
| <b>Administered current assets</b>          |      |                |                |
| Cash and cash equivalents                   | A6.1 | 508 599        | 458 955        |
| Receivables                                 | A6.2 | 44 557         | 42 062         |
| <b>Total current assets</b>                 |      | <b>553 156</b> | <b>501 017</b> |
| <b>Administered non-current assets</b>      |      |                |                |
| Property, plant and equipment               | A5.1 | 161 275        | 82 301         |
| Intangible assets                           | A5.2 | 421            | 373            |
| <b>Total non-current assets</b>             |      | <b>161 696</b> | <b>82 674</b>  |
| <b>Total assets</b>                         |      | <b>714 852</b> | <b>583 691</b> |
| <b>Administered current liabilities</b>     |      |                |                |
| Other current liabilities                   | A7.4 | 51 708         | 54 738         |
| Financial liabilities                       | A7.2 | 21 929         | 3 714          |
| Payables                                    | A7.1 | 6 734          | 5 773          |
| Employee related liabilities                | A3.2 | 1 290          | 1 275          |
| Contract liabilities                        | A7.3 | -              | 3              |
| <b>Total current liabilities</b>            |      | <b>81 661</b>  | <b>65 503</b>  |
| <b>Administered non-current liabilities</b> |      |                |                |
| Financial liabilities                       | A7.2 | 59 397         | 626            |
| Employee related liabilities                | A3.2 | 2 284          | 2 074          |
| <b>Total non-current liabilities</b>        |      | <b>61 681</b>  | <b>2 700</b>   |
| <b>Total liabilities</b>                    |      | <b>143 342</b> | <b>68 203</b>  |
| <b>Net assets</b>                           |      | <b>571 510</b> | <b>515 488</b> |
| <b>Administered equity</b>                  |      |                |                |
| Retained earnings                           |      | 563 907        | 507 885        |
| Asset revaluation surplus                   |      | 7 603          | 7 603          |
| <b>Total equity</b>                         |      | <b>571 510</b> | <b>515 488</b> |

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

**Attorney-General's Department**  
**Statement of Administered Cash Flows**  
*for the year ended 30 June 2024*

|   |             | 2024<br>(Outflows)<br>Inflows<br>\$'000 | 2023<br>(Outflows)<br>Inflows<br>\$'000 |
|---|-------------|---|---|
| <b>Cash flows from operating activities</b>                     | <b>Note</b> |   |   |
| <b>Cash inflows</b>   |             |   |   |
| Taxation  |             | 425 845                                 | 407 396                                 |
| Appropriation   |             | 185 319                                 | 74 561                                  |
| Victims of Crime levies   |             | 41 874                                  | 47 791                                  |
| Government Radio Network  |             | 42 368                                  | 39 051                                  |
| Commonwealth-sourced grants and funding                         |             | 25 248                                  | 23 474                                  |
| SA Government grants, subsidies and transfers                   |             | 12 950                                  | 6 976                                   |
| Interest receipts   |             | 10 578                                  | 6 528                                   |
| Fees and charges  |             | 418                                     | 394                                     |
| GST recovered from ATO  |             | 3 938                                   | 1 592                                   |
| Other receipts  |             | 19 932                                  | 21 839                                  |
| <b>Cash generated from operations</b>                           |             | <b>768 470</b>                          | <b>629 602</b>                          |
| <b>Cash outflows</b>  |             |   |   |
| Payments to Consolidated Account                                |             | (422 869)                               | (439 892)                               |
| Grants and subsidies  |             | (74 516)                                | (43 776)                                |
| Victims of Crime  |             | (29 656)                                | (50 094)                                |
| Intra-government transfers                                      |             | (21 026)                                | (22 307)                                |
| Employee and judicial benefit payments                          |             | (16 657)                                | (16 560)                                |
| Interest paid   |             | (2 931)                                 | (55)                                    |
| Other payments  |             | (114 792)                               | (14 266)                                |
| <b>Cash used in operations</b>                                  |             | <b>(682 447)</b>                        | <b>(586 950)</b>                        |
| <b>Net cash provided by / (used in) operations</b>              | <b>A8.1</b> | <b>86 023</b>                           | <b>42 652</b>                           |
| <b>Cash flows from investing activities</b>                     |             |   |   |
| <b>Cash outflows</b>  |             |   |   |
| Purchase of property, plant and equipment                       |             | (15 878)                                | (2 849)                                 |
| <b>Cash used in investing activities</b>                        |             | <b>(15 878)</b>                         | <b>(2 849)</b>                          |
| <b>Net cash provided by / (used in) investing activities</b>    |             | <b>(15 878)</b>                         | <b>(2 849)</b>                          |
| <b>Cash flows from financing activities</b>                     |             |   |   |
| <b>Cash inflows</b>   |             |   |   |
| Cash transferred in from administrative restructure             |             | -                                       | 40 984                                  |
| <b>Cash generated from financing activities</b>                 |             | <b>-</b>                                | <b>40 984</b>                           |
| <b>Cash outflows</b>  |             |   |   |
| Repayment of leases   |             | (20 501)                                | (14 492)                                |
| Cash transferred out from administrative restructure            |             | -                                       | (42 644)                                |
| <b>Cash used in financing activities</b>                        |             | <b>(20 501)</b>                         | <b>(57 136)</b>                         |
| <b>Net cash provided by / (used in) financing activities</b>    |             | <b>(20 501)</b>                         | <b>(16 152)</b>                         |
| <b>Net increase in cash and cash equivalents</b>                |             | <b>49 644</b>                           | <b>23 651</b>                           |
| <b>Cash and cash equivalents at the beginning of the period</b> |             | <b>458 955</b>                          | <b>435 304</b>                          |
| <b>Cash and cash equivalents at the end of the period</b>       | <b>A6.1</b> | <b>508 599</b>                          | <b>458 955</b>                          |

The accompanying notes form part of these financial statements.

OFFICIAL

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2024*

| Administered programs - refer note A1.1       | Consumer and<br>Business Services |                  | Victims of Crime |                 | Public Safety   |                 |
|---|-----------------------------------|------------------|------------------|-----------------|-----------------|-----------------|
|   | 2024                              | 2023             | 2024             | 2023            | 2024            | 2023            |
|   | \$'000                            | \$'000           | \$'000           | \$'000          | \$'000          | \$'000          |
| <b>Administered income</b>                    |                                   |                  |                  |                 |                 |                 |
| Taxation                                      | 428 790                           | 408 557          | -                | -               | -               | -               |
| Appropriation                                 | -                                 | -                | 10 056           | 9 813           | 37 483          | 20 183          |
| Victims of Crime levies                       | -                                 | -                | 41 500           | 40 392          | -               | -               |
| Government Radio Network                      | -                                 | -                | -                | -               | 37 672          | 36 450          |
| Commonwealth-sourced grants and funding       | -                                 | -                | -                | -               | -               | -               |
| Recoveries and other income                   | 1 376                             | 2 605            | 4 477            | 4 502           | 9 188           | 11 530          |
| SA Government grants, subsidies and transfers | -                                 | -                | 45               | -               | 1 087           | 1 235           |
| Interest revenues                             | 105                               | 75               | 8 810            | 6 033           | -               | -               |
| Fees and charges                              | 588                               | 550              | -                | -               | -               | -               |
| <b>Total administered income</b>              | <b>430 859</b>                    | <b>411 787</b>   | <b>64 888</b>    | <b>60 740</b>   | <b>85 430</b>   | <b>69 398</b>   |
| <b>Administered expenses</b>                  |                                   |                  |                  |                 |                 |                 |
| Payments to Consolidated Account              | (427 623)                         | (407 386)        | -                | -               | -               | -               |
| Grants and subsidies                          | -                                 | -                | (7 664)          | (7 455)         | (572)           | (558)           |
| Depreciation and amortisation                 | -                                 | -                | (73)             | -               | (30 691)        | (23 420)        |
| Victims of Crime payments                     | -                                 | -                | (29 622)         | (50 071)        | -               | -               |
| Government Radio Network                      | -                                 | -                | -                | -               | (23 899)        | (22 595)        |
| Intra-government transfers                    | -                                 | -                | -                | -               | -               | -               |
| Employee benefits                             | -                                 | -                | (2 209)          | (1 890)         | (3 528)         | (3 853)         |
| State Rescue Helicopter Service               | -                                 | -                | -                | -               | (12 377)        | (8 248)         |
| Borrowing costs                               | -                                 | -                | -                | -               | (2 929)         | (54)            |
| Net loss from disposal of non-current assets  | -                                 | -                | -                | -               | (16)            | (16)            |
| Other   | (1 310)                           | (2 928)          | (2 427)          | (2 033)         | (5 592)         | (4 598)         |
| <b>Total administered expenses</b>            | <b>(428 933)</b>                  | <b>(410 314)</b> | <b>(41 995)</b>  | <b>(61 449)</b> | <b>(79 604)</b> | <b>(63 342)</b> |
| <b>Net result</b>                             | <b>1 926</b>                      | <b>1 473</b>     | <b>22 893</b>    | <b>(709)</b>    | <b>5 826</b>    | <b>6 056</b>    |

OFFICIAL

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2024*

Administered programs - refer note A1.1

|   | Legal Aid       |                 | Aboriginal Heritage Fund |                | Aboriginal Affairs and Reconciliation |                |
|---|-----------------|-----------------|--------------------------|----------------|---------------------------------------|----------------|
|   | 2024<br>\$'000  | 2023<br>\$'000  | 2024<br>\$'000           | 2023<br>\$'000 | 2024<br>\$'000                        | 2023<br>\$'000 |
| <b>Administered income</b>                    |                 |                 |                          |                |                                       |                |
| Taxation                                      | -               | -               | -                        | -              | -                                     | -              |
| Appropriation                                 | 28 795          | 991             | -                        | -              | 8 381                                 | 7 418          |
| Victims of Crime levies                       | -               | -               | -                        | -              | -                                     | -              |
| Government Radio Network                      | -               | -               | -                        | -              | -                                     | -              |
| Commonwealth-sourced grants and funding       | 25 243          | 23 449          | -                        | -              | 8                                     | 25             |
| Recoveries and other income                   | 84              | -               | -                        | -              | -                                     | 80             |
| SA Government grants, subsidies and transfers | -               | 395             | -                        | -              | 49                                    | -              |
| Interest revenues                             | -               | -               | 61                       | 40             | 1 763                                 | 1 164          |
| Fees and charges                              | -               | -               | 107                      | 82             | -                                     | 2              |
| <b>Total administered income</b>              | <b>54 122</b>   | <b>24 835</b>   | <b>168</b>               | <b>122</b>     | <b>10 201</b>                         | <b>8 689</b>   |
| <b>Administered expenses</b>                  |                 |                 |                          |                |                                       |                |
| Payments to Consolidated Account              | -               | -               | -                        | -              | -                                     | -              |
| Grants and subsidies                          | (53 928)        | (25 030)        | (107)                    | (82)           | (8 561)                               | (7 187)        |
| Depreciation and amortisation                 | -               | -               | -                        | -              | -                                     | -              |
| Victims of Crime payments                     | -               | -               | -                        | -              | -                                     | -              |
| Government Radio Network                      | -               | -               | -                        | -              | -                                     | -              |
| Intra-government transfers                    | -               | -               | -                        | -              | -                                     | -              |
| Employee benefits                             | -               | -               | -                        | -              | -                                     | -              |
| State Rescue Helicopter Service               | -               | -               | -                        | -              | -                                     | -              |
| Borrowing costs                               | -               | -               | -                        | -              | -                                     | -              |
| Net loss from disposal of non-current assets  | -               | -               | -                        | -              | -                                     | -              |
| Other   | -               | -               | -                        | -              | (16)                                  | (87)           |
| <b>Total administered expenses</b>            | <b>(53 928)</b> | <b>(25 030)</b> | <b>(107)</b>             | <b>(82)</b>    | <b>(8 577)</b>                        | <b>(7 274)</b> |
| <b>Net result</b>                             | <b>194</b>      | <b>(195)</b>    | <b>61</b>                | <b>40</b>      | <b>1 624</b>                          | <b>1 415</b>   |

OFFICIAL

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2024*

Administered programs - refer note A1.1

|   | <b>Stolen Generations Reparations Scheme</b> |               | <b>Other</b>    |                 | <b>Total</b>     |                  |
|---|--|---------------|-----------------|-----------------|------------------|------------------|
|   | <b>2024</b>                                  | <b>2023</b>   | <b>2024</b>     | <b>2023</b>     | <b>2024</b>      | <b>2023</b>      |
|   | <b>\$'000</b>                                | <b>\$'000</b> | <b>\$'000</b>   | <b>\$'000</b>   | <b>\$'000</b>    | <b>\$'000</b>    |
| <b>Administered income</b>                    |  |               |                 |                 |                  |                  |
| Taxation                                      | -  | -             | -               | -               | 428 790          | 408 557          |
| Appropriation                                 | -  | -             | 100 604         | 36 156          | 185 319          | 74 561           |
| Victims of Crime levies                       | -  | -             | -               | -               | 41 500           | 40 392           |
| Government Radio Network                      | -  | -             | -               | -               | 37 672           | 36 450           |
| Commonwealth-sourced grants and funding       | -  | -             | -               | -               | 25 251           | 23 474           |
| Recoveries and other income                   | -  | -             | 4 266           | 2 094           | 19 391           | 20 811           |
| SA Government grants, subsidies and transfers | -  | -             | 11 740          | 3 155           | 12 921           | 4 785            |
| Interest revenues                             | 2  | 1             | 40              | -               | 10 781           | 7 313            |
| Fees and Charges                              | -  | -             | -               | -               | 696              | 634              |
| <b>Total administered income</b>              | <b>2</b>                                     | <b>1</b>      | <b>116 650</b>  | <b>41 405</b>   | <b>762 321</b>   | <b>616 977</b>   |
| <b>Administered expenses</b>                  |  |               |                 |                 |                  |                  |
| Payments to Consolidated Account              | -  | -             | -               | -               | (427 623)        | (407 386)        |
| Grants and subsidies                          | -  | -             | (2 957)         | (2 847)         | (73 789)         | (43 159)         |
| Depreciation and amortisation                 | -  | -             | (49)            | (131)           | (30 813)         | (23 551)         |
| Victims of Crime payments                     | -  | -             | -               | -               | (29 622)         | (50 071)         |
| Government Radio Network                      | -  | -             | -               | -               | (23 899)         | (22 595)         |
| Intra-government transfers                    | -  | -             | (21 026)        | (20 145)        | (21 026)         | (20 145)         |
| Employee benefits                             | -  | -             | (11 127)        | (10 621)        | (16 864)         | (16 364)         |
| State Rescue Helicopter Service               | -  | -             | -               | -               | (12 377)         | (8 248)          |
| Borrowing costs                               | -  | -             | (2)             | (1)             | (2 931)          | (55)             |
| Net loss from disposal of non-current assets  | -  | -             | -               | (83)            | (16)             | (99)             |
| Other   | -  | -             | (57 994)        | (6 622)         | (67 339)         | (16 268)         |
| <b>Total administered expenses</b>            | <b>-</b>                                     | <b>-</b>      | <b>(93 155)</b> | <b>(40 450)</b> | <b>(706 299)</b> | <b>(607 941)</b> |
| <b>Net result</b>                             | <b>2</b>                                     | <b>1</b>      | <b>23 495</b>   | <b>955</b>      | <b>56 022</b>    | <b>9 036</b>     |

OFFICIAL

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*for the year ended 30 June 2024*

| Administered programs - refer note A1.1     | Consumer and<br>Business Services |                 | Victims of Crime |                | Public Safety   |                |
|---|-----------------------------------|-----------------|------------------|----------------|-----------------|----------------|
|   | 2024                              | 2023            | 2024             | 2023           | 2024            | 2023           |
|   | \$'000                            | \$'000          | \$'000           | \$'000         | \$'000          | \$'000         |
| <b>Administered current assets</b>          |                                   |                 |                  |                |                 |                |
| Cash and cash equivalents                   | 46 620                            | 43 878          | 223 911          | 200 392        | 153 307         | 146 778        |
| Receivables                                 | 35 553                            | 32 607          | 4 059            | 4 300          | 4 178           | 4 211          |
| <b>Total current assets</b>                 | <b>82 173</b>                     | <b>76 485</b>   | <b>227 970</b>   | <b>204 692</b> | <b>157 485</b>  | <b>150 989</b> |
| <b>Administered non-current assets</b>      |                                   |                 |                  |                |                 |                |
| Property, plant and equipment               | -                                 | -               | -                | -              | 161 166         | 82 251         |
| Intangible assets                           | -                                 | -               | 372              | 324            | 49              | 49             |
| <b>Total non-current assets</b>             | <b>-</b>                          | <b>-</b>        | <b>372</b>       | <b>324</b>     | <b>161 215</b>  | <b>82 300</b>  |
| <b>Total administered assets</b>            | <b>82 173</b>                     | <b>76 485</b>   | <b>228 342</b>   | <b>205 016</b> | <b>318 700</b>  | <b>233 289</b> |
| <b>Administered current liabilities</b>     |                                   |                 |                  |                |                 |                |
| Other current liabilities                   | (38 201)                          | (34 380)        | -                | -              | (1 990)         | (1 687)        |
| Financial liabilities                       | -                                 | -               | -                | -              | (21 887)        | (3 691)        |
| Payables                                    | (29)                              | (87)            | (1 202)          | (897)          | (5 465)         | (3 115)        |
| Employee related liabilities                | -                                 | -               | (127)            | (111)          | (309)           | (299)          |
| Contract liabilities                        | -                                 | -               | -                | -              | -               | -              |
| <b>Total current liabilities</b>            | <b>(38 230)</b>                   | <b>(34 467)</b> | <b>(1 329)</b>   | <b>(1 008)</b> | <b>(29 651)</b> | <b>(8 792)</b> |
| <b>Administered non-current liabilities</b> |                                   |                 |                  |                |                 |                |
| Financial liabilities                       | -                                 | -               | -                | -              | (59 329)        | (597)          |
| Employee related liabilities                | -                                 | -               | (327)            | (214)          | (680)           | (691)          |
| <b>Total non-current liabilities</b>        | <b>-</b>                          | <b>-</b>        | <b>(327)</b>     | <b>(214)</b>   | <b>(680)</b>    | <b>(691)</b>   |
| <b>Total administered liabilities</b>       | <b>(38 230)</b>                   | <b>(34 467)</b> | <b>(1 656)</b>   | <b>(1 222)</b> | <b>(30 331)</b> | <b>(9 483)</b> |
| <b>Net assets</b>                           | <b>43 943</b>                     | <b>42 018</b>   | <b>226 686</b>   | <b>203 794</b> | <b>288 369</b>  | <b>223 806</b> |

OFFICIAL

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*for the year ended 30 June 2024*

| Administered programs - refer note A1.1     | Crown Solicitor's |                 | Legal Aid    |              | Aboriginal Heritage Fund |              | Aboriginal Affairs and Reconciliation |                |
|---|-------------------|-----------------|--------------|--------------|--------------------------|--------------|---------------------------------------|----------------|
|   | Trust Account     |                 |              |              |                          |              |                                       |                |
|   | 2024              | 2023            | 2024         | 2023         | 2024                     | 2023         | 2024                                  | 2023           |
|   | \$'000            | \$'000          | \$'000       | \$'000       | \$'000                   | \$'000       | \$'000                                | \$'000         |
| <b>Administered current assets</b>          |                   |                 |              |              |                          |              |                                       |                |
| Cash and cash equivalents                   | 8 804             | 16 842          | (466)        | 204          | 1 446                    | 1 392        | 43 498                                | 40 556         |
| Receivables                                 | -                 | -               | -            | -            | 11                       | 4            | 150                                   | 122            |
| <b>Total current assets</b>                 | <b>8 804</b>      | <b>16 842</b>   | <b>(466)</b> | <b>204</b>   | <b>1 457</b>             | <b>1 396</b> | <b>43 648</b>                         | <b>40 678</b>  |
| <b>Administered non-current assets</b>      |                   |                 |              |              |                          |              |                                       |                |
| Property, plant and equipment               | -                 | -               | -            | -            | -                        | -            | -                                     | -              |
| Intangible assets                           | -                 | -               | -            | -            | -                        | -            | -                                     | -              |
| <b>Total non-current assets</b>             | <b>-</b>          | <b>-</b>        | <b>-</b>     | <b>-</b>     | <b>-</b>                 | <b>-</b>     | <b>-</b>                              | <b>-</b>       |
| <b>Total administered assets</b>            | <b>8 804</b>      | <b>16 842</b>   | <b>(466)</b> | <b>204</b>   | <b>1 457</b>             | <b>1 396</b> | <b>43 648</b>                         | <b>40 678</b>  |
| <b>Administered current liabilities</b>     |                   |                 |              |              |                          |              |                                       |                |
| Other current liabilities                   | (8 804)           | (16 842)        | -            | -            | -                        | -            | (2 685)                               | (1 382)        |
| Financial liabilities                       | -                 | -               | -            | -            | -                        | -            | -                                     | -              |
| Payables                                    | -                 | -               | -            | (864)        | -                        | -            | (83)                                  | (37)           |
| Employee related liabilities                | -                 | -               | -            | -            | -                        | -            | -                                     | -              |
| Contract liabilities                        | -                 | -               | -            | -            | -                        | -            | -                                     | (3)            |
| <b>Total current liabilities</b>            | <b>(8 804)</b>    | <b>(16 842)</b> | <b>-</b>     | <b>(864)</b> | <b>-</b>                 | <b>-</b>     | <b>(2 768)</b>                        | <b>(1 422)</b> |
| <b>Administered non-current liabilities</b> |                   |                 |              |              |                          |              |                                       |                |
| Financial liabilities                       | -                 | -               | -            | -            | -                        | -            | -                                     | -              |
| Employee related liabilities                | -                 | -               | -            | -            | -                        | -            | -                                     | -              |
| <b>Total non-current liabilities</b>        | <b>-</b>          | <b>-</b>        | <b>-</b>     | <b>-</b>     | <b>-</b>                 | <b>-</b>     | <b>-</b>                              | <b>-</b>       |
| <b>Total administered liabilities</b>       | <b>(8 804)</b>    | <b>(16 842)</b> | <b>-</b>     | <b>(864)</b> | <b>-</b>                 | <b>-</b>     | <b>(2 768)</b>                        | <b>(1 422)</b> |
| <b>Net assets</b>                           | <b>-</b>          | <b>-</b>        | <b>(466)</b> | <b>(660)</b> | <b>1 457</b>             | <b>1 396</b> | <b>40 880</b>                         | <b>39 256</b>  |

OFFICIAL

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*for the year ended 30 June 2024*

| Administered programs - refer note A1.1     | Stolen Generations Reparations |                |                |                | Total            |                 |
|---|--------------------------------|----------------|----------------|----------------|------------------|-----------------|
|   | Scheme                         |                | Other          |                | 2024             | 2023            |
|   | 2024<br>\$'000                 | 2023<br>\$'000 | 2024<br>\$'000 | 2023<br>\$'000 | 2024<br>\$'000   | 2023<br>\$'000  |
| <b>Administered current assets</b>          |                                |                |                |                |                  |                 |
| Cash and cash equivalents                   | 61                             | 59             | 31 417         | 8 854          | 508 599          | 458 955         |
| Receivables                                 | -                              | -              | 606            | 818            | 44 557           | 42 062          |
| <b>Total current assets</b>                 | <b>61</b>                      | <b>59</b>      | <b>32 023</b>  | <b>9 672</b>   | <b>553 156</b>   | <b>501 017</b>  |
| <b>Administered non-current assets</b>      |                                |                |                |                |                  |                 |
| Property, plant and equipment               | -                              | -              | 109            | 50             | 161 275          | 82 301          |
| Intangible assets                           | -                              | -              | -              | -              | 421              | 373             |
| <b>Total non-current assets</b>             | <b>-</b>                       | <b>-</b>       | <b>109</b>     | <b>50</b>      | <b>161 696</b>   | <b>82 674</b>   |
| <b>Total administered assets</b>            | <b>61</b>                      | <b>59</b>      | <b>32 132</b>  | <b>9 722</b>   | <b>714 852</b>   | <b>583 691</b>  |
| <b>Administered current liabilities</b>     |                                |                |                |                |                  |                 |
| Other current liabilities                   | -                              | -              | (28)           | (447)          | (51 708)         | (54 738)        |
| Financial liabilities                       | -                              | -              | (42)           | (23)           | (21 929)         | (3 714)         |
| Payables                                    | -                              | -              | 45             | (773)          | (6 734)          | (5 773)         |
| Employee related liabilities                | -                              | -              | (854)          | (865)          | (1 290)          | (1 275)         |
| Contract liabilities                        | -                              | -              | -              | -              | -                | (3)             |
| <b>Total current liabilities</b>            | <b>-</b>                       | <b>-</b>       | <b>(879)</b>   | <b>(2 108)</b> | <b>(81 661)</b>  | <b>(65 503)</b> |
| <b>Administered non-current liabilities</b> |                                |                |                |                |                  |                 |
| Employee related liabilities                | -                              | -              | (1 277)        | (1 169)        | (2 284)          | (2 074)         |
| Financial liabilities                       | -                              | -              | (68)           | (29)           | (59 397)         | (626)           |
| <b>Total non-current liabilities</b>        | <b>-</b>                       | <b>-</b>       | <b>(1 345)</b> | <b>(1 198)</b> | <b>(61 681)</b>  | <b>(2 700)</b>  |
| <b>Total administered liabilities</b>       | <b>-</b>                       | <b>-</b>       | <b>(2 224)</b> | <b>(3 306)</b> | <b>(143 342)</b> | <b>(68 203)</b> |
| <b>Net assets</b>                           | <b>61</b>                      | <b>59</b>      | <b>29 908</b>  | <b>6 416</b>   | <b>571 510</b>   | <b>515 488</b>  |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A1. Basis of preparation and accounting policies**

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1 of the department's controlled financial statements. The department applies the same accounting policies to the administered financial statements as set out in the notes to the department's controlled financial statements.

**A1.1. Objectives/Activities of the department's Administered Items**

Administered items of the department include:

- Aboriginal Heritage Fund
- Child Protection Program
- Crown Solicitor's Trust Account
- Legal Services Commission - Grants
- Native Title
- Royal Commission - Response Units
- SA Computer Aided Dispatch System
- SA Employment Tribunal – Judicial Salaries
- SA Government Radio Network
- Special Acts - Payment of Ministerial Salary and Allowances
- Special Acts - Payment of Statutory Officer Salaries
- State Rescue Helicopter Service
- Stolen Generations Reparations Scheme
- Taxation Receipts (gaming, gambling, lottery licences)
- Victims of Crime Fund

The department's administered items are structured to contribute to ten main programs, these are:

***Consumer and Business Services***

This administered program recognises activities in relation to the receipt of payments associated with Gaming Machines and Gaming Taxation. It also recognises receipts and payments associated with Betting Services, Racing Operations and Lottery Licences.

***Victims of Crime***

This administered program relates to receipts and payments associated with the *Victims of Crime Act 2001* (the Act). The Act provides for payment of compensation to persons who suffer injury as a result of criminal acts and the recovery from the offenders. Payments to victims and the monies recovered from offenders are processed through an interest bearing special deposit account.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A1.1 Objectives/Activities of the department's Administered Items (continued)**

***Public Safety***

This administered program relates to the activities of the State Rescue Helicopter Service, the SA Computer Aided Dispatch system and the SA Government Radio Network.

***Crown Solicitor's Trust Account***

This administered program relates to activities associated with the Crown Solicitor's Trust Account. The department receives monies which are held in trust pending the outcome of future events or settlements. The department does not have direct control over these funds and acts in the capacity as trustee. Beneficiaries include other government departments for the sale of government property and claims from individuals.

***Legal Aid***

This administered program relates to grant payments made to the Legal Services Commission. The department receives annual specific grant funding from the Commonwealth which, together with the State Government component, is paid to the Legal Services Commission. The Commonwealth grant funding provides legal assistance for matters arising under Commonwealth law, while the State Government grant funding is expended on state law matters.

***Aboriginal Heritage Fund***

The Aboriginal Heritage Fund was established in accordance with the *Aboriginal Heritage Act 1988* for the purpose of providing protection and preservation of Aboriginal Heritage.

***Aboriginal Affairs and Reconciliation***

The Anangu Pitjantjatjara Yankunytjatjara (APY) Lands Taskforce coordinate and delivers diversionary programs across the APY Lands communities. The program also administers Commonwealth Government funding for projects on the APY Lands and other Aboriginal communities.

***Stolen Generations Reparations Scheme***

The Stolen Generations Reparations Scheme recognises the grief, pain and loss experienced by Aboriginal communities, families and individuals and to also support a range of proposals that can assist in the healing process.

***Other***

This administered program reflects the financial performance and position of various other administered activities, which, administratively, fall under the department

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

### A1.2. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2023-24 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

| <b>Statement of Administered Comprehensive Income</b> | <b>Note</b> | <b>Original<br/>budget<br/>2024<br/>\$'000</b> | <b>Actual<br/>2024<br/>\$'000</b> | <b>Variance<br/>\$'000</b> |
|---|-------------|--|-----------------------------------|----------------------------|
| <b>Administered Income</b>                            |             |  |                                   |                            |
| Taxation  |             | 405 444  | 428 790                           | 23 346                     |
| Appropriation   |             | 175 860  | 185 319                           | 9 459                      |
| Victims of Crime levies                               |             | 46 653   | 41 500                            | (5 153)                    |
| Government Radio Network                              |             | 37 801   | 37 672                            | (129)                      |
| Commonwealth-sourced grants and funding               |             | 20 721   | 25 251                            | 4 530                      |
| Recoveries and other income                           |             | 19 309   | 19 391                            | 82                         |
| SA Government grants, subsidies and transfers         |             | 1 513  | 12 921                            | 11 408                     |
| Interest revenues                                     |             | 7 162  | 10 781                            | 3 619                      |
| Fees and Charges                                      |             | 720  | 696                               | (24)                       |
| <b>Total administered income</b>                      |             | <b>715 183</b>                                 | <b>762 321</b>                    | <b>47 138</b>              |
| <b>Administered Expenses</b>                          |             |  |                                   |                            |
| Payments to Consolidated Account                      |             | 406 292  | 427 623                           | (21 331)                   |
| Grants and subsidies                                  |             | 60 008   | 73 789                            | (13 781)                   |
| Depreciation and amortisation                         |             | 31 526   | 30 813                            | 713                        |
| Victims of Crime                                      |             | 24 753   | 29 622                            | (4 869)                    |
| Government Radio Network                              |             | 23 282   | 23 899                            | (617)                      |
| Intra-government transfers                            |             | 31 279   | 21 026                            | 10 253                     |
| Employee and judicial benefits                        |             | 14 263   | 16 864                            | (2 601)                    |
| State Rescue Helicopter Service                       |             | 7 883  | 12 377                            | (4 494)                    |
| Borrowing costs                                       |             | 838  | 2 931                             | (2 093)                    |
| Net loss from disposal of non-current assets          |             | -  | 16                                | (16)                       |
| Other   |             | 77 855   | 67 339                            | 10 516                     |
| <b>Total administered expenses</b>                    |             | <b>677 979</b>                                 | <b>706 299</b>                    | <b>(28 320)</b>            |
| <b>Net result</b>                                     |             | <b>37 204</b>                                  | <b>56 022</b>                     | <b>18 818</b>              |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A1.2. Budget performance (continued)**

|                                      |             | Original<br>budget<br>2024<br>\$'000 | Actual<br>2024<br>\$'000 | Variance<br>\$'000 |
|--------------------------------------|-------------|--------------------------------------|--------------------------|--------------------|
| <b>Investing expenditure summary</b> | <b>Note</b> |                                      |                          |                    |
| Total existing projects              | a           | 12 074                               | 14 281                   | (2 207)            |
| Total annual programs                | b           | 269                                  | 95 592                   | (95 323)           |
| <b>Total investing expenditure</b>   |             | <b>12 343</b>                        | <b>109 873</b>           | <b>(97 530)</b>    |

- a Existing projects is higher than the original budget mainly due to funding for the SA Government Radio Network, which was carried over from 2022-23.
- b Annual programs is higher than the original budget mainly due to costs associated with the State Rescue Helicopter Service, which was funded during 2023-24.

**A1.3. Significant transactions with government related entities**

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- Victims of crime amounts received from SA Government agencies of \$41.8 million.
- Recoveries received from various SA Government entities of \$36.1 million for the usage of Government Radio Network assets.
- Income received from various SA Government agencies of \$8.9 million relating to the provision of the State Rescue Helicopter Service.

**A2. Income**

**A2.1. Taxation revenue**

|  | 2024<br>\$'000 | 2023<br>\$'000 |
|--|----------------|----------------|
| Taxation gaming machines                   | 424 845        | 404 947        |
| Taxation lottery licensing trade promotion | 3 945          | 3 610          |
| <b>Total taxation revenue</b>              | <b>428 790</b> | <b>408 557</b> |

**A2.2. Appropriation**

|  | 2024<br>\$'000 | 2023<br>\$'000 |
|--|----------------|----------------|
| Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i> | 168 608        | 58 099         |
| Appropriation under other Acts   | 16 711         | 16 462         |
| <b>Total revenues from appropriation</b>   | <b>185 319</b> | <b>74 561</b>  |

**Appropriation**

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$185 million (2023: \$72.7 million) for operational funding and \$0.3 million (2023: \$1.9 million) for capital projects. There were no material variations between the amount appropriated and the expenditure associated with this appropriation. Refer to notes A3.1, A4.1 to A4.4 and A5.1 for details on the expenditure.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A2.3. Commonwealth-sourced grants and funding**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| Legal Aid Commission   | 21 821        | 20 436        |
| Family Advocacy and Support Services   | 1 160         | 1 135         |
| Domestic Violence Units/Health Justice Partnerships                          | 880           | 865           |
| Vulnerable Women   | 583           | 569           |
| Migration legal assistance   | 346           | -             |
| Supporting people with mental health conditions to access the justice system | 242           | 236           |
| Child Sexual Abuse prosecutions  | 119           | 118           |
| Front-line support to address workplace sexual harassment                    | 92            | 90            |
| Other  | 8             | 25            |
| <b>Total Commonwealth-sourced grants and funding</b>                         | <b>25 251</b> | <b>23 474</b> |

Commonwealth-sourced grants and funding are recognised as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

**A2.4. SA Government grants, subsidies and transfers**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| Treasurer's Contingency Fund                              | 10 369        | 2 475         |
| State Redress Response Unit                               | 1 039         | 816           |
| State Rescue Helicopter Service                           | 797           | 778           |
| SA Computer Aided Dispatch                                | 290           | 290           |
| Harm Minimisation Fund                                    | 226           | 226           |
| Child Protection Fund                                     | 200           | 200           |
| <b>Total SA Government grants subsidies and transfers</b> | <b>12 921</b> | <b>4 785</b>  |

SA Government grants, subsidies and transfers are recognised on receipt.

**A2.5. Interest revenues**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| Interest from the Department of Treasury and Finance | 10 781        | 7 313         |
| <b>Total interest revenues</b>                       | <b>10 781</b> | <b>7 313</b>  |

**A2.6. Fees and charges**

|                               | <b>2024</b>   | <b>2023</b>   |
|-------------------------------|---------------|---------------|
|                               | <b>\$'000</b> | <b>\$'000</b> |
| Other                         | 696           | 634           |
| <b>Total fees and charges</b> | <b>696</b>    | <b>634</b>    |

Fees and charges are recognised on receipt.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A2.7. Recoveries and other income**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| State Rescue Helicopter Service          | 8 240         | 10 374        |
| Confiscation of profits                  | 6 766         | 4 774         |
| Gaming Machine Trading Rounds            | 1 329         | 2 508         |
| Recoveries from offenders                | 1 703         | 1 227         |
| SA Computer Aided Dispatch               | 779           | 887           |
| Resources received free of charge        | 146           | 207           |
| Other                                    | 428           | 834           |
| <b>Total recoveries and other income</b> | <b>19 391</b> | <b>20 811</b> |

Recoveries and other income are recognised on receipt.

**A3. Board, committees and employees**

**A3.1. Employee related expenses**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| Salaries and wages                     | 12 996        | 13 044        |
| Employment on-costs - superannuation   | 1 874         | 1 736         |
| Annual leave                           | 789           | 915           |
| Employment on-costs - payroll tax      | 718           | 688           |
| Long service leave                     | 446           | (223)         |
| Skills and experience retention leave  | 41            | 37            |
| Targeted voluntary separation packages | -             | 167           |
| <b>Total employee related expenses</b> | <b>16 864</b> | <b>16 364</b> |

**Employment expenses**

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

Superannuation employment on-cost charges represent the department's contribution to superannuation plans in respect of current services of current employees.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A3.1. Employee related expenses (continued)**

**Employee and judicial remuneration**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>Number</b> | <b>Number</b> |
| The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands: |               |               |
| \$160 001 to \$166 000#  | n/a           | 4             |
| \$166 001 to \$186 000   | 6             | 5             |
| \$186 001 to \$206 000   | -             | 1             |
| \$206 001 to \$226 000   | 1             | -             |
| \$226 001 to \$246 000   | 1             | 3             |
| \$246 001 to \$266 000   | 2             | 2             |
| \$386 001 to \$406 000   | -             | 1             |
| \$406 001 to \$426 000   | 1             | -             |
| \$426 001 to \$446 000   | -             | 1             |
| \$446 001 to \$466 000   | 2             | -             |
| \$466 001 to \$486 000   | -             | 1             |
| \$506 001 to \$526 000   | 1             |               |
| \$546 001 to \$566 000   | -             | 3             |
| \$586 001 to \$606 000   | 3             | -             |
| \$606 001 to \$626 000   | -             | 1             |
| \$646 001 to \$666 000   | 1             | 1             |
| \$666 001 to \$686 000   | 1             | -             |
| \$686 001 to \$706 000   | -             | 1             |
| \$726 001 to \$746 000   | 1             | -             |
| <b>Total number of officers</b>  | <b>20</b>     | <b>24</b>     |

Total remuneration received or receivable by these officers for the year was \$7.7 million (2023: \$8.9 million).

The table includes all officers whose normal remuneration is equal to or greater than the base executive remuneration level during the year. Remuneration of officers reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for officers who have left the department.

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>Number</b> | <b>Number</b> |
| <b>Employee and judicial remuneration by category</b> |               |               |
| Legal   | 5             | 6             |
| Executive   | 1             | 3             |
| Other (including judicial)                            | 14            | 15            |
| <b>Total number of officers</b>                       | <b>20</b>     | <b>24</b>     |

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| <b>Targeted voluntary separation packages</b>        |               |               |
| Amounts paid to separated employees:                 |               |               |
| Targeted voluntary separation packages (TVSP)        | -             | 167           |
| Leave paid to separated employees                    | -             | 53            |
| Recovery from the Department of Treasury and Finance | -             | (167)         |
| <b>Net cost to the department</b>                    | <b>-</b>      | <b>53</b>     |

The number of employees who received a TVSP in the reporting period was 0 (2023: 2).

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A3.2. Employee related liabilities**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current</b>  |               |               |
| Annual leave  | 926           | 927           |
| Employment on-costs                                   | 176           | 170           |
| Long service leave                                    | 144           | 136           |
| Skills and experience retention leave                 | 44            | 33            |
| Accrued salaries and wages                            | -             | 9             |
| <b>Total current employee related liabilities</b>     | <b>1 290</b>  | <b>1 275</b>  |
| <b>Non-current</b>                                    |               |               |
| Long service leave                                    | 2 072         | 1 887         |
| Employment on-costs                                   | 212           | 187           |
| <b>Total non-current employee related liabilities</b> | <b>2 284</b>  | <b>2 074</b>  |
| <b>Total employee related liabilities</b>             | <b>3 574</b>  | <b>3 349</b>  |

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

**Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave**

The liability for salaries 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 SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

Salary inflation rate for annual leave, non-attendance days and SERL liability changed to 2.4% (2023: 2%).

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.

**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.

**Employment on-costs**

Employment on-costs include payroll tax, ReturnToWorkSA 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. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The department contributes 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.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has increased to 44% (2023: 43%). The average factor for the calculation of employer superannuation on-costs has increased to 11.5% (2023: 11.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is impracticable to estimate.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A3.2 Employee related liabilities (continued)**

**Long service leave - measurement**

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance 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 across SA Government entities. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

AASB 119 *Employee Benefits* 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 increased to 4.25% (2023: 4%).

The actuarial assessment performed by DTF has increased the salary inflation rate to 3.5% (2023: 2.5%) for long service leave liability.

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 net financial effect of the changes to actuarial assumptions in the current financial year is a increase in the long service leave liability of \$103,000 and employee benefits expense of \$103,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The current portion of long service leave reflects the department's past experience of long service leave which is expected to continue in future.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A4. Expenses**

**A4.1. Payment to Consolidated Account**

|   | <b>2024</b>    | <b>2023</b>    |
|---|----------------|----------------|
|   | <b>\$'000</b>  | <b>\$'000</b>  |
| Payments to Consolidated Account              | 427 623        | 407 386        |
| <b>Total payments to Consolidated Account</b> | <b>427 623</b> | <b>407 386</b> |

Payments to the SA Government include taxation revenue, fees and charges, and fines and related fees paid directly to the Consolidated Account.

**A4.2. Intra-government transfers**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| Independent Commission Against Corruption               | 12 817        | 12 013        |
| Office of the Commissioner for Public Sector Employment | 3 074         | 3 195         |
| Office for Public Integrity                             | 2 891         | 2 854         |
| Office of the Small Business Commissioner               | 2 244         | 2 083         |
| <b>Total intra-government transfers</b>                 | <b>21 026</b> | <b>20 145</b> |

**A4.3. Grants and subsidies**

|                                       | <b>2024</b>   | <b>2023</b>   |
|---------------------------------------|---------------|---------------|
|                                       | <b>\$'000</b> | <b>\$'000</b> |
| Legal Services Commission             | 53 928        | 24 361        |
| Aboriginal Affairs and Reconciliation | 8 561         | 7 187         |
| Victims of Crime                      | 7 664         | 7 455         |
| Expensive Criminal Cases              | 530           | 1 866         |
| First Nations Voice to Parliament     | 297           | -             |
| Other                                 | 2 809         | 2 290         |
| <b>Total grants and subsidies</b>     | <b>73 789</b> | <b>43 159</b> |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A4.4. Other expenses**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| Claims  | 54 160        | 350           |
| Information technology and communications charges | 3 900         | 3 574         |
| Victims of Crime Fund                             | 2 113         | 1 922         |
| Transcript fees                                   | 1 621         | 1 035         |
| Accommodation                                     | 957           | 1 063         |
| Office expenses                                   | 822           | 1 420         |
| Legal fees  | 715           | 2 539         |
| Contract staff                                    | 578           | 348           |
| Consultants                                       | 17            | 85            |
| Other expenses                                    | 2 456         | 3 932         |
| <b>Total other expenses</b>                       | <b>67 339</b> | <b>16 268</b> |

**Accommodation**

Most of the department's accommodation is provided by DIT under MoAA issued in accordance with Government wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed.

**A4.5. 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 in the following table is exclusive of GST.

|  | <b>2024</b>   | <b>Proportion<br/>SA and<br/>non-SA<br/>businesses</b> |
|--|---------------|--|
|  | <b>\$'000</b> |  |
| <b>Expenditure summary</b>                             |               |  |
| Total expenditure with South Australian businesses     | 65 769        | 94%  |
| Total expenditure with non-South Australian businesses | 4 161         | 6%   |
| <b>Total</b>   | <b>69 930</b> | <b>100%</b>  |

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

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

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A5. Non-financial assets**

**A5.1. Property, plant and equipment**

**Property, plant and equipment owned by the department**

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value is set out in note A10.1.

**Impairment**

Property, plant and equipment owned by the department have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity and are subject to regular revaluation.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A5.1 Property, plant and equipment (continued)**

**Reconciliation 2023-24**

|  | <b>Leasehold<br/>improvements</b> | <b>Information<br/>technology</b> | <b>Plant and<br/>equipment</b> | <b>Capital<br/>work in<br/>progress</b> | <b>Buildings<br/>and other<br/>structures</b> | <b>Network<br/>assets</b> | <b>ROU Plant<br/>and<br/>equipment</b> | <b>ROU Land</b> | <b>ROU<br/>Vehicles</b> | <b>Total</b>     |
|--|-----------------------------------|-----------------------------------|--------------------------------|---|---|---------------------------|--|-----------------|-------------------------|------------------|
|  | <b>\$'000</b>                     | <b>\$'000</b>                     | <b>\$'000</b>                  | <b>\$'000</b>                           | <b>\$'000</b>                                 | <b>\$'000</b>             | <b>\$'000</b>                          | <b>\$'000</b>   | <b>\$'000</b>           | <b>\$'000</b>    |
| Carrying amount at the beginning of the period                 | 7                                 | -                                 | 6                              | 3 370                                   | 2 015   | 72 694                    | 3 496                                  | 644             | 69                      | 82 301           |
| Acquisitions   | -                                 | -                                 | -                              | 14 281                                  | -   | -                         | 95 294                                 | -               | 158                     | 109 733          |
| Transfers to/(from) work in progress                           | -                                 | -                                 | -                              | (13 806)                                | -   | 13 806                    | -                                      | -               | -                       | -                |
| Disposals  | -                                 | -                                 | -                              | -                                       | -   | (19)                      | -                                      | -               | -                       | (19)             |
| <b>Subtotal</b>  | <b>7</b>                          | <b>-</b>                          | <b>6</b>                       | <b>3 845</b>                            | <b>2 015</b>                                  | <b>86 481</b>             | <b>98 790</b>                          | <b>644</b>      | <b>227</b>              | <b>192 015</b>   |
| <b>Gains/(losses) for the period recognised in net result:</b> |                                   |                                   |                                |   |   |                           |  |                 |                         |                  |
| Depreciation   | (7)                               | -                                 | (6)                            | -                                       | (73)  | (9 090)                   | (21 364)                               | (127)           | (73)                    | (30 740)         |
| <b>Subtotal</b>  | <b>(7)</b>                        | <b>-</b>                          | <b>(6)</b>                     | <b>-</b>                                | <b>(73)</b>                                   | <b>(9 090)</b>            | <b>(21 364)</b>                        | <b>(127)</b>    | <b>(73)</b>             | <b>(30 740)</b>  |
| <b>Carrying amount at the end of the period</b>                | <b>-</b>                          | <b>-</b>                          | <b>-</b>                       | <b>3 845</b>                            | <b>1 942</b>                                  | <b>77 391</b>             | <b>77 426</b>                          | <b>517</b>      | <b>154</b>              | <b>161 275</b>   |
| <b>Gross carrying amount</b>                                   |                                   |                                   |                                |   |   |                           |  |                 |                         |                  |
| Gross carrying amount  | -                                 | 1 519                             | 29                             | 3 845                                   | 2 937   | 158 801                   | 137 449                                | 1 093           | 344                     | <b>306 017</b>   |
| Accumulated depreciation                                       | -                                 | (1 519)                           | (29)                           | -                                       | (995)   | (81 410)                  | (60 023)                               | (576)           | (190)                   | <b>(144 742)</b> |
| <b>Carrying amount at the end of the period</b>                | <b>-</b>                          | <b>-</b>                          | <b>-</b>                       | <b>3 845</b>                            | <b>1 942</b>                                  | <b>77 391</b>             | <b>77 426</b>                          | <b>517</b>      | <b>154</b>              | <b>161 275</b>   |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A5.1 Property, plant and equipment (continued)**

| Reconciliation 2022-23   | Leasehold<br>improvements | Information<br>technology | Plant and<br>equipment | Capital work<br>in progress | Government                           |                            | ROU Plant<br>and<br>equipment | ROU Land     | ROU<br>Vehicles | Total            |
|--|---------------------------|---------------------------|------------------------|-----------------------------|--------------------------------------|----------------------------|-------------------------------|--------------|-----------------|------------------|
|  |                           |                           |                        |                             | Buildings<br>and other<br>structures | Radio<br>Network<br>assets |                               |              |                 |                  |
|  | \$'000                    | \$'000                    | \$'000                 | \$'000                      | \$'000                               | \$'000                     | \$'000                        | \$'000       | \$'000          | \$'000           |
| Carrying amount at the beginning of the period                 | 179                       | -                         | 7                      | 1 802                       | 1 150                                | 77 816                     | 17 561                        | 664          | 9               | 99 188           |
| Acquisitions   | -                         | -                         | -                      | 2 582                       | -                                    | 12                         | (274)                         | 94           | 111             | 2 525            |
| Transfers to/(from) work in progress                           | -                         | -                         | -                      | (1 014)                     | -                                    | 1 014                      | -                             | -            | -               | -                |
| Revaluation increment  | -                         | -                         | -                      | -                           | 920                                  | 3 266                      | -                             | -            | -               | 4 186            |
| Disposals  | (82)                      | -                         | -                      | -                           | -                                    | -                          | -                             | -            | -               | (82)             |
| <b>Subtotal</b>  | <b>97</b>                 | <b>-</b>                  | <b>7</b>               | <b>3 370</b>                | <b>2 070</b>                         | <b>82 108</b>              | <b>17 287</b>                 | <b>758</b>   | <b>120</b>      | <b>105 817</b>   |
| <b>Gains/(losses) for the period recognised in net result:</b> |                           |                           |                        |                             |                                      |                            |                               |              |                 |                  |
| Depreciation   | (90)                      | -                         | (1)                    | -                           | (55)                                 | (9 414)                    | (13 791)                      | (114)        | (51)            | (23 516)         |
| <b>Subtotal</b>  | <b>(90)</b>               | <b>-</b>                  | <b>(1)</b>             | <b>-</b>                    | <b>(55)</b>                          | <b>(9 414)</b>             | <b>(13 791)</b>               | <b>(114)</b> | <b>(51)</b>     | <b>(23 516)</b>  |
| <b>Carrying amount at the end of the period</b>                | <b>7</b>                  | <b>-</b>                  | <b>6</b>               | <b>3 370</b>                | <b>2 015</b>                         | <b>72 694</b>              | <b>3 496</b>                  | <b>644</b>   | <b>69</b>       | <b>82 301</b>    |
| <b>Gross carrying amount</b>                                   |                           |                           |                        |                             |                                      |                            |                               |              |                 |                  |
| Gross carrying amount  | 21                        | 1 519                     | 28                     | 3 370                       | 2 937                                | 145 035                    | 42 155                        | 1 097        | 139             | <b>196 301</b>   |
| Accumulated depreciation                                       | (14)                      | (1 519)                   | (22)                   | -                           | (922)                                | (72 341)                   | (38 659)                      | (453)        | (70)            | <b>(114 000)</b> |
| <b>Carrying amount at the end of the period</b>                | <b>7</b>                  | <b>-</b>                  | <b>6</b>               | <b>3 370</b>                | <b>2 015</b>                         | <b>72 694</b>              | <b>3 496</b>                  | <b>644</b>   | <b>69</b>       | <b>82 301</b>    |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A5.1 Property, plant and equipment (continued)**

**Property, plant and equipment leased by the department**

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note A7.2.

The department has a limited number of leases:

- 8 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.
- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 5 of these leases give the right-of-use for the land and/or space within the scope of the agreement.

The measurement of and maturity analysis associated with lease liabilities are disclosed in note A7.2. Expenses related to leases, including depreciation, are disclosed in note A5.1. Interest and cash outflows relating to leases are disclosed in note A7.2.

**Impairment**

Property, plant and equipment leased by the department has been assessed for impairment. There was no indication of impairment. No impairment loss or reversal of impairment loss was recognised.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A5.2. Intangible assets****Reconciliation 2023-24**

|  | Intangibles<br>\$'000 | Intangible<br>work in<br>progress<br>\$'000 | Total<br>\$'000 |
|--|-----------------------|---|-----------------|
| Carrying amount at the beginning of the period | 49                    | 324   | 373             |
| Additions                                      | -                     | 121   | 121             |
| Transfers from (to) work in progress           | 445                   | (445)                                       | -               |
| <b>Subtotal</b>                                | <b>494</b>            | <b>-</b>                                    | <b>494</b>      |

**Gains/(losses) for the period recognised in net result:**

|   |             |          |             |
|---|-------------|----------|-------------|
| Amortisation                                    | (73)        | -        | (73)        |
| <b>Subtotal</b>                                 | <b>(73)</b> | <b>-</b> | <b>(73)</b> |
| <b>Carrying amount at the end of the period</b> | <b>421</b>  | <b>-</b> | <b>421</b>  |

**Gross carrying amount**

|   |            |          |            |
|---|------------|----------|------------|
| Intangible assets at cost                       | 549        | -        | 549        |
| Accumulated amortisation                        | (128)      | -        | (128)      |
| <b>Carrying amount at the end of the period</b> | <b>421</b> | <b>-</b> | <b>421</b> |

**Reconciliation 2022-23**

|  | Intangibles<br>\$'000 | Intangible<br>work in<br>progress<br>\$'000 | Total<br>\$'000 |
|--|-----------------------|---|-----------------|
| Carrying amount at the beginning of the period | 99                    | -   | 99              |
| Additions                                      | -                     | 324   | 324             |
| Disposals                                      | (15)                  | -   | (15)            |
| <b>Subtotal</b>                                | <b>84</b>             | <b>324</b>                                  | <b>408</b>      |

**Gains/(losses) for the period recognised in net result:**

|   |             |            |             |
|---|-------------|------------|-------------|
| Amortisation                                    | (35)        | -          | (35)        |
| <b>Subtotal</b>                                 | <b>(35)</b> | <b>-</b>   | <b>(35)</b> |
| <b>Carrying amount at the end of the period</b> | <b>49</b>   | <b>324</b> | <b>373</b>  |

**Gross carrying amount**

|   |           |            |            |
|---|-----------|------------|------------|
| Intangible assets at cost                       | 103       | 324        | 427        |
| Accumulated amortisation                        | (54)      | -          | (54)       |
| <b>Carrying amount at the end of the period</b> | <b>49</b> | <b>324</b> | <b>373</b> |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A6. Financial assets**

**A6.1. Cash and cash equivalents**

|  | <b>2024</b>    | <b>2023</b>    |
|--|----------------|----------------|
|  | <b>\$'000</b>  | <b>\$'000</b>  |
| Deposits with the Treasurer            | 508 599        | 458 955        |
| <b>Total cash and cash equivalents</b> | <b>508 599</b> | <b>458 955</b> |

Cash is measured at nominal amounts.

**Interest rate risk**

Deposits with the Treasurer earn a floating interest rate, based on daily bank deposit rates. The carrying amount of cash and cash equivalents represents fair value.

**A6.2. Receivables**

|                                  | <b>2024</b>   | <b>2023</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current</b>                   |               |               |
| Receivables                      | 38 264        | 35 554        |
| Prepayments                      | 1 217         | 1 078         |
| Accrued interest                 | 988           | 785           |
| Other                            | 4 088         | 4 645         |
| <b>Total current receivables</b> | <b>44 557</b> | <b>42 062</b> |
| <b>Total receivables</b>         | <b>44 557</b> | <b>42 062</b> |

Receivables are raised for all goods and services provided for which payment has not been received. Receivables are normally settled within 30 days. 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.

The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note A10.2 for further information on risk management.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## A7. Liabilities

### A7.1. Payables

|                               | <b>2024</b>   | <b>2023</b>   |
|-------------------------------|---------------|---------------|
|                               | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current</b>                |               |               |
| Creditors and accruals        | 6 734         | 5 773         |
| <b>Total current payables</b> | <b>6 734</b>  | <b>5 773</b>  |
| <b>Total payables</b>         | <b>6 734</b>  | <b>5 773</b>  |

Payables are measured at nominal amounts.

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Refer to note A10.2 for further information on risk management.

### A7.2. Financial Liabilities

All financial liabilities are lease liabilities. A maturity analysis of financial liabilities based on undiscounted gross cash flows is reported in the table below:

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Lease liabilities</b>                                |               |               |
| Within one year   | 21 929        | 3 714         |
| Later than one year but not longer than five years      | 59 397        | 482           |
| Later than five years                                   | -             | 144           |
| <b>Total maturity analysis of financial liabilities</b> | <b>81 326</b> | <b>4 340</b>  |

The department measures financial liabilities (including borrowings/debt) at amortised cost. Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the financial liabilities throughout the year.

Borrowing costs associated with lease liability payments was \$2.9 million (2023: \$0.06 million). Total cash outflows for leases was \$18.5 million (2023: \$14.5 million).

Refer to note A5.1 for details about right-of-use assets.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A7.3. Contract liabilities**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current</b>                            |               |               |
| Contract liabilities                      | -             | 3             |
| <b>Total current contract liabilities</b> | -             | <b>3</b>      |
| <b>Total contract liabilities</b>         | -             | <b>3</b>      |

**A7.4. Other liabilities**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| <b>Current</b>                                 |               |               |
| Gaming, fees, fines and other receipts payable | 40 520        | 35 766        |
| Crown Solicitor's Trust Account                | 8 804         | 16 842        |
| Other  | 2 384         | 2 130         |
| <b>Total current other liabilities</b>         | <b>51 708</b> | <b>54 738</b> |
| <b>Total other liabilities</b>                 | <b>51 708</b> | <b>54 738</b> |

**Crown Solicitor's Trust Account**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Movement in Trust account</b>        |               |               |
| Balance at the beginning of the period  | 16 842        | 9 714         |
| Receipts                                | 239 209       | 212 565       |
| Payments                                | (247 247)     | (205 437)     |
| <b>Balance at the end of the period</b> | <b>8 804</b>  | <b>16 842</b> |

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

## A8. Other disclosures

### A8.1. Cash flow reconciliation

Cash flows are included in the statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

Total cash outflows for leases was \$18.5 million (2023: \$14.5 million)

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>\$'000</b> | <b>\$'000</b> |
| <b>Reconciliation of net cash provided by / (used in) operating activities to net result</b> |               |               |
| Net cash provided by/(used in) operating activities  | 86 023        | 42 652        |
| <b>Add / (less) non-cash items</b>   |               |               |
| Depreciation and amortisation  | (30 813)      | (23 551)      |
| Loss on disposal of non-current assets   | (16)          | (99)          |
| <b>Movement in assets and liabilities</b>  |               |               |
| Decrease in receivables  | 2 494         | (4 340)       |
| (Increase)/decrease in payables  | (4 475)       | (31 611)      |
| Decrease in employee benefits  | (221)         | 318           |
| Increase/(decrease) in other liabilities   | 3 030         | 25 667        |
| <b>Net result</b>  | <b>56 022</b> | <b>9 036</b>  |

## A9. Outlook

### A9.1. Unrecognised contractual commitments

#### Other commitments

|  | <b>2024</b>   | <b>2023</b>    |
|--|---------------|----------------|
|  | <b>\$'000</b> | <b>\$'000</b>  |
| Within one year                                    | 56 677        | 57 862         |
| Later than one year but not longer than five years | 22 895        | 60 157         |
| Later than five years                              | 4 879         | 3 286          |
| <b>Total other commitments</b>                     | <b>84 451</b> | <b>121 305</b> |
| Grants <sup>(1)</sup>                              | 23 268        | 41 791         |
| Capital <sup>(2)</sup>                             | -             | 9 822          |
| Accommodation <sup>(3)</sup>                       | 2 961         | 971            |
| Other <sup>(4)</sup>                               | 58 222        | 68 721         |
| <b>Total other commitments</b>                     | <b>84 451</b> | <b>121 305</b> |

(1) Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2024 relates to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

(2) Includes the SA Government Radio Network Upgrade.

(3) The Department's commitments include MoAA with DIT for accommodation.

(4) Other commitments relate to annual service and maintenance for the SA Computer Aided Dispatch system, SA Government Radio Network and State Rescue Helicopter Service.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

### **A9.2. Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The department is not aware of any contingent assets or liabilities.

### **A9.3. Impact of standards and statements not yet effective**

The department continues to assess the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer.

### **A9.4. Events after the reporting period**

The department is not aware of any events after the reporting date.

## **A10. Measurement and risk**

### **A10.1. Fair value**

*AASB 13 Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

#### **Initial recognition**

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value or minimal value they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

#### **Revaluation**

Property, plant and equipment, other than right-of-use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

All non-current tangible assets are valued at fair value and the revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Every six years, the department revalues its leasehold improvements, plant and equipment, IT Equipment, Buildings and other structures and the Radio Network. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

#### **Fair value hierarchy**

The department classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A10.1 Fair Value (continued)**

The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2024 and 2023, the department had no valuations categorised into level 1, there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

**Valuation of leasehold improvements**

An independent valuation of leasehold improvements owned by the department was performed by Simon O'Leary, Director, an independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

**Valuation of buildings and other structures and radio network**

Valuations of radio network assets were performed by an independent valuer, Mark Ochota, Principal Consultant of UXC Consulting as at 30 June 2016. This related to the radio network assets transferred from DIT prior to the current major upgrade project commencing. A revaluation of the radio network assets is due once the major upgrade project is completed. Valuations of buildings and other structures was performed by an independent valuer, Public Private Property, as at 30 June 2023.

**Other assets**

All items for plant and equipment and information technology had a fair value at the time of acquisition less than \$1.5m or had an estimated useful life of less than three years. These assets have not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

**A10.2. Financial instruments****Financial risk management**

Risk management is managed by the department's corporate services section. Departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The department's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

**Liquidity risk**

Financial liabilities principally represent taxation receipts payable to the Treasurer. Therefore, the department's exposure to liquidity risk is insignificant due to the nature of the financial instruments held and current assessment of risk.

**Credit risk**

The department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

**Market risk**

Cash administered by the department is subject to interest rate risk.

**Categorisation of financial instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

**Classification of financial instruments**

The department measures all financial instruments at amortised cost.