Government of South Australia

Attorney-General's Department

2025-26 Annual Report

Attorney-General's Department
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To:

The Honourable Kyam Maher, MLC

Deputy Premier

Minister for Aboriginal Affairs

Attorney-General

Minister for Industrial Relations

Minister for Arts

Special Minister of State

The Honourable Michael Brown, MP

Minister for Consumer and Business Affairs

This annual report will be presented to Parliament to meet the statutory reporting requirements of *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, Fire and Emergency Services Act 2005, 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

30 September 2026

From the Chief Executive



It has been another exciting year of change for the Attorney-General's Department.

The biggest change, of course, has been the addition of the Arts Portfolio to our department, with the Honourable Kyam Maher MLC becoming the Minister for the Arts following the March 2026 election, as well as resuming the other ministerial portfolios he held in the last term of government.

Create SA is now a part of AGD and AGD has assumed oversight of some of South Australia's biggest cultural icons, including the Adelaide Festival Corporation, the Art Gallery of South Australia, Country Arts SA, the SA Film Corporation, the State Library and the SA Museum.

Even before South Australia adopted the monicker "The Festival State" in the early 1980s, the arts has been an integral part of our state, our communities and our identity.

Being able to work with these tremendously talented individuals and organisations who are dedicated to keeping our creative industries at the forefront both locally and internationally represents a truly exciting opportunity for the department, and we welcome this chance to help cement and enhance our reputation in the arts the world over.

2026 also saw the second round of elections for South Australia's historic First Nations Voice to State Parliament, with some existing members returned and other new faces joining the six Local Voices that advocate on behalf of Aboriginal communities across the state.

For a body that was only established a few short years ago, it has been inspiring to see not only the level of commitment members have brought to the work of the Voice, but also the amount of positive change that has already been delivered through this innovative, collaborative approach. The department continues to support the Voice to carry out its functions.

It was also an honour to play a role in the development and unveiling earlier this year of the bronze statue of trailblazing Yankunytjatjara woman Dr Lowitja O'Donoghue AC CBE DSG, which now sits on the banks of Tarntanya Wama.

Dr O'Donoghue's statue is the first of a series that will be commissioned to celebrate the achievements of great Aboriginal South Australians and to better educate the community about the important roles they have played.

Law reform has continued to be a priority for this Government, with a number of pieces of legislation passed aimed at keeping South Australians safe. Key initiatives include the commencement of new Workplace Protection Order laws designed to better protect workers from antisocial or abusive behaviour; the commencement of the new child sex offender register, which is being administered through South Australia Police; and the passage through State Parliament of new laws aimed at getting tough on repeat young offenders.

Our work, health and safety regulator, SafeWork SA, has also embarked on its first major advertising campaign in recent memory with the launch of '*Safety at work is a serious job'.*

I'm sure many commuters have seen a billboard with Stanley the safety cone reminding us of the common hazards present in many South Australian workplaces, as part of this exciting campaign running across print, on-demand TV, social media, digital and billboards.

The department has continued to play a significant role in the justice system. The Crown Solicitor's Office has provided legal advice on many of the government's major projects and represented the state in a wide range of litigation. The Office of the Director of Public Prosecutions has continued to review and improve its processes, training, witness support and staff wellbeing whilst prosecuting a range of serious and complex matters.

We welcomed the Honourable Michael Brown MP, as the new Minister for Consumer and Business Affairs. Our consumer affairs watchdog, Consumer and Business Services, has continued to go from strength to strength under the leadership of Commissioner Brett Humphrey, with significant progress made in resolving longstanding disciplinary proceedings against the owners of the SkyCity Adelaide Casino, the establishment of a new dedicated Building Industry Response Team – an agile, flexible team designed to respond swiftly to new and emerging issues within the building sector – and the ongoing work in the regulation of the sale of tobacco and the fight against illicit tobacco and vape products.

The past financial year has also seen us bid farewell to Director of Public Prosecutions (DPP) Martin Hinton KC who, in April, announced his intention to return to private practice.

Over the course of many decades, Martin has gone above and beyond in his many roles within the legal profession in the public service – as Solicitor-General, Supreme Court Judge and DPP.

I wish him well and also take this opportunity to welcome our first female DPP, the exceptionally talented Mary Chalmers SC, who commenced in the role on 17 September 2026.

Mary began work with the Office of the DPP in South Australia at the start of this year as Deputy Director and, in a short time, has demonstrated exceptional legal and leadership skills as well as extraordinary compassion for those vulnerable witnesses and victims the office often encounters.

It was also a pleasure to welcome Jeremy Watherston to the team as Director of Forensic Science SA, following the resignation of John Doherty earlier in the year. Jeremy has held senior positions with forensic services in New South Wales, the Northern Territory and Queensland, and he brings a wealth of experience to this position.

It has been an honour to work with the Honourable Kyam Maher MLC and the Honourable Michael Brown MP and their staff. It continues to be a privilege to lead a diverse, dedicated workforce which is committed to serving the people of South Australia.



Caroline Mealor

Chief Executive

Attorney-General's Department

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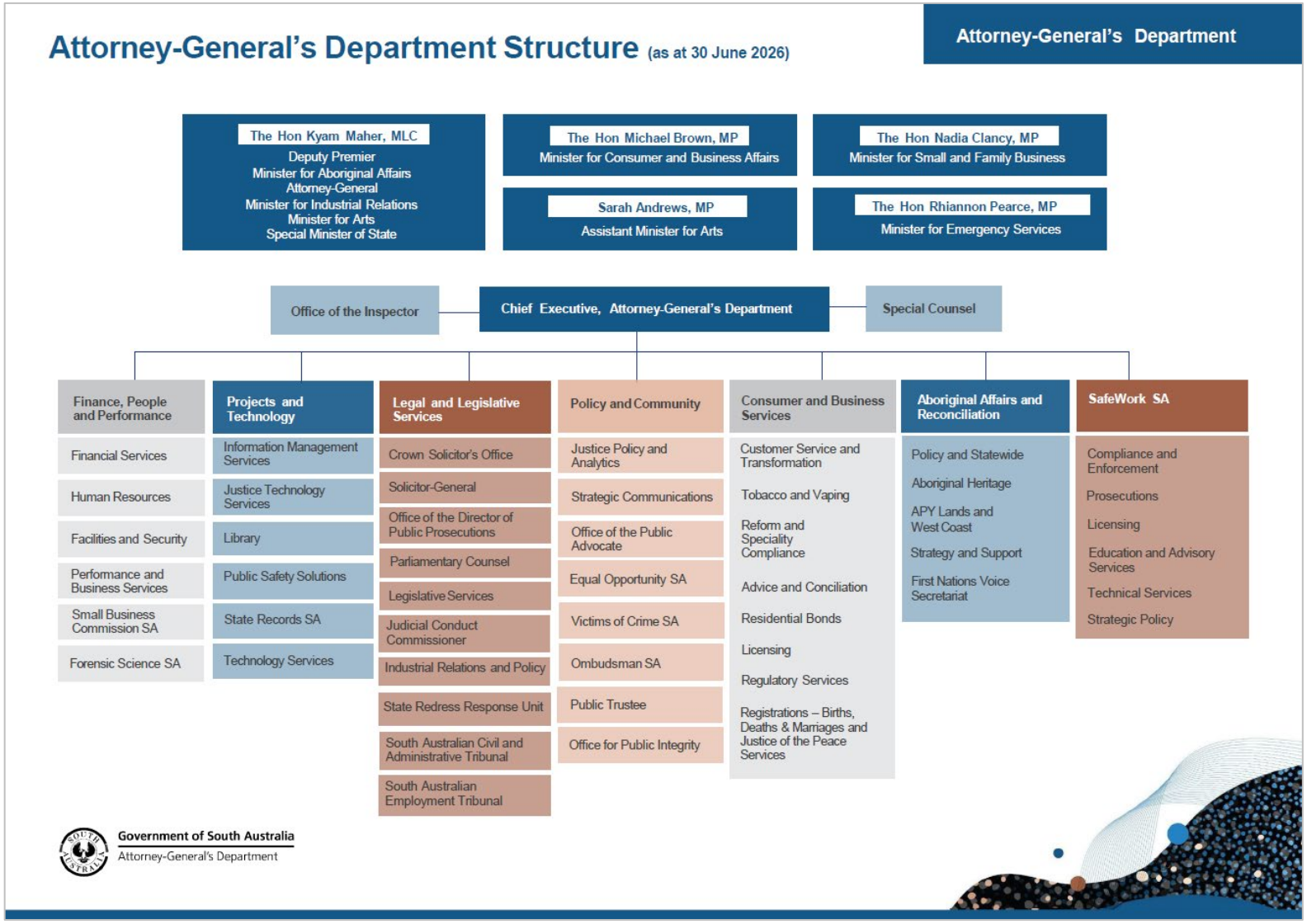
Overview: about the agency

Our strategic focus

Our 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.
Our Vision	South Australia is safe, fair and the best place to live, work and do business.
Our functions, objectives and deliverables	Our six strategic goals are: 1. Safe and thriving communities 2. Fairly administered laws 3. An efficient and effective justice system 4. Our people meet customer needs 5. Progressive technology and supportive infrastructure 6. Shape the future workforce

Our organisational structure



Changes to the agency

During 2025-26 there were no changes to the agency's structure and objectives as a result of machinery of government changes.

However, CreateSA transferred from the Department of the Premier and Cabinet (DPC) to the Attorney-General's Department effective from 1 July 2026.

Annual Reporting

The following areas of AGD submit their own annual reports:

- Equal Opportunity SA
- 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, and fall within the Portfolio responsibility of the Attorney-General, Special Minister of State or Minister for Small and Family Business, are:

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

Our Ministers



The Hon Kyam Maher MLC

The Hon Kyam Maher MLC, Deputy Premier, Minister for Aboriginal Affairs, Attorney-General, Minister for Industrial Relations and Public Sector and Special Minister of State, is the state's principal legal advisor to the government.

The Minister is a member of Cabinet and is responsible for:

- exercising certain powers and regulating and administering a range of legislation
- developing and implementing policy
- legal action relevant to the state government.



The Hon Michael Brown MP

The Hon Michael Brown MP is the Minister for Consumer and Business Affairs.

The Minister supports 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.



Martin Hinton KC

Martin was the Director of Public Prosecutions (DPP) until July 2026. The DPP 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 an independent and effective criminal prosecution service that is timely, efficient, and just.



Lucinda Byers

Lucinda 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 Government on behalf of the Attorney-General. This includes providing legal services to Cabinet, Ministers and Government agencies on a wide variety of legal issues.



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 corporate functions including Financial Services, Human Resources, Facilities and Performance and Business Services. The division also includes Forensic Science SA and the Small Business Commission SA.



Brett Humphrey

Brett is the Commissioner for Consumer Affairs and Liquor and Gambling within Consumer and Business Services (CBS). 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.



Glenn Farrell

Glenn Farrell is the Executive Director of SafeWork SA (SWSA), South Australia's workplace health and safety regulator. In addition to administering and enforcing the State's work health and safety laws, SWSA has regulatory responsibilities for state-based industrial relations, explosives and dangerous substances legislation. SWSA is accountable to the Minister for Industrial Relations.



John Doherty

John was the Director, Forensic Science SA (FSSA) until February 2026. 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. Jeremy Watherston began as Director, FSSA in July 2026.



Katherine Hawkins

Katherine is the Executive Director for the Policy and Community division, including Justice Policy and Analytics and Strategic Communications. 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. Katherine started in the role in May 2026.



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. 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 (AAR). 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.



Steph Halliday

Steph was the Executive Director of Legal and Legislative Services until June 2026. 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), the South Australian Civil and Administrative Tribunal (SACAT), South Australian Employment Tribunal (SAET) and the State Redress Response Unit. Fiona Williams-Mitchell began as Executive Director in July 2026.



Tony Brumfield

Tony is the Public Trustee and 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.

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
**Adelaide Festival Centre Trust Act 1971*
**Adelaide Festival Corporation Act 1998*
**Adelaide Festival Theatre Act 1964*
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
**Art Gallery Act 1939*
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
**Carrick Hill Trust Act 1985*
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
Conversion Practices Prohibition Act 2024

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
Fire and Emergency Services Act 2005
First Nations Voice Act 2023
Foreign Judgments Act 1971
Forfeiture Act 2024
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
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
**Libraries Act 1982*
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
Parliament (Joint Services) Act 1985
Parliamentary Committees Act 1991
Parliamentary Remuneration Act 1990
Parliamentary Superannuation Act 1974
Partnership Act 1891
Personal Property Securities (Commonwealth Powers) Act 2009
Plumbers, Gas Fitters and Electricians Act 1995
Police Complaints and Discipline Act 2016
Portable Long Service Leave Act 2024
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 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 Country Arts Trust Act 1992
South Australian Civil and Administrative Tribunal Act 2013
South Australian Employment Tribunal Act 2014
South Australian Film Corporation Act 1972
**South Australian Museum Act 1976*
Spent Convictions Act 2009
Standard Time Act 2009
**State Opera of South Australia Act 1976*
State Theatre Company of South Australia Act 1972
Strata Titles Act 1988
State Records Act 1997
St. John (Discharge of Trusts) Act 1997
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
Work Health and Safety Act 2012
Workplace Protection (Personal Violence) Act 2025
Young Offenders Act 1993
Youth Court Act 1993

**Denotes Act of limited application.*

The agency's performance

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Safe and thriving communities	Support the implementation of the South Australian First Nations Voice to Parliament	The First Nations Voice Secretariat supported the State and Local Voices to undertake meetings and other functions under the *First Nations Voice Act 2023*. This included coordination of community engagement events, meetings with Members of Parliament, Cabinet and Departmental Chief Executives. The First Nations Voice Secretariat also coordinated the induction of members following the March 2026 SA Voice Elections.
	Continued to work in partnership with the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) to meet the state's obligations under the National Agreement on Closing the Gap (CTG).	Key activities in 2025-26 included: • Coordinating the Government's reporting to the Joint Council on CTG and participating in National CTG forums including the Partnership Working Group. • Supporting collaboration on CTG progress in South Australia through the SA Partnership Committee, consisting of representation from SAACCON and Government. • Developing South Australia's new Closing the Gap Implementation Plan in partnership with SAACCON and government agencies. • Leading implementation of South Australia's commitments under Priority Reform 1 of the National Agreement on CTG – Formal Partnerships and Shared Decision Making.

	Deliver six statues to commemorate outstanding Aboriginal leaders	The first statue of Dr Lowitja O'Donoghue AC CBE DSG was unveiled at a public event at Tarntanya Wama (Elder Park) on 2 June 2026. AAR is working with project partners to progress the delivery of the next statue.
	Enhance compliance activity relating to the sale and supply of unlawful and illicit tobacco and vaping devices, using new offences and penalties, and expanded closure order powers	The commencement of the *Statutes Amendment (Tobacco and E-Cigarette Products – Closure Orders and Offences) Act 2025* and introduction of Short Term (28 day) Closure Order powers, have allowed for more timely and effective disruption to retail stores involved in the illicit tobacco and vaping trade. Increased penalties have seen companies issued with on-the-spot fines of $20,000 and 235 Short Term Closure Orders were issued to offending stores in 2025-26. CBS have also finalised prosecutions against multiple entities involved in the illicit tobacco trade.
	Progressed the Building and Construction Industry review to strengthen compliance in the building sector	CBS established the Building Industry Response Team (BIRT) in early 2026 to strengthen regulatory response to building industry misconduct and improve outcomes for consumers and industry. BIRT is a targeted compliance and enforcement initiative that enables CBS to respond more quickly and effectively to building industry complaints, apply strengthened powers, and improve consumer confidence in the building sector.
	Developed and executed targeted campaigns to enhance the public presence of SafeWork SA (SWSA)	In April 2026, SWSA launched its major awareness campaign - *Safety at work is a serious job* - to encourage South Australians to stay safe at work.

	Provided support to the Aboriginal Legal Rights Movement to continue the Aboriginal Justice Advocacy Service and expand the Aboriginal Visitors Scheme	Grant agreements for the Aboriginal Visitors Scheme (AVS) and Aboriginal Justice Advocacy Service (AJAS) commenced in November 2025, supporting improved justice outcomes for Aboriginal people. In 2025–26, AVS visitors attended police stations on 380 occasions. This represents an 18% increase in visits when compared with 2024–25. The AJAS, contributed to a range of state and Commonwealth law reform processes, supported the Aboriginal Justice Agreement Working Group, and successfully advocated for amendments to several pieces of proposed legislation.
	Negotiated a Federal Funding Agreement with the Commonwealth Government to establish a specialised and trauma-informed legal service pilot for victim survivors of sexual assault	The Department supported the Legal Services Commission to launch South Australia's first Sexual Violence Legal Service pilot which provides statewide, trauma-informed legal and support services for victim-survivors of sexual violence. Between 1 January and 30 June 2026, the service received 47 referrals, while its community awareness campaign has achieved more than 800,000 social media impressions. Community legal education activities have also reached around 1,800 students across South Australia.
	Increase support for South Australian survivors of Institutional Child Sexual Abuse	During 2025-26, a further payment of $65 million was made from the Victims of Crime Fund towards the costs, mainly compensation to victims, associated with South Australia's participation in the National Redress Scheme for Survivors of Institutional Child Sexual Abuse.

	Culturally Safe Supported Decision-Making in the Office of Public Advocate (OPA)	Since the commencement of the use of the 'My Life My Wishes' MLMW tool, the OPA has undertaken further projects to trial the tool with different client groups, including First Nations clients and clients living in residential aged care. The tool has been used at OPA to record the wishes and preferences of Public Advocate clients.
	Passed legislation to criminalise coercive control	*The Criminal Law Consolidation (Coercive Control) Amendment Act 2025* passed Parliament on 4 September 2025 and received Assent on 11 September 2025. The Act fulfilled an election commitment as part of the Government's domestic violence package.
	Passed legislation to prevent persons posting criminal offending behaviour online	*Summary Offences (Prohibition of Publication of Certain Material) Amendment Act 2025* passed Parliament on 16 September 2025 and received Assent on 25 September 2025. It commenced operation on 16 February 2026.
	Commenced *Summary Offences (Knives and Other Weapons) Amendment Act 2025*	The Act commenced progressively after receiving Assent on 12 March 2025. The last parts to commence operation, including secure retail storage requirements, commenced on 1 July 2026.
	Commenced *Criminal Assets Confiscation (Review Recommendations) Amendment Act 2025*	The *Criminal Assets Confiscation (Review Recommendations) Amendment Act 2025* passed Parliament on 4 March 2025 and commenced on 1 July 2025. The Bill met an election commitment to implement the recommendations from a review of the *Criminal Assets Confiscation (Prescribed Drug Offenders) Amendment Act 2016*.

Agency objectives	Indicators	Performance
Fairly administered laws	Strengthen labour hire licensing laws	Amendments to the *Labour Hire Licensing Act 2017*, largely reverts the Act to its original form, requiring all labour hire providers to be licensed. These changes will help improve protections for all labour hire workers.
	Progressed work on model law amendments to extend and improve the work health and safety incident notification requirements under the *Work Health and Safety Act 2012*	SWSA progressed work to support the drafting of amendments to the *Work Health and Safety Act 2012* to adopt model law amendments to extend the types of matters required to be notified to SWSA. This included contributing to the final model amendments approved by Ministers in December 2025.
	Reviewed the Appraisal Standard to ensure government records with enduring historical, cultural or community value continue to be identified and retained permanently	State Records completed a review of the Appraisal Standard following consultation with key stakeholders. The Appraisal Standard supports the permanent retention of records that document significant government decisions, public policy, governance and accountability, societal change, impacts on people and place, and individuals' rights and entitlements.
	Increased the rate and variety of published materials by Ombudsman SA to improve guidance provided to agencies and public officers	Ombudsman SA has significantly increased the number of investigation reports and complaint outcomes published on its website and has increased social media activity to drive awareness of key learnings.
	Continue to educate public officers and police officers about their obligations to report potential issues of corruption in public administration	The Office for Public Integrity delivered 59 information sessions and participated in the Independent Commission Against Corruption's Whistleblower Forum.

	Continue to implement the WE'RE EQUAL campaign to educate the community about diversity and inclusion	The WE'RE Equal initiative continued to grow and diversify with membership increasing to 246 organisations across government. To support members in creating inclusive and respectful workplaces, Equal Opportunity SA developed and delivered a range of targeted resources, including the EQUAL at Work training package. These resources help managers and employees better understand how to build and maintain a positive workplace culture by addressing common workplace issues and potential areas of concern.
	Supported the legal profession to implement the recommendations of the 2024 Review of Harassment in the South Australian Legal Profession.	Equal Opportunity SA played a key role in advancing implementation of the recommendations from the 2024 review by providing advice and leadership to drive cultural change across the profession. During 2025–26, governance arrangements were strengthened to support the delivery of reforms to prevent harassment, promote respectful workplace cultures, and strengthen accountability.
	Participated in the 50th anniversary of the decriminalisation of homosexuality in South Australia and hosted a community lecture	On 21 August 2025, Equal Opportunity SA partnered with Pride in Law, Charter Hall and the Law Society of South Australia to commemorate the 50th anniversary of the decriminalisation of homosexuality in South Australia. The event provided an opportunity to acknowledge five decades of progress towards equality and inclusion, while reflecting on the continuing importance of promoting and protecting the rights of LGBTIQ+ people.

	Implemented new enquiry and complaint forms to improve and streamline Victims of Crime processes	Victims of Crime South Australia (VOCSA) team launched an enhanced online enquiry form and updated webpage to improve access to information and streamline enquiry processes.
	Provide culturally appropriate information to Indigenous victims of crime about their rights and available supports	VOCSA launched the new *Information for Aboriginal victims of crime* booklet. VOCSA also developed a webpage and accompanying materials to provide Aboriginal people with easily accessible information and pathways to support services.
	Assisted the passage of the Statutes Amendment (Claim Farming) Bill 2025	Statutes Amendment (Claim Farming) Bill 2025 was introduced in the Legislative Council on 12 September 2024 and passed both Houses on 18 September 2025.
	Commenced *Electoral (Accountability and Integrity) Amendment Act 2024*	The Bill for the *Electoral (Accountability and Integrity) Amendment Act 2024* passed both Houses of Parliament in November 2024 and the Act commenced operation on 1 July 2025. The introduction of the Bill met an election commitment to ban political donations for future state election campaigns.
	Commenced *Electoral (Miscellaneous) Amendment Act 2024*	The Bill for the *Electoral (Miscellaneous) Act 2024* passed Parliament in November 2024 and received assent on 5 December 2024. The Act commenced in stages, with additional provisions commencing during 2025-26. The remaining provisions are yet to commence.

Agency objectives	Indicators	Performance
An efficient and effective justice system	Administered the *National Access to Justice Partnership 2025-30* (NAJP) and strengthened legal assistance sector funding and reform initiatives	Service agreements under the NAJP between AGD and South Australia's legal assistance providers commenced on 1 July 2025. Under the NAJP during 2025-26, the legal assistance sector delivered over 100,000 services to more than 25,000 clients (18% of whom were Aboriginal people). South Australia also participates in national long-term reform priority projects under the NAJP, including by co-Chairing the National Legal Assistance Workforce Strategy Project Team, and through membership of the Closing the Gap Engagement Forum.
	Increased access to justice by expanding the resources available to users about participating at the South Australian Civil and Administrative Tribunal (SACAT), including users with special needs.	To address the need to provide accessible information for SACAT users who may have difficulty gaining information through written words, SACAT created a series of online information videos with the assistance of the AGD communications team. The videos inform users about the role of SACAT, how to make an application, the types of processes available and what happens after the dispute resolution process. SACAT also provided resources for staff and members on supporting autistic and neurodivergent participants and identified supports to enhance participation in SACAT proceedings.

	Reviewed the South Australian Employment Tribunal (SAET) strategic direction by conducting the Tribunal Excellence Survey and implementing the SAET Strategic Plan 2025-28	The SAET Tribunal Excellence Survey was completed in 2025 to help inform the future strategic direction of SAET. SAET completed the 2025-2028 Strategic Plan which maintains SAET's vision to be a leading employment tribunal and remains focussed on people, users, technology and facilities.
	Undertook strategic reviews of structures, functions, processes and workforce capabilities across the ODPP	The ODPP completed and progressed various reviews including: • A review of the Solicitor section including examination of processes, systems and roles to identify efficiencies. • A review of the Business Services section which also commenced implementation of a model to provide improved support for the Solicitor section. • Commenced a review of the functions and structure of the Trial Counsel section to ensure that the ODPP can meet the demands of the trial list.
	Implemented a model for engaging communication partners for witnesses with complex communication needs and expert evidence for vulnerable witnesses	The ODPP obtained and lead expert evidence about children's behaviour and development in child sexual abuse matters and implemented a model for engaging communication partners for witnesses with complex communication needs.

Agency objectives	Indicators	Performance
Our people meet customer needs	Launch of AGD's Diversity and Inclusion Plan 2026-2029	Following consultation with staff, the Diversity and Inclusion Plan was launched in March 2026 which includes key actions to: • Review the mandatory Diversity and Inclusion online learning module for all new employees • Engage Disability Works Australia to educate hiring managers on recruiting and supporting people with disabilities • Update toolkits for leaders to include resources on supporting neurodiverse staff • Launch an updated AGD Peer Support Officer role to include additional training to help support the diverse needs of staff more effectively.
	Develop and deliver a program of outreach activities to ensure Ombudsman SA is responsive to the needs of the community	Ombudsman SA developed and promoted accessible resources about the role of the office for First Nations people, children and young people in care, and people in or recently released from custody.
	Established a Continuous Improvement Team (CIT) at SACAT to strengthen collaboration and service delivery	SACAT has developed a CIT to help strengthen organisational collaboration and drive continuous improvement across SACAT operations.

	Continued to address staff wellbeing and the delivery of improved processes in the ODPP, including witness support	The ODPP commenced the development and implementation of a framework to address core prosecution capabilities and began implementing initiatives to address risks which impact on workload and wellbeing. The ODPP also continued the trial of an AI-driven predictor model to assist in the identification of early resolution of criminal matters and completed the implementation of an automated Witness Assistance Team referral and intake process to help ensure timely access to witness assistance for victims, witnesses and family members.
	Continue to build expertise in the ODPP about how Domestic, Family and Sexual Violence (DFSV) matters can be addressed, including victims support	The ODPP established a dedicated DFSV team to build specialist expertise in DFSV matters. This team will work closely with the newly established Policy and Practice team, Major Indictable Charge Advice Team (MICAT) and SA Police to strengthen the investigation and prosecution of DFSV matters. The DFSV team will also focus on addressing recommendations Royal Commission into Domestic, Family and Sexual Violence by embedding trauma-informed practices in interactions with victims.
	Continued to provide legal advice on the Government's major projects	The CSO advised on a range of complex commercial, infrastructure, property and governance matters associated with key projects including the Whyalla Steel Works, North-South Corridor and new Women's and Children's Hospital.

	Continued to represent the state in ongoing native title determination and compensation claims	The CSO continued to represent the State in significant native title claims and compensation matters, supporting negotiated settlements and advising on associated compensation liabilities under the *Native Title Act 1993*. The CSO also represented the State in a range of ongoing Federal Court proceedings and compensation claims, while providing specialist native title and Aboriginal heritage advice for major projects.
	Continued to support the government's planning and implementation of new urban housing development programs and initiatives through legal advice and representation	The CSO continued to support the Government's Housing Roadmap, providing legal advice to facilitate housing supply and the delivery of supporting infrastructure. This included advising on planning and development reforms, code amendments, land division approvals, and development assessment processes. The CSO also supported SA Water and other government agencies in relation to infrastructure delivery for new housing developments. Through this work, the CSO helped enable the timely delivery of housing and the infrastructure required to support growing communities.

Agency objectives	Indicators	Performance
Progressive technology and supportive infrastructure	Protect against cyber security and other threats	A number of cyber security actions were progressed including improving protection against cyber security threats on AGD websites and completing an email security project to ensure communications are verifiable.
	Progressed the implementation of a new case management system in SWSA	SWSA successfully launched Phase 1 of a new case management system in March 2026, modernising the management of compliance and enforcement matters. The new system supports regulatory activities by streamlining key compliance processes, including recording site visits and field notes, managing statutory notices, handling evidence, and preparing briefs of evidence for court proceedings.
	Strategy and governance in place for emerging technologies	Governance relating to Artificial Intelligence (AI) has been established and published, ensuring the Department is prepared for ethical and effective use of AI.
	Implement a digital preservation system for digitised items and complete the digitisation of at-risk magnetic media and films within the state's archive	State Records implemented a digital preservation system established under a Memorandum of Administrative Arrangement with the State Library of South Australia in September 2025. Nearly 4,000 at-risk audiovisual items have now been digitised, significantly reducing the risk of loss due to media degradation and obsolete playback technology.

	Improve the management of critical government information by developing digital preservation guidance	State Records developed draft digital preservation guidance outlining practical measures agencies can implement to preserve digital records.
	Continue the replacement of South Australia's Legislative Drafting and Publishing System	The Office of Parliamentary Counsel completed the procurement for a new drafting and publishing system.
	Progress planning and concept design activities for an operating base supporting the State Police, Ambulance and Rescue Aviation Services (SPARAS).	The concept design for a fit-for-purpose operating base supporting SPARAS was completed in consultation with user agencies, providing a foundation for future planning and development of the supporting infrastructure required for the SPARAS service.
	Deliver a modern, secure and sustainable justice information sharing platform that supports the future needs of the justice sector	The Future Justice Information System program continued to progress the transition to a modern, secure cloud-based platform. The program includes the progressive decommissioning of the legacy Justice Information System on the whole-of-government mainframe. This work will establish a shared justice information system that will support long-term service sustainability, enhance interoperability across agencies, and meet future information-sharing needs.
	Continue planning for the new SA Forensic Centre	AGD, in conjunction with SA Police and the Department for Infrastructure and Transport, continued planning for the new purpose-built SA Forensic Centre.

Agency objectives	Indicators	Performance
Shape the future workforce	Launch of the CBS Strategic Plan 2026-2029	CBS finalised and launched its Strategic Plan 2026–2029. The Plan is supported by key actions that will guide delivery and performance over the next three years. The Plan also provides guidance in fulfilling CBS's regulatory role and demonstrates a commitment to staff, customers and the community.
	Created opportunities and developed emerging cyber security talent	Supported the development of future cyber security professionals through the employment of a Cyber Security Graduate and the provision of two work placements for high school students interested in cyber security.
	Effectively manage industrial relations and enterprise bargaining across the public sector, on behalf of the declared employer (for the purposes of the *Fair Work Act 1994* (SA), the CE AGD is the 'declared employer of public employees.')	Industrial Relations and Policy (IRAP) provided advice, representation and support in a range of industrial matters, including conciliating industrial disputes in the SAET and leading negotiations regarding enterprise bargaining. IRAP also worked closely with other public sector agencies and advised the Minister for Industrial Relations and the Minister for Public Sector about industrial relations matters and related matters of policy.

Corporate Performance

Employment opportunity programs

Program name	Performance
Aboriginal Employment Register (AER)	The Department employs an Aboriginal Engagement Consultant to support the implementation of the AER and is working with Human Resources (HR) to raise awareness of the AER to hiring managers. The Department's recruitment system has been updated to encourage all managers to check the AER before recruiting. As at July 2026, 35 staff members can access the AER as part of a recruitment process. The representation of Aboriginal employees in the department as of 30 June 2026 was 2%.
Aboriginal Career and Development Pool	Aboriginal staff are regularly asked if they wish to be part of the Aboriginal Career and Development Pool To date 16 staff have now met with HR and the Engagement Consultant to discuss their career goals and identify supports available to help them progress their career.
AGD First Nations Job Vacancies Teams Site	HR posts details of suitable roles on a periodic basis to a dedicated site for AGD Aboriginal staff who have expressed an interest in progressing their career. The Engagement Consultant also raises awareness and facilitates the career progression of staff across AGD for roles or secondments/development opportunities.

Agency performance management and development systems

Performance management and development system	Performance
AGD has a twice-yearly performance management process.	85% of employees had at least one performance review recorded in the last 12 months.

Work health, safety and return to work programs

Program name	Performance
Wellbeing and Safety Strategic Plan 2024-26	AGD continued its work towards the Wellbeing and Safety Strategic Plan 2024-2026 through the implementation of programs and initiatives to ensure a physically and psychologically safe workplace. The plan outlines AGD's commitment to protecting the health, safety and wellbeing of its people and building a culture of trust and psychological safety in the workplace through focus on the following areas: • Commitment and leadership • Wellbeing and engagement • Contemporary and innovative approach • Risk management • Continuous improvement through data. The AGD Health and Safety Committee met quarterly, with input from the AGD Health and Safety Representatives forum, ensuring consultation on wellbeing and safety matters.
Early intervention, return to work, and injury management	During the 2025-26, AGD recorded 7 new workplace injury claims, with psychological claims continuing to account for the highest proportion of claim costs. The prevention of psychological claims through early intervention, education and training, resources, and supports remained a priority, with particular focus on behavioural and conduct expectations, leadership development, psychological safety, managing psychosocial hazards, mental health awareness, emotionally challenging work, and reporting. AGD's partnership with employee assistance program provider, Human Psychology, continued to provide employees with an external support service.

Workplace injury claims	2025-26	2024-25	% Change (+ / -)
Total new workplace injury claims	7	11	-36.4%
Fatalities	-	-	-
Seriously injured workers*	-	-	-
Significant injuries (where lost time exceeds a working week, expressed as a frequency rate per 1,000 FTE)	3.2 per 1,000 FTE	5.9 per 1,000 FTE	-45.8%

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

Public Trustee data is disclosed in the Public Trustee Annual Report.

Work health and safety regulations	2025-26	2024-25	% Change (+ / -)
Number of notifiable incidents (*Work Health and Safety Act 2012, Part 3)*	1	-	+100%
Number of provisional improvement, improvement and prohibition notices (*Work Health and Safety Act 2012 Sections 90, 191 and 195*)	-	-	-

Return to work costs**	2025-26	2024-25	% Change (+ / -)
Workers compensation expenditure ($)	$453,124.26	$184,180.13	+146%
Income support payments ($)	$623,515.02	$342,389.38	+82.1%

** *Before third-party recovery*

Whilst AGD normally has low claim numbers, workers compensation costs can vary significantly from year to year.

Public Trustee costs are disclosed in the Public Trustee Annual Report.

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

Executive classification	Number
Chief Executive	1
South Australian Executive Service 2	17
South Australian Executive Service 1	65
Statutory Appointments	10

Public Trustee data is disclosed in the Public Trustee Annual Report.

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 are attached to this report.

The department recorded a favourable net result of $35 million in 2025-26, compared with the favourable net result of $22.2 million estimated in the 2025-26 revised budget.

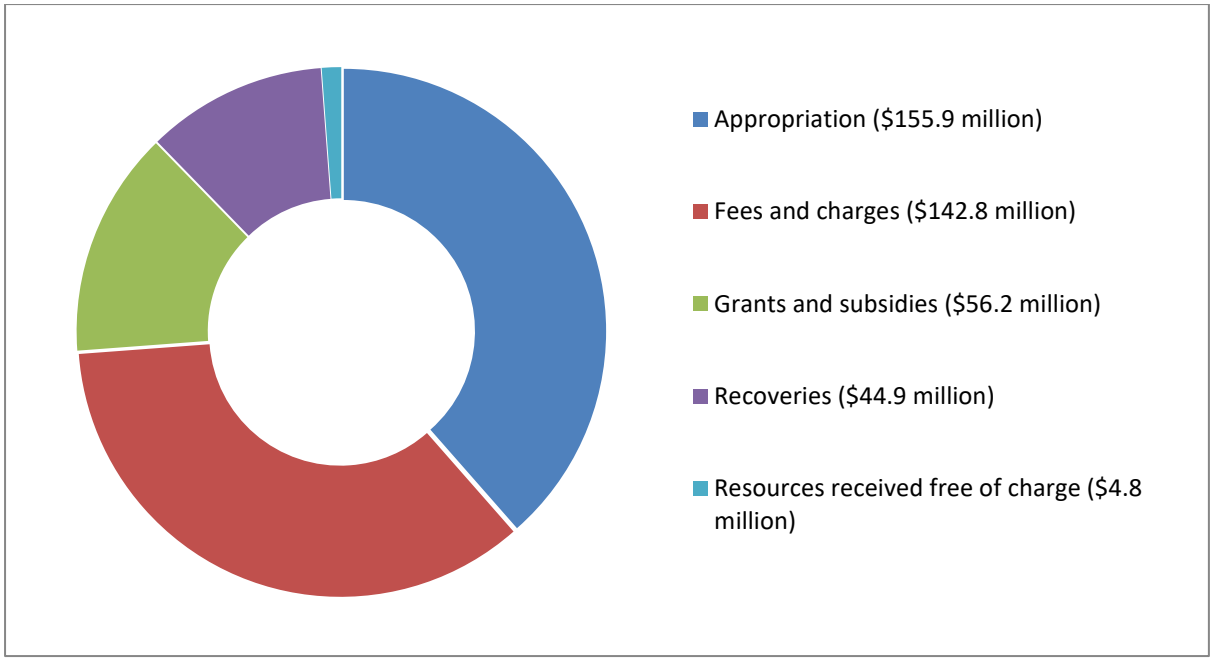
The favourable revenue variance is due to revenue exceeding the revised revenue budget by $7.2 million. This is mainly due to additional regulatory fees and charges revenue received by CBS and SafeWork SA, and an increase in recoveries.

The favourable expenditure variance is due to actual expenses being lower than revised budget by $5.6 million. The majority of this underspend relates to funding which the department will seek to carry forward into 2026-27.

Statement of Comprehensive Income	**2025-26 Budget $000s**	**2025-26 Actual $000s**	**Variation $000s**	**2024-25 Actual $000s**
Total Income	397,486	404,675	7,189	351,712
Total Expenses	375,263	369,629	5,634	318,971
Net Result	**22,223**	**35,046**	**12,823**	**32,741**

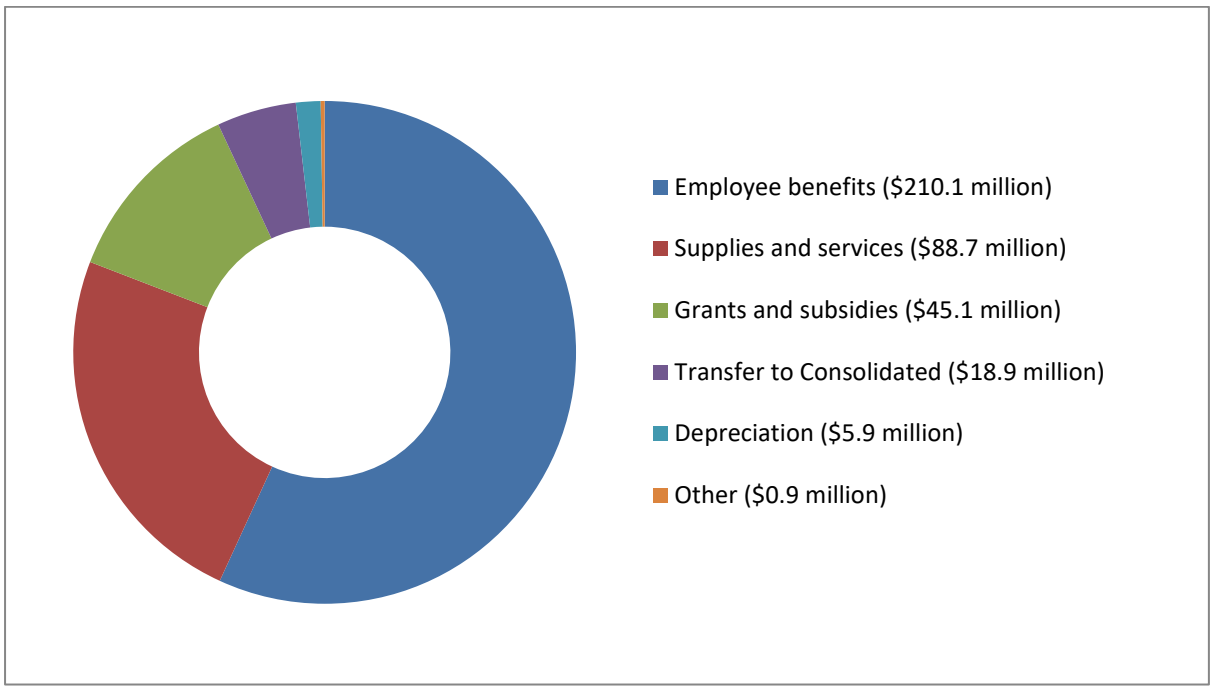
Income

Total operating income for 2025-26, including appropriation, was $404.7 million. Income from State Government appropriations accounted for 39% of total income. A summary of income by source is shown in the figure below.



Expenses

Total expenses were $369.6 million in 2025-26. 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 2025-26 are attached to this report.

Statement of Financial Position	2025-26 Budget $000s	2025-26 Actual $000s	Variation $000s	2024-25 Actual $000s
Current assets	96,236	118,392	22,156	92,164
Non-current assets	84,721	86,382	1,661	62,568
Total assets	**180,957**	**204,774**	**23,817**	**154,732**
Current liabilities	33,418	42,809	(9,391)	31,307
Non-current liabilities	37,608	35,869	1,739	35,717
Total liabilities	**71,026**	**78,678**	**(7,652)**	**67,024**
Net assets	**109,931**	**126,096**	**16,165**	**87,708**

Account Payment Performance 2025-26

Treasurer's Instruction 11 requires all undisputed accounts to be paid within 15 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.

	Accounts paid		Value of accounts paid	
	Number	%	$	%
Paid within 15 calendar days	23,428	98.6	336,712,617	97.5
Paid within 16 to 30 calendar days	319	1.3	8,301,675	2.4
Paid within 31 to 60 calendar days	23	0.1	410,786	0.1
Paid greater than 60 calendar days	1	0.0	99	0.0
Total	**23,771**		**345,425,176**	

The department paid 98.6% of all invoices within 15 calendar days (98.0% in 2024-25).

Consultants disclosure

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

Consultancies with a contract value below $10,000 each

Consultancies	Purpose	$ Actual payment
All consultancies below $10,000 each - combined	Various	$ 67,066

Consultancies with a contract value above $10,000 each

Consultancies	Purpose	$ Actual payment
Hon Michael David KC	Review of the *Police Act 1998* and *Serious and Organised Crime (Unexplained Wealth) Act 2009*	$ 10,125
Koukourou Pty Ltd	Professional Engineering Services	$ 12,400
System Solutions Engineering	Professional Engineering Services	$ 13,512
Kerry Leaver Consulting	Design of conflict of interest and complaints	$ 15,000
Human Ethos	ODPP Wellbeing Committee	$ 16,500
Edwards Toxicology Consulting	Toxicology report	$ 22,050
Kroon Technology	Professional Engineering Services	$ 22,665
JF Improve Pty Ltd	Process review	$ 28,395
Good Government Advisory	Workplace report	$ 36,000
Damian O'Leary SC	Review of the *Lobbyists Act 2015*	$ 36,064
Yamagigu Consulting Pty Ltd	Closing the Gap	$ 71,900
KPMG	CBS Strategic Plan	$ 76,200
MPH Architects	Accommodation works	$ 79,376
Baringa Partners LLP	Trial Counsel Review	$ 81,546
FTI Consulting Australia	Regulation advice	$ 219,881
	Total	**$ 808,680**

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	$ 26,717

Contractors with a contract value above $10,000 each

Contractors	Business Unit	$ Actual payment
KPP Ventures Pty Ltd	SWSA	$ 10,322
Chandler Macleod Group Ltd	OPA	$ 13,242
Maxima Training Group (Aust)	OPA	$ 14,155
Karlka Recruiting Group Pty Ltd	SWSA	$ 16,647
Hays Specialist Recruitment (Australia) Pty Ltd	OPA	$ 20,846
Chandler Macleod Group Ltd	SACAT	$ 28,316
McArthur (SA) Pty Ltd	FSSA	$ 33,474
Robert Walters Pty Ltd	ODPP	$ 34,527
Talent International (SA) P/L	JTS	$ 34,875
Randstad Pty Ltd	SACAT	$ 36,950
Peoplebank Australia Ltd	JTS	$ 41,949
Talent International (SA) P/L	OPC	$ 45,816
Paxus Australia Pty Ltd	JTS	$ 49,772
Latitude It Pty Ltd	SWSA	$ 51,852
Randstad Pty Ltd	JTS	$ 54,746
Akkodis Australia Talent Pty Ltd	ICT	$ 57,806
Randstad Pty Ltd	Ombudsman	$ 58,387
Hays Specialist Recruitment (Australia) Pty Ltd	ICT	$ 78,288
Akkodis Australia Talent Pty Ltd	JTS	$ 83,305
Hays Specialist Recruitment (Australia) Pty Ltd	CBS	$ 91,654
Hays Specialist Recruitment (Australia) Pty Ltd	IRAP	$ 97,428
Harrison McMillan Pty Ltd	AAR	$ 101,484
Halcyon Knights Pty Ltd	SWSA	$ 148,276
Hays Specialist Recruitment (Australia) Pty Ltd	OPC	$ 155,261
DFP Recruitment Services Pty Ltd	CBS	$ 167,823

Contractors	Business Unit	$ Actual payment
Robert Walters Pty Ltd	JTS	$ 187,416
Randstad Pty Ltd	CBS	$ 192,308
DFP Recruitment Services Pty Ltd	SACAT	$ 218,174
Smaart Pty Ltd	SACAT	$ 240,837
Talent International (SA) P/L	ICT	$ 286,466
Hays Specialist Recruitment (Australia) Pty Ltd	SWSA	$ 336,370
Talent International (SA) P/L	CBS	$ 338,830
Randstad Pty Ltd	SWSA	$ 560,560
Hays Specialist Recruitment (Australia) Pty Ltd	SACAT	$ 687,555
	Total	**$ 4,575,717**

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

The SA Tenders and Contracts website displays details of Government of South Australia-awarded contracts for goods, services and works and across government contracts.

Contracts entered into with SA businesses and non-SA businesses

The following reflects contracts entered into during the financial year as reported to the Department of Treasury and Finance pursuant to Treasurer's Instructions 18 - *Procurement*. The information is unaudited.

Contracts entered into	2025-26 Number of contracts	2025-26 Contract value $000s
With South Australian businesses	56	$ 215,933,181.08
With non-South Australian businesses	39	$ 19,600,785.61
Total	**95**	**$ 235,533,966.69**

Note: 'South Australian business' has the same meaning as in Treasurer's Instructions 18 - Procurement.

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 2025-26.

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 2025-26.

Fraud detected in the agency

In 2025-26, 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 March 2025) and correspond with the South Australian Public Sector Fraud and Corruption Control Policy.

In June 2026, fraud awareness training sessions were facilitated by internal audit for staff to attend.

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*, which was repealed by the *Public Interest Disclosure Act 2018* on 1 July 2019.

Reporting required under any other act or regulation

The Commissioner for Consumer Affairs and Liquor and Gambling within Consumer and Business Services' Annual Report 2024-25	
Act or Regulation	**Requirement**
Associations Incorporation Act 1985	S9—Annual report (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	**2025-26**	**2024-25**
Incorporated associations on the register	21,689	21,844
Incorporated during the year	326	292
De-registered and wound-up	217[1]	140[1]
Periodic returns lodged	113	194
Searches of the public register	517[2]	508[2]

Act or Regulation	**Requirement**
Building Work Contractors Act 1995	S61—Annual report (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.

[1] Includes 199 applications to deregister and 18 applications to wind up.

[2] The number of document requests, consisting of 171 extract requests, 116 uncertified document requests and 230 certified document requests. It excludes certificate requests.

Builders licences	2025-26	2024-25
Held by bodies corporate	7,070	6,529
Held by natural persons (individuals or members of partnerships). Includes contractors only and contractors and supervisors. Does not include supervisors only.	17,516	17,219
Held by building work supervisors (registrations only)	5,694	4,930
Total	**30,280**	**28,678**
Applications for new licences/registrations or a change of conditions received	4,793	3.450

Act or Regulation	Requirement
*Companies (Administration) Act 1982**	S8A—Report (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.

Companies Liquidation Account	Amount
Balance at 30 June 2025	$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
Balance at 30 June 2026	**$94,244.40**

Act or Regulation	Requirement
Conveyancers Act 1994	S66—Annual report (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 12 months ending on the preceding 30 June. (2) The report must contain the audited statement of accounts of the indemnity fund for the period to which the report relates.

Registrations	2025-26	2024-25
Held by bodies corporate	139	132
Held by natural persons	631	609
Total	**770**	**741**
Applications for new registrations received	72	55

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2026.

Act or Regulation	Requirement
*Co-operatives National Law (South Australia) Act 2013**	S10—Disposal of consideration for shares compulsorily acquired (Co-operatives National Law section 436) For the purposes of section 436(3)(b)(i) of the Co-operatives National Law (South Australia) - (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: S1338D - Co-operatives Liquidation Account (1) The Co-operatives Liquidation Account established under Division 3 of Part 6 of the *Co-operatives Act 1983 of South Australia* continues in existence under this Part. (2) The Account must continue to be kept in a separate account at the Treasury.

Co-operatives Liquidation Account	Amount
Balance at 30 June 2025	**$64,992.85**
Add: Amounts received during the year pursuant to section 331 of the *Co-operatives Act 1997*	$0
Less: Amount paid to claimants in accordance with section 331	$0
Balance at 30 June 2026*	**$64,992.85**

*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
Fair Trading Act 1987	S12—Annual report (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	2025-26	2024-25
No. of advice provided	26,908	25,722
No. of disputes conciliated	1,399	1,192
No. of disputes referred to compulsory conciliation conference	456	413

Prosecutions/ Disciplinary action under the *Fair Trading Act 1987* (and related Acts), and the *Liquor Licensing Act 1997*.		
Date	**Trader** (where applicable)	**Action**
17/09/2025	Paul Buczko trading as Pauls Paving	Paul Steven Buczko breached the *Building Work Contractors Act 1995* by carrying on business as a building work contractor without a licence. Court outcome: Convictions recorded, compensation of $10,000 ordered to affected consumers, a two-year good behaviour bond imposed with 180 hours of community service, together with prosecution costs of $1,210 and the victims of crime levy
15/12/2025	Darren Pratt, Pratt Family Real Estate Pty Ltd – trading as Ray White Barossa Valley Two Wells	SACAT disciplinary proceedings resulting in disciplinary findings, reprimand and associated orders.
27/03/2026	Adrian PORTELLI trading as Xclusive Tech Pty Ltd t/as LMCT+	Xclusive Tech Pty Ltd trading as LMCT+ breached the *Lotteries Act 2019* by conducting 10 unlawful lotteries in South Australia without the required licence. The lotteries offered prizes including residential properties, motor vehicles, boats and cash with participation dependent on the payment of money for membership packages. Court outcome: Xclusive Tech Pty Ltd was found guilty on all 10 counts of conducting unlawful lotteries. Adrian Portelli, the company's sole director, was found not guilty of charges alleging he assisted in the conduct of the lotteries. The maximum penalty applicable to each offence was $10,000.
9/04/2026	Samuel Uhlworm trading as The Trustee for Uhlworm Trading Family Trust	Samuel Uhlworm was convicted on all counts and fined $3,000. The Court also ordered compensation to consumers totalling $33,622.

15/04/2026	HICP Pty Ltd trading as Hindmarsh Island Caravan Park	HICP Pty Ltd (Hindmarsh Island Caravan Park) was convicted under the *Residential Parks Act 2007* for requiring a prospective resident to pay an unlawful $5,500 "Dwelling Placement Payment" as a condition of entering into a residential park agreement. The Court emphasised the consumer protection purpose of the legislation, recorded a conviction, imposed a fine of $9,500 following the guilty plea discount, and ordered the company to pay prosecution costs.
18/05/2026	Kevin Little trading as Prestige Paving	Kevin Little breached the *Building Work Contractors Act 1995* by holding himself out as a licensed building contractor while unlicensed. Court outcome: Convictions were recorded against both C.T.K. Retaining Walls and Landscaping Pty Ltd and Kevin Little, with fines of $3,000 and $600 respectively. The Court considered a $50,000 payment made to the affected consumer as a mitigating factor but emphasised the importance of deterrence in regulatory offending.
5/06/2026	Matthew Rugolo trading as MR Concrete Grinding and Polishing	Matthew Rugolo entered guilty pleas to three counts of carrying on business as a building work contractor without a licence.

For a full list of media releases for 2025-26, please visit http://www.cbs.sa.gov.au/news-and-updates.

Assurances and Undertakings given under the *Fair Trading Act 1987* (and related Acts), the *Liquor Licensing Act 1997* and the *Australian Consumer Law*		
Date	**Trader (where applicable)**	**Action**
12/02/2026	Lifestyle Mobility Pty Ltd	Undertaking to remove the clause of concern, include prescribed consumer protection wording and ensure terms and conditions do not mislead consumers regarding Australian Consumer Law rights.

For a full list of media releases for 2025-26, please visit http://www.cbs.sa.gov.au/news-and-updates.

Act or Regulation	Requirement
Gambling Administration Act 2019	S61—Annual report (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.

***Authorised Betting Operations Act 2000* - Licensing**	**2025-26**
Number of Licensed Bookmakers	14
Number of Licensed Agents	50
Number of TAB Outlets	335
Number of Racing Clubs	50
Number of Authorised Interstate Betting Operators	128
***Authorised Betting Operations Act 2000* - Compliance**	**2025-26**
Number of inspections completed	403
Non-compliance matters detected	107
Investigations closed with enforcement outcome	9
Investigations closed without enforcement outcome	14

***Casino Act 1997* – Compliance**	**2025-26**
Number of inspections completed	361 Daily Audits comprising 3,090 compliance assessments
Non-compliance matters detected	113
Investigations closed with enforcement outcome	0
Investigations closed without enforcement outcome	4

***Gaming Machines Act 1992* - Licences**	**2025-26**	**2024-25**
General and Hotels	489	487
Clubs	45	45
On Premises	1	1
Total	**535**	**533**

***Gaming Machines Act 1992* – Compliance**	**2025-26**	**2024-25**
Number of inspections completed	1,076	842
Non-compliance matters detected	1,012	838
Investigations closed with enforcement outcome	94	48
Number of expiation notices issued	65	51
Number of prosecutions commenced	0	0
Investigations closed without enforcement outcome	92	14

Prosecutions commenced for offences against the *Gaming Machines Act 1992*		
Date	**Individual/Entity**	**Action**
Nil prosecutions in 2025-26		

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

Revenue	2025-26
State wagering revenue of authorised betting operators	452.6 million
Gambling revenue of gaming machine licensees - Clubs	$86.7 million
Gambling revenue of gaming machine licensees - Hotels	$992.9 million
Total net gambling revenue of gaming machine licensees	$1,079.6 million

Act or Regulation	Requirement
Land Agents Act 1994	S64—Annual report (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. (2) The report must contain the audited statement of accounts of the indemnity fund for the period to which the report relates.

Registrations	2025-26	2024-25
Held by land agent bodies corporate	1,258	1,178
Held by land agent natural persons	2,632	2,585
Held by sales representative and auctioneer natural persons	2,759	2,670
Held by property manager natural persons	1,538	1,488
Total	**8,187**	**7,921**
Applications for new registrations or a change of conditions received	1,234	1,137

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2026.

Act or Regulation	Requirement
Land Valuers Act 1994	S23—Annual report (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 they 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*.

Three additional Land Valuers were added during the reporting period.

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

Act or Regulation	Requirement
Liquor Licensing Act 1997	S128A—Report to Minister on barring orders (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: (a) in relation to an order made under Subdivision 2 barring a person from licensed premises for an indefinite period or a period exceeding 6 months— (i) in the case of orders made under section 125(1)(aa) (a *welfare order*)— (A) the number of welfare orders made; and (B) the location of the licensed premises from which the persons were barred; (ii) in any other case— (A) the number of orders made; and (B) statistical information about the type of conduct giving rise to the orders; and (C) the location of the licensed premises from which the persons were barred; (c) the number of reviews of orders conducted under section 128 and the outcome of any such review.

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)		
Licensee welfare barring orders		
Location of Licensed Premises	**Number of Welfare Orders by Suburb**	
	2025-26	**2024-25**
Adelaide	1	0
Auburn	1	0
Berri	1	0
Blyth	1	0
Bordertown	0	1
Burra	3	0
Burra North	1	0
Ceduna	8	1
Clare	5	0
Clearview	1	0
Elliston	1	0
Eyre	1	0
Farrell Flat	1	0
Glynde	0	1
Golden Grove	0	1
Hallet	1	0
Hallett Cove	1	0
Kingoonya	1	0
Kingscote	0	1
Mannum	0	1
Middleton	1	0
Minlaton	1	0
Minnipa	2	0
Mintaro	1	0
Nundroo	1	0
Paradise	0	1
Parafield Gardens	1	0
Penola	1	0
Penong	2	0
Poochera	2	0
Port Augusta	10	0
Port Augusta West	2	0
Port Kenny	1	0
Port Lincoln	1	0
Prospect	1	0

Quorn	1	0
Sevenhill	1	0
Smoky Bay	1	0
Spalding	1	0
Stirling North	1	0
Streaky Bay	7	0
Thevenard	2	0
Venus Bay	1	0
Watervale	1	0
Wirrulla	2	0
Total	**73**	**7**

Location of the licensed premises from which persons were barred (for reasons other than welfare)		
Location of Licensed Premises	**Number of Orders by Suburb**	
	2025-26	**2024-25**
Aberfoyle Park	0	1
Adelaide	5	2
Angle Park	0	2
Balhannah	1	0
Barmera	1	1
Berri	1	0
Bordertown	3	1
Brompton	0	1
Burnside	1	0
Ceduna	14	16
Christies Beach	1	0
Clare	0	1
Clearview	2	1
Coober Pedy	18	12
Coobowie	0	1
Copley	0	1
Elizabeth	0	1
Elizabeth South	2	0
Findon	1	1
Fullarton	1	1
Gawler	2	1
Glenelg	2	0
Glynde	2	1

Golden Grove	0	1
Henley Beach	1	0
Highbury	1	0
Kadina	8	0
Kilburn	0	1
Kingston	1	0
Kingston SE	2	0
Kingswood	1	0
Littlehampton	1	0
Loxton	2	0
Marion	2	0
Marla	0	1
Marryatville	0	1
Mclaren Vale	2	1
Mount Gambier	8	1
Murray Bridge	2	2
Noarlunga	0	5
Noarlunga Centre	7	0
Noarlunga Downs	2	0
North Haven	3	0
Old Noarlunga	1	0
Oodnadatta	0	2
Para Hills West	0	1
Paradise	0	1
Parafield Gardens	2	0
Plympton	2	1
Port Adelaide	1	0
Port Augusta	1	0
Port Elliot	2	0
Port Lincoln	0	2
Port Victoria	0	1
Prospect	2	0
Queenstown	3	0
Seacliff	3	0
Seaton	2	0
Stirling	1	0
Streaky Bay	1	0
Surrey Downs	2	0
Two Wells	2	0

Whyalla	1	0
Windsor Gardens	2	0
Woodcroft	2	0
Woodville	1	0
Total	**131**	**75**

Statistical information about the type of conduct (some barring's were issued for more than one reason)		
Type of Conduct	**Number of Instances**	
	2025-26	**2024-25**
Assault	16	8
Assault – Staff	6	8
Disorderly Behaviour	38	28
Drugs	4	2
Drunken Behaviour	12	6
False Pretences	0	0
Property Damage	5	5
Theft	17	14
Welfare – Risk	78	7
Welfare – Risk to Family	0	0
Other Reason	33	75
Total	**209**	**153**

Outcome of the review of barring orders under section 128		
Outcome of Review	**Number of Reviews**	
	2025-26	**2024-25**
No Decision	0	0
Determined	39	50
Dismissed	10	7
Granted	0	0
Refused	0	0
Revoked	0	0
Withdrawn	1	11
Total	**50**	**68**

Pursuant to section 128A(1)(b), South Australia Police has advised that no barring orders were issued on the grounds of criminal intelligence during 2025-26.

Act or Regulation	Requirement
Plumbers, Gas Fitters and Electricians Act 1995	S43—Annual report (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.

Plumbers	2025-26	2024-25
Holding a contractor licence only (individual or company)	871	815
Holding a worker's registration	5,785	5,487
Holding both a worker registration and contractor licence	1,811	1,772

Gas Fitters	2025-26	2024-25
Holding a contractor licence only (individual or company)	793	740
Holding a worker's registration	5,454	5,145
Holding both a worker registration and contractor licence	1,674	1,622

Electricians	2025-26	2024-25
Holding a contractor licence only (individual or company)	2,180	2,009
Holding a worker's registration	21,842	20,931
Holding both a worker registration and contractor licence	4,818	4,801

Plumbers, Gas Fitters & Electricians	2025-26	2024-25
Applications for new licences/registrations or change of conditions received	4,980	4,198

Act or Regulation	Requirement
Residential Parks Act 2007	S136—Annual report (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.

Residential Park Bonds	2025-26	2024-25
Total residential park bonds held	858	1,024
Total residential park bonds held ($)	$590,153	$731,548
Residential park bonds lodged	177	316
Residential park bonds refunded	205	200

Bonds held at 30 June takes into account refunds and unclaimed bonds processed during the year.

Act or Regulation	Requirement
Residential Tenancies Act 1995	S10—Annual report (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. (2) The report must include a report on the administration of the Fund.

Bonds – numbers held	2025-26	2024-25
Total tenant provided residential bonds held	255,397	177,737
Total Housing SA bonds and guarantees held	45,353	45,241
Total residential bonds held	**300,750**	**222,978**

Bonds held at 30 June takes into account refunds and unclaimed bonds processed during the year.

Residential Tenancies Bonds	2025-26	2024-25
Residential bonds lodged	55,212	56,949
Residential bonds refunded	49,804	53,475

Incoming contact	2025-26	2024-25
Incoming bond calls	50,162	46,791
Incoming emails requesting advice	56,977	52,811

Advice	2025-26	2024-25
Tenancy advice provided	15,917	19,088
Expiation notices issued	0	2

A report on the Residential Tenancies Fund will be available on the Consumer and Business Services website on or before 31 December 2026.

Act or Regulation	Requirement
Second-hand Vehicle Dealers Act 1995	S52—Annual report (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.

Licences	2025-26	2024-25
Held by bodies corporate		
Second-hand motor vehicle dealers	523	474
Second-hand motor cycle dealers	30	33
Held by natural persons		
Second-hand vehicle dealers	1,176	1,116
Second-hand motor cycle dealers	33	36
Total	**1,762**	**1,659**
Applications for new licences/registrations received		
Second-hand vehicle dealers	256	208
Second-hand motor cycle dealers	3	8
Registration of trading premises (new application)	71	94

A report on the Second-hand Vehicles Compensation Fund will be available on the Consumer and Business Services website on or before 31 December 2026.

Act or Regulation	Requirement
Security and Investigation Industry Act 1995	S47—Annual report (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.

Security and investigation agents licences	2025-26	2024-25
Held by bodies corporate	639	596
Held by natural persons	9,983	9,788
Total	**10,622**	**10,384**
Applications for new licences / change of conditions	1,717	1,807

Controlled Substances (Youth Treatment Orders) Amendment Act 2019 Note: The Youth Treatment Orders program under Part 7A of the *Controlled Substances Act 1984* commenced on 21 November 2021.	
Act or Regulation	**Requirement**
Controlled Substances (Youth Treatment Orders) Amendment Act 2019	S54O—Reports (1) An annual report of the Department required under section 12 of the *Public Sector Act 2009* must include the following information in respect of the period to which the report relates: (a) the number of detention orders made during the period; (b) the age and sex of each child who was subject to a detention order; (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; (d) the number of children subject to a detention order who were of Aboriginal or Torres Strait Islander descent or who identified themself as being of Aboriginal or Torres Strait Islander origin; (e) the number of children subject to a detention order who absconded from detention; (f) the outcome of each treatment order, including the number of children who failed to comply with a treatment order; (g) the cost of the treatment provided to each child pursuant to a treatment order; (h) the cost of detaining each child pursuant to a detention order. (2) A report must not include any information that might identify a child.

Youth Treatment Orders	2025-26	2024-25
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 themself 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 Attorney-General's Department did not have reporting obligations under section 6 of the *Carers Recognition Act 2005* in 2025-26.

Reporting required under the *Climate Change and Greenhouse Emissions Reduction Act 2007*

During the reporting period, AGD continued to strengthen its approach to climate risk management and emissions reduction through capability building, governance improvements and strategic planning.

Key activities included participation in climate-related training and workshops delivered by the Department for Environment and Water, provision of climate change training resources to staff, and updates to the AGD Risk Management Policy and Procedure to further embed consideration of climate-related risks.

AGD also formalised roles and responsibilities for climate change activities across the agency and engaged specialist consultants to support the development of a Carbon Management Plan, identification and assessment of climate-related risks, and preparation of the agency's emissions inventory.

These activities support AGD's ongoing efforts to manage operational climate risks and emissions while building capacity to address climate change considerations in the delivery of services, programs, policies and projects.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of complaints 2025-26
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	29
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	13
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	1
Communication	Communication quality	Inadequate, delayed or absent communication with customer	38
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	1
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	26
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	17
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	11

Complaint categories	Sub-categories	Example	Number of complaints 2025-26
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	7
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	2
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	19
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	12
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	44
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/premises; poor cleanliness	8
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	31
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	6
		Total	**265**

Additional metrics	Total
Number of positive feedback comments	49
Number of negative feedback comments	19
Total number of feedback comments	68
% complaints resolved within policy timeframes	74.7%

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

Service improvements

In line with PC039 *Complaint Management in the South Australian Public Sector*, AGD continued to monitor and review its complaint management system to identify trends, improve service quality and strengthen customer experience.

Complaint data and customer feedback informed improvements to communication, service processes and reporting arrangements, supporting continuous improvement across the department.

Compliance statement

The Attorney-General's Department is compliant with Premier and Cabinet Circular 039 (PC039) Complaint Management in the South Australian Public Sector	Yes
The Attorney-General's Department has communicated the content of PC039 and the agency's related complaints policies and procedures to employees	Yes

Appendix: Audited financial statements 2025-26

INDEPENDENT AUDITOR'S REPORT

Government of South Australia
Audit Office of South Australia

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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 2025.

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 2025, 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 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2025
- a Statement of Administered Financial Position as at 30 June 2025
- a Statement of Administered Cash Flows for the year ended 30 June 2025
- a Schedule of Expenses and Income attributable to Administered Programs for the year ended 30 June 2025
- a Schedule of Assets and Liabilities attributable to Administered Programs for the year ended 30 June 2025
- notes, comprising material accounting policy 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 2025.

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

22 September 2025

Attorney-General's Department (AGD)

Financial Statements

For the year ended 30 June 2026

Attorney-General's Department
Statement of Certification
For the year ended 30 June 2026

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 2026

Andrew Swanson FCPA
Executive Director, Finance People and Performance
16 September 2026

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2026

	Note	2026 $'000	2025 $'000
Income			
Appropriation	3.1	155 896	151 895
Fees and charges	3.2	142 816	131 507
Grants, subsidies and transfers	3.4	56 243	24 763
Recoveries	3.3	44 897	38 630
Resources received free of charge	3.5	4 827	4 568
Other income	3.6	-	349
Total income		**404 679**	**351 712**
Expenses			
Employee related expenses	4.1	210 144	188 736
Supplies and services	4.2	88 626	78 139
Grants and subsidies	4.3	45 073	37 048
Cash alignment transfers to Consolidated Account		18 912	7 572
Depreciation and amortisation	5.4, 5.7	6 340	6 664
Borrowing costs		-	16
Other expenses	4.4	1 022	796
Total expenses		**370 117**	**318 971**
Net result		**34 562**	**32 741**
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus	5.4	3 705	3 336
Total other comprehensive income		**3 705**	**3 336**
Total comprehensive result		**38 267**	**36 077**

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 2026

	Note	2026 $'000	2025 $'000
Current assets			
Cash and cash equivalents	5.2, 7.2	90 114	69 941
Receivables	5.3	23 188	22 223
Total current assets		**113 302**	**92 164**
Non-current assets			
Property, plant and equipment	5.4, 5.5	63 235	48 889
Intangible assets	5.7	22 658	13 679
Total non-current assets		**85 893**	**62 568**
Total assets		**199 195**	**154 732**
Current liabilities			
Employee related liabilities	6.3	22 201	18 377
Payables	6.2	14 488	11 951
Provisions	6.4	764	769
Other non-financial liabilities	6.5	261	210
Total current liabilities		**37 714**	**31 307**
Non-current liabilities			
Employee related liabilities	6.3	32 978	32 681
Provisions	6.4	2 891	3 036
Total non-current liabilities		**35 869**	**35 717**
Total liabilities		**73 583**	**67 024**
Net assets		**125 612**	**87 708**
Equity			
Retained earnings		113 789	79 590
Asset revaluation surplus	7.1	11 823	8 118
Total equity		**125 612**	**87 708**

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 2026

	Note	Asset revaluation surplus $'000	Retained earnings $'000	Total equity $'000
Balance at 1 July 2024		**7 636**	**43 995**	**51 631**
Net result for 2024-25		-	32 741	32 741
Gain on revaluation of land and buildings		3 336	-	3 336
Total comprehensive result for 2024-25		**3 336**	**32 741**	**36 077**
Transfer between equity components		(2 854)	2 854	-
Balance at 30 June 2025		**8 118**	**79 590**	**87 708**
Prior period adjustments		-	(363)	(363)
Adjusted balance at 1 July 2025		**8 118**	**79 227**	**87 345**
Net result for 2025-26		-	34 562	34 562
Gain on revaluation of land and buildings	5.4	3 705	-	3 705
Total comprehensive result for 2025-26		**3 705**	**34 562**	**38 267**
Balance at 30 June 2026		**11 823**	**113 789**	**125 612**

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 2026

Cash flows from operating activities	Note	2026 $'000	2025 $'000
Cash inflows			
Appropriation		155 896	151 895
Fees and charges		144 075	148 714
Recoveries		46 754	29 370
Grants, subsidies and transfers		56 243	24 763
GST recovered		8 561	4 439
Other receipts		676	216
Cash generated from operations		**412 205**	**359 397**
Cash outflows			
Employee related payments		(206 302)	(186 541)
Payments for supplies and services		(90 869)	(81 066)
Payments of grants and subsidies		(49 266)	(40 480)
Cash alignment transfers to Consolidated Account		(18 912)	(7 572)
Interest paid		-	(16)
Other payments		(638)	(620)
Cash used in operations		**(365 987)**	**(316 295)**
Net cash provided by operating activities	7.2	**46 218**	**43 102**
Cash outflows			
Purchase of property, plant and equipment		(14 753)	(22 539)
Purchase of intangible assets		(11 292)	(6 082)
Cash used in investing activities		**(26 045)**	**(28 621)**
Net cash used in investing activities		**(26 045)**	**(28 621)**
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		-	(228)
Cash used in financing activities		**-**	**(228)**
Net cash used in financing activities		**-**	**(228)**
Net increase/(decrease) in cash and cash equivalents		**20 173**	**14 253**
Cash and cash equivalents at the beginning of the period		69 941	55 688
Cash and cash equivalents at the end of the period	5.2, 7.2	**90 114**	**69 941**

The accompanying notes form part of these financial statements.

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 are 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 that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

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. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

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 2025-26:

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 Director of Public Prosecutions

The Director of Public Prosecutions (DPP) is an independent statutory officer who initiates and conducts criminal prosecutions in the Magistrates, District and Supreme Courts of South Australia. The DPP also initiates and conducts appeals in the Court of Appeal and the High Court of Australia. The objective of the Office of the DPP (ODPP) 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 (CSO) provides legal services to ministers, government departments and government agencies, particularly where the risk to government is high, where there is significant need for a whole of government perspective, or the work is otherwise of particular public interest. This is achieved through the provision of legal advice, representation in courts and tribunals, and commercial legal services. This program also includes the administrative support provided to the Solicitor-General.

South Australian Civil and Administrative Tribunal

The South Australian Civil and Administrative Tribunal (SACAT) provides an accessible body for fair and independent decision making and the timely and efficient resolution of disputes across a diverse range of subject matter.

Office of Parliamentary Counsel

The Office of Parliamentary Counsel provides legislative drafting services to the government and private Members of Parliament. The Office of Parliamentary Counsel also manages a program for the revision and publication of legislation established under the *Legislation Revision and Publication Act 2002*. These functions contribute 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 include specialist legal advice, drafting and coordination.

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.

1.2. Objectives and programs (continued)

Forensic Science SA

Forensic Science SA provides forensic science services primarily relating to coronial and police investigations and ultimately supports the broader justice system.

Ombudsman SA

The Ombudsman is an independent statutory officer, reporting to Parliament. The Ombudsman investigates and attempts to resolve complaints against state agencies, statutory authorities, universities and local government agencies under the *Ombudsman Act 1972*, and identifies and investigates misconduct and maladministration in public administration. In addition, the Ombudsman 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*.

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 (OPA) provides advocacy, guardianship, information, investigation, education and dispute resolution services to fulfil the statutory responsibilities of the Public Advocate.

Equal Opportunity SA

The Commissioner for Equal Opportunity is an independent statutory appointment with responsibility to administer the *Equal Opportunity Act 1984*. Equal Opportunity SA 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 SA 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 by providing a broad range of information management services to justice related agencies. The primary customers of Justice Technology Services are South Australia Police, Department for Correctional Services, Department for Child Protection, Courts Administration Authority, Department of Human Services and the Attorney-General's Department. Justice Technology Services manages the Justice Information System and Justice Information Exchange, a secure centralised facility that enables justice agencies to process, store and share information with high security, availability and performance.

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. This program also includes:

- SafeWork SA which, provides work health and safety and workplace relations education and compliance services that promote safe, fair, productive working lives and high standards of public safety for all South Australians.
- South Australian Employment Tribunal which provides efficient and cost-effective processes for resolving work related disputes and issues, acts with as little formality and technicality as possible and is flexible in the way in which it conducts its business.

1.2. Objectives and programs (continued)

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 present income, expenses, assets and liabilities attributable to each program.

1.2. Objectives and programs (continued)

Income and expenses by program	Aboriginal Affairs and Reconciliation		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	21	-	-	31 362	29 895	724	699	-	-
Grants, subsidies and transfers	334	244	-	45	240	152	-	-	2 098	-
Recoveries	1 005	795	4 131	3 001	10 004	7 695	5 130	4 611	422	265
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-
Total income	**1 339**	**1 060**	**4 131**	**3 046**	**41 606**	**37 742**	**5 854**	**5 310**	**2 520**	**265**
Expenses										
Employee related expenses	(4 978)	(4 248)	(33 405)	(27 494)	(41 650)	(36 708)	(12 819)	(11 622)	(3 390)	(3 262)
Supplies and services	(2 021)	(2 164)	(12 358)	(8 354)	(6 438)	(6 048)	(6 323)	(4 502)	(1 161)	(654)
Grants and subsidies	(7 601)	(7 579)	-	-	(266)	(334)	-	-	-	-
Cash alignment transfers	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	(28)	(29)	-	-	-	-	(31)	(3)	(80)	(82)
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-
Other expenses	(34)	-	(915)	(742)	-	-	-	-	-	-
Total expenses	**(14 662)**	**(14 020)**	**(46 678)**	**(36 590)**	**(48 354)**	**(43 090)**	**(19 173)**	**(16 127)**	**(4 631)**	**(3 998)**
Net result	**(13 323)**	**(12 960)**	**(42 547)**	**(33 544)**	**(6 748)**	**(5 348)**	**(13 319)**	**(10 817)**	**(2 111)**	**(3 733)**

1.2 Objectives and programs (continued)

Income and expenses by program	Legislative and Policy Services		Forensic Science SA		Ombudsman SA		Office of the Public Advocate		Equal Opportunity SA	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	1 515	1 383	-	-	-	-	-	2
Grants, subsidies and transfers	51 322	21 222	-	-	-	-	-	-	-	-
Recoveries	1 461	1 663	2 205	1 826	425	411	150	135	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
Other income	-	5	-	-	-	-	-	-	-	-
Total income	**52 783**	**22 890**	**3 720**	**3 209**	**425**	**411**	**150**	**135**	**-**	**2**
Expenses										
Employee related expenses	(4 346)	(4 393)	(23 002)	(21 025)	(3 371)	(3 315)	(7 749)	(7 250)	(769)	(677)
Supplies and services	(910)	(3 507)	(12 771)	(10 762)	(721)	(610)	(1 180)	(1 083)	(409)	(457)
Grants and subsidies	(35 497)	(25 697)	-	(90)	-	-	-	-	-	-
Depreciation and amortisation	-	-	(1 670)	(2 064)	(35)	(55)	(115)	(118)	-	-
Other expenses	(53)	-	(2)	-	-	-	-	-	-	-
Total expenses	**(40 806)**	**(33 597)**	**(37 445)**	**(33 941)**	**(4 127)**	**(3 980)**	**(9 044)**	**(8 451)**	**(1 178)**	**(1 134)**
Net result	**11 977**	**(10 707)**	**(33 725)**	**(30 732)**	**(3 702)**	**(3 569)**	**(8 894)**	**(8 316)**	**(1 178)**	**(1 132)**

1.2. Objectives and programs (continued)

Income and expenses by program	State Records SA		Justice Technology Services		Industrial Relations		Consumer and Business Services		Other	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Income										
Appropriation	-	-	-	-	-	-	-	-	155 896	151 895
Fees and charges	198	172	12 461	12 368	42 056	36 960	54 500	50 007		-
Grants, subsidies and transfers	-	-	-	2 050	-	-	2 249	-	-	1 050
Recoveries	664	168	-	-	10 902	10 158	8 398	7 902	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	4 827	4 568
Other income	-	-	-	7	-	(2)	-	-		339
Total income	**862**	**340**	**12 461**	**14 425**	**52 958**	**47 116**	**65 147**	**57 909**	**160 723**	**157 852**
Expenses										
Employee related expenses	(3 559)	(3 475)	(4 444)	(4 050)	(38 527)	(34 828)	(28 135)	(26 389)	-	-
Supplies and services	(4 748)	(4 060)	(10 395)	(10 511)	(17 051)	(12 646)	(12 140)	(12 781)	-	-
Grants and subsidies	-	-	-	-	(1 180)	(2 649)	(529)	(579)	-	(120)
Cash alignment transfers	-	-	-	-	-	-	-	-	(18 912)	(7 572)
Depreciation and amortisation	(340)	(333)	(169)	(157)	(620)	(1 408)	(3 252)	(2 415)	-	-
Borrowing costs	-	-	-	-	-	-	-	(16)	-	-
Other expenses	-	-	(18)	(52)	3	-	(3)	(2)	-	-
Total expenses	**(8 647)**	**(7 868)**	**(15 026)**	**(14 770)**	**(57 375)**	**(51 531)**	**(44 059)**	**(42 182)**	**(18 912)**	**(7 692)**
Net result	**(7 785)**	**(7 528)**	**(2 565)**	**(345)**	**(4 417)**	**(4 415)**	**21 088**	**15 727**	**141 811**	**150 160**

1.2. Objectives and programs (continued)

Income and expenses by program	Total	
	2026	**2025**
	$'000	**$'000**
Income		
Appropriation	155 896	151 895
Fees and charges	142 816	131 507
Grants, subsidies and transfers	56 243	24 763
Recoveries	44 897	38 630
Resources received free of charge	4 827	4 568
Other income	-	349
Total income	**404 679**	**351 712**
Expenses		
Employee related expenses	(210 144)	(188 736)
Supplies and services	(88 626)	(78 139)
Grants and subsidies	(45 073)	(37 048)
Cash alignment transfers	(18 912)	(7 572)
Depreciation and amortisation	(6 340)	(6 664)
Borrowing costs	-	(16)
Other expenses	(1 022)	(796)
Total expenses	**(370 117)**	**(318 971)**
Net result	**34 562**	**32 741**

1.2. Objectives and programs (continued)

Assets and liabilities by program	Aboriginal Affairs and Reconciliation		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
as at 30 June	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	524	1 297	321	284	6 109	7 143	1 656	1 028	12	6
Total current assets	**524**	**1 297**	**321**	**284**	**6 109**	**7 143**	**1 656**	**1 028**	**12**	**6**
Non-current assets										
Property, plant and equipment	1 752	1 408	25	22	-	-	365	399	1 071	1 152
Intangible assets	-	-	329	250	-	-	-	-	-	-
Total non-current assets	**1 752**	**1 408**	**354**	**272**	**-**	**-**	**365**	**399**	**1 071**	**1 152**
Total assets	**2 276**	**2 705**	**675**	**556**	**6 109**	**7 143**	**2 021**	**1 427**	**1 083**	**1 158**
Current liabilities										
Employee related liabilities	(547)	(408)	(4 268)	(2 957)	(4 158)	(3 635)	(1 467)	(998)	(422)	(335)
Payables	(1 965)	(1 383)	(4 163)	(1 046)	(496)	(107)	(324)	(500)	(33)	(19)
Provisions	(19)	(17)	(146)	(123)	(143)	(154)	(51)	(41)	(14)	(14)
Other non-financial liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	**(2 531)**	**(1 808)**	**(8 577)**	**(4 126)**	**(4 797)**	**(3 896)**	**(1 842)**	**(1 539)**	**(469)**	**(368)**
Non-current liabilities										
Employee related liabilities	(916)	(925)	(5 026)	(4 257)	(7 776)	(7 816)	(1 408)	(1 360)	(720)	(769)
Provisions	(80)	(86)	(440)	(395)	(680)	(725)	(123)	(126)	(63)	(71)
Total non-current liabilities	**(996)**	**(1 011)**	**(5 466)**	**(4 652)**	**(8 456)**	**(8 541)**	**(1 531)**	**(1 486)**	**(783)**	**(840)**
Total liabilities	**(3 527)**	**(2 819)**	**(14 043)**	**(8 778)**	**(13 253)**	**(12 437)**	**(3 373)**	**(3 025)**	**(1 252)**	**(1 208)**
Net assets	**(1 251)**	**(114)**	**(13 368)**	**(8 222)**	**(7 144)**	**(5 294)**	**(1 352)**	**(1 598)**	**(169)**	**(50)**

1.2. Objectives and programs (continued)

Assets and liabilities by program	Legislative and Policy Services		Forensic Science SA		Ombudsman SA		Office of the Public Advocate		Equal Opportunity SA	
as at 30 June	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Current assets										
Cash and cash equivalents	-	-	174	173	-	-	-	-	-	-
Receivables	2 138	1 588	1 345	1 859	12	74	19	108	1	23
Total current assets	**2 138**	**1 588**	**1 519**	**2 032**	**12**	**74**	**19**	**108**	**1**	**23**
Non-current assets										
Property, plant and equipment	-	-	10 037	6 016	4	95	1 321	1 459	-	-
Intangible assets	-	-	1 406	2 037	-	-	-	-	-	-
Total non-current assets	**-**	**-**	**11 443**	**8 053**	**4**	**95**	**1 321**	**1 459**	**-**	**-**
Total assets	**2 138**	**1 588**	**12 962**	**10 085**	**16**	**169**	**1 340**	**1 567**	**1**	**23**
Current liabilities										
Employee related liabilities	(510)	(547)	(2 481)	(2 018)	(395)	(364)	(707)	(657)	(31)	(52)
Payables	(1 355)	(1 664)	(1 675)	(2 931)	(72)	(27)	(222)	(240)	(2)	(19)
Provisions	(18)	(23)	(85)	(84)	(14)	(15)	(24)	(27)	(1)	(2)
Other non-financial liabilities	-	-	(95)	-	-	-	-	(122)	-	-
Total current liabilities	**(1 883)**	**(2 234)**	**(4 336)**	**(5 033)**	**(481)**	**(406)**	**(953)**	**(1 046)**	**(34)**	**(73)**
Non-current liabilities										
Employee related liabilities	(809)	(918)	(3 921)	(3 874)	(408)	(473)	(1 068)	(1 163)	(62)	(100)
Provisions	(71)	(85)	(343)	(360)	(36)	(44)	(93)	(108)	(5)	(9)
Total non-current liabilities	**(880)**	**(1 003)**	**(4 264)**	**(4 234)**	**(444)**	**(517)**	**(1 161)**	**(1 271)**	**(67)**	**(109)**
Total liabilities	**(2 763)**	**(3 237)**	**(8 600)**	**(9 267)**	**(925)**	**(923)**	**(2 114)**	**(2 317)**	**(101)**	**(182)**
Net assets	**(625)**	**(1 649)**	**4 362**	**818**	**(909)**	**(754)**	**(774)**	**(750)**	**(100)**	**(159)**

1.2. Objectives and programs (continued)

Assets and liabilities by program	State Records SA		Justice Technology Services		Industrial Relations		Consumer and Business Services		Other	
as at 30 June	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	4 826	4 826	85 114	64 942
Receivables	214	187	2 587	1 195	5 377	6 283	2 873	1 148	-	-
Total current assets	**214**	**187**	**2 587**	**1 195**	**5 377**	**6 283**	**7 699**	**5 974**	**85 114**	**64 942**
Non-current assets										
Property, plant and equipment	752	1 222	2 633	1 507	38 195	35 262	7 080	347	-	-
Intangible assets	-	72	59	46	14 106	3 914	6 758	7 360	-	-
Total non-current assets	**752**	**1 294**	**2 692**	**1 553**	**52 301**	**39 176**	**13 838**	**7 707**	**-**	**-**
Total assets	**966**	**1 481**	**5 279**	**2 748**	**57 678**	**45 459**	**21 537**	**13 681**	**85 114**	**64 942**
Current liabilities										
Employee related liabilities	(262)	(259)	(446)	(471)	(3 508)	(3 036)	(2 999)	(2 640)	-	-
Payables	(56)	(133)	(1 353)	(1 066)	(1 718)	(917)	(1 054)	(1 899)	-	-
Provisions	(11)	(13)	(15)	(20)	(120)	(126)	(103)	(110)	-	-
Other non-financial liabilities	(160)	-	-	-	(2)	(1)	(4)	(87)	-	-
Total current liabilities	**(489)**	**(405)**	**(1 814)**	**(1 557)**	**(5 348)**	**(4 080)**	**(4 160)**	**(4 736)**	**-**	**-**
Non-current liabilities										
Employee related liabilities	(700)	(757)	(884)	(715)	(4 830)	(4 970)	(4 450)	(4 584)	-	-
Provisions	(65)	(74)	(77)	(66)	(426)	(461)	(389)	(426)	-	-
Total non-current liabilities	**(765)**	**(831)**	**(961)**	**(781)**	**(5 256)**	**(5 431)**	**(4 839)**	**(5 010)**	**-**	**-**
Total liabilities	**(1 254)**	**(1 236)**	**(2 775)**	**(2 338)**	**(10 604)**	**(9 511)**	**(8 999)**	**(9 746)**	**-**	**-**
Net assets	**(288)**	**245**	**2 504**	**410**	**47 074**	**35 948**	**12 538**	**3 935**	**85 114**	**64 942**

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Total 2026 $'000	Total 2025 $'000
Current assets		
Cash and cash equivalents	90 114	69 941
Receivables	23 188	22 223
Total current assets	**113 302**	**92 164**
Non-current assets		
Property, plant and equipment	63 235	48 889
Intangible assets	22 658	13 679
Total non-current assets	**85 893**	**62 568**
Total assets	**199 195**	**154 732**
Current liabilities		
Employee related liabilities	(22 201)	(18 377)
Payables	(14 488)	(11 951)
Provisions	(764)	(769)
Other non-financial liabilities	(261)	(210)
Total current liabilities	**(37 714)**	**(31 307)**
Non-current liabilities		
Employee related liabilities	(32 978)	(32 681)
Provisions	(2 891)	(3 036)
Total non-current liabilities	**(35 869)**	**(35 717)**
Total liabilities	**(73 583)**	**(67 024)**
Net assets	**125 612**	**87 708**

1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2025-26 Budget Paper 4, volume 1). 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 budget 2026	Actual 2026	Variance
Statement of Comprehensive Income		**$'000**	**$'000**	**$'000**
Income				
Appropriation		155 240	155 896	656
Fees and charges		127 317	142 816	15 499
Recoveries		29 275	44 897	15 622
Grants, subsidies and transfers		47 132	56 243	9 111
Resources received free of charge		5 597	4 827	(770)
Total income		**364 561**	**404 679**	**40 118**
Expenses				
Employee related expenses	a	191 181	210 144	(18 963)
Supplies and services		82 140	88 626	(6 486)
Grants and subsidies		45 366	45 073	293
Cash alignment transfers to Consolidated Account		-	18 912	(18 912)
Depreciation and amortisation		7 721	6 340	1 381
Other expenses		6 774	1 022	5 752
Total expenses		**333 182**	**370 117**	**(36 935)**
Net result		**31 379**	**34 562**	**3 183**
Other comprehensive income				
Items that will not be reclassified to net result				
Changes to asset revaluation surplus	b	-	3 705	3 705
Total other comprehensive income		**-**	**3 705**	**3 705**
Total comprehensive result		**31 379**	**38 267**	**6 888**

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.

a Variance mainly relates to expenses made under the South Australian Public Sector Enterprise Agreement: Salaried 2026.

b Variance relates to a gain on revaluation following an independent valuation of the department's land and buildings as at 30 June 2026.

1.3. Budget performance (continued)

	Note	Original budget 2026 $'000	Actual 2026 $'000	Variance $'000
Investing expenditure summary				
Total new projects		560	1 095	(535)
Total existing projects	c	17 958	22 888	(4 930)
Total annual programs		1 872	2 062	(190)
Total investing expenditure		**20 390**	**26 045**	**(5 655)**

c The majority of the investing expenditure variance relates to additional expenditure approved during 2025-26 and included in the revised budget.

1.4. Significant transactions with government related entities

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

- $30 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- $24.3 million in payments to the Department for Infrastructure and Transport (DIT) for accommodation.
- $12.7 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services.

2. Board and committees

2.1. Key management personnel

Key management personnel of the department include the Attorney-General, Minister for Consumer and Business Affairs, 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 Ministers receive. Ministerial 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*. These costs are reflected in the Administered Statements.

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

	2026	2025
Compensation	**$'000**	**$'000**
Salaries and other short-term employee benefits	3 582	3 695
Post-employment benefits	433	524
Other long-term employment benefits	-	203
Other	-	109
Total compensation	**4 015**	**4 531**

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.

2.2. Board and committee members

Members during the 2025-26 financial year were:

Audit and Risk Management Committee
C McSporran (Chair) (appointed 1/02/2026)
A Kilvert* (resigned 12/12/2025)
B Schumann* (resigned 1/05/2026)
D Contala (Chair) (resigned 3/12/2025)
D Mazzone*
F Gowen*
J De Vries*
K Hawkins* (appointed 1/05/2026)
M Smith*
M Harrison* (appointed 1/02/2026)
P Chau* (resigned 31/01/2026)

State Records Council
K Nicholas* (Chair)
A Wells (appointed 29/01/2026)
A Spiniello (appointed 29/01/2026)
A Kauschke* (appointed 29/01/2026)
D Hanchant-Nichols
D Horton* (resigned 28/01/2026)
H Stock (resigned 28/01/2026)
J O'Connor*
J Scott (resigned 18/01/2026)
K Hazel
K White (resigned 28/01/2026)
A Paul*
S Sarris (appointed 29/01/2026)

State Aboriginal Heritage Committee
F Singer (Chair)
J Haynes (Vice Chair)
A Abdullah-Highfold*
E Kite (appointed 1/07/2025)
K Gibson*
K Jones
K Thomas
M Liddle (appointed 1/07/2025)
R Neville (appointed 1/07/2025)
S Haseldine
V Dodd

Privacy Committee of SA
S Coleman* (Chair)
A Eggers*
D Billich
N Morelli
P Reid*
S Whitten*

SafeWork SA Advisory Committee
E Ranieri* (Chair)
The Hon. K J Maher*
A Madeley
C Mealor*
C Bishop
D Beasley
E van der Linden
K van Gorp*
K Morgan* (resigned 12/08/2025)
G Farrell*
M Francis*
M McCabe (appointed 20/10/2025)
M Nizamis
M Mawby
R O'Brien
T Newell*

* In accordance with the Premier and Cabinet Circular No. 016, these officers 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:

	2026	2025
$0	28	33
$1 - $19 999	29	17
Total number of members	**57**	**50**

The total remuneration received or receivable by members was $45,400 (2025: $46,300). 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.

3. Income

3.1. Appropriation

	2026 $'000	2025 $'000
Appropriation from Consolidated Account pursuant to the *Appropriation Act*	155 240	144 749
Appropriation from Governor's Appropriation Fund	656	7 146
Total appropriation	**155 896**	**151 895**

Appropriations are recognised on receipt.

Total revenues from appropriation consist of $138.3 million (2025: $121.1 million) for operational funding and $17.6 million (2025: $31.8 million) for capital projects.

3.2. Fees and charges

	2026 $'000	2025 $'000
Licence and regulatory fees	63 114	57 389
SafeWork SA prescribed fee	34 523	29 948
Legal services	30 149	28 470
Network services	12 758	13 467
Forensic services	1 527	1 386
Other	745	847
Total fees and charges	**142 816**	**131 507**

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 when a fee is paid as they meet the short term/low value licence recognition exemption in AASB 15.

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. Revenue is recognised on receipt.

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.

3.3. Recoveries

	2026	2025
Recovery of expenditure for:	**$'000**	**$'000**
SA Employment Tribunal	9 869	9 079
Crown Solicitor's Office	9 408	7 225
Consumer and Business Services	7 897	7 419
SA Civil and Administrative Tribunal	4 825	4 330
Office of the Director of Public Prosecutions	3 885	1 081
Forensic Science SA	2 076	1 713
Justice Policy and Analytics	1 363	1 561
Aboriginal Affairs and Reconciliation	944	752
State Records SA	558	158
Ombudsman SA	400	386
Parliamentary Counsel	397	249
SafeWork SA	345	411
Other	2 930	4 266
Total recoveries	**44 897**	**38 630**

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

3.4. Grants, subsidies and transfers

	2026	2025
	$'000	**$'000**
Commonwealth-sourced grants		
National Legal Assistance - Aboriginal Legal Services	12 161	7 390
National Legal Assistance - Community Legal Centres	9 601	7 629
National Legal Assistance - Women's Legal Services	5 217	-
National Legal Assistance - Family Violence Prevention	4 838	-
National Legal Assistance - Administration	903	612
Specialised and trauma-informed legal services for victim-survivors of sexual assault	575	-
Family Law Pilot Program	-	3 570
Vulnerable Women	-	2 021
Other	91	-
Total commonwealth-sourced grants	**33 386**	**21 222**
SA Government grants, subsidies and transfers		
Justice Technology Services	10 914	2 050
Treasurer's Contingency Fund	8 840	1 050
Consumer and Business Services	1 368	-
Parliamentary Counsel	1 361	-
Aboriginal Affairs and Reconciliation	218	244
Crown Solicitor's Office	156	152
Other	-	45
Total SA Government grants, subsidies and transfers	**22 857**	**3 541**
Total grants, subsidies and transfers	**56 243**	**24 763**

Revenue associated with the Family Law Pilot and Vulnerable Women programs are included in National Legal Assistance revenues in 2026

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

The Commonwealth funding listed above mainly relates to income received under the National Access to Justice Partnership (NAJP) agreement.

SA Government grants and subsides are recognised on receipt.

3.5. Resources received free of charge

	2026 $'000	2025 $'000
Services received free of charge - Department of Treasury & Finance - ICT	2 946	2 873
Services received free of charge - Shared Services SA	1 452	1 356
Services received free of charge - Audit Office of SA	306	339
Services received free of charge - Department of the Premier and Cabinet	123	-
Total resources received free of charge	**4 827**	**4 568**

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 services from Shared Services SA free of charge. Some ICT services are also received from the Department of Treasury and Finance and media monitoring services are received from the Department of the Premier and Cabinet. From 2024-25, audit fees are accounted for as auditing services received free of charge, under *AASB 1058 Income of Not-for-Profit Entities*. A corresponding expense is recognised in the financial statements (see note 4.2 and 4.4).

3.6. Other income

	2026 $'000	2025 $'000
Prior year audit fee	-	339
Other	-	10
Total other income	**-**	**349**

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

4. Expenses

4.1. Employee related expenses

	2026 $'000	2025 $'000
Salaries and wages	153 948	137 506
Superannuation	21 848	18 972
Annual leave	15 095	13 053
Long service leave	4 453	5 015
Board and tribunal fees	3 021	2 851
Workers' compensation	960	1 651
Skills and experience retention leave	885	811
Other employee related expenses	9 934	8 877
Total employee related expenses	**210 144**	**188 736**

Employment expenses

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

The superannuation expense represents the department's contributions to superannuation plans in respect of current services of current employees.

4.1. Employee related expenses (continued)

Employee remuneration

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

	2026 Number	2025 Number
$171 001 to $177 000#	N/A	24
$177 001 to $197 000*	48	25
$197 001 to $217 000*	25	14
$217 001 to $237 000	15	13
$237 001 to $257 000*	12	31
$257 001 to $277 000*	29	4
$277 001 to $297 000*	9	3
$297 001 to $317 000	1	2
$317 001 to $337 000*	4	7
$337 001 to $357 000	5	5
$357 001 to $377 000	2	1
$377 001 to $397 000	2	-
$417 001 to $437 000	-	2
$457 001 to $477 000	-	2
$497 001 to $517 000*	2	1
$517 001 to $537 000	-	1
$537 001 to $557 000	2	1
$597 001 to $617 000	-	1
$617 001 to $637 000	2	1
$637 001 to $657 000	1	-
$677 001 to $697 000	-	4
$697 001 to $717 000	4	-
$717 001 to $737 000	1	-
Total number of officers	**164**	**142**

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

* 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 $43.2 million (2025: $36.6 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

	2026 Number	2025 Number
Legal	97	80
Executive	30	29
Other	37	33
Total number of officers	**164**	**142**

4.2. Supplies and services

	2026 $'000	2025 $'000
Accommodation	29 518	27 344
Information technology and communications	24 151	21 131
Contract staff	4 602	4 875
Staff payments	2 670	2 254
Legal fees	2 323	2 814
Laboratory supplies	2 124	1 238
Repairs, maintenance and minor purchases	1 967	1 624
Promotions and publications	1 797	1 340
Outsourced services	1 667	1 637
Shared Services SA charges	1 515	1 412
Office expenses	1 396	1 286
Motor vehicle expenses	982	522
Consultants	809	592
Telephone related expenses	480	448
Storage and archive costs	380	413
Tax payments	213	274
Other	12 032	8 935
Total supplies and services	**88 626**	**78 139**

Shared Services SA charges consist mainly of services received free of charge (see note 3.5).

Accommodation

Most of the department's accommodation is provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16 and accordingly are expensed.

4.3. Grants and Subsidies

	2026	2025
	$'000	$'000
National Legal Assistance - Aboriginal Legal Services	12 162	9 220
National Legal Assistance - Community Legal Services	10 698	9 784
National Legal Assistance - Women's Legal Services	5 259	4 920
National Legal Assistance - Family Violence Prevention	4 304	-
Aboriginal Community Controlled Organisations	3 005	1 811
Justice Policy	2 449	1 247
APY Lands	1 694	1 653
Aboriginal Lands Trust	1 082	1 056
SafeWork Australia	895	870
Other	3 525	6 487
Total grants and subsidies	**45 073**	**37 048**

4.4. Other expenses

	2026	2025
	$'000	$'000
Witness expenses	554	504
Services provided free of charge	302	242
Donated assets	87	-
Other	79	50
Total other expenses	**1 022**	**796**

Other expenses includes the fair value of audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987* of $302 000 (2025: $339 000). No other services were provided by the Audit Office of South Australia.

5. Assets

5.1. Financial assets

	2026	2025
Financial assets measured at amortised cost	**$'000**	**$'000**
Cash and cash equivalents	90 114	69 941
Contractual receivables	15 713	12 806
Total financial assets	**105 827**	**82 747**

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

	2026	2025
Deposits with the Treasurer (Special deposit accounts)	**$'000**	**$'000**
Operating Account	61 058	40 885
Accrual Appropriation Excess Funds	29 015	29 015
Total deposits with the Treasurer (Special deposit accounts)	**90 073**	**69 900**
Cash on hand (including petty cash)	41	41
Total cash and cash equivalents in the Statement of Financial Position	**90 114**	**69 941**

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.

5.3. Receivables

	2026	2025
Current receivables	**$'000**	**$'000**
Contractual receivables		
Receivables from sale of goods and services	15 713	12 806
Total contractual receivables	**15 713**	**12 806**
Statutory receivables		
GST receivable	3 487	4 709
Total statutory receivables	**3 487**	**4 709**
Prepayments	3 988	4 708
Total current receivables	**23 188**	**22 223**
Total receivables	**23 188**	**22 223**

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

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 10.2 for further information on risk management.

Allowance for impairment loss on contractual receivables

Impairment losses relate to contracts with customers external to SA Government.

Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

Statutory receivables

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

The net amount of GST is included as a part of statutory receivables.

No impairment loss was recognised in relation to statutory receivables.

5.4. Property, plant and equipment by asset class

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

Reconciliation 2025-26

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and Buildings	Capital work in progress	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying amount at the beginning of the period	13 378	3 734	532	407	21 881	8 957	**48 889**
Acquisitions	-	1 401	-	-	-	13 352	**14 753**
Transfers to/(from) work in progress	1 095	612	-	-	-	(1 707)	**-**
Depreciation	(2 415)	(1 294)	(148)	-	(170)	-	**(4 027)**
Revaluation increment	-	-	-	-	3 705	-	**3 705**
Disposals	-	(87)	-	-	-	-	**(87)**
Other	-	2	-	-	-	-	**2**
Carrying amount at the end of the period	**12 058**	**4 368**	**384**	**407**	**25 416**	**20 602**	**63 235**
Gross carrying amount							
Gross carrying amount	32 260	22 392	4 747	407	30 615	20 602	**111 023**
Accumulated depreciation	(20 202)	(18 024)	(4 363)	-	(5 199)	-	**(47 788)**
Carrying amount at the end of the period	**12 058**	**4 368**	**384**	**407**	**25 416**	**20 602**	**63 235**

5.4 Property, plant and equipment by asset class (continued)

Reconciliation 2024-25

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and Buildings	Right-of-use vehicles	Capital work in progress	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying amount at the beginning of the period	15 999	3 483	338	406	5 591	458	1 836	**28 111**
Acquisitions	232	1 593	310	-	13 096	239	7 308	**22 778**
Transfers to/(from) work in progress	59	129	-	-	-	-	(188)	**-**
Depreciation	(2 913)	(1 471)	(116)	-	(141)	(232)	-	(4 873)
Revaluation increment	-	-	-	-	3 336	-	-	3 336
Disposals	-	-	-	-	-	(462)	-	**(462)**
Other	1	-	-	1	(1)	(3)	1	**(1)**
Subtotal	**13 378**	**3 734**	**532**	**407**	**21 881**	**-**	**8 957**	**48 889**
Gross carrying amount								
Gross carrying amount	31 165	20 625	4 839	407	22 445	-	8 957	**88 438**
Accumulated depreciation	(17 787)	(16 891)	(4 307)	-	(564)	-	-	**(39 549)**
Carrying amount at the end of the period	**13 378**	**3 734**	**532**	**407**	**21 881**	**-**	**8 957**	**48 889**

5.4 Property, plant and equipment by asset class (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.

5.5. 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 measurement is set out in note 10.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. 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.

Property, plant and equipment owned by the department are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

5.6. Useful life and depreciation of non-financial assets

Useful life

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:

Class of asset	Useful life (years)
Leasehold improvements	1-33
Plant and equipment	1-16
Information technology	3-12
Library collections	N/A
Buildings	4-69
Computer software (intangibles)	3-10

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 2026.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.7.

5.7. Intangible assets

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.

Intangibles reconciliation 2025-26

	Computer software	Intangible work in progress	Total
	$'000	$'000	$'000
Carrying amount at the beginning of the period	7 026	6 653	**13 679**
Acquisitions	-	11 292	**11 292**
Transfers to/(from) work in progress	8 180	(8 180)	**-**
Amortisation	(2 313)	-	**(2 313)**
Carrying amount at the end of the period	**12 893**	**9 765**	**22 658**
Gross carrying amount			
Gross carrying amount	35 477	9 765	45 242
Accumulated amortisation	(22 584)	-	(22 584)
Carrying amount at the end of the period	**12 893**	**9 765**	**22 658**

Intangibles reconciliation 2024-25

	Computer software	Intangible work in progress	Total
	$'000	$'000	$'000
Carrying amount at the beginning of the period	7 332	2 056	**9 388**
Acquisitions	-	6 082	**6 082**
Transfers to/(from) work in progress	1 485	(1 485)	**-**
Amortisation	(1 791)	-	**(1 791)**
Carrying amount at the end of the period	**7 026**	**6 653**	**13 679**
Gross carrying amount			
Gross carrying amount	27 570	6 653	**34 223**
Accumulated amortisation	(20 544)	-	**(20 544)**
Carrying amount at the end of the period	**7 026**	**6 653**	**13 679**

6. Liabilities

6.1. Financial liabilities

	2026	2025
Financial liabilities measured at amortised cost	**$'000**	**$'000**
Contractual payables	14 447	11 916
Total financial liabilities	**14 447**	**11 916**

All financial liabilities are measured at amortised cost.

6.2. Payables

	2026	2025
Current	**$'000**	**$'000**
Contractual payables	14 447	11 916
Statutory payables	41	35
Total current payables	**14 488**	**11 951**
Total payables	**14 488**	**11 951**

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

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

Contractual payables are measured at amortised cost. Contractual payables are normally settled within 15 days from the date the invoice is first received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, as well as statutory fees and charges.

6.3. Employee related liabilities

	2026	2025
Current	**$'000**	**$'000**
Annual leave	12 941	11 430
Employment on-costs	3 887	3 352
Long service leave	2 272	1 992
Accrued salaries and wages	2 084	657
Skills and experience retention leave	1 017	946
Total current employee related liabilities	**22 201**	**18 377**
Non-current		
Long service leave	29 847	29 578
Employment on-costs	3 131	3 103
Total non-current employee related liabilities	**32 978**	**32 681**
Total employee related liabilities	**55 179**	**51 058**

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 3.5% (2025: 3.2%).

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. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2025 (4.25%) to 2026 (4.75%) resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. 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 actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate the same at 3.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate. The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

6.3. Employee related liabilities (continued)

Employment on-costs liabilities

Employment on-costs include Payroll Tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities 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 to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44% (2025: 44%). The average factor for the calculation of employer superannuation cost on-costs has remained the same at 12% (2025: 12%). These rates are used in the employment on-cost calculation.

6.4. Provisions

All provisions relate to work cover compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2026	2025
	$'000	$'000
Carrying amount at the beginning of the period	**3 805**	**2 913**
Additional provisions recognised	-	892
Reduction in provisions recognised	(150)	-
Carrying amount at the end of the period	**3 655**	**3 805**

The department is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the 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 2026 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

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.

6.5. Other non-financial liabilities

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

	2026	2025
Other non-financial liabilities	**$'000**	**$'000**
Within one year	261	210
Total other non-financial liabilities	**261**	**210**

Other non-financial liabilities relate to unclaimed monies and accounts receivable refunds.

7. Other disclosures

7.1. 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.

7.2. Cash flow

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 for 2026 (2025: $0.228 million).

	2026 $'000	2025 $'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	46 218	43 102
Add / (less) non-cash Items		
Depreciation and amortisation expense of non-current assets	(6 340)	(6 664)
Resources received free of charge - expense	(4 763)	(4 472)
Resources received free of charge - income	4 827	4 568
Gain on derecognition of ROU vehicles	-	13
Donated assets	(87)	-
Prior year audit fee in other income	-	339
Borrowing Costs		
Movement in assets and liabilities		
Increase in receivables	965	348
(Increase) in payables	(2 236)	(2 265)
(Increase) in employee related liabilities	(4 121)	(1 340)
(Increase)/decrease in provisions	150	(892)
Decrease in other non-financial liabilities	(51)	4
Net result	**34 562**	**32 741**

8. Changes in accounting policy

There have been no changes in accounting policies in 2025-26.

9. Outlook

9.1. Unrecognised 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

	2026 $'000	2025 $'000
Other commitments		
Within one year	70 992	67 684
Later than one year but not longer than five years	192 048	228 034
Later than five years	8 429	21 485
Total other commitments	**271 469**	**317 203**
Representing:		
Grants (1)	138 369	188 519
Accommodation (2)	113 899	115 656
Other (3)	19 201	13 028
Total	**271 469**	**317 203**

(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 2026 include the National Access to Justice Partnership between the Commonwealth of Australia and the States and Territories.

(2) The department's commitments include a MoAA with DIT for accommodation.

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2026 and maintenance agreements.

9.2. 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.

9.3. Impact of standards not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the department's statements.

9.4. Events after the reporting period

Create SA transferred from the Department of the Premier and Cabinet to the department effective 1 July 2026.

Functions relating to the youth performing arts transferred from the Department for Education to the department effective 1 July 2026.

10. Measurement and risk

10.1. 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.

An independent desktop valuation of land owned by the department was performed by Andrea Carolan, Managing Director, and independent Certified Practising Valuer from Public Private Property as at 30 June 2026.

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).

10.1. Fair value (continued)

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.

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 2025 and 2026, 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

A valuation of leasehold improvements owned by the department was performed by an independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

Land and Buildings

A desktop valuation was performed by an independent Certified Practising Valuer from Public Private Property on buildings owned by the department as at 30 June 2025 and land owned by the department as at 30 June 2026.

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.

10.2. 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 r

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

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 contractual 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 contractual receivables from non-government debtors which comprise a large number of small balances.

To measure the expected credit losses, contractual 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.

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 contractual 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.

Contractual 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.

Cash and debt investments

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.

All of the department's debt investments at amortised cost are considered to have low credit risk and the consideration of expected credit loss was limited to 12 months expected losses. 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 material 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.

Attorney-General's Department
(AGD)

Administered Financial Statements

For the year ended 30 June 2026

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2026

	Note	2026 $'000	2025 $'000
Administered income			
Taxation	A2.1	498 668	457 905
Appropriation	A2.2	111 304	120 024
Victims of Crime levies		51 438	46 285
Government Radio Network		39 718	38 644
Recoveries and other income	A2.5	36 872	19 980
Grants, subsidies and transfers	A2.3	32 030	30 137
Interest revenues	A2.4	9 747	11 721
Fees and charges		423	432
Total administered income		**780 200**	**725 128**
Administered expenses			
Payments to Consolidated Account	A3.2	495 818	457 275
Victims of Crime		95 414	29 153
Grants and subsidies	A3.4	67 238	81 900
Depreciation and amortisation	A4.4, A4.7	33 788	34 915
Government Radio Network		26 027	24 973
Employee and judicial related expenses	A3.1	19 004	18 822
Intra-government transfers	A3.3	17 815	16 909
State Rescue Helicopter Service		11 673	10 026
Borrowing costs		2 050	3 089
Net loss from disposal of non-current assets		-	172
Other expenses	A3.5	35 272	13 796
Total administered expenses		**804 099**	**691 030**
Net result		**(23 899)**	**34 098**
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		6 752	-
Total other comprehensive income		**6 752**	**-**
Total comprehensive result		**(17 147)**	**34 098**

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 2026

	Note	2026 $'000	2025 $'000
Administered current assets			
Cash and cash equivalents	A4.2	531 638	548 181
Receivables	A4.3	50 050	46 788
Total current assets		**581 688**	**594 969**
Administered non-current assets			
Property, plant and equipment	A4.4, A4.5, A4.6	104 598	130 793
Intangible assets	A4.7	240	330
Total non-current assets		**104 838**	**131 123**
Total assets		**686 526**	**726 092**
Administered current liabilities			
Other non-financial liabilities	A5.5	52 599	48 735
Other financial liabilities	A5.3	27 270	24 517
Payables	A5.2	6 722	8 290
Employee related liabilities	A5.4	1 522	1 580
Total current liabilities		**88 113**	**83 122**
Administered non-current liabilities			
Other financial liabilities	A5.3	7 521	34 788
Employee related liabilities	A5.4	2 431	2 574
Total non-current liabilities		**9 952**	**37 362**
Total liabilities		**98 065**	**120 484**
Net assets		**588 461**	**605 608**
Administered equity			
Retained earnings		574 459	598 358
Asset revaluation surplus		14 002	7 250
Total equity		**588 461**	**605 608**

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 2026

Cash flows from operating activities	Note	2026 (Outflows) Inflows $'000	2025 (Outflows) Inflows $'000
Cash inflows			
Taxation		495 816	456 894
Appropriation		111 304	120 024
Victims of Crime levies		50 817	45 509
Government Radio Network		43 748	41 584
Grants, subsidies and transfers		32 080	30 170
Interest receipts		9 727	11 778
GST recovered		4 224	4 134
Fees and charges		505	273
Other receipts		38 117	20 859
Cash generated from operations		**786 338**	**731 225**
Cash outflows			
Payments to Consolidated Account		(492 426)	(457 033)
Victims of Crime		(95 414)	(29 153)
Payments of grants and subsidies		(68 236)	(82 762)
Employee and judicial benefit payments		(19 205)	(18 242)
Intra-government transfers		(17 815)	(16 909)
Interest paid		(2 050)	(3 089)
Other payments		(82 469)	(57 957)
Cash used in operations		**(777 615)**	**(665 145)**
Net cash provided by operations	A6.1	**8 723**	**66 080**
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(752)	(4 544)
Cash used in investing activities		**(752)**	**(4 544)**
Net cash used in investing activities		**(752)**	**(4 544)**
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(24 514)	(21 954)
Cash used in financing activities		**(24 514)**	**(21 954)**
Net cash used in financing activities		**(24 514)**	**(21 954)**
Net increase in cash and cash equivalents		**(16 543)**	**39 582**
Cash and cash equivalents at the beginning of the period		**548 181**	**508 599**
Cash and cash equivalents at the end of the period	A4.2	**531 638**	**548 181**

The accompanying notes form part of these financial statements.

Attorney-General's Department
Schedule of Income and Expenses attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Administered income						
Taxation	498 668	457 905	-	-	-	-
Appropriation	-	-	10 666	10 358	43 385	38 911
Victims of Crime levies	-	-	51 438	46 285	-	-
Government Radio Network	-	-	-	-	39 718	38 644
Recoveries and other income	20	10	3 133	4 830	18 338	10 187
Grants, subsidies and transfers	-	-	128	28	1 208	1 107
Interest revenues	101	106	7 725	9 638	-	-
Fees and charges	298	312	-	-	-	2
Total administered income	**499 087**	**458 333**	**73 090**	**71 139**	**102 649**	**88 851**
Administered expenses						
Payments to Consolidated Account	(495 818)	(457 275)	-	-	-	-
Victims of Crime	-	-	(95 360)	(29 153)	-	-
Grants and subsidies	-	-	(7 926)	(8 519)	-	(566)
Depreciation and amortisation	-	-	(89)	(89)	(33 699)	(34 776)
Government Radio Network	-	-	-	-	(26 027)	(24 973)
Employee and judicial related expenses	-	-	(2 464)	(2 621)	(4 011)	(3 927)
State Rescue Helicopter Service	-	-	-	-	(11 673)	(10 026)
Borrowing costs	-	-	-	-	(2 050)	(3 085)
Net loss from disposal of non-current assets	-	-	-	-	-	(172)
Other expenses	(101)	(186)	(2 996)	(2 399)	(14 408)	(6 001)
Total administered expenses	**(495 919)**	**(457 461)**	**(108 835)**	**(42 781)**	**(91 868)**	**(83 526)**
Net result	**3 168**	**872**	**(35 745)**	**28 358**	**10 781**	**5 325**

Attorney-General's Department
Schedule of Income and Expenses attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1	Crown Solicitor's Trust Account		Legal Aid		Aboriginal Affairs and Reconciliation	
	2026	2025	2026	2025	2026	2025
	$'000	$'000	$'000	$'000	$'000	$'000
Administered income						
Taxation	-	-	-	-	-	-
Appropriation	-	-	15 916	26 078	8 017	7 842
Victims of Crime levies	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Recoveries and other income	-	-	-	-	172	795
Grants, subsidies and transfers	-	-	25 508	25 847	2 300	18
Interest revenues	-	-	-	-	1 718	1 820
Fees and charges	-	-	-	-	125	118
Total administered income	**-**	**-**	**41 424**	**51 925**	**12 332**	**10 593**
Administered expenses						
Payments to Consolidated Account	-	-	-	-	-	-
Victims of Crime	-	-	-	-	-	-
Grants and subsidies	-	-	(41 424)	(51 925)	(10 594)	(9 033)
Depreciation and amortisation	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Employee and judicial related expenses	-	-	-	-	-	-
State Rescue Helicopter Service	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Other expenses	-	-	-	-	(21)	(188)
Total administered expenses	**-**	**-**	**(41 424)**	**(51 925)**	**(10 615)**	**(9 221)**
Net result	**-**	**-**	**-**	**-**	**1 717**	**1 372**

Attorney-General's Department
Schedule of Income and Expenses attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1	Other		Total	
	2026	**2025**	**2026**	**2025**
	$'000	**$'000**	**$'000**	**$'000**
Administered income				
Taxation	-	-	498 668	457 905
Appropriation	33 320	36 835	111 304	120 024
Victims of Crime levies	-	-	51 438	46 285
Government Radio Network	-	-	39 718	38 644
Recoveries and other income	15 209	4 158	36 872	19 980
Grants, subsidies and transfers	2 886	3 137	32 030	30 137
Interest revenues	203	157	9 747	11 721
Fees and charges	-	-	423	432
Total administered income	**51 618**	**44 287**	**780 200**	**725 128**
Administered expenses				
Payments to Consolidated Account	-	-	(495 818)	(457 275)
Victims of Crime	(54)	-	(95 414)	(29 153)
Grants and subsidies	(7 294)	(11 857)	(67 238)	(81 900)
Depreciation and amortisation	-	(50)	(33 788)	(34 915)
Government Radio Network	-	-	(26 027)	(24 973)
Employee and judicial related expenses	(12 529)	(12 274)	(19 004)	(18 822)
Intra-government transfers	(17 815)	(16 909)	(17 815)	(16 909)
State Rescue Helicopter Service	-	-	(11 673)	(10 026)
Borrowing costs	-	(4)	(2 050)	(3 089)
Net loss from disposal of non-current assets	-	-	-	(172)
Other expenses	(17 746)	(5 022)	(35 272)	(13 796)
Total administered expenses	**(55 438)**	**(46 116)**	**(804 099)**	**(691 030)**
Net result	**(3 820)**	**(1 829)**	**(23 899)**	**34 098**

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Administered current assets						
Cash and cash equivalents	51 493	47 788	215 073	251 187	184 032	165 506
Receivables	39 414	36 560	5 432	4 825	4 463	4 611
Total current assets	**90 907**	**84 348**	**220 505**	**256 012**	**188 495**	**170 117**
Administered non-current assets						
Property, plant and equipment	-	-	-	-	104 598	130 793
Intangible assets	-	-	193	283	47	47
Total non-current assets	**-**	**-**	**193**	**283**	**104 645**	**130 840**
Total administered assets	**90 907**	**84 348**	**220 698**	**256 295**	**293 140**	**300 957**
Administered current liabilities						
Other non-financial liabilities	(42 924)	(39 532)	-	-	(1 757)	(1 821)
Other financial liabilities	-	-	-	-	(27 251)	(24 498)
Payables	-	-	(918)	(651)	(3 778)	(4 384)
Employee related liabilities	-	-	(158)	(204)	(324)	(335)
Total current liabilities	**(42 924)**	**(39 532)**	**(1 076)**	**(855)**	**(33 110)**	**(31 038)**
Administered non-current liabilities						
Other financial liabilities	-	-	-	-	(7 587)	(34 855)
Employee related liabilities	-	-	(325)	(398)	(555)	(706)
Total non-current liabilities	**-**	**-**	**(325)**	**(398)**	**(8 142)**	**(35 561)**
Total administered liabilities	**(42 924)**	**(39 532)**	**(1 401)**	**(1 253)**	**(41 252)**	**(66 599)**
Net assets	**47 983**	**44 816**	**219 297**	**255 042**	**251 888**	**234 358**

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1	Crown Solicitor's Trust Account		Legal Aid		Aboriginal Affairs and Reconciliation	
	2026	2025	2026	2025	2026	2025
	$'000	$'000	$'000	$'000	$'000	$'000
Administered current assets						
Cash and cash equivalents	7 918	7 382	-	-	46 756	45 807
Receivables	-	-	-	-	165	140
Total current assets	**7 918**	**7 382**	**-**	**-**	**46 921**	**45 947**
Administered non-current assets						
Property, plant and equipment	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Total non-current assets	**-**	**-**	**-**	**-**	**-**	**-**
Total administered assets	**7 918**	**7 382**	**-**	**-**	**46 921**	**45 947**
Administered current liabilities						
Other non-financial liabilities	(7 918)	(7 382)	-	-	-	-
Other financial liabilities	-	-	-	-	-	-
Payables	-	-	-	-	(1 412)	(2 161)
Employee related liabilities	-	-	-	-	-	-
Total current liabilities	**(7 918)**	**(7 382)**	**-**	**-**	**(1 412)**	**(2 161)**
Administered non-current liabilities						
Other financial liabilities	-	-	-	-	-	-
Employee related liabilities	-	-	-	-	-	-
Total non-current liabilities	**-**	**-**	**-**	**-**	**-**	**-**
Total administered liabilities	**(7 918)**	**(7 382)**	**-**	**-**	**(1 412)**	**(2 161)**
Net assets	**-**	**-**	**-**	**-**	**45 509**	**43 786**

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1	Other		Total	
	2026	**2025**	**2026**	**2025**
	$'000	**$'000**	**$'000**	**$'000**
Administered current assets				
Cash and cash equivalents	26 365	30 510	531 638	548 181
Receivables	576	652	50 050	46 788
Total current assets	**26 941**	**31 162**	**581 688**	**594 969**
Administered non-current assets				
Property, plant and equipment	-	-	104 598	130 793
Intangible assets	-	-	240	330
Total non-current assets	**-**	**-**	**104 838**	**131 123**
Total administered assets	**26 941**	**31 162**	**686 526**	**726 092**
Administered current liabilities				
Other non-financial liabilities	-	-	(52 599)	(48 735)
Other financial liabilities	(19)	(19)	(27 270)	(24 517)
Payables	(614)	(1 094)	(6 722)	(8 290)
Employee related liabilities	(1 040)	(1 041)	(1 522)	(1 580)
Total current liabilities	**(1 673)**	**(2 154)**	**(88 113)**	**(83 122)**
Administered non-current liabilities				
Other financial liabilities	66	67	(7 521)	(34 788)
Employee related liabilities	(1 551)	(1 470)	(2 431)	(2 574)
Total non-current liabilities	**(1 485)**	**(1 403)**	**(9 952)**	**(37 362)**
Total administered liabilities	**(3 158)**	**(3 557)**	**(98 065)**	**(120 484)**
Net assets	**23 783**	**27 605**	**588 461**	**605 608**

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:

- Child Protection Program
- Crown Solicitor's Trust Account
- Judicial Conduct Commissioner
- Justice Rehabilitation Fund
- Legal Services Commission – Grants
- National Redress Scheme
- Native Title
- Office of the Inspector
- Royal Commission into Domestic, Family and Sexual Violence
- SA Computer Aided Dispatch System
- SA Government Radio Network
- Special Acts – Judicial, Ministerial and Statutory Salaries and Allowances
- State Rescue Helicopter Service
- Taxation Receipts (gaming, gambling, lottery licences)
- Victims of Crime Fund

The department's administered items are structured to contribute to the following main programs:

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 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.

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.

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

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 grant funding from the Commonwealth which, together with the State Government component, is paid to the Legal Services Commission.

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.

Other

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

A1.2. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2025-26 Budget Paper 4 Volume 1). 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.

Statement of Administered Comprehensive Income	Note	Original budget 2026 $'000	Actual 2026 $'000	Variance $'000
Administered Income				
Taxation		464 190	498 668	34 478
Appropriation		108 818	111 304	2 486
Victims of Crime levies		54 379	51 438	(2 941)
Government Radio Network		39 713	39 718	5
Grants, subsidies and transfers		27 083	32 030	4 947
Recoveries and other income		13 748	36 872	23 124
Interest revenues		10 162	9 747	(415)
Fees and charges		297	423	126
Total administered income		**718 390**	**780 200**	**61 810**
Administered Expenses				
Payments to Consolidated Account		464 621	495 818	(31 197)
Victims of Crime		95 486	95 414	72
Grants and subsidies		57 438	67 238	(9 800)
Depreciation and amortisation		36 743	33 788	2 955
Government Radio Network		25 539	26 027	(488)
Intra-government transfers		23 790	17 815	5 975
Employee and judicial related expenses		15 808	19 004	(3 196)
State Rescue Helicopter Service		9 003	11 673	(2 670)
Borrowing costs		2 116	2 050	66
Other expenses		28 249	35 272	(7 023)
Total administered expenses		**758 793**	**804 099**	**(45 306)**
Net result		**(40 403)**	**(23 899)**	**16 504**
Other comprehensive income				
Changes in property, plant and equipment asset revaluation surplus	a	**-**	6 752	6 752
Total other comprehensive income		**-**	**6 752**	**6 752**
Total comprehensive result		**(40 403)**	**(17 147)**	**23 256**

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.

a Variance relates to a gain on revaluation following an independent valuation of the department's network assets as at 30 June 2026.

A1.2 Budget performance (continued)

Investing expenditure summary	Note	Original budget 2026 $'000	Actual 2026 $'000	Variance $'000
Total existing projects	b	1 454	752	702
Total annual programs		283	-	283
Total investing expenditure		**1 737**	**752**	**985**

b Investing expenditure is lower than the original budget mainly due to expenditure for the SA Government Radio Network and SA Computer Aided Dispatch System. This funding will be carried over into 2026-27.

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 income received from SA Government agencies of $51.4 million.
- Recoveries received from SA Government agencies of $35.2 million for the usage of the Government Radio Network.
- Income received from SA Government agencies of $9.0 million relating to the provision of the State Rescue Helicopter Service.

A2. Income

A2.1. Taxation revenue

	2026 $'000	2025 $'000
Taxation gaming machines	494 371	453 842
Taxation lottery licensing trade promotion	4 297	4 063
Total taxation revenue	**498 668**	**457 905**

A2.2. Appropriation

	2026 $'000	2025 $'000
Appropriation from Consolidated Account pursuant to the *Appropriation Act*	90 903	100 495
Appropriation under other Acts	17 908	17 357
Appropriation from Governor's Appropriation Fund	2 493	2 172
Total revenues from appropriation	**111 304**	**120 024**

Appropriations are recognised on receipt.

Total revenues from appropriation consist of $111 million (2025: $119.7 million) for operational funding and $0.3 million (2025: $0.3 million) for capital projects. Refer to notes A3.1 to A3.5 for details on the expenditure.

A2.3. Grants, subsidies and transfers

	2026 $'000	2025 $'000
Commonwealth-sourced grants		
Legal Aid	25 508	25 347
Indigenous Tourism	2 300	-
Total Commonwealth-sourced grants	**27 808**	**25 347**
SA Government grants, subsidies and transfers		
State Redress Response Unit	1 889	1 007
State Rescue Helicopter Service	837	817
Treasurer's Contingency Fund	591	2 235
SA Computer Aided Dispatch	290	290
Harm Minimisation Fund	247	241
Child Protection Fund	200	200
Justice Rehabilitation Fund	168	-
Total SA Government grants, subsidies and transfers	**4 222**	**4 790**
Total Grants subsidies and transfers	**32 030**	**30 137**

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

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

A2.4. Interest revenues

	2026 $'000	2025 $'000
Interest from the Department of Treasury and Finance	9 747	11 721
Total interest revenues	**9 747**	**11 721**

A2.5. Recoveries and other income

	2026	2025
	$'000	$'000
Public Safety	18 327	10 184
Confiscation of profits	13 023	7 476
Recoveries from offenders	1 800	1 028
SA Employment Tribunal	1 470	300
Resources received free of charge	161	168
Other	2 091	824
Total recoveries and other income	**36 872**	**19 980**

Recoveries and other income are recognised on receipt.

A3. Expenses

A3.1. Employee and judicial related expenses

	2026	2025
	$'000	$'000
Salaries and wages	14 913	14 374
Superannuation	2 173	2 112
Annual leave	769	1 003
Long service leave	298	476
Skills and experience retention leave	45	55
Other employee related expenses	806	802
Total employee related expenses	**19 004**	**18 822**

Employment expenses

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

The superannuation expense represents the department's contributions to superannuation plans in respect of current services of current employees.

A3.1. Employee and judicial related expenses (continued)

Employee and judicial remuneration

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:	2026 Number	2025 Number
$171 001 to $177 000#	N/A	2
$177 001 to $197 000	3	5
$197 001 to $217 000	1	3
$217 001 to $237 000	-	1
$237 001 to $257 000	2	2
$257 001 to $277 000	3	-
$417 001 to $437 000	1	1
$437 001 to $457 000	2	1
$477 001 to $497 000	-	1
$497 001 to $517 000	1	-
$517 001 to $537 000	-	1
$537 001 to $557 000	1	-
$597 001 to $617 000	-	2
$617 001 to $637 000	1	1
$637 001 to $657 000	1	-
$677 001 to $697 000*	2	1
$697 001 to $717 000	1	1
$757 001 to $777 000	-	1
$777 001 to $797 000	1	-
Total number of officers	**20**	**23**

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

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

The total remuneration received or receivable by these officers for the year was $8.6 million (2025: $8.5 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.

Employee and judicial remuneration by category	2026 Number	2025 Number
Legal	6	7
Executive	1	2
Other (including judicial)	13	14
Total number of officers	**20**	**23**

A3.2. Payments to Consolidated Account

	2026	2025
	$'000	$'000
Payments to Consolidated Account	495 818	457 275
Total payments to Consolidated Account	**495 818**	**457 275**

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

A3.3. Intra-government transfers

	2026	2025
	$'000	$'000
Independent Commission Against Corruption	12 362	11 709
Office for Public Integrity	3 102	2 923
Office of the Small Business Commissioner	2 351	2 277
Total intra-government transfers	**17 815**	**16 909**

A3.4. Grants and subsidies

	2026	2025
	$'000	$'000
Legal Services Commission	41 424	51 925
Aboriginal Affairs and Reconciliation	10 594	9 033
Victims of Crime	7 926	8 519
Justice Rehabilitation Fund	3 724	1 822
Expensive Criminal Cases	1 913	8 904
First Nations Voice to Parliament	604	529
Other	1 053	1 168
Total grants and subsidies	**67 238**	**81 900**

A3.5. Other expenses

	2026	2025
	$'000	$'000
Claims	11 790	1 016
Public Safety	8 860	234
Information technology and communications charges	4 769	3 425
Victims of Crime Fund	2 749	2 214
Legal fees	1 424	1 044
Transcript fees	1 276	1 041
Office expenses	1 080	525
Accommodation	1 063	971
Contract staff	477	548
Consultants	21	140
Other expenses	1 763	2 638
Total other expenses	**35 272**	**13 796**

Accommodation

Most of the department's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16.

Other expenses

Other expenses include the fair value of resources received free of charge, which was $161 000 (2025: $168 000).

A4. Assets

A4.1. Financial assets

	2026 $'000	2025 $'000
Financial assets measured at amortised cost		
Cash and cash equivalents	531 638	548 181
Contractual receivables	2 416	2 741
Total financial assets	**534 054**	**550 922**

All financial assets are measured at amortised cost.

A4.2. Cash and cash equivalents

	2026 $'000	2025 $'000
Deposits with the Treasurer	531 638	548 181
Total cash and cash equivalents	**531 638**	**548 181**

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.

A4.3. Receivables

	2026 $'000	2025 $'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	2 416	2 741
Total contractual receivables	**2 416**	**2 741**
Accrued taxation revenue	39 404	36 552
Prepayments	1 818	1 435
Accrued interest	951	931
Other	5 461	5 129
Total current receivables	**50 050**	**46 788**

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on contractual 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 A8.2 for further information on risk management.

A4.4. Property, plant and equipment by asset class

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

Reconciliation 2025-26

	Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	ROU Plant and equipment	ROU Land	Total
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Carrying amount at the beginning of the period	-	-	498	1 869	74 374	53 602	450	130 793
Acquisitions	-	-	752	-	-	-	-	752
Transfers to/(from) work in progress	-	-	(1 185)	-	1 185	-	-	-
Depreciation	-	-	-	(73)	(9 675)	(23 824)	(127)	(33 699)
Revaluation		-	-		6 752	-	-	6 752
Carrying amount at the end of the period	**-**	**-**	**65**	**1 796**	**72 636**	**29 778**	**323**	**104 598**
Gross carrying amount								
Gross carrying amount	1 519	28	65	2 937	206 269	137 448	1 153	**349 419**
Accumulated depreciation	(1 519)	(28)	-	(1 141)	(133 633)	(107 670)	(830)	**(244 821)**
Carrying amount at the end of the period	**-**	**-**	**65**	**1 796**	**72 636**	**29 778**	**323**	**104 598**

A4.4 Property, plant and equipment by asset class (continued)

Reconciliation 2024-25	Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying amount at the beginning of the period	-	-	3 845	1 942	77 391	77 426	517	154	161 275
Acquisitions	-	-	4 544	-	-		60	41	4 645
Transfers to/(from) work in progress	-	-	(7 891)	-	7 891	-	-	-	-
Depreciation	-	-	-	(73)	(10 734)	(23 824)	(127)	(68)	(34 826)
Disposals	-	-	-	-	(172)	-	-	-	(172)
Derecognition	-	-	-	-	-	-	-	(154)	(154)
Other	-	-	-	-	(2)	-	-	27	25
Subtotal	**-**	**-**	**498**	**1 869**	**74 374**	**53 602**	**450**	**-**	**130 793**
Gross carrying amount									
Gross carrying amount	1 519	28	498	2 937	166 045	137 449	1 153	-	**309 629**
Accumulated depreciation	(1 519)	(28)	-	(1 068)	(91 671)	(83 847)	(703)	-	**(178 836)**
Carrying amount at the end of the period	**-**	**-**	**498**	**1 869**	**74 374**	**53 602**	**450**	**-**	**130 793**

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.

A4.5. 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. Details about the department's approach to fair value measurement is set out in note A8.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. 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.

Property, plant and equipment owned by the department are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

A4.6. Property, plant and equipment leased by the department

Right-of-use assets for 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 A3.5.

The department has the following leases:

- 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 department no longer has any motor vehicle leases. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under *AASB 16 Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use (ROU) vehicles assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

The lease liabilities related to right-of-use assets are disclosed in note A5.3. Expenses related to leases, including depreciation, are disclosed in note A4.4.

Impairment

There was no indication of impairment for property, plant and equipment leased by the department as at 30 June 2026. No impairment loss or reversal of impairment loss was recognised in 2024-25.

A4.7. Intangible assets

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.

Reconciliation 2025-26

	Total
	$'000
Carrying amount at the beginning of the period	330
Amortisation	(89)
Other	(1)
Carrying amount at the end of the period	**240**
Gross carrying amount	
Intangible assets at cost	547
Accumulated amortisation	(307)
Carrying amount at the end of the period	**240**

Reconciliation 2024-25

	Total
	$'000
Carrying amount at the beginning of the period	421
Amortisation	(89)
Other	(2)
Carrying amount at the end of the period	**330**
Gross carrying amount	
Intangible assets at cost	547
Accumulated amortisation	(217)
Carrying amount at the end of the period	**330**

A5. Liabilities

A5.1. Financial liabilities

	2026 $'000	2025 $'000
Financial liabilities measured at amortised cost		
Contractual payables	6 722	8 290
Lease liabilities	34 791	59 305
Total financial liabilities	**41 513**	**67 595**

All financial liabilities are measured at amortised cost.

A5.2. Payables

	2026 $'000	2025 $'000
Current		
Contractual payables	6 722	8 290
Total current payables	**6 722**	**8 290**
Total payables	**6 722**	**8 290**

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

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

Contractual payables are measured at amortised cost. Contractual payables are normally settled within 15 days from the date the invoice is first received.

Refer to note A8.2 for further information on risk management.

A5.3. Other financial liabilities

	2026 $'000	2025 $'000
Current		
Lease liabilities	27 270	24 517
Total current financial liabilities	**27 270**	**24 517**
Non-current		
Lease liabilities	7 521	34 788
Total non-current financial liabilities	**7 521**	**34 788**
Total other financial liabilities	**34 791**	**59 305**

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 the Department of Treasury and Finance's (DTF) 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 $2.1 million (2025: $3.1 million). Total cash outflows for leases was $25 million (2025: $22 million).

Refer to note A4.4 for details about right-of-use assets.

A5.4. Employee related liabilities

	2026 $'000	2025 $'000
Current		
Annual leave	986	1 019
Employment on-costs	214	215
Long service leave	168	156
Accrued salaries and wages	109	128
Skills and experience retention leave	45	62
Total current employee related liabilities	**1 522**	**1 580**
Non-current		
Long service leave	2 201	2 330
Employment on-costs	230	244
Total non-current employee related liabilities	**2 431**	**2 574**
Total employee related liabilities	**3 953**	**4 154**

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, 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 current remuneration rates at the reporting date.

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

Salary inflation rate for annual leave, non-attendance days and SERL liability increased to 3.5% (2025: 3.2%).

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. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities sector across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased to 4.75% (2025: 4.25%) resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. 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 actuarial assessment performed by DTF has left the salary inflation rate the same at 3.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

A5.4. Employee related liabilities (continued)

The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs liabilities

Employment on-costs include Payroll Tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than paid on termination, affects the amount of on-costs liabilities 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 to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44%. The average factor for the calculation of employer superannuation cost on-costs has remained the same at 12%. These rates are used in the employment on-cost calculation.

A5.5. Other non-financial liabilities

	2026 $'000	2025 $'000
Current		
Gaming, fees, fines and other receipts payable	42 549	39 157
Crown Solicitor's Trust Account	7 918	7 382
Other	2 132	2 196
Total current other non-financial liabilities	**52 599**	**48 735**
Total other non-financial liabilities	**52 599**	**48 735**

Other liabilities relate to unearned revenue, bookmakers securities and unclaimed monies.

Crown Solicitor's Trust Account

	2026 $'000	2025 $'000
Movement in Trust account		
Balance at the beginning of the period	7 382	8 804
Receipts	70 077	101 078
Payments	(69 541)	(102 500)
Balance at the end of the period	**7 918**	**7 382**

A6. Other disclosures

A6.1. Cash flow

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.

	2026 $'000	2025 $'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	8 723	66 080
Add / (less) non-cash items		
Depreciation and amortisation	(33 788)	(34 915)
Loss on disposal of non-current assets	-	(172)
Resources received free of charge - expense	(161)	(168)
Resources received free of charge - income	161	168
Gain on derecognition of ROU vehicles	-	3
Movement in assets and liabilities		
Increase in receivables	3 262	2 047
Decrease/(increase) in payables	1 567	267
(Increase) in employee related liabilities	201	(580)
Increase in other liabilities	(3 864)	1 368
Net result	**(23 899)**	**34 098**

A7. Outlook

A7.1. Unrecognised commitments

Other commitments

	2026	2025
	$'000	$'000
Within one year	64 200	69 408
Later than one year but not longer than five years	119 167	171 239
Later than five years	6 119	4 994
Total other commitments	**189 486**	**245 641**
Grants [1]	125 407	156 433
Capital [2]	1 034	7 323
Accommodation [3]	1 712	2 631
Other [4]	61 333	79 254
Total other commitments	**189 486**	**245 641**

[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 2026 include the National Access to Justice 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 a MoAA with DIT for accommodation.

[4] Other commitments relate to annual service and maintenance for the SA Computer Aided Dispatch System and SA Government Radio Network.

Leases entered into which have not yet commenced

The department signed a State Police, Ambulance and Rescue Aviation Service contract in January 2025, which will commence in November 2026. The future lease payments for the contract are $17 million within 1 year, $235 million within 5 years and $536 million thereafter.

A7.2. 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.

A7.3. Impact of standards not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the department's statements.

A7.4. Events after the reporting period

Create SA transferred from the Department of the Premier and Cabinet to the department effective 1 July 2026.

Functions relating to the youth performing arts transferred from the Department for Education to the department effective 1 July 2026.

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A8. Measurement and risk

A8.1. 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 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.

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 2026 and 2025, 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.

A8.1 Fair Value (continued)

Valuation of leasehold improvements

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

Valuation of buildings and other structures and radio network

Valuations were performed by an independent Certified Practising Valuer from Public Private Property on buildings and other structures as at 30 June 2023 and Radio Network assets as at 30 June 2026.

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.

A8.2. 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.