

OFFICIAL



**Government
of South Australia**

ATTORNEY-GENERAL'S DEPARTMENT
2022-23 Annual Report

ATTORNEY-GENERAL'S DEPARTMENT

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To:

The Honourable Kyam Maher MLC

Minister for Aboriginal Affairs

Attorney-General

Minister for Industrial Relations and Public Sector

The Honourable Andrea Michaels MP

Minister for Small and Family Business

Minister for Consumer and Business Affairs

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009*, *Associations Incorporation Act 1985*, *Building Work Contractors Act 1995*, *Companies (Administration) Act 1982*, *Controlled Substances Act 1984 (Part 7A)**, *Conveyancers Act 1994*, *Co-operatives National Law (South Australia) Act 2013*, *Fair Trading Act 1987*, *Gambling Administration Act 2019* (gambling Act means the *Authorised Betting Operations Act 2000*; the *Casino Act 1997*; the *Gaming Machines Act 1992*), *Land Agents Act 1994*, *Land Valuers Act 1994*, *Liquor Licensing Act 1997*, *Plumbers, Gas fitters and Electricians Act 1995*, *Residential Parks Act 2007*, *Residential Tenancies Act 1995*, *Second-hand Vehicle Dealers Act 1995*, *Security and Investigation Industry Act 1995*, and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

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

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

Caroline Mealor

Chief Executive

Date 29 September 2023

Signature



From the Chief Executive



The 2022-23 financial year was once again an extremely busy one for the Attorney-General's Department (AGD), as we worked to implement the priorities of the Government.

The appointment of the state's first Aboriginal Attorney-General – and with it, the incorporation of Aboriginal Affairs and Reconciliation (AAR) into our agency – has seen AGD at the forefront of the establishment of a First Nations Voice to South Australia's Parliament.

Early in 2022-23, Dale Agius was appointed to the vital role of Commissioner for First Nations Voice.

Since his appointment, he and his team have been working tirelessly with our dedicated staff in Legislative Services and, more recently, the team at the Electoral Commission of South Australia to progress this initiative.

Each of these bodies have had an important role in listening to communities about how the First Nations Voice to State Parliament should operate, developing the overarching legislation that was passed by State Parliament in March this year and working to help ensure both communities and potential candidates are informed about the nomination and election processes.

Intra-agency collaboration has also been central in reforms to the *Aboriginal Heritage Act 1988* aimed at delivering tougher penalties and better protecting South Australia's Aboriginal heritage, with AAR, Legislative Services, the Crown Solicitor and Solicitor-General working hand-in-hand to develop these laws.

The last 12 months has also seen a strong focus in our agency on Closing the Gap. I was proud to sign the Partnership Agreement on Closing the Gap with the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) on behalf of the South Australian Government – an agreement that underpins the Government's efforts to work in partnership with Aboriginal community controlled organisations.

Directly related to the Closing the Gap outcome area relating to the overrepresentation of Aboriginal people in the justice system, the Government established the Advisory Commission into the Incarceration Rates of Aboriginal Peoples in South Australia. Recommendations are now being progressed, through the \$25 million provided across Government to implement programs in response to the Commission's findings.

Meanwhile, significant work has been undertaken on reforms to the criminal law both in line with election commitments from the incoming government and to address matters raised after March 2022. These have included reforms to our dangerous driving laws, the criminalising of stealthing, criminalising the offence of destroying or concealing human remains, and introducing harsher penalties for individuals who assault retail workers. Domestic and family violence has been another priority policy area for the incoming Government, with a number of legislative reforms aimed at better protecting and supporting victims.

During 2022-23, the ODPP continued to prosecute a number of complex criminal matters. This included the first prosecution in Australia arising from the Operation Ironside investigation, as well as a significant prosecution involving a number of co-accused relating to the alleged murder of Jason De Ieso.

In line with the Government's election commitment, SafeWork SA was subject to an independent review by former WorkSafe Victoria Executive Director John Merritt, with the Government agreeing to accept either in full, in part or in principle 25 of Mr Merritt's 39 recommendations to improve the functioning of the workplace health and safety regulator.

Industrial Relations and Policy has continued to provide advice and negotiate on public sector enterprise agreements, as well as providing representation and advice in disputes and other proceedings before the South Australian Employment Tribunal.

AGD also supported the Royal Commission into Early Childhood Education and Care, led by former Prime Minister Julia Gillard AC. Work of this nature – ahead of the commencement of the commission itself – requires an extraordinary effort from many business units, working to establish the infrastructure and resourcing necessary for the body to do its work diligently and effectively.

2022-23 also saw the department set up the Office of the Inspector of the ICAC, the Office for Public Integrity and the Ombudsman and the appointment of the inaugural Inspector, Philip Strickland SC, and the Deputy Inspector Stephen Plummer.

Helping the vulnerable – whether it's through legal assistance or other means – is a core part of our work – especially for the dedicated teams at the Office of the Public Advocate (OPA) and the Public Trustee which act as alternative decision makers to many vulnerable South Australians.

Over the past year, OPA developed a series of videos helping organisations and professionals better understand the process of supported decision-making, given the rise in use of supported decision-making as an alternative to substitute decision making. The Public Trustee developed 'easy read' documents designed to enable customers with intellectual disabilities to better understand the Public Trustee and its services.

It has been an incredibly busy time for Consumer and Business Services (CBS) and the many and varied responsibilities overseen by Commissioner Dini Soulio and his dedicated team. He and his team have helped develop reforms to the state's residential tenancies laws - including banning the practice of rent-bidding – and consulting on further reforms to make it easier for those South Australians struggling to find a home to rent.

CBS has also acted on the preliminary outcomes from the Hon Brian Martin AO KC's review into the SkyCity Adelaide Casino, directing the operators of the Casino to appoint an independent monitor to oversee measures aimed at ensuring the Casino is complying with its counter-terrorism financing and harm minimisation responsibilities. Dini has also reviewed the Late Night Code of Conduct for premises with a liquor licence, as well as working with other Government agencies to help support measures aimed at tackling anti-social behaviour in the CBD.

The past financial year also saw the Commissioner for Equal Opportunity launch her WE'RE EQUAL campaign, an exciting new initiative encouraging businesses to both commit to the principles of treating everyone fairly and demonstrating to the community that discrimination and disrespectful behaviour have no place in our society. As Chief Executive, I was proud to sign AGD up in support of this ambitious, but worthwhile, program.

In addition to these examples of important work, the last financial year has been a time of change and renewal across our agency.

This year saw the departure of SafeWork SA Executive Director Martyn Campbell, who took the reins in 2017 at a time of significant change within the organisation. Martyn made sweeping changes to strengthen SafeWork SA's performance and its investigatory capacity, and I extend my appreciation for his efforts in these areas. Martyn's successor, Glenn Farrell, has had a tremendous amount of experience in work health and safety regulation, having worked at SafeWork SA since 2004.

We also bade farewell to Forensic Science SA (FSSA) Director Professor Linzi Wilson-Wilde OAM who was approached by the Queensland Government to take up a lead role in reforming that state's forensic science services. Taking over the role is John Doherty, who has worked in the field for more than 30 years, including time in the United Kingdom, the Northern Territory, Queensland and Victoria. He takes on the position at an exciting time for FSSA, with the Government investing nearly \$350 million dollars in a new, state-of-the-art facility to house the talented minds from both FSSA and SA Police's Forensic Services Branch.

And it was with some sadness that we said farewell to a longstanding member of the Executive Management Group last financial year. Joanna Martin, our Executive Director of Legal and Legislative Services, left the agency to join the Magistracy. Through her time with AGD, Joanna spearheaded work on numerous significant reforms to the law and the criminal justice system with a dogged attention to detail and commitment to deliver. Steph Halliday has taken over from Jo as Executive Director and has hit the ground running.

The examples I have highlighted here are but a fraction of the work undertaken by the agency and the successes we have had. None of the work would have been possible were it not for the hard work and dedication of our 1,700 talented and knowledgeable staff and the leadership of AGD's Executive Management Group. I am, as ever, immensely grateful for the support I receive from so many in the department.

It remains an honour to lead this agency and work with Minister Maher, Minister Michaels and their staff.



Caroline Meador

Chief Executive

Attorney-General's Department

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Overview: about the agency

Our strategic focus

Attorney-General's Department

Strategic Plan 2022-24

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

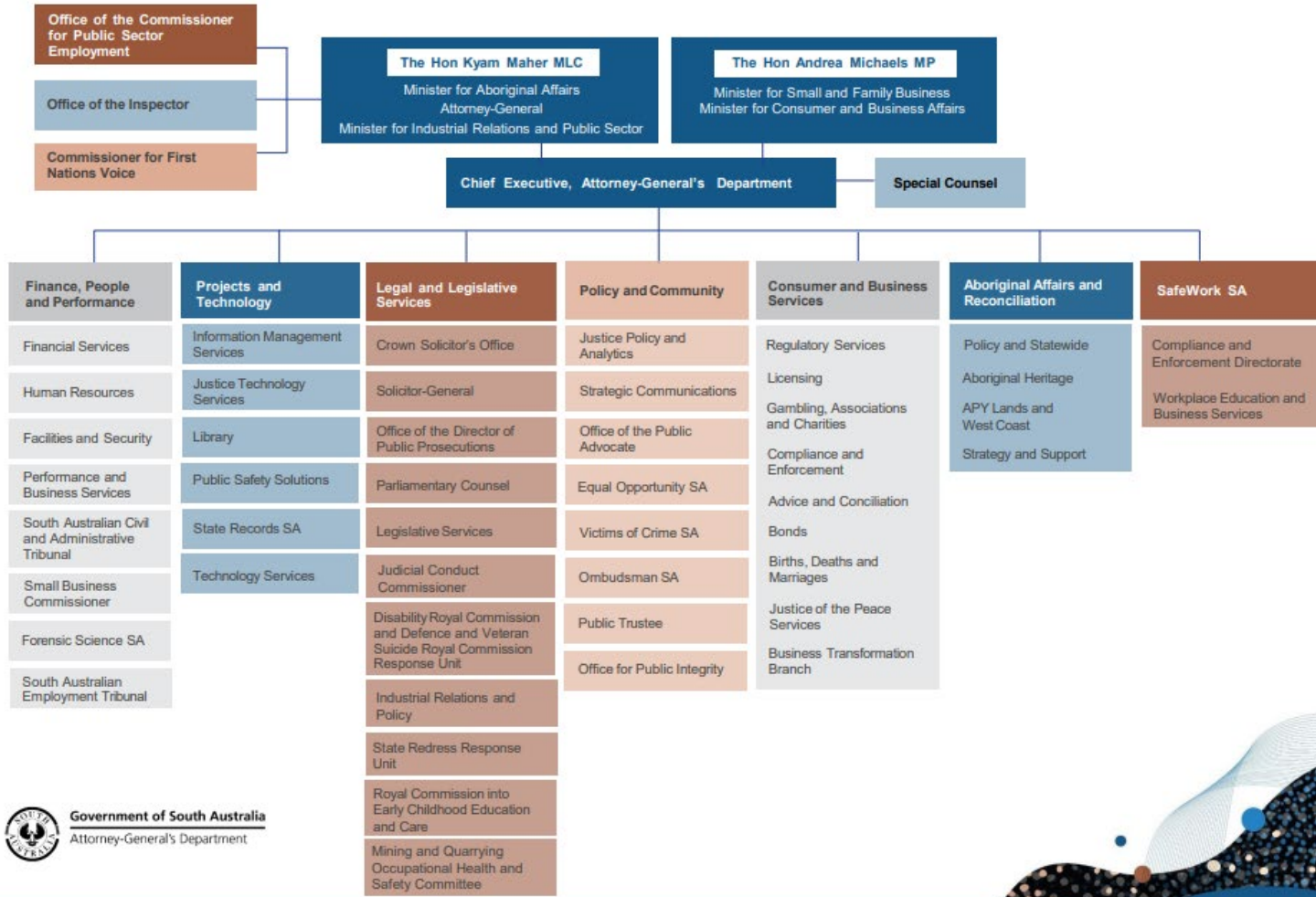
Purpose: We make a difference ensuring South Australia thrives by developing laws and policy, and delivering services that enable and support economic growth, safety and justice in the community. We deliver efficient and appropriate services to our customers, including the public service, in a way that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

<p>Goal <i>Safe and thriving communities</i></p> <p>We support the delivery of services that enable a safe and vibrant community</p> <p>Strategies</p> <ol style="list-style-type: none"> 1.1 Develop laws and policy that enable vibrant living and increase public safety 1.2 Improve systems that protect people who are vulnerable or disadvantaged 1.3 Identify and progress domestic violence initiatives 1.4 Engage and educate citizens on strategies that prevent crime and reduce harm 1.5 Support the delivery of emergency services 1.6 Improve the lives of Aboriginal people and communities 1.7 Accessible work safe processes for building site access and transition industry acceptance. 	<p>Goal <i>Fairly administered laws</i></p> <p>We administer laws that protect citizen's rights and obligations in a way that is accessible, simple, fair and timely</p> <p>Strategies</p> <ol style="list-style-type: none"> 2.1 Design and deliver timely, accessible and fair dispute resolution services 2.2 Develop and administer legislation and inform individuals and business about their legal obligations and rights 2.3 Promote diversity and inclusion, supporting the rights of people who are Aboriginal, vulnerable, disadvantaged or discriminated against due to their background or beliefs 2.4 Help victims exercise their rights and access assistance 2.5 Support and enable information sharing, transparency and ease of access to public data. 	<p>Goal <i>An efficient and effective justice system</i></p> <p>We support a justice system by delivering policies, services and reforms that are inclusive, accessible, timely and effective</p> <p>Strategies</p> <ol style="list-style-type: none"> 3.1 Support a justice system that is timely, just and protects the community and victims 3.2 Deliver justice system reforms that benefit the community 3.3 Provide timely, effective and useful legal and policy advice across government 3.4 Provide services that deal with matters early and efficiently 3.5 Make it easier for clients, partners and the community to interact with us.
<p>Goal <i>Our people meet customer needs</i></p> <p>Staff are supported, motivated, skilled and seek to continuously improve our services</p> <p>Strategies</p> <ol style="list-style-type: none"> 4.1 Collaborate on policy development and service delivery within AGD, across government, other jurisdictions and with communities 4.2 Streamline services, reduce costs to business and ask for and listen to feedback 4.3 Invest in our people ensuring they have the knowledge and skills to deliver services 4.4 Recognise and value staff diversity and effort 4.5 Protect the health, safety and wellbeing of our people. 	<p>Goal <i>Progressive technology and supportive infrastructure</i></p> <p>We invest in and maintain systems and infrastructure that is fit for customer and business needs</p> <p>Strategies</p> <ol style="list-style-type: none"> 5.1 Implement innovative approaches to make it easier to work with us 5.2 Invest in and maintain technology that improves service delivery and increases productivity 5.3 Invest in and enable facilities that meet business and customer needs 5.4 Progress initiatives that improve digitalisation and information sharing 5.5 Protect against cyber security and other threats. 	<p>Goal <i>Shape the future workforce</i></p> <p>We enable the Public Sector to develop a resilient and future focussed workforce</p> <p>Strategies</p> <ol style="list-style-type: none"> 6.1 Build the fundamentals for strategic workforce planning and resource management 6.2 Provide attractive and accessible pathways to optimise the workforce for the future 6.3 Ensure leaders have the capability to unlock the performance and potential of their teams.

Our organisational structure

Attorney-General's Department Structure (as at 30 June 2023)

Attorney-General's Department



Changes to the agency

The following changes to the agency's structure came into effect on 1 July 2022 as a result of machinery of government changes:

- Industrial Relations and Policy, SafeWork SA, the South Australian Employment Tribunal and the Office of the Commissioner for Public Sector Employment transferred to the Attorney-General's Department (AGD) from the Department of Treasury and Finance (DTF)
- Aboriginal Affairs and Reconciliation transferred to AGD from the Department of the Premier and Cabinet (DPC)
- Planning and Land Use Services, Office of the Registrar-General and Office of the Valuer-General transferred from AGD to the Department for Trade and Investment (DTI)
- The Office of Local Government transferred from AGD to the Department for Infrastructure and Transport (DIT).

Annual Reporting

The following areas of AGD submit their own annual reports:

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

Other agencies that submit their own annual report are:

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

Our Ministers



The Hon Kyam Maher MLC

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

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

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



The Hon Andrea Michaels MP

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

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

Key Personnel



Mike Wait SC

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



Ingrid Norman

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



Adam Kilvert

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



Andrew Swanson

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



Dini Soulio

Dini 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) and began in the role in April 2023. SWSA is South Australia's workplace health and safety regulator and is responsible for providing work health and safety, public safety and state-based industrial relations services. In addition, SWSA enforces work health and safety laws in South Australia and is accountable to the Minister for Industrial Relations and Public Sector.



Dr Linzi Wilson-Wilde OAM

Linzi was the Director, Forensic Science SA (FSSA) until early 2023. 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, in particular the three local universities, to ensure it maintains a high quality and contemporary scientific service through research, training and teaching. Andrew Camilleri acted in the position following Linzi's departure. John Doherty was appointed Director, FSSA in July 2023.



Martin Hinton KC

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



Matt Smith

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



Nerida Saunders

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



Nicolle Rantanen

Nicolle 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. The Public Trustee is also the Trustee for minors as a result of distributions in intestate estates administered by private administrators and by appointment as trustee for other trusts and wills.



Steph Halliday

Steph is the Executive Director of Legal and Legislative Services. The division includes Legislative Services, who provide legal and policy advice on legislative reform and Parliamentary Counsel. The division also consists of the CSO, the ODPP, Industrial Relations and Policy (IRAP), the Royal Commission and State Redress Response Units and the Mining and Quarrying Occupational Health and Safety Committee. Steph started the role in June 2023 following Joanna Martin's appointment to the magistracy. Steph brings a diverse range of justice sector knowledge to the role, with expertise spanning public, regulatory and criminal law and government policy.

Legislation administered by the agency

*Aboriginal Heritage Act 1979**
*Aboriginal Heritage Act 1978**
*Aboriginal Lands Parliamentary Standing Committee Act 2003**
Aboriginal Lands Trust Act 2013
Action for Breach of Promise of Marriage (Abolition) Act 1971
Administration and Probate Act 1919
Administrative Arrangements Act 1994
Administrative Decisions (Effect of International Instruments) Act 1995
Aged and Infirm Persons' Property Act 1940
Age of Majority (Reduction) Act 1971
Aircraft Offences Act 1971
*Anangu Pitjantjatjara Yankunytjatjara Land Rights Act 1981**
ANZ Executors and Trustee Company (South Australia) Limited (Transfer of Business) Act 1996
Associations Incorporation Act 1985
Australia Acts (Request) Act 1985
Australian Crime Commission (South Australia) Act 2004
Authorised Betting Operations Act 2000
Bail Act 1985
Ballot Act 1862
Births, Deaths and Marriages Registration Act 1996
Building and Construction Industry Security of Payment Act 2009
Building Work Contractors Act 1995
Burial and Cremation Act 2013
Business Names (Commonwealth Powers) Act 2012
Casino Act 1997
Child Sex Offenders Registration Act 2006
Civil Liability Act 1936
Classification (Publications, Films and Computer Games) Act 1995
Collections for Charitable Purposes Act 1939
Commercial Arbitration Act 2011
*Commonwealth Legislative Power Act 1931**
Commonwealth Places (Administration of Laws) Act 1970
Commonwealth Powers (De Facto Relationships) Act 2009
Commonwealth Powers (Family Law) Act 1986
Community Titles Act 1996
Companies (Administration) Act 1982
Constitutional Powers (Coastal Waters) Act 1979
Construction Industry Long Service Leave Act 1987
Conveyancers Act 1994
Co-operatives National Law (South Australia) Act 2013
Coroners Act 2003
Corporations (Administrative Actions) Act 2001
Corporations (Ancillary Provisions) Act 2001

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

Federal Courts (State Jurisdiction) Act 1999
Fences Act 1975
Financial Sector Reform (South Australia) Act 1999
First Nations Voice Act 2023
Foreign Judgments Act 1971
Freedom of Information Act 1991
Free Presbyterian Church (Vesting of Property) Act 2001
Frustrated Contracts Act 1988
Gambling Administration Act 2019
Gaming Machines Act 1992
Gaming Offences Act 1936
Graffiti Control Act 2001
Guardianship and Administration Act 1993
Guardianship of Infants Act 1940
Hairdressers Act 1988
Holidays Act 1910
Independent Commission Against Corruption Act 2012
Industrial Referral Agreements Act 1986
Inheritance (Family Provision) Act 1972
Intervention Orders (Prevention of Abuse) Act 2009
James Brown Memorial Trust Incorporation Act 1990
Judicial Administration (Auxiliary Appointments and Powers) Act 1988
Judicial Conduct Commissioner Act 2015
Juries Act 1927
Jurisdiction of Courts (Cross-vesting) Act 1987
Justices of the Peace Act 2005
Labour Hire Licensing Act 2017
Land Acquisition Act 1969
Land Agents Act 1994
Land and Business (Sale and Conveyancing) Act 1994
Land Valuers Act 1994
Landlord and Tenant Act 1936
Law Reform (Contributory Negligence and Apportionment of Liability) Act 2001
Legal Practitioners Act 1981
Legal Services Commission Act 1977
Legislation Interpretation Act 2021
Legislative Instruments Act 1978
Legislation Revision and Publication Act 2002
Limitation of Actions Act 1936
Liquor Licensing Act 1997
Little Sisters of the Poor (Testamentary Dispositions) Act 1986
Lobbyists Act 2015
Long Service Leave Act 1987
Lotteries Act 2019
Magistrates Act 1983
Magistrates Court Act 1991

*Maralinga Tjarutja Land Rights Act 1984**
Marketable Securities Act 1971
Married Persons (Separate Legal Status) Act 2019
Members of Parliament (Register of Interests) Act 1983
Mercantile Law Act 1936
Minors Contracts (Miscellaneous Provisions) Act 1979
Misrepresentation Act 1972
National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018
Native Title (South Australia) Act 1994
Notaries Public Act 2016
Oaths Act 1936
Off-shore Waters (Application of Laws) Act 1976
Ombudsman Act 1972
Parliamentary Committees Act 1991
Partnership Act 1891
Personal Property Securities (Commonwealth Powers) Act 2009
Plumbers, Gas Fitters and Electricians Act 1995
Police Complaints and Discipline Act 2016
Powers of Attorney and Agency Act 1984
Prices Act 1948
Problem Gambling Family Protection Orders Act 2004
Professional Standards Act 2004
Prohibited Areas (Application of State Laws) Act 1952
Public Interest Disclosure Act 2018
Public Sector Act 2009
Public Sector (Data Sharing) Act 2016
Public Sector (Honesty and Accountability) Act 1995
Public Trustee Act 1995
Racial Vilification Act 1996
Real Property (Commonwealth Titles) Act 1924
Real Property (Foreign Governments) Act 1950
Recreation Grounds (Regulations) Act 1931
Relationships Register Act 2016
Residential Parks Act 2007
Residential Tenancies Act 1995
Retail and Commercial Leases Act 1995
Return to Work Act 2014
Return to Work Corporation of South Australia Act 1994
Royal Commissions Act 1917
Royal Style and Titles Act 1973
*RSL Memorial Hall Trust Act 1997**
Sale of Goods (Vienna Convention) Act 1986
Sale of Goods Act 1895
Sea-Carriage Documents Act 1998
Second-hand Vehicle Dealers Act 1995

Security and Investigation Industry Act 1995
Sentencing Act 2017
Serious and Organised Crime (Control) Act 2008
Serious and Organised Crime (Unexplained Wealth) Act 2009
Settled Estates Act 1880
Settled Estates Act Amendment Act 1889 (The)
Sheriff's Act 1978
Shop Theft (Alternative Enforcement) Act 2000
Shop Trading Hours Act 1977
Small Business Commissioner Act 2011
Solicitor-General Act 1972
South Australian Civil and Administrative Tribunal Act 2013
South Australian Employment Tribunal Act 2014
Spent Convictions Act 2009
St. John (Discharge of Trusts) Act 1997
Standard Time Act 2009
State Records Act 1997
Strata Titles Act 1988
Summary Offences Act 1953
Supreme Court Act 1935
Surrogacy Act 2019
Surveillance Devices Act 2016
Survival of Causes of Action Act 1940
Telecommunications (Interception) Act 2012
Tattooing Industry Control Act 2015
Terrorism (Commonwealth Powers) Act 2002
Terrorism (Police Powers) Act 2005
Terrorism (Preventative Detention) Act 2005
Thomas Hutchinson Trust and related Trusts (Winding Up) Act 1995
Trustee Act 1936
Trustee Companies Act 1988
Unclaimed Goods Act 1987
Unexplained Wealth (Commonwealth Powers) Act 2021
Victims of Crime Act 2001
*Waite Trust (Miscellaneous Variations) Act 1996**
Warehouse Liens and Storage Act 1990
Wills Act 1936
Work Health and Safety Act 2012
Young Offenders Act 1993
Youth Court Act 1993

** Denotes Act of limited application*

The agency's performance

Performance at a glance

- Introduced legislation for a First Nations Voice to the South Australian Parliament.
- Coordinated, monitored and reported against South Australia's Implementation Plan for Closing the Gap.
- Established an advisory commission to develop options to reduce the rate of Aboriginal people in custody.
- Provided support to the Women's Domestic Violence Court Assistance Service to ensure that specialised legal assistance is available to women in South Australia affected by domestic and family violence.
- The ODPP continued to manage a range of complex criminal matters, including the commencement of the first trials under Operation Ironside.
- In conjunction with SA Police, announced a new SA Forensic Centre.
- Progressed a number of election commitments relating to SafeWork SA, including consultation on draft legislation to create an offence of industrial manslaughter.
- Equal Opportunity SA created and delivered the public-facing WE'RE EQUAL initiative whereby businesses make a commitment to provide a safe environment free from discrimination, bullying and harassment for their staff, customers and suppliers.
- Implemented the continuation of the fuel price transparency scheme following a successful trial.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p>Safe and thriving communities</p>	<p>Develop pilot tools (My Life My Wishes) to support people under Guardianship to express and record their wishes to inform future decisions and decision-making processes (will and preference).</p>	<p>The My Life My Wishes document was developed and piloted with 50 people under the guardianship of the Public Advocate (47% identified as being Aboriginal).</p>
	<p>Develop and pilot a culturally safe tool to ascertain the wishes and support decision making with Aboriginal people under guardianship of the Public Advocate.</p>	<p>Consultation with Aboriginal people, their communities and peak bodies has commenced in relation to the development/ refinement of a tool based on the My Life My Wishes document that is culturally safe.</p>
	<p>Embed victim responsive practices through education and increased awareness regarding the views of victims and community safety.</p>	<p>Funding provided to the Legal Services Commission to develop and implement a public campaign on coercive control and to work with Aboriginal Community Controlled Organisations and multicultural organisations to co-design and deliver culturally appropriate, targeted legal education and engagement on coercive control for key cohorts, including Aboriginal and culturally and linguistically diverse communities.</p>
	<p>Justice for Victims: Supporting victims of crime.</p>	<p>In July 2022, a new agreement was signed with the Victim Support Service providing an additional \$1 million over four years to support victims through the Court Companions and Safer Spaces Programs.</p>

	<p>Early intervention support to young parents aged between 12 and 25 years, who are experiencing or perpetuating domestic and family violence through the Supporting Parents' and Children's Emotions (SPACE) program.</p>	<p>In 2022-23, SPACE provided support to 49 clients. Of these, 86% were victims and 13% were both victim and perpetrator.</p> <p>The majority of clients were female with 23% aged between 16-18 years and 77% aged 19-25 years.</p>
	<p>Provide support to the Women's Domestic Violence Court Assistance Service (WDVCAS) to ensure that specialised legal assistance is available to women in South Australia affected by domestic and family violence.</p>	<p>In August 2022, AGD provided additional funding of \$200,000 per annum to the WDVCAS to progress the Election Commitment to 'restore funding cut from the Domestic Violence Court Assistance Service'.</p> <p>New measures to be delivered under the additional funding include the provision of face-to-face services for vulnerable women living in the Upper Spencer Gulf and Limestone Coast.</p> <p>The additional funding also supports the creation of partnerships with Aboriginal Community Controlled Organisations to support Aboriginal and Torres Strait Islander women to engage with WDVCAS in a culturally safe and appropriate manner.</p>
	<p>Establish an advisory commission to develop options to reduce the rate of Aboriginal people in custody.</p>	<p>In September 2022, eight members were appointed to the Advisory Commission into the Incarceration Rates of Aboriginal People in South Australia. Members delivered their report to the Attorney-General in February 2023.</p> <p>The Advisory Commission's report makes 41 recommendations that aim to improve justice outcomes for Aboriginal people.</p>

	<p>Coordinate, monitor and report on South Australia's implementation of the National Agreement on Closing the Gap (CTG).</p>	<p>The Government signed a Partnership Agreement with the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) in November 2022 to deliver the National Agreement on CTG in South Australia.</p> <p>The Government has committed three years of funding to support SAACCON's operations.</p> <p>The Partnership Agreement also established a Partnership Committee as the central governance mechanism for CTG in South Australia.</p> <p>The Partnership Committee acknowledges SAACCON's expertise and authority as an equal partner in the delivery of CTG in South Australia.</p> <p>Other key CTG activity in 2022-23 included:</p> <ul style="list-style-type: none"> • Coordinating a review of the Government's current investment into Aboriginal programs and services • Scoping a model to provide an independent mechanism to support, monitor and report on the CTG transformation of mainstream organisations • SAACCON leading the development of a project plan and governance arrangements for a community data project in the western suburbs of Adelaide.
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	<p>Administer the Aboriginal Community Controlled Organisation Grant Fund.</p>	<p>The Closing the Gap Partnership Committee agreed guidelines, assessment processes and priorities for new funding will provide \$2.8 million to Aboriginal Community Controlled Organisations to progress Closing the Gap initiatives.</p> <p>AAR administered the first of three application rounds for this Grant Fund in April and May 2023.</p>
	<p>Provide high quality legislative drafting and publishing services to Parliament and Government.</p>	<p>Parliamentary Counsel supported the 55th Parliament through drafting the <i>First Nations Voice Act 2023</i> and the <i>New Women's and Children's Hospital Act 2022</i>.</p>
	<p>Introduce legislation for a First Nations Voice to the South Australian Parliament.</p>	<p>The Commissioner for First Nations Voice, Mr Dale Agius, was appointed in July 2022 to lead the establishment of a Voice to the State Parliament.</p> <p>The Commissioner undertook consultation between August and October 2022 to seek initial views of First Nations people.</p> <p>The Commissioner's First Engagement Report was released in November 2022.</p> <p>Based on the Commissioner's findings, in November 2022 the Government released a draft Bill to establish the Voice. The proposed model would provide elected First Nations people the ability to speak directly to Parliament, and engage with all levels of government.</p> <p>The Commissioner undertook a second round of consultation between November 2022 and January 2023 on the model. The Commissioner's Second Engagement Note was released in February 2023.</p>

		<p>Following this, a number of changes were made to the draft Bill. The Bill was then passed by the Parliament on 26 March 2023, and assented to on the same day on the steps of Parliament House.</p> <p>The election process will be administered by the Electoral Commission of South Australia. Candidates can nominate from 22 January 2024 for the inaugural election on 16 March 2024.</p>
	<p>Consult with South Australians on the design and delivery of new Aboriginal monuments.</p>	<p>The then Commissioner for Aboriginal Engagement, Dr Roger Thomas, undertook consultation between August and October 2022 on a proposal to celebrate six Aboriginal leaders and heroes through new monuments (the Tarrkarri-ana Policy).</p> <p>A report prepared by the Commissioner is currently under consideration.</p>
	<p>Review the practices and processes of SafeWork SA (SWSA).</p>	<p>The Government released its preliminary response to the SafeWork SA Review and recommendations confirming it had:</p> <ul style="list-style-type: none"> • Accepted 25 recommendations (either wholly or in part); • Committed to further consultations with stakeholders on 10 recommendations; and, • Did not accept 4 recommendations. <p>The SafeWork Advisory Committee has been formed to provide a forum for stakeholder consultation on work health and safety matters and the strategic direction of SWSA. The Committee will also provide advice to SWSA and the Minister for Industrial Relations and Public Sector.</p>

	<p>Progress a range of election commitments relating to SafeWork SA.</p>	<p>During 2022-23, SafeWork SA progressed a number of the Governments election commitments including:</p> <ul style="list-style-type: none"> • Consultation on draft legislation to create an offence of industrial manslaughter • Consultation to enable the drafting of legislation to introduce a portable long service leave scheme for the community services sector • Funding advocacy and education programs that increase awareness of dust diseases and supports best mental health practices.
	<p>Introduction of Bills into Parliament.</p>	<p>A number of Bills were introduced into Parliament in 2022-23, including:</p> <ul style="list-style-type: none"> • Evidence (Aboriginal Traditional Laws and Customs) Amendment Bill 2023 • Fair Work (Family and Domestic Violence Leave) Amendment Bill 2023 • Magistrates Court (Nunga Court) Amendment Bill 2022 • Statutes Amendment (Civil Enforcement) Bill 2023 • Statutes Amendment (Identity Theft) Bill 2023 • Statutes Amendment (Serious Vehicle and Vessel Offences) Bill 2023 • Statutes Amendment (Sexual Offences) Bill 2023 • Succession Bill 2022
	<p>Introduced legislative protection for retail workers, by increasing the penalties for offenders</p>	<p>In August 2022 the <i>Criminal Law Consolidation (General) (Prescribed Occupations and Employment) Amendment Regulations 2022</i> came into operation.</p>

	<p>who abuse frontline retail workers.</p>	<p>These Regulations capture retail workers in the category of employees who are prescribed for the purposes of determining whether an offence will be aggravated.</p>
	<p>Introduced new laws to allow known arsonists to be required to wear an e-tag during times of high bushfire danger.</p>	<p>The <i>Criminal Procedure (Monitoring Orders) Amendment Act 2022</i> came into operation in December 2022, enabling police to apply to the Magistrates Court for an order requiring a person found guilty of a bushfire offence to be monitored during the State's bushfire season each year, by use of an electronic monitoring device.</p>
	<p>Advancing justice for victims by creating an offence for concealing the whereabouts of a body after a crime.</p>	<p>In December 2022, the <i>Criminal Law Consolidation (Human Remains) Amendment Act 2022</i> came into operation. It created offences for defiling or destroying human remains, so that offenders will potentially face an extra 15 years in prison.</p>
	<p>Reforms to legislation regarding sexual offending.</p>	<p>In October 2022, the <i>Statutes Amendment (Child Sex Offences) Act 2022</i> came into operation, increasing the penalties for many child sex offences and tightened the rules for reporting by registrable offenders.</p> <p>In June 2023, the <i>Criminal Law Consolidation (Child Sexual Abuse) Amendment Act 2023</i> came into operation. That Act amended the <i>Criminal Law Consolidation Act 1935</i>, following the advocacy of Grace Tame that use of the word 'relationship' in the former heading for the offence of child abuse was inaccurate and inappropriate.</p>

	<p>Work towards consistency in the state system for domestic and family violence leave while expanding the objectives of the <i>Fair Work Act</i> to include gender equity.</p>	<p>The Fair Work (Family and Domestic Violence Leave) Amendment Bill 2023 passed both Houses of Parliament in March 2023.</p> <p>The <i>Fair Work (Family and Domestic Violence Leave) Amendment Act 2023</i> commences on 1 September 2023.</p>
	<p>Introduce amendments to the <i>Aboriginal Heritage Act 1998 (SA)</i> to increase protection of Aboriginal heritage.</p>	<p>AAR undertook consultation between March and April 2023 on proposed changes to the <i>Aboriginal Heritage Act 1998 (SA)</i> to increase penalties for breaches and to clarify the reporting requirements where Aboriginal sites, objects and remains are discovered. An Amendment Bill was introduced to Parliament on 18 May 2023.</p>
	<p>Achieving sensible reform of retail trading laws through the introduction of the Shop Trading Hours (Extension of Hours) Amendment Bill 2022.</p>	<p>The Shop Trading Hours (Extension of Hours) Amendment Bill 2022 passed both houses of Parliament and commenced in November 2022.</p>
	<p>Begin to address the outcomes of the review into the SkyCity Adelaide Casino by the Hon Brian Martin AO KC.</p>	<p>Following the preliminary outcomes of the review into SkyCity Adelaide Casino, CBS directed the operators of the Casino to appoint an independent monitor to oversee measures to ensure the Casino is complying with its counter-terrorism financing and harm minimisation responsibilities.</p>
	<p>Investigate ways to address anti-social behaviour in the CBD.</p>	<p>CBS reviewed the Late Night Code of Conduct for premises with a liquor licence and worked with other Government agencies to help support measures aimed at addressing anti-social behaviour in the CBD.</p>

Agency objectives	Indicators	Performance
<p>Fairly administered laws</p>	<p>High quality legal advice is provided to Ministers and Government agencies.</p>	<p>The CSO provided legal advice and support in relation to the emergency response to the River Murray flood event, including drafting emergency directions.</p> <p>The CSO also provided advice in relation to the North-South Corridor project and legislative reform relevant to the new Women's and Children's Hospital.</p>
	<p>Launch the <i>WE'RE EQUAL</i> initiative and graphic device to educate the community about diversity and inclusion, and through business partnerships, encourage community-led demand for discrimination-free environments and quality equal opportunity customer service.</p>	<p>Equal Opportunity SA launched WE'RE EQUAL following a successful pilot in August/September 2022. The pilot promoted the initiative through mainstream and social media.</p> <p>Nearly 700 people and 40 businesses registered in support of the initiative, and there was a 51% increase in activity across Equal Opportunity SA's website, particularly for information about laws, types of discrimination, complaint pathways, education, training and resources.</p>
	<p>Making domestic abuse a protected attribute such that a person may not be discriminated on the grounds of being, or having been subjected to domestic abuse.</p>	<p>Introduced the Equal Opportunity (Domestic Abuse) Bill 2023, following collaboration with women's organisations, the Commissioner for Equal Opportunity and the South Australia Police. The <i>Equal Opportunity (Domestic Abuse) Act 2023</i> will commence operation in September 2023.</p>

	<p>Created an entitlement to family and domestic violence leave, with safeguards to protect affected employees' confidentiality.</p>	<p>The <i>Fair Work (Family and Domestic Violence Leave) Amendment Act 2023</i> will commence in September 2023. It will give employees covered by the <i>Fair Work Act 1994</i> an entitlement to 15 days of family and domestic violence leave from the beginning of each year of their employment.</p>
	<p>Ban rent-bidding and progress other reforms to help South Australians find a home to rent.</p>	<p>CBS helped develop changes to residential tenancies laws, including banning the practice of rent-bidding, and consulted on further reforms to make it easier to find a home to rent.</p>

Agency objectives	Indicators	Performance
<p>An efficient and effective justice system</p>	<p>Complex criminal matters are prosecuted by the ODPP.</p>	<p>The ODPP continued to prosecute a number of complex criminal matters.</p> <p>This included the commencement of the first prosecution in Australia resulting from Operation Ironside as well as a significant prosecution involving a number of co-accused relating to the murder of Jason De Ieso.</p>
	<p>Enshrining the Nunga Court in legislation.</p>	<p>The Nunga Court was established 24 years ago, first sitting in the Port Adelaide Magistrates Court under former Magistrate Chris Vass, with a view to including members of Aboriginal and Torres Strait Islander communities in the sentencing process.</p> <p>The <i>Magistrates Court (Nunga Court) Amendment Act 2022</i> came into operation in March 2023, which formally recognises the Nunga Court in the justice system and empowers Elders and Respected Persons to discuss the offending, sentencing and the criminal justice system.</p>
	<p>Reviewed the practice and jurisdiction of the South Australian Employment Tribunal (SAET).</p>	<p>AGD completed a stakeholder consultation process on SAET during 2022-23.</p> <p>The review led to a number of recommendations and the Minister has undertaken consultation with SAET on proposed reforms.</p>

	<p>Establishing the standalone Office of the Inspector.</p>	<p>The Inspector was appointed under the <i>Independent Commission Against Corruption Act 2012</i>, effective from 5 December 2022.</p> <p>The Inspector is an independent statutory officer with oversight functions for the Independent Commission Against Corruption, the Office for Public Integrity and the Ombudsman.</p> <p>The Department assisted in establishing the Inspector's office to ensure that it was operational within one week.</p>
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Agency objectives	Indicators	Performance
<p>Our people meet customer needs</p>	<p>AGD Diversity & Inclusion (D&I) Plan.</p>	<p>Work continued to raise awareness of D&I topics. This included the development of the “Optimising Recruitment Panels” training program to draw attention to D&I topics and unconscious bias in the workplace, cultural support for Aboriginal employees and support for employees with a disability. AGD has also consistently achieved more than 50% representation of women in executive roles.</p> <p>AGD also runs annual training with Job Access to highlight and support Business Units to recruit and retain people with disabilities.</p> <p>A new D&I plan was developed in consultation with AGD staff and the 2023-2025 plan builds on the previous plan.</p>
	<p>Provide advice and guidance to staff to encourage the greater use of Kurna language in our work.</p>	<p>Acknowledgement of Country is undertaken at the beginning of meetings and forums.</p> <p>Kurna language is also used by some staff in communications such as signature blocks and email sign-offs.</p> <p>The Kurna Warra website is promoted to staff which provides information around naming protocols, preparing content to be translated into Kurna, and educational videos.</p>

	<p>Improving online search capability across the State Archive.</p>	<p>State Records implemented a replacement online catalogue system in March 2023.</p> <p>The new system provides an improved user experience and search function for the State's physical archive collection.</p> <p>Users have reported finding the new system easier to navigate and locate items in the archive.</p>
	<p>Effectively manage industrial relations across the public sector.</p>	<p>In 2022-23, IRAP managed and provided a range of advice about employment and industrial related matters relating to the public sector.</p> <p>This included the conduct of litigation and resolution of industrial disputes as well as negotiating and providing advice on a number of public service enterprise agreements.</p>
	<p>Supporting the Department for Education to establish the Royal Commission into Early Childhood Education and Care.</p>	<p>AGD established and provided corporate support to the Royal Commission, as well as providing assistance and advice in settling the Commission's Terms of Reference and the mechanisms for the appointment of the Commissioner, the Hon. Julia Gillard AC.</p>

Agency objectives	Indicators	Performance
<p>Progressive technology and supportive infrastructure</p>	<p>Digitisation of historical files in Births, Deaths and Marriages (History Now Project).</p>	<p>CBS has now digitised 825,000 non-electronic birth, death and marriage records over two financial years.</p>
	<p>Improved digital systems for CBS (OneCBS Project).</p>	<p>Continued the upgrade and replacement of CBS systems. This will enable CBS to provide improved customer service to the community through simplifying, standardising and centralising key systems onto a singular technology platform.</p>
	<p>Announcing a new SA Forensic Centre.</p>	<p>In conjunction with SA Police, a new SA Forensic Centre was announced in June 2023 which will provide for a purpose built facility equipped to ensure the continued delivery of expert scientific services to the justice system.</p>
	<p>Justice Technology Services (JTS) manages the Justice Information System which supports critical business capabilities across the criminal justice sector.</p>	<p>In 2022-23, JTS undertook a review of the future state of the justice sector and its information sharing capabilities. This work will help inform the best way forward in regards to improving operational effectiveness across the sector.</p>
	<p>Protect against cyber security and other threats.</p>	<p>A number of cyber security initiatives have been progressed during 2022-23, these included:</p> <ul style="list-style-type: none"> • Increased alignment to South Australian Cyber Security Framework • Improved secure connectivity for mobility devices • Improved staff responses to simulated phishing exercises.

Shape the future workforce	To establish a scheme to provide mentoring opportunities to First Nations staff.	AGD offers all Aboriginal employees the opportunity to participate in the Public Sector Employee Mentoring Program through OCPSE/Tauondi Aboriginal College.
	Reconciliation Action Plan (RAP).	<p>AGD continued to implement actions under its Innovate RAP to promote reconciliation and increase cultural awareness. Achievements included:</p> <ul style="list-style-type: none"> • 120 staff undertaking the Cultural Awareness Training facilitated by Tjindu • Increased procurement expenditure for Aboriginal organisations • Two staff members participating in the Jawun Secondment Program. <p>AGD also submitted a new Stretch RAP to Reconciliation Australia for assessment which, if approved will be launched in 2023-24.</p>
	Disability Access and Inclusion Plan (DAIP).	<p>AGD continued to implement actions under its DAIP to support people living with disability, these included:</p> <ul style="list-style-type: none"> • The Commissioner for Equal Opportunity's Disability Access Reporting Tool (online form) enables persons living with disability to report accessibility issues • Hosting a panel event on the International Day of People with Disability where three AGD staff members shared their lived experience with disability and ideas to help improve access and inclusion in the workplace.

	<p>Gender Equity and Respect Action Plan and White Ribbon.</p>	<p>AGD continued to support measures in line with its commitment to gender equality and eliminating violence against women, including undertaking fundraising on White Ribbon Day, attending the White Ribbon breakfast and engaging training providers to deliver Respectful Workplace Training for Managers.</p>
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Corporate performance summary

- Following the 2022 State Election, a number of Machinery of Government changes were announced which took effect from 1 July 2022. These Business Units transitioned to AGD during 2022-23.
- Continued the reduction in the number of new workplace injury claims.
- Continued the implementation of the Your Voice Action Plan, with a strong emphasis on employee wellbeing and leadership effectiveness.
- Developed specific initiatives to support career development for Aboriginal employees through the Aboriginal Employment Framework and also promoting AGD as a future employer through the Aboriginal Work Experience Program for Year 10 students.
- Progressed a number of cyber security initiatives, including improved secure connectivity for mobility devices.

Employment opportunity programs

Program name	Performance
Aboriginal Employment Framework	<p>AGD employs an Aboriginal Engagement Consultant and Learning & Diversity Officer to help support the implementation of the newly approved Aboriginal Employment Framework.</p> <p>The Aboriginal Engagement Consultant and Learning & Diversity Officer organised a series of Cultural Awareness Sessions and a number of events around National Reconciliation Week and NAIDOC to further raise awareness of our Aboriginal strategy.</p> <p>AGD supported the career development of Aboriginal employees by promoting AGD as a future employer through the Aboriginal Work Experience Program for Year 10 students.</p> <p>The Aboriginal Engagement Officer has also mentored a number of Aboriginal Employees. As at 30 June 2023, AGD has a 2.8% representation of Aboriginal employees, with a target of 3%.</p>
AGD Aboriginal Traineeship Program	AGD currently has 6 Aboriginal trainees across a range of Business Units including the ODPP, PT and CBS.
Summer clerkships for law students	AGD currently has 2 summer clerkships for law students as part of the Aboriginal Employment Framework.

Performance management and development systems

Performance management and development system	Performance
AGD has a twice yearly performance management process	72% of employees had at least one recorded performance review in the last 12 months. A survey shows that staff were generally satisfied with the quality of the conversations.

Work health, safety and return to work programs

Program name	Performance
Wellbeing and Safety Strategic Plan 2022-24	<p>AGD continued to work to its Wellbeing and Safety Strategic Plan 2022-24 goals:</p> <ul style="list-style-type: none"> • leaders demonstrate commitment to safety by their actions • organisational practices support wellbeing and engagement • risk management is systematic and proportionate • regular verification and evaluation of safety performance is undertaken. <p>The AGD Health and Safety Committee met quarterly, with input from the Health and Safety Representative forum, ensuring consultation on wellbeing and safety matters.</p>
Early intervention, return to work and injury management	<p>AGD's approach to early intervention, return to work and injury management continued to produce positive outcomes.</p> <p>In 2022-23, AGD recorded 6 claims continuing the trend of a reduction in the number of claims from the previous year (9 claims).</p> <p>Psychological claims have accounted for the highest proportion of new claims costs in 2022-23.</p> <p>The prevention of psychological claims through early intervention, education and training, resources, and support services remained a priority for AGD, with particular focus on the risks of emotionally challenging work and sustainable workloads.</p> <p>AGD's partnership with an employee assistance provider, Human Psychology, continued to provide employees with an external support service.</p>

Workplace injury claims	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total new workplace injury claims	6	9	-33%
Fatalities	-	1	-100%
Seriously injured workers*	-	-	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1,000 FTE)	-	2.2	-100%

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

Work health and safety regulations	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	4	1	+400%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	-	-	-

Return to work costs**	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$198,424.66	\$676,745.81	-71%
Income support payments – gross (\$)	\$135,911.97	\$132,327.09	+3%

**before third party recovery

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

Executive employment in the agency

Executive classification	Number of executives
Chief Executive	1
SAES2	19
SAES1	61
Statutory Appointments	12

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

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

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

The department recorded a favourable net result of \$6.5 million in 2022-23, compared with the unfavourable net result of \$9.0 million estimated in the revised budget.

The favourable revenue variance is due to actual revenue exceeding the revised revenue budget by \$4.5 million. This is mainly due to additional regulatory fees and charges revenue received by Consumer and Business Services.

The favourable expenditure variance is due to actual expenses being lower than the revised expenses budget by \$11.1 million. The majority of this underspend relates to funding which the Department will seek to carry forward into 2023-24.

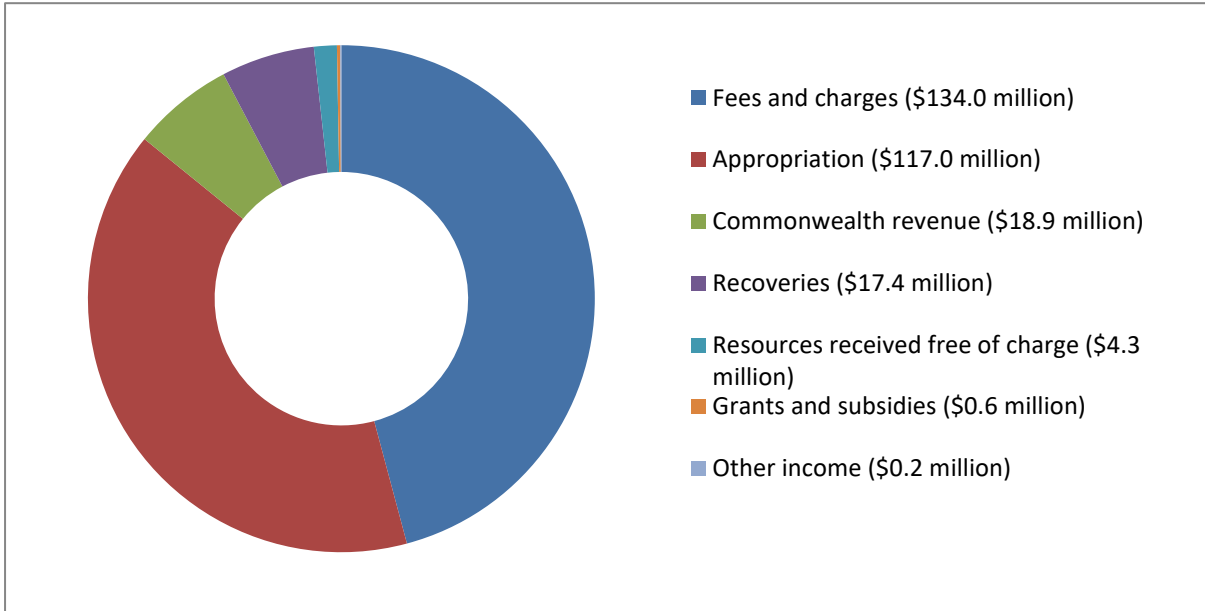
The detailed 2022-23 financial statements and notes to the accounts are presented in the appendices.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	Past year 2021-22 Actual \$000s
Total Income	288,006	292,467	4,461	396,333
Total Expenses	297,028	285,967	11,061	360,091
Net Result	(9,022)	6,500	15,522	36,242

The decrease in actual income and expenses in 2022-23 compared to 2021-22 is mainly due to machinery of government changes effective from 1 July 2022.

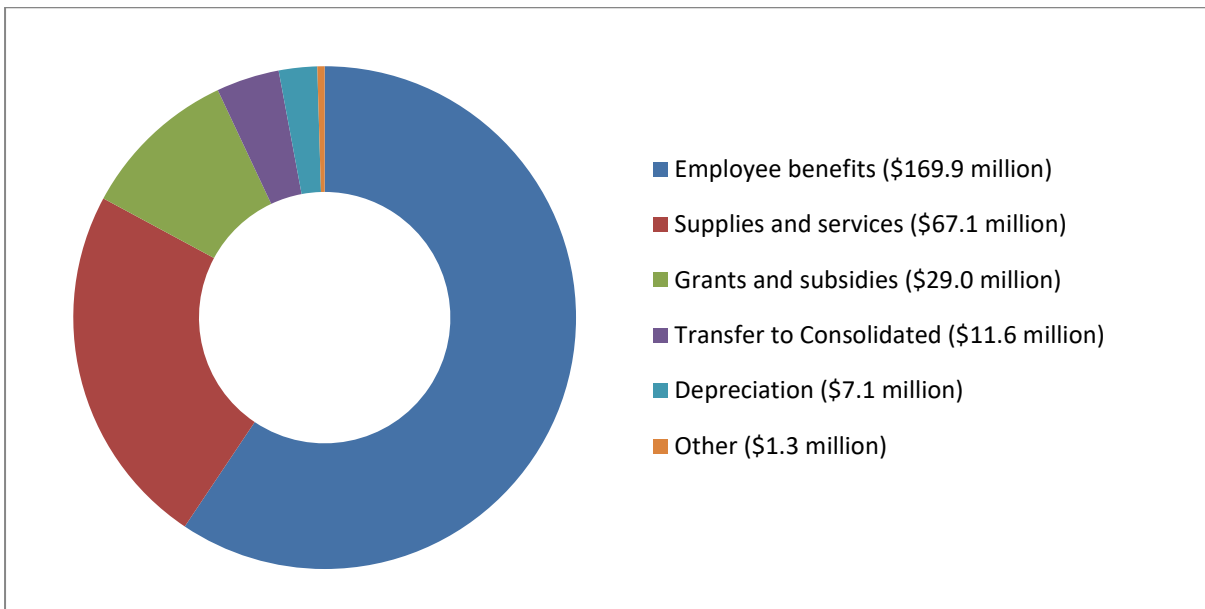
Income

Total operating income for 2022-23, including appropriation, was \$292.5 million. Income from State Government appropriations accounted for 40% of total income. A summary of income by source is shown in the figure below.



Expenses

Total expenses were \$286.0 million in 2022-23. A summary of expenses by category is shown in the figure below.



Statement of Financial Position

The decrease in net assets in 2022-23 compared to 2021-22 is mainly due to machinery of government changes effective from 1 July 2022.

The detailed 2022-23 financial statements and notes to the accounts are presented in the appendices.

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	Past year 2021-22 Actual \$000s
Current assets	61,536	72,727	11,191	76,025
Non-current assets	31,504	33,710	2,206	385,917
Total assets	93,040	106,437	13,397	461,942
Current liabilities	30,753	26,756	3,997	42,114
Non-current liabilities	29,555	32,740	(3,185)	32,814
Total liabilities	60,308	59,496	812	74,928
Net assets	32,732	46,941	14,209	387,014

Account Payment Performance 2022-23

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

	Accounts paid		Value of accounts paid	
	Number	%	\$	%
Paid within 15 calendar days	19,281	92.2%	232,788,983	80.0%
Paid within 16 to 30 calendar days	1,431	6.8%	49,591,495	17.0%
Paid within 31 to 60 calendar days	173	0.8%	7,439,332	2.6%
Paid greater than 60 calendar days	16	0.1%	1,135,069	0.4%

The department paid 99.1% of all invoices within 30 calendar days (99.0% in 2021-22). The remaining 0.9% of invoices reflect both disputed accounts and late payment of undisputed accounts.

Consultants disclosure

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

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$ 123,017

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

Consultancies	Purpose	\$ Actual payment
Kroon Technology	Inspection services	\$ 12,825
FMG Engineering	Professional engineering services and expert report	\$ 15,333
Lumin Collaborative	Opinion on industry practices	\$ 17,325
GHD Pty Ltd	Engineering services	\$ 19,500
Swanbury Penglase Architects	Architectural work and engineering services	\$ 37,305
Roslyn Cox and Mark Williams Consulting Pty Ltd	Staff survey and wellbeing report	\$ 47,400
Ernst & Young	Business continuity planning	\$ 50,000
Advisory Commission into the incarceration rates of Aboriginal peoples in South Australia (SA)	Inquire into and provide advice on lowering the over-representation of Aboriginal people in custody in SA	\$ 65,465
Aeon Advisory Pty Ltd	SafeWork SA - review	\$ 90,000
KPMG	Modernisation of information sharing across the Justice sector	\$ 266,768
PricewaterhouseCoopers	Future accommodation - SA Forensic Centre	\$ 808,963
	Total	\$ 1,553,900

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	Business Unit	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$ 18,072

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

Contractors	Business Unit	\$ Actual payment
Evolve Scientific Recruit Pty Ltd	FSSA	\$ 13,315
HR Partners	SWSA	\$ 13,753
Randstad Pty Ltd	SWSA	\$ 15,145
Chandler Macleod Group Ltd	SACAT	\$ 15,712
MEGT (Australia) Ltd	JTS	\$ 18,634
Hays Specialist Recruitment	IRAP	\$ 18,887
Hays Specialist Recruitment	ICT	\$ 28,144
Talent International (SA) Pty Ltd	SWSA	\$ 28,439
Hudson Global Resources (Aust)	SWSA	\$ 28,903
Hays Specialist Recruitment	FSSA	\$ 33,058
Hoban Recruitment Pty Ltd	SWSA	\$ 47,778
Talent International (SA) Pty Ltd	JTS	\$ 61,515
Hays Specialist Recruitment	CBS	\$ 65,059
Randstad Pty Ltd	CBS	\$ 66,940
Talent International (SA) Pty Ltd	ICT	\$ 80,174
Hudson Global Resources (Aust)	SACAT	\$ 123,823
DFP Recruitment Services	CBS	\$ 140,454
Hays Specialist Recruitment	SWSA	\$ 269,891
Hays Specialist Recruitment	SACAT	\$ 435,713
Finxl Professional Services	SWSA	\$ 502,434
Akkodis Australia Talent	JTS	\$ 540,026
Paxus Australia Pty Ltd	JTS	\$ 584,954
	Total	\$ 3,150,823

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

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Risk management

Risk and audit at a glance

The AGD Audit and Risk Management Committee (ARMC) provides independent advice and assistance to the Chief Executive on AGD's risk, control and compliance framework, business ethics, policies and practices and its internal and external accountability responsibilities. The ARMC met five times during 2022-23.

AGD currently has an independent, internal audit provider in Deloitte Touche Tohmatsu (Deloitte) that undertakes audit and risk management functions. A total of three internal audit reviews were undertaken in 2022-23.

Fraud detected in the agency

In 2022-23, 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, Fraud and Corruption Awareness Training was conducted across the agency in May 2023.

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

Public interest disclosure

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

Nil

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

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

Reporting required under any other act or regulation

The Commissioner of Consumer Affairs and Liquor & Gambling with Consumer & Business Services' Annual Report 2022-23	
Act or Regulation	Requirement
<i>Associations Incorporation Act 1985</i>	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	2022-23	2021-22
Incorporated associations on the register	21,676	21,512
Incorporated during the year	291	251
De-registered and wound-up	127	67
Periodic returns lodged	131	134
Searches of the public register	511 ¹	530

Act or Regulation	Requirement
<i>Building Work Contractors Act 1995</i>	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 The number of document requests, consisting of 245 extract requests, 154 uncertified document requests and 112 certified document requests. It excludes 205 certificate requests.

Builders licences	2022-23	2021-22
Held by bodies corporate	5,957	5,863
Held by natural persons (individuals or members of partnerships). Includes contractors only and contractors and supervisors. Does not include supervisors only.	17,470	17,747
Held by building work supervisors (registrations only)	4,528	4,497
Total	27,955	28,107
Applications for new licences/registrations or a change of conditions received	2,389	2,742

Act or Regulation	Requirement
<i>Companies (Administration) Act 1982*</i>	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 2022	\$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 2023	\$94,244.40

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

Registrations	2022-23	2021-22
Held by bodies corporate	121	118
Held by natural persons	604	589
Total	725	707
Applications for new registrations received	73	51

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2023.

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

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

Co-operatives Liquidation Account	Amount
Balance at 30 June 2022	\$64,992.85
Add: Amounts received during the year pursuant to section 331 of the <i>Co-operatives Act 1997</i>	\$0
Less: Amount paid to claimants in accordance with section 331	\$0
Balance at 30 June 2023*	\$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
<i>Fair Trading Act 1987</i>	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	2022-23	2021-22
No. of advice provided	26,764	28,018
No. of disputes conciliated	1,007	1,262
No. of disputes referred to compulsory conciliation conference	468	462

Prosecutions/ Disciplinary action under the <i>Fair Trading Act 1987</i> (and related Acts), and the <i>Liquor Licensing Act 1997</i>.		
Date	Trader (where applicable)	Action
2/9/2022	Sokwana Touch	Prosecution for breaching section 7(1) and section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by carrying on a business as a second-hand vehicle dealer when not authorised by licence and by interfering with an odometer of a second-hand vehicle. Court outcome: Convicted and fined \$7,000.
2/9/2022	Puthear Som	Prosecution for breaching section 7(1) and section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by carrying on a business as a second-hand vehicle dealer when not authorised by licence and by interfering with an odometer of a second-hand vehicle. Court outcome: Convicted and fined \$7,000.
6/9/2022	Justin Norman	Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence, section 6(1) of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> by carrying on business as a plumbing and electrical contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time. Court Outcome: Convicted and fined total \$25,200. Compensation awarded totalling \$12,646.21.
13/9/2022	Cameron Sellick	Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence. Court outcome: Convicted and fined \$5,000. Compensation awarded totalling \$3,000.

26/9/2022	Ali Taha	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court Outcome: Convicted and fined total \$18,200.</p> <p>Compensation awarded totalling \$16,742.50.</p>
22/12/2022	Mohammad Ghaffari	<p>Prosecution for breaching section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by interfering with an odometer of a second-hand vehicle and section 140 of the <i>Criminal Law Consolidation Act 1935</i> by dishonestly dealing with documents.</p> <p>Court outcome: Convicted and fined \$4,200. Suspended sentence of 2 months 24 days and good behaviour bond of \$100 for 12 months.</p>
10/1/2023	Nicholas Van Le	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court Outcome: Convicted and fined total \$4,900.</p> <p>Compensation awarded totalling \$12,500.</p>
2/3/2023	Ravindra Mudalige	<p>Prosecution for breaching section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by interfering with an odometer of a second-hand vehicle and section 140 of the <i>Criminal Law Consolidation Act 1935</i> by dishonestly dealing with documents.</p> <p>Court outcome: Fined \$3,000.</p> <p>Compensation awarded totalling \$2,400.</p>
9/2/2023	Simon Mansfield	<p>Prosecution for breaching section 267 of the <i>Criminal Consolidation Act 1935</i> and section 158(7) of the <i>Australian Consumer Law (SA)</i> by aiding and abetting a</p>

		<p>company to accept payment for goods or services and failing to supply all the services within a reasonable time, section 267 of the <i>Criminal Consolidation Act 1935</i> and section 6(1) of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> by aiding and abetting a company to carry on business as an electrical contractor when not authorised by licence and section 267 of the <i>Criminal Consolidation Act 1935</i> (SA) and section 30(1) of the <i>Building Work Contractors Act 1995</i> by aiding and abetting a company to demand or require an unauthorised payment under or in relation to a domestic building work contract.</p> <p>Court Outcome: Convicted and fined total \$14,000 and disqualified from managing corporations for 5 years.</p> <p>Compensation awarded totalling \$27,074.</p>
3/4/2023	John Limone	<p>Prosecution for breaching section 6(1), 28(1) and 30(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence, failing to comply with the formal requirements of a domestic building work contract, and demanding or requiring an unauthorised payment under or in relation to a domestic building work contract and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court Outcome: Convicted and fined total \$6,250.</p> <p>Compensation awarded totalling \$26,970.</p>
31/3/2023	Joseph Kavilpurayidathil	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence.</p> <p>Court Outcome: Convicted.</p> <p>Compensation awarded totalling \$9,875.12.</p>
1/5/2023	Salameh Hadadd	<p>Prosecution for breaching section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by</p>

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		<p>interfering with an odometer of a second-hand vehicle.</p> <p>Court Outcome: Convicted and fined \$450.</p> <p>Compensation awarded totalling \$4,400.</p>
24/5/2023	Arta Hanssen	<p>Prosecution for breaching section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by interfering with an odometer of a second-hand vehicle.</p> <p>Court Outcome: Convicted and fined \$1,800.</p> <p>Compensation awarded totalling \$5,372.</p>
2/6/2023	Davide Malatesta	<p>Prosecution for breaching section 6(1) of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> by carrying on business as a gas fitting contractor and a plumbing contractor when not authorised by licence and section 13(a) of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> by acting as a gas fitting and plumbing worker without authorisation by registration.</p> <p>Court Outcome: Convicted and given 12-month good behaviour bond of \$200.</p> <p>Compensation totalling \$7,175.</p>

For a full list of Consumer and Business Services related media releases for 2022-23, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

Assurances and Undertakings given under the <i>Fair Trading Act 1987</i> (and related Acts), the <i>Liquor Licensing Act 1997</i> and the <i>Australian Consumer Law</i>		
Date	Trader (where applicable)	Action
7/9/2022	CRS & SM Kirby Pty Ltd and Chad Kirby	Provided an assurance to the Commissioner for Consumer Affairs for the purposes of section 79 of the <i>Fair Trading Act 1987</i> that they will comply with all obligations under the <i>Land and Business (Sale and Conveyancing) Act 1994</i> .
12/1/2023	Motoworks Australia Pty Ltd and Bo Ren	Provided an undertaking to the Commissioner for Consumer Affairs for the purposes of section 218 of the <i>Australian Consumer Law</i> (SA) in response to product safety concerns.
7/6/2023	Thomas Prokopec	Provided an assurance to the Commissioner for Consumer Affairs for the purposes of section 79 of the <i>Fair Trading Act 1987</i> that he will not carry on business as a building work contractor unless authorised by licence and will not perform building work without building indemnity insurance.

For a full list of Consumer and Business Services related media releases for 2022-23, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

Product Safety Inspections Summary 2022-23	
Products inspected	1,783
Products compliant	1,701
Products withdrawn	62
Product recalls	27

Act or Regulation	Requirement
<i>Gambling Administration Act 2019</i>	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.

<i>Authorised Betting Operations Act 2000 - Licensing</i>	2022-23
Number of Licensed Bookmakers	15
Number of Licensed Agents	45
Number of TAB Outlets	184
Number of Racing Clubs	49
Number of Authorised Interstate Betting Operators	80

<i>Authorised Betting Operations Act 2000 - Compliance</i>	2022-23
Number of inspections completed	313
Non-compliance matters detected	137
Investigations closed with enforcement outcome	0
Investigations closed without enforcement outcome	6

Casino Act 1997 – Compliance	2022-23
Number of inspections completed	365 (2,223) ²
Non-compliance matters detected	27
Investigations closed with enforcement outcome	0
Investigations closed without enforcement outcome	4

Gaming Machines Act 1992 - Licences	2022-23	2021-22
General and Hotels	481	498
Clubs	48	57
On Premises	1	1
Total	530	556

Gaming Machines Act 1992 - Compliance	2022-23	2021-22
Number of inspections completed	595	79
Non-compliance matters detected	680 ³	37
Investigations closed with enforcement outcome	3 ⁴	3
Number of expiation notices issued	2	0
Number of prosecutions commenced	0	0
Investigations closed without enforcement outcome	5	6

Prosecutions commenced for offences against the <i>Gaming Machines Act 1992</i>		
Date	Individual/Entity	Action
Note: Nil prosecutions in 2022-23		

² 365 Casino Daily Audits were undertaken by CBS during 2022-23. Each daily audit consists of several specific compliance criteria being monitored relating to the Casino's operations. The total number of Casino compliance criteria inspected totalled 2,223.

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

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

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

Revenue	2022-23
State wagering revenue of authorised betting operators	\$424,580,000
Gambling revenue of gaming machine licensees - Clubs	\$71,899,273
Gambling revenue of gaming machine licensees - Hotels	\$845,630,373
Total net gambling revenue of gaming machine licensees	\$917,529,646

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

Registrations	2022-23	2021-22
Held by land agent bodies corporate	1,114	1,063
Held by land agent natural persons	2,487	2,523
Held by sales representative and auctioneer natural persons	2,535	2,576
Held by property manager natural persons	1,391	1,388
Total	7,527	7,550
Applications for new registrations or a change of conditions received	1,049	1,157

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2023.

Act or Regulation	Requirement
<i>Land Valuers Act 1994</i>	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 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*.

1 additional Land Valuer was added during the reporting period.

Details of approved Land Valuers can be found at:

https://www.cbs.sa.gov.au/documents/approved_land_valuers_list.pdf

Act or Regulation	Requirement
<i>Liquor Licensing Act 1997</i>	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:

Act or Regulation	Requirement
	<ul style="list-style-type: none"> (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 <i>welfare order</i>)— <ul style="list-style-type: none"> (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— <ul style="list-style-type: none"> (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; (b) in relation to an order made under Subdivision 3 because of information classified by the Commissioner of Police as criminal intelligence— <ul style="list-style-type: none"> (i) the number of orders made; and (ii) the location of the licensed premises from which the persons were barred; and (iii) statistical information about— <ul style="list-style-type: none"> (A) the period for which the orders have effect; and (B) the age, gender, race and residential postcode of the persons 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	
	2022-23	2021-22
Adelaide	7	1
Andamooka	0	1
Blair Athol	1	0
Bolivar	1	0
Ceduna	1	0
Clearview	0	0
Edwardstown	1	0
Elizabeth	0	0
Elizabeth Downs	1	0
Fullarton	1	0
Gilles Plains	1	0
Hilton	0	0
Mount Gambier	2	0
Murray Bridge	0	2
Naracoorte	0	1
Norwood	0	1
Olympic Dam	0	2
Plympton	3	0
Pooraka	0	2
Port Augusta	10	0
Port Augusta West	3	0
Port Elliot	1	0
Quorn	0	1
Renmark	1	0

Rosewater	0	0
Roxby Downs	0	7
Salisbury	1	0
Seaton	1	0
Seaton Park	1	0
Sefton Park	1	0
Semaphore	0	0
Stirling North	1	0
Streaky Bay	0	0
Victor Harbor	1	1
Whyalla Norrie	1	2
Willunga	0	0
Total	41	9

Location of the licensed premises from which persons were barred (for reasons other than welfare)

Location of Licensed Premises	Number of Orders by Suburb	
	2022-23	2021-22
Aberfoyle Park	1	0
Adelaide	10	6
Aldinga	1	1
Allenby Gardens	0	1
Angaston	0	1
Angle Park	0	1
Baramba	0	0
Berri	0	0
Beverley	1	0
Blair Athol	1	1
Bordertown	0	1

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Brighton	1	0
Burnside	0	0
Burra	1	0
Ceduna	5	0
Christies Beach	0	0
Clarendon	1	0
Clearview	1	2
Cudlee Creek	0	1
Darlington	1	0
Davoren Park	1	0
Elizabeth	1	2
Elizabeth South	1	0
Exeter	1	0
Findon	1	2
Fullarton	1	0
Gawler	0	1
Gilles Plains	0	0
Glenelg	0	1
Glenelg North	1	0
Glynde	1	0
Golden Grove	1	0
Goolwa	1	0
Hackham	1	0
Hallett Cove	0	0
Henley Beach	2	0
Highbury	1	0
Hilton	1	0
Hope Valley	0	1
Kadina	1	0

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Kapunda	1	0
Kilburn	1	0
Kingscote	1	0
Kingswood	1	0
Magill	1	0
Marleston	1	0
Meningie	2	1
Millicent	2	0
Moonta	1	0
Moorook	0	0
Morphett Vale	1	0
Mount Barker	1	0
Mount Gambier	6	4
Murray Bridge	1	4
North Adelaide	1	0
Noarlunga Downs	0	1
Northfield	1	1
Norwood	1	0
Oaklands Park	1	0
O'Halloran Hill	1	0
Old Reynella	1	0
Para Hills	0	0
Parafield Gardens	1	0
Paralowie	0	1
Penneshaw	0	1
Pennington	0	0
Pooraka	0	5
Port Adelaide	0	0
Port Augusta	0	1

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Port Augusta West	1	0
Port Elliot	1	0
Port Lincoln	2	0
Port Noarlunga	0	0
Queenstown	1	0
Renmark	0	0
Rosewater	1	2
Royal Park	1	0
Salisbury	2	2
Seacliff	1	0
Seaford Rise	1	0
Seaton	1	0
Seaton Park	1	0
Semaphore	0	0
Smithfield	0	0
Strathalbyn	0	0
Surrey Downs	0	1
Tea Tree Gully	0	0
Torrensville	1	0
Unley	1	0
Victor Harbor	1	1
Waikerie	0	1
Walkerville	0	1
West Lakes	1	0
Whyalla	2	1
Whyalla Norrie	0	1
Willaston	1	0
Williamstown	1	0
Woodcroft	1	0

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Woodville North	1	0
Total	91	51

Statistical information about the type of conduct (some barring's were issued for more than one reason)

Type of Conduct	Number of Instances	
	2022-23	2021-22
Assault	46	11
Assault – Staff	66	18
Disorderly Behaviour	81	38
Drugs	1	3
Drunken Behaviour	10	20
False Pretences	0	1
Property Damage	4	7
Theft	7	7
Welfare – Risk	41	21
Welfare – Risk to Family	0	0
Other Reason	22	25
Total	278	151

Outcome of the review of barring orders under section 128

Outcome of Review	Number of Reviews	
	2022-23	2021-22
No Decision	0	0
Determined	29	23
Dismissed	9	5
Granted	4	0
Refused	0	0
Revoked	0	5

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Withdrawn	5	7
Total	47	40

Pursuant to section 128A(1)(b), South Australia Police has advised that no barring orders were issued on the grounds of criminal intelligence during 2022-23.

Act or Regulation	Requirement
<i>Plumbers, Gas Fitters and Electricians Act 1995</i>	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	2022-23	2021-22
Holding a contractor licence only (individual or company)	785	771
Holding a workers registration	5,125	5,031
Holding both a worker registration and contractor licence	1,755	1,713

Gas fitters	2022-23	2021-22
Holding a contractor licence only (individual or company)	708	707
Holding a workers registration	4,729	4,617
Holding both a worker registration and contractor licence	1,570	1,516

Electricians	2022-23	2021-22
Holding a contractor licence only (individual or company)	1,907	1,889
Holding a workers registration	20,362	19,985
Holding both a worker registration and contractor licence	4,813	4,807

Plumbers, Gas Fitters & Electricians	2022-23	2021-22
Applications for new licences/registrations or change of conditions received	3,880	3,723

Act or Regulation	Requirement
<i>Residential Parks Act 2007</i>	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	2022-23	2021-22
Total residential park bonds held	915	919
Total residential park bonds held (\$)	\$523,069	\$513,858
Residential park bonds lodged	156	183
Residential park bonds refunded	145	160

Act or Regulation	Requirement
<i>Residential Tenancies Act 1995</i>	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	2022-23	2021-22
Total tenant provided residential bonds held	178,569	172,463
Total Housing SA provided residential bonds held	165	171

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Total Housing SA residential bond guarantees held	57,781	61,768
Total residential bonds held	236,515	234,402

Residential Tenancies Bonds	2022-23	2021-22
Residential bonds lodged	54,433	52,701
Residential bonds refunded	54,037	52,182

Incoming contact	2022-23	2021-22
Incoming bond calls	40,224	40,707
Incoming emails requesting advice	10,720	10,650

Advice	2022-23	2021-22
Tenancy advice provided	18,798	21,156
Expiation notices issued	0	0

A report on the Residential Tenancies Fund will be available on the Consumer and Business Services website on or before 31 December 2023.

Act or Regulation	Requirement
<i>Second-hand Vehicle Dealers Act 1995</i>	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	2022-23	2021-22
Held by bodies corporate		
Second-hand motor vehicle dealers	509	465

Second-hand motor cycle dealers	34	31
Held by natural persons		
Second-hand vehicle dealers	1,132	1,032
Second-hand motor cycle dealers	41	42
Total	1,716	1,570
Applications for new licences/registrations received		
Second-hand vehicle dealers	295	239
Second-hand motor cycle dealers	8	13
Registration of trading premises (new application)	64	57

A report on the Second-hand Vehicles Compensation Fund will be available on the Consumer and Business Services website on or before 31 December 2023.

Act or Regulation	Requirement
<i>Security and Investigation Industry Act 1995</i>	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	2022-23	2021-22
Held by bodies corporate	573	567
Held by natural persons	9,477	9,456
Total	10,050	10,023
Applications for new licences or change of conditions received	1,673	1,665

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
<p><i>Controlled Substances (Youth Treatment Orders) Amendment Act 2019</i></p>	<p>S54O—Reports</p> <p>(1) An annual report of the Department required under section 12 of the <i>Public Sector Act 2009</i> must include the following information in respect of the period to which the report relates:</p> <ul style="list-style-type: none"> (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 themselves 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. <p>(2) A report must not include any information that might identify a child.</p>

Youth Treatment Orders	2022-23	2021-22
The number of detention orders made during the period.	0	0
The age and sex of each child who was subject to a detention order.	Not applicable	Not applicable
The length of time each child who was subject to a detention order spent in detention and the number of ongoing detention orders at the time of the report.	Not applicable	Not applicable
The number of children subject to a detention order who were of Aboriginal or Torres Strait Islander descent or who identified themselves as being of Aboriginal or Torres Strait Islander origin.	Not applicable	Not applicable
The number of children subject to a detention order who absconded from detention.	Not applicable	Not applicable
The outcome of each treatment order, including the number of children who failed to comply with a treatment order.	There were no treatment orders made during the reporting period.	There were no treatment orders made during the reporting period.
The cost of the treatment provided to each child pursuant to a treatment order.	Not applicable	Not applicable
The cost of detaining each child pursuant to a detention order.	Not applicable	Not applicable

Reporting required under the *Carers' Recognition Act 2005*

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

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

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

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

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	21
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	9
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	2
Communication	Communication quality	Inadequate, delayed or absent communication with customer	24
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	11
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	8
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	21
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	12

OFFICIAL

2022-23 ANNUAL REPORT for the Attorney-General's Department

Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	7
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	23
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	15
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	40
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	2
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	16
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	3
		Total	214

Additional Metrics	Total
Number of positive feedback comments	61
Number of negative feedback comments	14
Total number of feedback comments	75
% complaints resolved within policy timeframes	81%

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

Service Improvements

The AGD complaints dashboard continued to be used in 2022-23. The dashboard provides alerts for overdue items and allows for greater visibility of all complaints, compliments and feedback.

Overall complaints data is included as a key organisational metric in reporting to the Executive Management Group. The results are also incorporated into measuring customer service performance and benchmarking.

In 2022-23, CBS designed the Call Quality Assurance Program. This includes the activation of call recording and a call coaching framework aimed at improving the customer experience. This program will be implemented in 2023-24 to all customer facing areas across CBS.

Compliance Statement

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

Appendix: Audited financial statements 2022-23



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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 2023.

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 2023, 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 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2023
- a Statement of Administered Financial Position as at 30 June 2023
- a Statement of Administered Cash Flows for the year ended 30 June 2023
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2023
- a Schedule of Assets and Liabilities attributable to administered activities as at 30 June 2023
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director – Finance, People & 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 2023.

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 Richardson
Auditor-General

20 September 2023

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

Financial Statements

For the year ended 30 June 2023

Attorney-General's Department
Statement of Certification
For the year ended 30 June 2023

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

15 September 2023



Darren Corcoran
A/Executive Director, Finance People and Performance

15 September 2023

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Fees and charges	2.2	134 049	144 376
Appropriation	2.1	117 011	178 607
Commonwealth - sourced grants and funding	2.4	18 894	18 295
Recoveries	2.3	17 434	16 759
Resources received free of charge	2.5	4 261	4 929
SA Government grants and subsidies	2.6	612	2 342
Gain on revaluation of intangibles	5.2	-	30 761
Net gain from disposal of non-current assets		-	9
Other income	2.7	206	255
Total income		292 467	396 333
Expenses			
Employee benefits	3.3	169 850	157 493
Supplies and services	4.1	67 108	168 698
Grants and subsidies	4.2	29 019	19 000
Cash alignment transfers to Consolidated Account		11 599	-
Depreciation and amortisation	5.1, 5.2	7 050	13 851
Borrowing costs		7	2
Other expenses	4.3	1 334	1 047
Total expenses		285 967	360 091
Net result		6 500	36 242
Other comprehensive income			
Items that will not be reclassified to net result			
Changes to asset revaluation surplus		-	21 423
Total other comprehensive income		-	21 423
Total comprehensive result		6 500	57 665

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 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	6.1	57 812	46 389
Receivables	6.2	14 915	29 636
Total current assets		72 727	76 025
Non-current assets			
Property plant and equipment	5.1	29 219	26 430
Intangible assets	5.2	4 491	359 487
Total non-current assets		33 710	385 917
Total assets		106 437	461 942
Current liabilities			
Employee benefits liability	3.4	13 953	15 069
Payables	7.1	11 597	26 006
Provisions	7.3	784	654
Financial liabilities	7.2	170	75
Other liabilities	7.4	252	310
Total current liabilities		26 756	42 114
Non-current liabilities			
Employee benefits liability	3.4	26 378	28 833
Provisions	7.3	3 571	1 198
Payables	7.1	2 627	2 711
Financial liabilities	7.2	164	72
Total non-current liabilities		32 740	32 814
Total liabilities		59 496	74 928
Net assets		46 941	387 014
Equity			
Retained earnings	8.1	39 305	356 038
Asset revaluation surplus	8.1	7 636	30 976
Total equity		46 941	387 014

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 2023

		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
Balance at 30 June 2021		9 553	319 688	329 241
Prior period adjustments			(304)	(304)
Adjusted balance at 1 July 2021		9 553	319 384	328 937
Net result for 2021-22		-	36 242	36 242
Gain on revaluation of intangibles		21 423	-	21 423
Total comprehensive result for 2021-22		21 423	36 242	57 665
Transfer between equity components				
Net assets transferred out from an administrative restructure		-	412	412
Balance at 30 June 2022	8.1	30 976	356 038	387 014
Prior period adjustments		-	76	76
Adjusted balance at 1 July 2022		30 976	356 114	387 090
Net result for 2022-23		-	6 500	6 500
Total comprehensive result for 2022-2023		-	6 500	6 500
Transfer between equity components				
Net assets transferred in from an administrative restructure		(23 340)	23 340	-
Net assets transferred in from an administrative restructure	1.3	-	(1 975)	(1 975)
Net assets transferred out from an administrative restructure	1.3	-	(344 674)	(344 674)
Balance at 30 June 2023	8.1	7 636	39 305	46 941

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 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
Cash inflows			
Fees and charges		143 504	150 420
Appropriation		117 011	178 607
Receipts from Commonwealth - sourced grants		18 894	18 694
Recoveries		17 434	17 201
GST recovered from the ATO		8 689	19 748
Grants and subsidies		612	2 412
Receipts for paid parental leave scheme		482	580
Other receipts		93	275
Cash generated from operations		306 719	387 937
Cash outflows			
Employee benefits payments		(173 478)	(166 678)
Payments for supplies and services		(76 444)	(186 851)
Payments for grants and subsidies		(29 628)	(23 879)
Cash alignment transfer to Consolidated Account		(11 599)	-
Payments for parental leave scheme		(437)	(624)
Interest paid		(7)	(2)
Other payments		(1 412)	(1 238)
Cash used in operations		(293 005)	(379 272)
Net cash provided by / (used in) operating activities	8.2	13 714	8 665
Cash flows from investing activities			
Cash outflows			
Purchase of intangible assets		(1 404)	(3 434)
Purchase of property, plant and equipment		(728)	(990)
Cash used from investing activities		(2 132)	(4 424)
Cash inflows			
Proceeds from the sale of property, plant and equipment		-	9
Cash generated in investing activities		-	9
Net cash used in investing activities		(2 132)	(4 415)
Cash flows from financing activities			
Cash inflows			
Cash received from restructuring activities		43	-
Cash generated from financing activities		43	-
Cash outflows			
Repayment of leases		(202)	(475)
Cash used in financing activities		(202)	(475)
Net cash used in financing activities		(159)	(475)
Net increase in cash and cash equivalents		11 423	3 775
Cash and cash equivalents at the beginning of the reporting period		46 389	42 614
Cash and cash equivalents at the end of the reporting period	6.1	57 812	46 389

The accompanying notes form part of these financial statements.

Attorney-General's Department

Notes to and forming part of the financial statements

For the year ended 30 June 2023

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.

No Australian Accounting Standards have been early adopted other than AASB 2021-2 which was adopted from 1 July 2021.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

Significant accounting policies are set out throughout the notes.

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

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

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 2022-23:

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.

This program transferred to the department effective 1 July 2022.

Office of the Solicitor-General

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

Office of the Director of Public Prosecutions

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

Crown Solicitor's Office

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

South Australian Civil and Administrative Tribunal

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

Office of Parliamentary Counsel

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs (continued)

Legislative and Policy Services

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

Forensic Science SA

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

Ombudsman

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

Office of the Public Advocate

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

Office of the Commissioner for Equal Opportunity

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

State Records SA

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

Justice Technology Services

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs (continued)

Industrial Relations

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

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

This program transferred to the department effective 1 July 2022.

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.

Planning and Land Use Services

Planning and Land Use Services provides advice on the preparation of new planning instruments, strategic planning and undertaking the assessment of complex land use proposals including the transition to a new planning system.

Planning and Land Use Services transferred to the Department of Trade and Investment (DTI) effective 1 July 2022. Refer to Note 1.3.

Office of the Valuer-General

The Office of the Valuer-General assists the Valuer-General in providing regulatory oversight and management of the various services undertaken by the service provider (Land Services SA), whilst also ensuring the integrity of the valuation roll, service delivery and the independence of the Valuer-General, which in turn provides service to the whole community.

The Office of the Valuer-General transferred to DTI effective 1 July 2022. Refer to Note 1.3.

Office of the Registrar-General

The Office of the Registrar-General is the regulatory body that oversees the performance of the contractual obligations and operational aspects of the land titling functions provided to the State by the service provider (Land Services SA) to ensure the integrity of the land register is maintained.

The Office of the Registrar-General transferred to DTI effective 1 July 2022. Refer to Note 1.3.

Office of Local Government

The Office of Local Government provides policy and other advice to the Minister for Planning and Local Government. This includes advice on the operation of the *Local Government Act 1999* and related legislation, the delivery of the Municipal Services in Aboriginal Communities Program, and on the functions of the Outback Communities Authority and the South Australian Local Government Grants Commission.

The Office of Local Government transferred to the Department of Infrastructure and Transport (DIT) effective 1 July 2022. Refer to Note 1.3

Other

Certain items of the department are not allocated to programs.

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs (continued)

Income and expenses by program	Aboriginal Affairs and Reconciliation		Office of the Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Fees and charges	-	-	-	-	1 426	1 148	25 379	25 355	3 843	3 746
Appropriation	-	-	-	-	-	-	-	-	-	-
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-
Recoveries	916	-	-	-	1 500	1 227	8 735	7 601	529	220
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
SA Government grants and subsidies	268	-	-	-	71	47	240	159	33	16
Other income	-	-	-	-	-	-	-	-	-	1
Total income	1 184	-	-	-	2 997	2 422	34 354	33 115	4 405	3 983
Expenses										
Employee benefits	(4 752)	-	(113)	(120)	(25 542)	(23 626)	(34 283)	(32 454)	(10 440)	(9 272)
Supplies and services	(1 746)	-	(248)	(202)	(6 059)	(5 162)	(5 065)	(5 155)	(4 768)	(4 075)
Grants and subsidies	(5 132)	-	-	-	-	-	(332)	-	-	-
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	(29)	-	-	-	(79)	(398)	-	-	(909)	(748)
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	(1 332)	(704)	-	-	-	-
Total expenses	(11 659)	-	(361)	(322)	(33 012)	(29 890)	(39 680)	(37 609)	(16 117)	(14 095)
Net result	(10 475)	-	(361)	(322)	(30 015)	(27 468)	(5 326)	(4 494)	(11 712)	(10 112)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs (continued)

Income and expenses by program	Office of Parliamentary Counsel		Legislative and Policy Services		Forensic Science SA		Ombudsman		Office of the Public Advocate	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Income										
Fees and charges	-	-	-	-	1 503	1 583	-	-	-	-
Appropriation	-	-	-	-	-	-	-	-	-	-
Commonwealth - sourced grants and funding	-	-	18 874	18 295	-	-	-	-	20	-
Recoveries	274	222	14	144	1 481	1 087	405	366	219	231
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
SA Government grants and subsidies	-	-	-	266	-	-	-	-	-	58
Other income	-	-	51	-	-	-	-	-	-	-
Total income	274	222	18 939	18 705	2 984	2 670	405	366	239	289
Expenses										
Employee benefits	(3 141)	(2 826)	(4 123)	(3 823)	(19 157)	(18 668)	(3 031)	(2 929)	(6 417)	(6 026)
Supplies and services	(557)	(605)	(929)	(988)	(9 647)	(7 729)	(539)	(363)	(720)	(669)
Grants and subsidies	-	-	(22 163)	(14 701)	(86)	(91)	-	-	-	-
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	(84)	(69)	-	-	(2 634)	(3 582)	(56)	(46)	(120)	(99)
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	(3 782)	(3 500)	(27 215)	(19 512)	(31 524)	(30 070)	(3 626)	(3 338)	(7 257)	(6 794)
Net result	(3 508)	(3 278)	(8 276)	(807)	(28 540)	(27 400)	(3 221)	(2 972)	(7 018)	(6 505)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs (continued)

Income and expenses by program	Office of the Commissioner for Equal Opportunity		State Records		Justice Technology Services		Industrial Relations		Consumer and Business Services	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Fees and charges	4	1	166	232	12 107	11 570	41 088	-	48 533	46 542
Appropriation	-	-	-	-	-	-	-	-	-	-
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-
Recoveries	-	88	111	104	-	-	308	-	2 942	1 455
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
SA Government grants and subsidies	-	-	-	-	-	-	-	-	-	422
Other income	-	-	5	12	105	73	24	-	21	32
Total income	4	89	282	348	12 212	11 643	41 420	-	51 496	48 451
Expenses										
Employee benefits	(804)	(723)	(3 326)	(3 540)	(3 553)	(3 911)	(29 421)	-	(21 747)	(20 539)
Supplies and services	(339)	(332)	(3 584)	(3 352)	(10 407)	(8 569)	(12 017)	-	(10 483)	(9 871)
Grants and subsidies	-	-	-	-	-	-	(957)	-	(349)	(329)
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	(779)	(708)	(138)	-	(1 279)	-	(943)	(1 303)
Borrowing costs	-	-	-	-	-	-	-	-	(7)	-
Other expenses	-	-	-	(19)	-	-	(2)	-	-	-
Total expenses	(1 143)	(1 055)	(7 689)	(7 619)	(14 098)	(12 480)	(43 676)	-	(33 529)	(32 042)
Net result	(1 139)	(966)	(7 407)	(7 271)	(1 886)	(837)	(2 256)	-	17 967	16 409

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs (continued)

Income and expenses by program	Planning and Land Use Services		Office of the Valuer-General		Office of the Registrar-General		Office of Local Government		Other		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Fees and charges	-	16 909	-	15 927	-	21 363	-	-	-	-	134 049	144 376
										178		
Appropriation	-	-	-	-	-	-	-	-	117 011	607	117 011	178 607
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-	18 894	18 295
Recoveries	-	1 958	-	416	-	1 640	-	-	-	-	17 434	16 759
Resources received free of charge	-	-	-	-	-	-	-	-	4 261	4 929	4 261	4 929
SA Government grants and subsidies	-	1 374	-	-	-	-	-	-	-	-	612	2 342
Gain on revaluation of intangibles	-	-	-	-	-	30 761	-	-	-	-	-	30 761
Net gain from disposal of non-current assets	-	9	-	-	-	-	-	-	-	-	-	9
Other income	-	137	-	-	-	-	-	-	-	-	206	255
Total income	-	20 387	-	16 343	-	53 764	-	-	121 272	536	292 467	396 333
										183		
Expenses												
Employee benefits	-	(23 150)	-	(2 907)	-	(1 689)	-	(1 290)	-	-	(169 850)	(157 493)
Supplies and services	-	(10 134)	-	(12 479)	-	(96 271)	-	(2 742)	-	-	(67 108)	(168 698)
Grants and subsidies	-	-	-	-	-	4	-	(3 883)	-	-	(29 019)	(19 000)
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-	(11 599)	-	(11 599)	-
Depreciation and amortisation	-	(4 716)	-	(92)	-	(1 952)	-	(138)	-	-	(7 050)	(13 851)
Borrowing costs	-	-	-	-	-	(2)	-	-	-	-	(7)	(2)
Other expenses	-	(323)	-	-	-	(1)	-	-	-	-	(1 334)	(1 047)
Total expenses	-	(38 323)	-	(15 478)	-	(99 911)	-	(8 053)	(11 599)	-	(285 967)	(360 091)
										183		
Net result	-	(17 936)	-	865	-	(46 147)	-	(8 053)	109 673	536	6 500	36 242

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2023

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Aboriginal Affairs and Reconciliation		Office of the Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	178	-	5	3	254	480	5 296	5 483	163	184
Total current assets	178	-	5	3	254	480	5 296	5 483	163	184
Non-current assets										
Property, plant and equipment	1 049	-	-	-	4	6	-	-	236	2 007
Intangible assets	-	-	-	-	185	289	-	-	-	-
Total non-current assets	1 049	-	-	-	189	295	-	-	236	2 007
Total assets	1 227	-	5	3	443	775	5 296	5 483	399	2 191
Current liabilities										
Employee benefits	(484)	-	(7)	(14)	(2 434)	(2 188)	(2 784)	(2 955)	(713)	(667)
Payables	(1 189)	-	(7)	(8)	(1 383)	(674)	(611)	(477)	(471)	(456)
Provisions	(27)	-	-	(1)	(136)	(95)	(157)	(128)	(40)	(29)
Financial liabilities	(20)	-	-	-	-	-	-	-	(1)	(6)
Other current liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	(1 720)	-	(14)	(23)	(3 953)	(2 957)	(3 552)	(3 560)	(1 225)	(1 158)
Non-current liabilities										
Employee benefits	(853)	-	(7)	(5)	(3 737)	(3 762)	(5 958)	(6 320)	(1 034)	(1 003)
Provisions	(115)	-	-	-	(505)	-	(806)	-	(140)	-
Payables	(83)	-	-	-	(372)	(353)	(596)	(593)	(101)	(96)
Financial liabilities	(7)	-	-	-	-	-	-	-	(1)	(6)
Total non-current liabilities	(1 058)	-	(7)	(5)	(4 614)	(4 115)	(7 360)	(6 913)	(1 276)	(1 105)
Total liabilities	(2 778)	-	(21)	(28)	(8 567)	(7 072)	(10 912)	(10 473)	(2 501)	(2 263)
Net assets	(1 551)	-	(16)	(25)	(8 124)	(6 297)	(5 616)	(4 990)	(2 102)	(72)

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2023

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of Parliamentary Counsel		Legislative and Policy Services				Forensic Science SA		Ombudsman		Office of the Public Advocate	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets												
Cash and cash equivalents	-	-	-	-	173	173	-	-	-	-	-	-
Receivables	1	98	-	26	1 134	976	-	25	-	-	-	89
Total current assets	1	98	-	26	1 307	1 149	-	25	-	-	-	89
Non-current assets												
Property, plant and equipment	932	1 350	-	-	6 977	12 489	221	388	1 222	1 788		
Intangible assets	-	-	-	-	1 438	1 357	-	-	-	-		
Total non-current assets	932	1 350	-	-	8 415	13 846	221	388	1 222	1 788		
Total assets	933	1 448	-	26	9 722	14 995	221	413	1 222	1 877		
Current liabilities												
Employee benefits	(230)	(260)	(309)	(292)	(1 605)	(1 687)	(233)	(257)	(505)	(527)		
Payables	(61)	(78)	(1 663)	(1 405)	(1 718)	(684)	(219)	(46)	(133)	(92)		
Provisions	(13)	(11)	(17)	(13)	(90)	(73)	(13)	(11)	(28)	(23)		
Financial liabilities	(5)	(4)	-	-	(37)	(42)	(1)	(1)	(7)	(5)		
Other current liabilities	-	-	-	-	-	-	-	-	(203)	(209)		
Total current liabilities	(309)	(353)	(1 989)	(1 710)	(3 450)	(2 486)	(466)	(315)	(876)	(856)		
Non-current liabilities												
Employee benefits	(538)	(775)	(574)	(677)	(3 717)	(4 113)	(444)	(440)	(835)	(898)		
Provisions	(73)	-	(78)	-	(503)	-	(60)	-	(60)	-		
Payables	(53)	(73)	(56)	(65)	(371)	(386)	(44)	(41)	(83)	(85)		
Financial liabilities	(5)	(4)	-	-	(41)	(41)	(1)	(1)	-	(5)		
Total non-current liabilities	(669)	(852)	(708)	(742)	(4 632)	(4 540)	(549)	(482)	(978)	(988)		
Total liabilities	(978)	(1 205)	(2 697)	(2 452)	(8 082)	(7 026)	(1 015)	(797)	(1 854)	(1 844)		
Net assets	(45)	243	(2 697)	(2 426)	1 640	7 969	(794)	(384)	(632)	33		

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2023

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of the Commissioner for Equal Opportunity		State Records		Justice Technology Services		Industrial Relations		Consumer and Business Services	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	4 826	4 754
Receivables	4	5	111	89	957	788	5 600	-	1 212	559
Total current assets	4	5	111	89	957	788	5 600	-	6 038	5 313
Non-current assets										
Property, plant and equipment	-	-	921	3 923	975	363	16 673	-	9	340
Intangible assets	-	-	195	-	34	142	-	-	2 639	3 412
Total non-current assets	-	-	1 116	3 923	1 009	505	16 673	-	2 648	3 752
Total assets	4	5	1 227	4 012	1 966	1 293	22 273	-	8 686	9 065
Current liabilities										
Employee benefits	(49)	(62)	(263)	(274)	(250)	(543)	(2 042)	-	(2 045)	(2 093)
Payables	(30)	(40)	(103)	(92)	(1 384)	(745)	(1 634)	-	(991)	(1 428)
Provisions	(3)	(3)	(17)	(14)	(14)	(24)	(114)	-	(115)	(89)
Financial liabilities	-	-	(5)	(7)	(5)	(1)	(89)	-	-	7
Other current liabilities	-	-	-	-	-	-	-	-	(49)	(101)
Total current liabilities	(82)	(105)	(388)	(387)	(1 653)	(1 313)	(3 879)	-	(3 200)	(3 704)
Non-current liabilities										
Employee benefits	(82)	(103)	(576)	(555)	(645)	(1 084)	(3 673)	-	(3 705)	(3 889)
Provisions	(11)	-	(82)	(1 198)	(87)	-	(550)	-	(501)	-
Payables	(8)	(10)	(58)	(52)	(63)	(102)	(369)	-	(370)	(367)
Financial liabilities	-	-	(5)	(7)	(5)	(1)	(99)	-	-	8
Total non-current liabilities	(101)	(113)	(721)	(1 812)	(800)	(1 187)	(4 691)	-	(4 576)	(4 248)
Total liabilities	(183)	(218)	(1 109)	(2 199)	(2 453)	(2 500)	(8 570)	-	(7 776)	(7 952)
Net assets	(179)	(213)	118	1 813	(487)	(1 207)	13 703	-	910	1 113

Attorney-General's Department
Notes to and forming part of the financial statements
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1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Planning and Land Use Services		Office of the Valuer-General		Office of the Registrar-General		Office of Local Government		Other		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current assets												
Cash and cash equivalents	-	-	-	-	-	-	-	-	52 813	41 462	57 812	46 389
Receivables	-	6 473	-	1 394	-	6 811	-	-	-	6 153	14 915	29 636
Total current assets	-	6 473	-	1 394	-	6 811	-	-	52 813	47 615	72 727	76 025
Non-current assets												
Property, plant and equipment	-	3 194	-	208	-	374	-	-	-	-	29 219	26 430
Intangible assets	-	26 870	-	-	-	326 679	-	738	-	-	4 491	359 487
Total non-current assets	-	30 064	-	208	-	327 053	-	738	-	-	33 710	385 917
Total assets	-	36 537	-	1 602	-	333 864	-	738	52 813	47 615	106 437	461 942
Current liabilities												
Employee benefits	-	(2 548)	-	(388)	-	(145)	-	(169)	-	-	(13 953)	(15 069)
Payables	-	(4 863)	-	(1 917)	-	(11 927)	-	(1 074)	-	-	(11 597)	(26 006)
Provisions	-	(110)	-	(17)	-	(6)	-	(7)	-	-	(784)	(654)
Financial liabilities	-	(9)	-	(1)	-	(2)	-	-	-	(4)	(170)	(75)
Other current liabilities	-	-	-	-	-	-	-	-	-	-	(252)	(310)
Total current liabilities	-	(7 530)	-	(2 323)	-	(12 080)	-	(1 250)	-	(4)	(26 756)	(42 114)
Non-current liabilities												
Employee benefits	-	(3 831)	-	(734)	-	(329)	-	(310)	-	(5)	(26 378)	(28 833)
Provisions	-	-	-	-	-	-	-	-	-	-	(3 571)	(1 198)
Payables	-	(359)	-	(68)	-	(31)	-	(30)	-	-	(2 627)	(2 711)
Financial liabilities	-	(9)	-	(1)	-	(2)	-	-	-	(3)	(164)	(72)
Total non-current liabilities	-	(4 199)	-	(803)	-	(362)	-	(340)	-	(8)	(32 740)	(32 814)
Total liabilities	-	(11 729)	-	(3 126)	-	(12 442)	-	(1 590)	-	(12)	(59 496)	(74 928)
Net assets	-	24 808	-	(1 524)	-	321 422	-	(852)	52 813	47 603	46 941	387 014

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.3. Changes to the department

As a result of administrative arrangements outlined in the Government Gazette on 30 June 2022:-

- Aboriginal Affairs and Reconciliation transferred from the Department of the Premier and Cabinet (DPC) to the department.
- SafeWork SA, the South Australian Employment Tribunal and Industrial Relations transferred from the Department of Treasury and Finance (DTF) to the department.
- Planning and Land Use Services, Office of the Valuer-General and the Office of the Registrar-General transferred from the department to DTI.
- Office of Local Government transferred from the department to DIT.

The effective date of the transfers was 1 July 2022.

Transferred In

The following assets and liabilities were transferred in

	Aboriginal Affairs and Reconciliation 1 July 2022 \$'000	SafeWork SA 1 July 2022 \$'000	South Australian Employment Tribunal 1 July 2022 \$'000	Industrial Relations 1 July 2022 \$'000	Total \$'000
Cash	-	43	-	-	43
Receivables	89	297	1 189	7	1 582
Property, plant and equipment	504	7 581	855	-	8 940
Total assets	593	7 921	2 044	7	10 565
Payables	284	1 105	394	90	1 873
Employee benefits	1 098	4 068	1 570	503	7 239
Financial liabilities	14	202	62	-	278
Provisions	62	3 029	50	9	3 150
Total liabilities	1 458	8 404	2 076	602	12 540
Total net assets received	(865)	(483)	(32)	(595)	(1 975)

Net assets transferred by the department were recognised at the carrying amount. The net assets transferred were treated as a contribution by the government as owner.

Attorney-General's Department
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Transferred Out

The following assets and liabilities were transferred out :

	Planning and Land Use Services 1 July 2022 \$'000	Office of the Valuer-General 1 July 2022 \$'000	Office of the Registrar-General 1 July 2022 \$'000	Office of Local Government 1 July 2022 \$'000	Total \$'000
Receivables	2 504	391	3 797	3	6 695
Intangibles	27 855	-	326 679	740	355 274
Property, plant and equipment	1 151	75	135	-	1 361
Total assets	31 510	466	330 611	743	363 330
Payables	1 554	1 057	7 659	648	10 918
Employee benefits expense	5 666	979	414	417	7 476
Provisions	262	-	-	-	262
Total liabilities	7 482	2 036	8 073	1 065	18 656
Total net assets transferred	24 028	(1 570)	322 538	(322)	344 674

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.4. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2022-23 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Fees and charges		129 484	134 049	4 565
Appropriation		109 934	117 011	7 077
Commonwealth - sourced grants and funding		19 926	18 894	(1 032)
Recoveries		10 146	17 434	7 288
Resources received free of charge		5 311	4 261	(1 050)
SA Government grants and subsidies		344	612	268
Other income		5 039	206	(4 833)
Total income		280 184	292 467	12 283
Expenses				
Employee benefits		160 089	169 850	9 761
Supplies and services		70 030	67 108	(2 922)
Grants and subsidies		30 433	29 019	(1 414)
Cash alignment transfers to Consolidated Account		-	11 599	11 599
Depreciation and amortisation		9 981	7 050	(2 931)
Borrowing costs		9	7	(2)
Other expenses		6 819	1 334	(5 485)
Total expenses		277 361	285 967	8 606
Net result		2 823	6 500	3 677

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

Nil variances.

	Note	Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Investing expenditure summary				
Total annual programs		1 947	2 061	114
Total existing projects		1 241	478	(763)
Total investing expenditure		3 188	2 539	(649)

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

Attorney-General's Department
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1.5. Significant transactions with government related entities

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

- \$24 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$18.5 million in payments to DIT for accommodation.
- \$13.2 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services.

Attorney-General's Department
Notes to and forming part of the financial statements
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2. Income

2.1. Appropriation

	2023	2022
	\$'000	\$'000
Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i>	117 011	178 607
Total appropriations	117 011	178 607

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consist of \$114.6 million (2022: \$172.1 million) for operational funding and \$2.4 million (2022: \$6.5 million) for capital projects.

2.2. Fees and charges

	2023	2022
	\$'000	\$'000
Licence and regulatory fees	45 523	42 938
SafeWork SA prescribed fee	31 724	-
Legal services	24 002	24 048
Recovery of expenditure	17 453	9 403
Network services	13 222	12 329
Forensic services	1 496	1 580
Land services fees	-	36 965
Planning and land use services	-	16 459
Other	629	654
Total fees and charges	134 049	144 376

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

The department recognises revenue from the following major sources:

Licence and regulatory fees

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

Legal services

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

SafeWork SA – prescribed fee

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

2.3. Recoveries

	2023	2022
	\$'000	\$'000
Recovery of expenditure for:		
Crown Solicitor's Office	7 932	7 601
Consumer and Business Services	2 668	1 455
Office of the Director of Public Prosecutions	1 352	1 227
Forensic Science SA	1 345	1 087
Aboriginal Affairs and Reconciliation	833	-
SA Civil and Administrative Tribunal	480	220
Ombudsman	368	366
SafeWork SA	272	-
Parliamentary Counsel	249	222
Planning and Land Use Services	-	1 958
Justice Policy and Analytics	6	144
Other	1 929	2 479
Total recoveries	17 434	16 759

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

2.4. Commonwealth – sourced grants and funding

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

	2023	2022
	\$'000	\$'000
Aboriginal Legal Services	5 928	5 475
Community Legal Centres	4 753	5 154
Family Law Pilot Program	3 570	3 570
Vulnerable Women	1 878	1 773
Supporting people with mental health conditions to access the Justice system	819	788
Workplace sexual harassment	700	788
Domestic Violent Unit/Health Justice Partnerships	628	156
Administration	598	591
Other	20	-
Total commonwealth sourced grants and funding	18 894	18 295

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

Attorney-General's Department
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For the year ended 30 June 2023

2.5. Resources received free of charge

	2023	2022
	\$'000	\$'000
Services received free of charge - Department of the Premier and Cabinet - ICT	2 575	2 505
Services received free of charge - Shared Services SA	1 686	2 424
Total services received free of charge	4 261	4 929

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

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

2.6. SA Government grants and subsidies

	2023	2022
	\$'000	\$'000
Aboriginal Affairs and Reconciliation	164	-
Crown Solicitor's Office	146	143
Office of the Director of Public Prosecutions	43	42
Justice Policy and Analytics	-	240
Consumer and Business Services	-	380
Planning and Land Use Services	-	1 239
Other	259	298
Total SA Government grants and subsidies	612	2 342

SA Government grants and subsidies are recognised on receipt.

2.7. Other income

	2023	2022
	\$'000	\$'000
Other	206	255
Total other income	206	255

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3. Boards, Committees and Employees

3.1. Key management personnel

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

The compensation disclosed in this note excludes salaries and other benefits the Attorney-General receives. The Attorney-General's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*.

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

	2023	2022
	\$'000	\$'000
Compensation		
Salaries and other short term employee benefits	3 731	3 310
Post-employment benefits	793	777
Total compensation	4 524	4 087

Transactions with key management personnel and other related parties

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

3.2. Boards and committee members

Members during the 2022-23 financial year were:

Audit and Risk Management Committee

D Contala
A Kilvert*
D Mazzone*
E Labadas*
J De Vries*
P Wilksch* (expired 31/01/2023)
P Chau*
L Wilson-Wilde* (expired 12/01/2023)
M Smith* (appointed 01/02/2023)
L Mills* (appointed 01/02/2023)
P Osborne* (appointed 01/07/2022 and expired 09/12/2022)

South Australian Aboriginal Advisory Council

S Williams (expired 30/06/2023)
J Bayliss* (expired 30/06/2023)
R Callaghan (expired 16/12/2022)
G Coulthard (expired 30/06/2023)
T Rigney* (expired 30/06/2023)
A Shannon (expired 30/06/2023)
D Walker* (expired 13/04/2023)

State Aboriginal Heritage Committee

F Singer (Chair) (appointed 1/7/2022)
J Haynes (Vice Chair)
A Abdullah-Highfold* (appointed 1/7/2022)
C Saunders (appointed 1/7/2022)
K Gibson (appointed 1/7/2022)
K Jones
K Thomas* (appointed 1/7/2022)
M Little (appointed 1/7/2022)
M Coughlan (appointed 1/7/2022)
S Haseldine
Y Agius

Privacy Committee of SA

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.2. Boards and committee members (continued)

Mining and Quarrying Occupational Health and Safety Committee

C Condo (Presiding Member, resigned 1/09/2022)
 C Spinks*
 I J Block (appointed 1/1/2023)
 J Kuchel (Deputy Member)
 K George (resigned 12/08/2022)
 M Pare
 M J Close
 N Crack (Deputy Member)
 P D Russell (Deputy Member)
 P Lamps
 R Knol

SA Advisory Commission on Aboriginal Incarceration Rates

C Larkin (appointed September 2022)
 H Agius (appointed September 2022)
 J Rudin (appointed September 2022)
 L Liddle (appointed September 2022)
 M Sumner (appointed September 2022)
 T McIntosh (appointed September 2022)
 S Wilson (appointed September 2022)

Industrial Relations Consultative Council

The Hon. K J Maher * (Chair)
 A L Green
 B Ormesher
 C Condo
 C D Morey (resigned 26/09/2022)
 D A Beasley
 E Ranieri*
 J B Rogers
 K J Crowe
 L J York (resigned 17/03/2023)
 M Gillespie
 N Brown
 O Webb
 P H Lamps

State Records Council

K Nicholas* (Chair)
 A Lindsay* (resigned 28/01/2023)
 D F Hanchant-Nichols
 D Horton (appointed 29/01/2023)
 H M Donovan (resigned 28/01/2023)
 H Stock (appointed 29/01/2023)
 I T Sutherland (resigned 28/01/2023)
 J O'Connor (appointed 29/01/2023)
 J Scott (appointed 29/01/2023)
 K Hazel
 K White (appointed 29/01/2023)
 M Paul (appointed 29/01/2023)
 R K Foster (resigned 28/01/2023)
 SE Marsden (resigned 28/01/2023)

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

Board and committee remuneration

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

	2023	2022
\$0 - \$19 999	79	73
\$20 000 - \$39 999	-	10
\$40 000 - \$59 999	-	17
\$60 000 - \$79 999	-	7
\$80 000 - \$99 999	-	1
\$100 000 - \$119 999	-	2
\$120 000 - \$139 999	-	5
\$140 000 - \$159 999	-	1
Total number of members	79	116

Attorney-General's Department
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For the year ended 30 June 2023

3.2. Boards and committee members (continued)

The total remuneration received or receivable by members was \$39 000 (2022: \$2.5 million). Amounts paid to a superannuation plan for board/ committee members was \$6 000 (2022: \$0.3 million). 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.

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.

3.3. Employee benefits expenses

Employee benefits expenses

	2023	2022
	\$'000	\$'000
Salaries and wages	123 339	120 271
Employment on-costs - superannuation	15 460	14 166
Annual leave	11 656	11 218
Employment on-costs - payroll tax	7 712	7 394
Targeted voluntary separation packages (refer below)	6 843	1 168
Long service leave (LSL)	2 195	(736)
Board and tribunal fees	1 935	2 646
Workers' compensation	(169)	(64)
Skills and experience retention leave (SERL)	784	842
Other employee related expenses	95	588
Total employee benefits expenses	169 850	157 493

Employment expenses

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.3. Employee benefits expenses (continued)

Employee remuneration

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

	2023	2022
	Number	Number
\$157 001 to \$160 000#	N/A	4
\$160 001 to \$180 000*	49	60
\$180 001 to \$200 000*	21	20
\$200 001 to \$220 000*	13	14
\$220 001 to \$240 000*	26	13
\$240 001 to \$260 000	8	21
\$260 001 to \$280 000	4	4
\$280 001 to \$300 000*	3	4
\$300 001 to \$320 000*	7	9
\$320 001 to \$340 000	2	1
\$340 001 to \$360 000*	4	2
\$360 001 to \$380 000	-	2
\$400 001 to \$420 000	1	-
\$420 001 to \$440 000*	1	1
\$440 001 to \$460 000	1	-
\$460 001 to \$480 000	1	-
\$480 001 to \$500 000	-	1
\$520 001 to \$540 000	1	-
\$540 001 to \$560 000	2	1
\$640 001 to \$660 000	2	-
\$660 001 to \$680 000	3	4
\$680 001 to \$700 000	-	1
Total number of officers	149	162

This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2021-22.

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

Total remuneration received by these officers for the year was \$35.9 million (2022: \$37.4 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

	2023	2022
	Number	Number
Legal	86	105
Executive	23	29
Other	40	28
Total number of officers	149	162

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.3. Employee benefits expenses (continued)

Targeted voluntary separation packages (TVSP)

	2023	2022
	\$'000	\$'000
Amounts paid to separated employees:		
TVSP	6 843	1 168
Leave paid to separated employees	2 184	724
Recovery from the Department of Treasury and Finance	<u>(6 821)</u>	<u>-</u>
Net cost to the department	<u>2 206</u>	<u>1 892</u>

The number of employees who received a TVSP in the reporting period was 71 (2022: Nil)

During 2021-22, the Government offered employees the opportunity to participate in the South Australian Public Sector Workforce Rejuvenation Scheme. The above table includes 25 employees who accepted the offer under the scheme.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.4. Employee benefits liability

	2023	2022
	\$'000	\$'000
Current		
Annual leave	10 992	11 633
Long service leave	1 921	1 941
Skills and experience retention leave	916	1 042
Accrued salaries and wages	124	453
Total current employee benefits	13 953	15 069
Non-current		
Long service leave	26 378	28 833
Total non-current employee benefits	26 378	28 833
Total employee benefits	40 331	43 902

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

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

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

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

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 2% (2022:1.5%).

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

Measurement

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

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

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased to 4% (2022: 3.5%).

The actuarial assessment performed by the DTF has increased the salary inflation rate to 3.5% (2022: 2.5%) for long service leave liability.

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$862 000 and employee benefits expense of \$862 000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate. The current portion of long service leave reflects the department's past experience of long service leave which is expected to continue in future.

Attorney-General's Department
Notes to and forming part of the financial statements
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4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Accommodation	24 475	22 115
Information technology and communications	14 563	18 392
Shared Services SA charges	4 563	5 107
Contract staff	3 547	4 490
Staff payments	1 967	1 276
Consultants	1 554	663
Laboratory supplies	1 541	1 166
Outsourced services	1 379	1 183
Office expenses	1 237	953
Repairs, maintenance and minor purchases	1 181	1 022
Promotions and publications	870	987
Legal fees	853	1 245
Motor vehicle expenses	398	133
Telephone related expenses	396	340
Storage and archive costs	348	369
Tax payments	202	221
Contract payments – Land Administration Services	-	96 534
Other	8 034	12 502
Total supplies and services	67 108	168 698

Refer to note 2.5 for an explanation on Shared Services SA charges.

Accommodation

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

Contract payments – Land Administration Services

These contract payments are managed by the Office of the Registrar-General which transferred to DTI effective 1 July 2022

Consultants

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

	No.	2023	No.	2022
		\$'000		\$'000
Below \$10 000	24	123	7	38
\$10 000 or above	11	1 431	14	625
Total	35	1 554	21	663

Attorney-General's Department
Notes to and forming part of the financial statements
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4.2. Grants and subsidies

	2023	2022
	\$'000	\$'000
National Legal Assistance - Community Legal Services	12 429	7 423
National Legal Assistance - Aboriginal Legal Services	7 545	5 833
Aboriginal Affairs and Reconciliation	5 105	-
Justice Policy and Analytics	982	679
SafeWork SA	952	-
Operation Flinders	501	489
Office of Local Government	-	3 863
Other	1 505	713
Total grants and subsidies	29 019	19 000

4.3. Other expenses

	2023	2022
	\$'000	\$'000
Witness expenses	785	550
Other *	549	497
Total other expenses	1 334	1 047

* Includes audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$348 000 (2022: \$464 000). No other services were provided by the Auditor-General's Department.

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5. Non-financial assets

5.1. Property, plant and equipment

Property, plant and equipment owned by the department

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

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

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

Impairment

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

Attorney-General's Department
Notes to and forming part of the financial statements
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5.1 Property, plant and equipment owned by the department (continued)

Reconciliation 2022-23

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

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

Reconciliation 2021-22

The following table shows movement in property, plant and equipment during 2021-22:

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Right-of-use 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	26 706	4 760	688	406	481	223	60	33 324
Prior period adjustment	-	-	-	-	-	25	-	25
Acquisitions	-	891	-	-	-	74	-	965
Transfer in from restructure	(570)	-	-	-	(481)	-	-	(1 051)
Transfers to/(from) work in progress	-	60	-	-	-	-	(60)	-
Disposals	-	(1 112)	-	-	-	(189)	-	(1 301)
Depreciation and amortisation on disposals	-	1 112	-	-	-	189	-	1 301
Subtotal	26 136	5 711	688	406	-	322	-	33 263
Gains/(losses) for the period recognised in net result:								
Revaluation increment/(decrement)	-	-	-	-	-	(40)	-	(40)
Depreciation	(4 886)	(1 418)	(353)	-	-	(136)	-	(6 793)
Subtotal	(4 886)	(1 418)	(353)	-	-	(176)	-	(6 833)
Carrying amount at the end of the period	21 250	4 293	335	406	-	146	-	26 430
Gross carrying amount								
Gross carrying amount	29 258	18 838	4 208	406	-	296	-	53 006
Accumulated depreciation	(8 008)	(14 545)	(3 873)	-	-	(150)	-	(26 576)
Carrying amount at the end of the period	21 250	4 293	335	406	-	146	-	26 430

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

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

Library collections are not depreciated.

Useful lives

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

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

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

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2023.

Property, plant and equipment leased by the department

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

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

The department has a limited number of leases:

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

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

Impairment

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

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5.2. Intangible assets

Intangibles reconciliation 2022-23

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

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

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Intangibles reconciliation 2021-22

The following table shows movement in intangibles during 2021-22:

	Service concession asset - data	Service concession asset - software	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	264 117	11 759	35 230	1 940	313 046
Acquisitions	101	-	2 115	1 218	3 434
Transfers to/(from) work in progress	-	-	1 213	(1 213)	-
Disposals	-	-	(1 813)	-	(1 813)
Depreciation on disposals	-	-	1 813	-	1 813
Transfers in from restructure	-	-	(2 119)	-	(2 119)
Revaluation increment	52 184	-	-	-	52 184
Carrying amount at the end of the period	316 402	11 759	36 439	1 945	366 545
Gains/(losses) for the period recognised in net result:					
Amortisation	-	(1 482)	(5 576)	-	(7 058)
Subtotal	-	(1 482)	(5 576)	-	(7 058)
Carrying amount at the end of the period	316 402	10 277	30 863	1 945	359 487
Gross carrying amount					
Gross carrying amount	316 402	13 207	53 850	1 945	385 404
Accumulated amortisation	-	(2 930)	(22 987)	-	(25 917)
Carrying amount at the end of the period	316 402	10 277	30 863	1 945	359 487

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. The internally developed computer software mostly relates to the ePlanning system with a remaining useful life of 8 years and 9 months and carrying amount of \$27.7m.

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5.2. Intangible assets (continued)

Intangible – Service Concession Assets

Service concession arrangements (SCAs) are contracts between a grantor and an operator where an operator provides a public service related to a service concession asset on behalf of the public sector grantor for a specified period of time and manages at least some of those services.

Based on the department's assessment, the following arrangement falls in scope of AASB 1059 – *Service Concession Arrangements: Grantors*.

Description	Service Concession Arrangement
Name and description of the SCA	Land Services SA (LSSA) operates and maintains the South Australian Integrated Land Information System (SAILIS) on behalf of the State. SAILIS is the electronic register used to keep all current and historical information underpinning the government guarantee of indefeasibility of title.
Terms of the arrangement	Under the Land Services Agreement, the Service Provider LSSA is responsible to deliver the following services; (i) Lands Titling Services (ii) Valuation Services (iii) General Services (iv) New Project Services; and (v) Disengagement Assistance
Period of the arrangement	The arrangement began on October 2017. The maximum term was 40 years as prescribed in the Land Services Agreement, which has now been extended by a further seven years to 47 years as per the election under clause 9.7(d) of the Implementation Deed.
Rights and obligations	
The carrying amount of service concession assets as at 30 June 2021 (\$'000)	\$264.1 million (data service concession asset) \$11.7 million (software service concession asset)
The carrying amount of service concession assets as at 30 June 2022 (\$'000)	\$316.5 million (data service concession asset) \$10.2 million (software service concession asset)

Initial recognition

The data service concession asset was initially recognised at current replacement cost based on AASB 13 *Fair Value Measurement* in accordance with AASB 1059. The software service concession asset was an existing intangible asset of the DIT initially recognised at cost under AASB 138 *Intangible Assets*, and continues to be recognised at cost upon adoption of AASB 1059 as per the Treasurer's approval.

The initial recognition of these assets under AASB 1059 have been recognised in the DIT 2020-21 financial statements.

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5.2. Intangible assets (continued)

Subsequent to initial recognition

Subsequent to the initial recognition, the data service concession asset is measured at current replacement cost, and the software service concession asset is measured at cost. The fair value of the data service concession asset is assessed at each year end.

The data SCA is assessed to have an indefinite life and therefore is not amortised. The software asset is assessed to have a finite life and is amortised over the useful life of 11 years.

Delivery of Land Titling, Registration and Valuation Services

In 2017-18 the State entered into a contract with a private operator (LSSA) for the delivery of land titling, registration and valuation services to the State. The commercialisation of the State's land services operations resulted in an arrangement that meets AASB 1059 *Service Concession Arrangements: Grantors*.

Planning and Local Government transferred to the department from DIT in October 2020 which included SAILIS.

Based on DIT's assessment, SAILIS contract falls in the scope of AASB 1059. The arrangement involves LSSA in the management of the SAILIS Software System.

The related liability recognised as unearned revenue (referred to as the grant of a right to the operator liability). Refer to note A7.3 in the departments administered financial statements. The unearned revenue will be progressively reduced over the period of the arrangement, which is 47 years, on a straight line basis.

The value of the data asset subject to the service concession arrangement has been revalued at 30 June 2022 as per the revaluation model in line with AASB 138 *Intangible Assets*.

Planning and Local Government transferred from the department effective 1 July 2022 refer Note 1.3.

Revaluation of data service concession asset

To comply with the requirements of AASB1059 *Service Concession Arrangements: Grantors*, KPMG were engaged by the department during 2021-22 to undertake a fair value valuation of the data and the cost in replacing that data held within SAILIS. This led to a \$52.2 million decrement revaluation being recognised in 2021-22.

The fair value of the Land Titles register and the valuation roll are measured in reference to current replacement cost in AASB 13 *Fair Value Measurement*, where the market value of an asset is determined by reference to the replacement cost new of modern equivalent of the asset, and adjusted to reflect losses in value attributable to physical depreciation/amortisation and obsolescence. This approach is also deemed to be the minimum cost to replace the existing asset with the same economic benefit.

The current replacement cost of SAILIS data was derived as a hypothetical exercise with the following assumptions

- The information required to populate and recreate the register is available at no cost.
- The existence of physical or electronic copy of a record that can be used to recreate the data
- SAILIS software, architecture and trained workforce required for data recreation are available.
- Only data that sits within the SAILIS is replicated.

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5.2. Intangible assets (continued)

Considering these assumptions, the minimum cost to replicate the existing service potential of SAILIS data is calculated based on:

1. The cost of manually inputting and manipulating records, using the cost incurred by the current operator to process dealings/plan/titles at valuation date. These costs are then applied to the relevant total volume of records.
2. The scanning and digitizing costs i.e. the estimates of current cost to input non digital records into SAILIS
3. Due to the nature and complexity that might surround data recreation project of this size, a contingency amount is included to cater for variations in the cost of recreating complicated records, technological requirements, quality assurance, timing and staffing.

The calculation of the fair value of the SCA data requires judgements, estimates and assumptions relating to future events.

The estimates and assumptions made are based on previous experience and other factors that management considers reasonable in the circumstances, but that are inherently uncertain and unpredictable. The assumptions may be incomplete or inaccurate and unexpected events or circumstances may arise. Furthermore, the department, is subject to risks and uncertainties which may result in the actual amounts deviating from the estimates.

It may become necessary to change estimates made previously due to changes in the assumptions on which the previous estimates were based or due to knowledge or subsequent events.

The department revises the estimates and assumptions periodically and the effects of any changes are reflected through the profit and loss if they only involve that period. If the revision involves both the current and the future periods, the change is recognised in the period in which the revision is made and in the related future periods

6. Financial assets

6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
Attorney Generals Department Operating Account	38 325	26 587
Accrual Appropriation Excess Funds	19 446	19 761
Cash on hand (including petty cash)	41	41
Total cash and cash equivalents	57 812	46 389

Cash is measured at nominal amounts.

Deposits with the Treasurer

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

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

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6.2. Receivables

	2023	2022
	\$'000	\$'000
Current:		
Receivables	9 648	22 805
Less impairment loss on receivables	(4)	(4)
	<u>9 644</u>	<u>22 801</u>
GST input tax receivable	2 178	4 476
Prepayments	3 093	2 359
Total current receivables	<u>14 915</u>	<u>29 636</u>
Total receivables	<u>14 915</u>	<u>29 636</u>

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

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

Refer to note 11.2 for further information on risk management.

Allowance for impairment loss on receivables

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	4	10
Increase/(decrease) in allowance recognised in profit or loss	-	(6)
Carrying amount at the end of the period	<u>4</u>	<u>4</u>

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

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

Attorney-General's Department
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7. Liabilities

7.1. Payables

	2023	2022
	\$'000	\$'000
Current		
Accrued expenses	8 466	16 706
Employment on-costs	2 185	2 206
Creditors	867	7 048
Other current payables	79	46
Total current payables	11 597	26 006
Non-current		
Employment on-costs	2 627	2 711
Total non-current payables	2 627	2 711
Total payables	14 224	28 717

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

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The department contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has increased to 43% (2022: 42%). The average factor for the calculation of employer superannuation on-costs has increased to 11.1% (2022: 10.6%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is impracticable to estimate.

7.2. Financial liabilities

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

	2023	2022
	\$'000	\$'000
Lease Liabilities		
Within one year	170	75
Later than one year but not longer than five years	164	70
Later than five years	-	2
Total lease liabilities (undiscounted)	334	147

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with lease liability payments was \$7 000 (2022: \$2 000).

Total cash outflows for leases was \$262 000 (2022: \$475 000).

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

Attorney-General's Department
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7.3. Provision

All provisions relate to work cover compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	1 852	2 186
Additional provisions recognised due to administrative restructure	3 150	-
Provisions decreased due to administrative restructure	(262)	-
Reductions arising from payments/ other sacrifice of future economic benefits	(385)	(334)
Carrying amount at the end of the period	4 355	1 852

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

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2023 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. There have been a significant number of these claims over the last 12 months, resulting in an increase in the scheme's allowance claims relating to Seriously Injured Worker (SIW) claims. This has impacted across all agencies.

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

7.4. Other liabilities

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

	2023	2022
	\$'000	\$'000
Other liabilities		
Within one year	252	310
Total other liabilities	252	310

Other liabilities relate to unclaimed monies and accounts receivable refunds.

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

Attorney-General's Department
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8. Other disclosures

8.1. Equity

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

8.2. Cash flow reconciliation

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

	2023	2022
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	57 812	46 389
Balance as per the Statement of Cash Flows	<u>57 812</u>	<u>46 389</u>
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	13 714	8 665
Add / (less) non-cash Items		
Increment on revaluation of non-current assets	-	30 761
Depreciation and amortisation	(7 050)	(13 851)
Services received free of charge - expense	(4 261)	(4 929)
Services received free of charge - income	4 261	4 929
Net gain from disposal of non-current assets	-	9
Donated assets	113	-
Non-current assets accrual in payables	212	-
Low value assets expensed	-	-
Borrowing Costs		
Movement in assets and liabilities		
(Decrease)/Increase in receivables	(9 072)	537
Decrease in payables	5 342	1 391
Decrease in employee benefits	2 798	7 976
(Increase) in provisions	385	334
(Increase)/Decrease in other liabilities	58	420
Net result	<u>6 500</u>	<u>36 242</u>

9. Changes in accounting policy

There have been no changes in accounting policies in 2022-23.

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10. Outlook

10.1. Unrecognised contractual commitments

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

Contract service commitments

	2023	2022
	\$'000	\$'000
Within one year	52 170	57 827
Later than one year but not longer than five years	103 316	165 311
Later than five years	56 884	702 274
Total other commitments	212 370	925 412
Representing:		
Grants (1)	55 066	65 393
Accommodation (2)	152 680	134 934
Other (3)	4 624	725 085
Total	212 370	925 412

(1) The grant commitments relate to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

(2) The departments commitments include MoAA with DIT for accommodation.

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2023 and maintenance agreements.

10.2. Contingent assets and liabilities

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

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

10.3. Impact of standards and statements not yet effective

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

10.4. Events after the reporting period

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

Attorney-General's Department
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11. Measurement and risk

11.1. Fair value

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

Initial recognition

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

Revaluation

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

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

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

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

Fair value hierarchy

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

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

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

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

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

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

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

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11.1. Fair value (continued)

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

During 2022 and 2023, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

Leasehold improvements

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

Other assets

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

11.2. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Refer to notes 7.1, and 7.2 for further information.

Credit risk

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

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

Impairment of financial assets

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

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

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

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11.2 Financial instruments (continued)

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

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

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

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

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

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

Market risk

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

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

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

Administered Financial Statements

For the year ended 30 June 2023

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Administered income			
Taxation	A2.1	408 557	360 011
Appropriation	A2.2	74 561	106 911
Victims of Crime levies		40 392	37 357
Government Radio Network		36 450	35 545
Commonwealth-sourced grants and funding	A2.3	23 474	20 424
Recoveries and other income	A2.7	20 811	55 890
SA Government grants, subsidies and transfers	A2.4	6 947	5 900
Interest revenues	A2.5	7 313	-
Fees and charges	A2.6	634	387 937
Total administered income		619 139	1 009 975
Administered expenses			
Payments to Consolidated Account	A4.1	407 386	721 420
Victims of Crime		50 071	16 909
Grants and subsidies	A4.3	43 159	78 304
Depreciation and amortisation	A5.1, A5.2	23 551	23 095
Government Radio Network		22 595	21 318
Intra-government transfers	A4.2	22 307	18 250
Employee and judicial benefits	A3.1	16 364	11 813
State Rescue Helicopter Service		8 248	7 098
Net loss from disposal of non-current assets		99	-
Borrowing costs		55	116
Other	A4.4	16 268	43 280
Total administered expenses		610 103	941 603
Net result		9 036	68 372
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		4 186	-
Total other comprehensive income		4 186	-
Total comprehensive result		13 222	68 372

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 2023

	Note	2023 \$'000	2022 \$'000
Administered current assets			
Cash and cash equivalents	A6.1	458 955	435 304
Receivables	A6.2	42 062	46 675
Total current assets		501 017	481 979
Administered non-current assets			
Property, plant and equipment	A5.1	82 625	99 188
Intangible assets	A5.2	49	99
Total non-current assets		82 674	99 287
Total assets		583 691	581 266
Administered current liabilities			
Payables	A7.1	5 943	8 279
Financial liabilities	A7.2	3 714	14 455
Employee and judicial benefits	A3.2	1 105	694
Contract liabilities	A7.3	3	34 210
Other current liabilities	A7.4	54 738	80 405
Total current liabilities		65 503	138 043
Administered non-current liabilities			
Employee and judicial benefits	A3.2	1 887	1 467
Financial liabilities	A7.2	626	4 347
Payables	A7.1	187	138
Contract liabilities	A7.3	-	1 402 598
Total non-current liabilities		2 700	1 408 550
Total liabilities		68 203	1 546 593
Net assets		515 488	(965 327)
Administered equity			
Retained earnings		507 885	(968 745)
Asset revaluation surplus		7 603	3 418
Total equity		515 488	(965 327)

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 2023

		2023 (Outflows) Inflows \$'000	2022 (Outflows) Inflows \$'000
Cash flows from operating activities	Note		
Cash inflows			
Taxation		407 396	353 671
Appropriation		74 561	106 911
Victims of Crime levies		47 791	37 357
Government Radio Network		35 376	37 292
Commonwealth-sourced grants and funding		23 474	20 424
SA Government grants, subsidies and transfers		6 947	5 900
Interest receipts		6 528	-
Fees and charges		388	422 698
Other receipts		20 730	20 305
Cash generated from operations		623 191	1 004 558
Cash outflows			
Payments to Consolidated Account		(439 868)	(719 657)
Grants and subsidies		(43 159)	(78 304)
Intra-government transfers		(22 307)	(18 250)
Victims of Crime		(50 071)	(16 909)
Employee and judicial benefit payments		(16 560)	(11 928)
Interest paid		(55)	(116)
Other payments		(8 519)	(79 469)
Cash used in operations		(580 539)	(924 633)
Net cash provided by / (used in) operations	A8.1	42 652	79 925
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(2 849)	(10 240)
Cash used in investing activities		(2 849)	(10 240)
Net cash provided by / (used in) investing activities		(2 849)	(10 240)
Cash flows from financing activities			
Cash inflows			
Cash transferred in from administrative restructure		40 984	-
Cash generated from financing activities		40 984	-
Cash outflows			
Repayment of leases		(14 492)	(13 796)
Cash transferred out from administrative restructure		(42 644)	-
Cash used in financing activities		(57 136)	(13 796)
Net cash provided by / (used in) financing activities		(16 152)	(13 796)
Net increase in cash and cash equivalents		23 651	55 889
Cash and cash equivalents at the beginning of the period		435 304	379 415
Cash and cash equivalents at the end of the period	A6.1	458 955	435 304

The accompanying notes form part of these financial statements.

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2023

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income						
Taxation	408 557	360 011	-	-	-	-
Appropriation	-	-	9 813	9 535	20 183	19 177
Victims of Crime levies	-	-	40 392	37 357	-	-
Government Radio Network	-	-	-	-	36 450	35 545
Commonwealth-sourced grants and funding	-	-	-	-	-	-
Recoveries and other income	2 605	5 493	4 502	3 402	11 530	11 326
SA Government grants, subsidies and transfers	-	-	-	-	1 235	1 049
Interest revenues	75	-	6 033	-	-	-
Fees and charges	550	422	-	-	-	-
Fines and related fees	-	-	-	-	-	-
Total administered income	411 787	365 926	60 740	50 294	69 398	67 097
Administered expenses						
Payments to Consolidated Account	(407 386)	(357 322)	-	-	-	(1 016)
Victims of Crime payments	-	-	(50 071)	(16 909)	-	-
Grants and subsidies	-	-	(7 455)	(5 380)	(558)	(543)
Depreciation and amortisation	-	-	-	-	(23 420)	(22 923)
Government Radio Network	-	-	-	-	(22 595)	(21 318)
Intra-government transfers	-	-	-	-	-	-
Employee benefits	-	-	(1 890)	(1 910)	(3 853)	(3 435)
State Rescue Helicopter Service	-	-	-	-	(8 248)	(7 098)
Net loss from disposal of non-current assets	-	-	-	-	(16)	-
Borrowing costs	-	-	-	-	(54)	(116)
Other	(2 928)	(5 057)	(2 033)	(2 047)	(4 598)	(4 905)
Total administered expenses	(410 314)	(362 379)	(61 449)	(26 246)	(63 342)	(61 354)
Net result	1 473	3 547	(709)	24 048	6 056	5 743

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2023

Administered programs - refer note A1.1	Crown Solicitor's Trust				Aboriginal Heritage Fund		Aboriginal Affairs and Reconciliation	
	Account		Legal Aid		2023	2022	2023	2022
	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income								
Taxation	-	-	-	-	-	-	-	-
Appropriation	-	-	991	48 539	-	-	7 418	-
Victims of Crime levies	-	-	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-	-	-
Commonwealth-sourced grants and funding	-	-	23 449	20 424	-	-	25	-
Recoveries and other income	-	-	-	-	-	-	80	-
SA Government grants, subsidies and transfers	-	-	395	-	-	-	-	-
Interest revenues	-	-	-	-	40	-	1 164	-
Fees and charges	-	-	-	-	82	-	2	-
Fines and related fees	-	-	-	-	-	-	-	-
Total administered income	-	-	24 835	68 963	122	-	8 689	-
Administered expenses								
Payments to Consolidated Account	-	-	-	-	-	-	-	-
Victims of Crime payments	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	(25 030)	(69 050)	(82)	-	(7 187)	-
Depreciation and amortisation	-	-	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
State Rescue Helicopter Service	-	-	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(87)	-
Total administered expenses	-	-	(25 030)	(69 050)	(82)	-	(7 274)	-
Net result	-	-	(195)	(87)	40	-	1 415	-

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2023

Administered programs - refer note A1.1	Stolen Generations Reparations		Office of the Registrar- General		Other		Total	
	Scheme		General					
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Administered income								
Taxation	-	-	-	-	-	-	408 557	360 011
Appropriation	-	-	-	53	36 156	29 607	74 561	106 911
Victims of Crime levies	-	-	-	-	-	-	40 392	37 357
Government Radio Network	-	-	-	-	-	-	36 450	35 545
Commonwealth-sourced grants and funding	-	-	-	-	-	-	23 474	20 424
Recoveries and other income	-	-	-	34 739	2 094	930	20 811	55 890
SA Government grants, subsidies and transfers	-	-	-	-	5 317	4 851	6 947	5 900
Interest revenues	1	-	-	-	-	-	7 313	-
Fees and Charges	-	-	-	362 672	-	24 843	634	387 937
Fines and related fees	-	-	-	-	-	-	-	-
Total administered income	1	-	-	397 464	43 567	60 231	619 139	1 009 975
Administered expenses								
Payments to Consolidated Account	-	-	-	(362 287)	-	(795)	(407 386)	(721 420)
Victims of Crime payments	-	-	-	-	-	-	(50 071)	(16 909)
Grants and subsidies	-	-	-	-	(2 847)	(3 331)	(43 159)	(78 304)
Depreciation and amortisation	-	-	-	-	(131)	(172)	(23 551)	(23 095)
Government Radio Network	-	-	-	-	-	-	(22 595)	(21 318)
Intra-government transfers	-	-	-	-	(22 307)	(18 250)	(22 307)	(18 250)
Employee benefits	-	-	-	-	(10 621)	(6 468)	(16 364)	(11 813)
State Rescue Helicopter Service	-	-	-	-	-	-	(8 248)	(7 098)
Net loss from disposal of non-current assets	-	-	-	-	(83)	-	(99)	-
Borrowing costs	-	-	-	-	(1)	-	(55)	(116)
Other	-	-	-	(450)	(6 622)	(30 821)	(16 268)	(43 280)
Total administered expenses	-	-	-	(362 737)	(42 612)	(59 837)	(610 103)	(941 603)
Net result	1	-	-	34 727	955	394	9 036	68 372

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2023

Administered programs - refer note A1.1

	Consumer and Business Services		Victims of Crime		Public Safety	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Administered current assets						
Cash and cash equivalents	43 878	51 280	200 392	194 311	146 778	135 199
Receivables	32 607	31 438	4 300	11 052	4 211	3 401
Total current assets	76 485	82 718	204 692	205 363	150 989	138 600
Administered non-current assets						
Property, plant and equipment	-	-	324	-	82 251	99 019
Intangible assets	-	-	-	-	49	99
Total non-current assets	-	-	324	-	82 300	99 118
Total administered assets	76 485	82 718	205 016	205 363	233 289	237 718
Administered current liabilities						
Payables	(87)	(587)	(913)	(496)	(3 153)	(3 643)
Financial liabilities	-	-	-	-	(3 691)	(14 443)
Employee benefits	-	-	(95)	(99)	(261)	(270)
Contract liabilities	-	-	-	-	-	-
Other current liabilities	(34 380)	(40 505)	-	-	(1 687)	(1 371)
Total current liabilities	(34 467)	(41 092)	(1 008)	(595)	(8 792)	(19 727)
Administered non-current liabilities						
Employee benefits	-	-	(195)	(244)	(628)	(610)
Financial liabilities	-	-	-	-	(597)	(4 347)
Payables	-	-	(19)	(23)	(63)	(57)
Contract liabilities	-	-	-	-	-	-
Total non-current liabilities	-	-	(214)	(267)	(1 288)	(5 014)
Total administered liabilities	(34 467)	(41 092)	(1 222)	(862)	(10 080)	(24 741)
Net assets	42 018	41 626	203 794	204 501	223 209	212 977

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2023

Administered programs - refer note A1.1	Crown Solicitor's Trust Account		Legal Aid		Aboriginal Heritage Fund		Aboriginal Affairs and Reconciliation	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets								
Cash and cash equivalents	16 842	9 714	204	(378)	1 392	-	40 556	-
Receivables	-	-	-	-	4	-	122	-
Total current assets	16 842	9 714	204	(378)	1 396	-	40 678	-
Administered non-current assets								
Property, plant and equipment	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-
Total non-current assets	-	-	-	-	-	-	-	-
Total administered assets	16 842	9 714	204	(378)	1 396	-	40 678	-
Administered current liabilities								
Payables	-	-	(864)	(87)	-	-	(37)	-
Financial liabilities	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	(3)	-
Other current liabilities	(16 842)	(9 714)	-	-	-	-	(1 382)	-
Total current liabilities	(16 842)	(9 714)	(864)	(87)	-	-	(1 422)	-
Administered non-current liabilities								
Employee benefits	-	-	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-	-	-
Payables	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-	-	-
Total administered liabilities	(16 842)	(9 714)	(864)	(87)	-	-	(1 422)	-
Net assets	-	-	(660)	(465)	1 396	-	39 256	-

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2023

Administered programs - refer note A1.1	Stolen Generations Reparations Scheme		Office of the Registrar- General		Other		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000			\$'000	\$'000	\$'000	\$'000
Administered current assets								
Cash and cash equivalents	59	-	-	32 787	8 854	12 391	458 955	435 304
Receivables	-	-	-	250	818	534	42 062	46 675
Total current assets	59	-	-	33 037	9 672	12 925	501 017	481 979
Administered non-current assets								
Property, plant and equipment	-	-	-	-	50	169	82 625	99 188
Intangible assets	-	-	-	-	-	-	49	99
Total non-current assets	-	-	-	-	50	169	82 674	99 287
Total administered assets	59	-	-	33 037	9 722	13 094	583 691	581 266
Administered current liabilities								
Payables	-	-	-	31	(889)	(3 497)	(5 943)	(8 279)
Financial liabilities	-	-	-	-	(23)	(12)	(3 714)	(14 455)
Employee benefits	-	-	-	-	(749)	(325)	(1 105)	(694)
Contract liabilities	-	-	-	(34 210)	-	-	(3)	(34 210)
Other current liabilities	-	-	-	(34 858)	(447)	6 043	(54 738)	(80 405)
Total current liabilities	-	-	-	(69 037)	(2 108)	2 209	(65 503)	(138 043)
Administered non-current liabilities								
Employee benefits	-	-	-	-	(1 064)	(613)	(1 887)	(1 467)
Financial liabilities	-	-	-	-	(29)	-	(626)	(4 347)
Payables	-	-	-	-	(105)	(58)	(187)	(138)
Contract liabilities	-	-	-	(1 402 598)	-	-	-	(1 402 598)
Total non-current liabilities	-	-	-	(1 402 598)	(1 198)	(671)	(2 700)	(1 408 550)
Total administered liabilities	-	-	-	(1 471 635)	(3 306)	1 538	(68 203)	(1 546 593)
Net assets	59	-	-	(1 438 598)	6 416	14 632	515 488	(965 327)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

A1. Basis of preparation and accounting policies

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

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

Administered items of the department include:

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

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

Consumer and Business Services

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

Victims of Crime

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

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

Public Safety

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

Crown Solicitor's Trust Account

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

Legal Aid

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

Aboriginal Heritage Fund

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

The Aboriginal Heritage Fund transferred to the department from the Department of Premier and Cabinet (DPC) effective 1 July 2022. Refer Note A1.2

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.

Aboriginal Affairs and Reconciliation Administered items transferred from DPC to the department effective 1 July 2022. Refer Note A1.2

Stolen Generations Reparations Scheme

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

The Stolen Generations Reparations Scheme transferred from DPC to the department effective 1 July 2022. Refer Note A1.2

Office of the Registrar-General

This administered program relates to the fees and charges collected in relation to land title transactions, mainly under the *Real Property Act 1886*.

The Office of the Registrar-General transferred to the Department for Trade and Investment (DTI) effective 1 July 2022. Refer to Note A1.2.

Other

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

A1.2. Changes to the reporting entity

Effective from 1 July 2022:

- Aboriginal Affairs and Reconciliation Administered items transferred from the Department of the Premier and Cabinet (DPC) to the department.
- South Australian Employment Tribunal Administered items transferred from the Department of Treasury and Finance (DTF) to the department.
- Administered items of the Office of the Registrar-General, Office of the Valuer-General and Planning and Land Use Services transferred to the Department for Trade and Investment (DTI).

For further information refer to note 1.3 in the department's controlled financial statements.

The following assets and liabilities were transferred in

	SA Employment Tribunal - Judicial Salaries 1 July 2022 \$'000	Aboriginal Heritage Fund 1 July 2022 \$'000	Aboriginal Affairs and Reconciliation 1 July 2022 \$'000	Stolen Generations Reparations Scheme 1 July 2022 \$'000	Total \$'000
Cash	2	1 354	39 570	58	40 984
Receivables	13	2	-	-	15
Total assets	15	1 356	39 570	58	40 999
Payables	212	-	1 700	-	1 912
Employee benefits	1 212	-	-	-	1 212
Contract liabilities	-	-	29	-	29
Total liabilities	1 424	-	1 729	-	3 153
Total net assets transferred	(1 409)	1 356	37 841	58	37 846

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

A1.2. Changes to the reporting entity (continued)

The following assets and liabilities were transferred out

	Planning and Land Use Services 1 July 2022 \$'000	Office of the Valuer-General 1 July 2022 \$'000	Office of the Registrar-General 1 July 2022 \$'000	Total \$'000
Cash	1 533	21	41 090	42 644
Receivables	-	1	250	251
Total assets	1 533	22	41 340	42 895
Contract liabilities	-	-	1 436 808	1 436 808
Payables	258	36	34 905	35 199
Other liabilities	-	-	553	553
Employee benefits	-	24	-	24
Total liabilities	258	60	1 472 266	1 472 584
Total net assets transferred	1 275	(38)	(1 430 926)	(1 429 689)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2023

A1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2022-23 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Statement of Administered Comprehensive Income	Note			
Administered Income				
Taxation	a	350 323	408 557	58 234
Appropriation		68 043	74 561	6 518
Victims of Crime levies		41 232	40 392	(840)
Government Radio Network		36 879	36 450	(429)
Commonwealth-sourced grants and funding		19 710	23 474	3 764
Recoveries and other income		30 550	20 811	(9 739)
SA Government grants, subsidies and transfers		1 494	6 947	5 453
Interest revenues		-	7 313	7 313
Fees and Charges		697	634	(63)
Total administered income		548 928	619 139	70 211
Administered Expenses				
Payments to Consolidated Account	b	352 650	407 386	54 736
Other		10 859	16 268	5 409
Grants and subsidies		29 807	43 159	13 352
Depreciation and amortisation		25 922	23 551	(2 371)
Intra-government transfers		24 088	22 307	(1 781)
Employee and judicial benefits		14 559	16 364	1 805
Borrowing costs		54	55	1
Government Radio Network		22 717	22 595	(122)
Victims of Crime	c	24 138	50 071	25 933
State Rescue Helicopter Service		7 380	8 248	868
Net loss from disposal of non-current assets		-	99	99
Total administered expenses		512 174	610 103	97 929
Net result		36 754	9 036	(27 718)

a Taxation income was higher than the original budget due to higher gaming machine taxation revenue.

b Payments to Consolidated Account were higher than the original budget due to higher taxation income.

c Victims of Crime expenses were higher than the original budget mainly due to an additional payment of \$25 million to the SA Government Financing Authority for the National Redress Scheme for people who have experienced institutional child sexual abuse.

Attorney-General's Department
Notes to and forming part of the financial statements
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A1.3. Budget performance (continued)

		Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Investing expenditure summary	Note			
Total existing projects	d	8 007	2 594	(5 413)
Total annual programs		262	348	86
Total investing expenditure		8 269	2 942	(5 327)

d Investing expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which was carried over into 2023-24.

A1.4. Significant transactions with government related entities

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

- Victims of crime amounts received from SA Government agencies of \$40.4 million.
- Recoveries received from various SA Government entities of \$34.9 million for the usage of Government Radio Network assets.
- Income received from various SA Government agencies of \$10.5 million relating to the provision of the State Rescue Helicopter Service.

A2. Income

A2.1. Taxation revenue

	2023 \$'000	2022 \$'000
Taxation gaming machines	404 947	356 389
Taxation lottery licensing trade promotion	3 610	3 622
Total taxation revenue	408 557	360 011

A2.2. Appropriation

	2023 \$'000	2022 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	58 099	94 312
Appropriation under other Acts	16 462	12 599
Total revenues from appropriation	74 561	106 911

Appropriation

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$72.7 million (2022: \$106 million) for operational funding and \$1.9 million (2022: \$0.9 million) for capital projects. There were no material variations between the amount appropriated and the expenditure associated with this appropriation. Refer to notes A3.1, A4.1 to A4.4 and A5.1 for details on the expenditure.

Attorney-General's Department
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A2.3. Commonwealth-sourced grants and funding

	2023	2022
	\$'000	\$'000
Legal Aid Commission	20 436	17 719
Family Advocacy and Support Services	1 135	861
Domestic Violence Units/Health Justice Partnerships	865	848
Vulnerable Women	569	650
Supporting people with mental health conditions to access the justice system	236	230
Child Sexual Abuse prosecutions	118	116
Front-line support to address workplace sexual harassment	90	-
Other	25	-
Total Commonwealth-sourced grants and funding	23 474	20 424

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

A2.4. SA Government grants, subsidies and transfers

	2023	2022
	\$'000	\$'000
Treasurer's Contingency Fund	2 475	3 550
Office of the Inspector	1 818	-
State Redress Response Unit	816	901
State Rescue Helicopter Service	778	759
Judicial Conduct Commissioner	344	-
SA Computer Aided Dispatch	290	290
Child Protection Fund	200	200
Harm Minimisation Fund	226	200
Total SA Government grants, subsidies and transfers	6 947	5 900

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

A2.5. Interest revenues

	2023	2022
	\$'000	\$'000
Interest from the Department of Treasury and Finance	7 313	-
Total interest revenues	7 313	-

A2.6. Fees and charges

	2023	2022
	\$'000	\$'000
Regulatory Fees - Land Services	-	362 983
Regulatory Fees - PLUS	-	24 880
Other	634	74
Total fees and charges	634	387 937

Fees and charges are recognised on receipt.

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A2.7. Recoveries and other income

	2023	2022
	\$'000	\$'000
State Rescue Helicopter Service	10 374	10 421
Confiscation of profits	4 774	3 722
Gaming Machine Trading Rounds	2 508	5 242
Recoveries from offenders	1 227	442
SA Computer Aided Dispatch	887	790
Resources received free of charge	207	97
Land Services commercialisation	-	34 210
Other	834	966
Total recoveries and other income	20 811	55 890

Recoveries and other income are recognised on receipt.

A3. Board, committees and employees

A3.1. Employee and judicial benefits expenses

	2023	2022
	\$'000	\$'000
Salaries and wages	13 044	9 453
Employment on-costs - superannuation	1 736	1 052
Annual leave	915	645
Employment on-costs - other	688	466
Targeted voluntary separation packages	167	-
Skills and experience retention leave	37	38
Long service leave	(223)	159
Total employee benefits expenses	16 364	11 813

Employment expenses

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

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

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

Employee and judicial remuneration

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:	2023 Number	2022 Number
\$160 001 to \$180 000	9	5
\$180 001 to \$200 000	1	-
\$220 001 to \$240 000	3	1
\$240 001 to \$260 000	2	1
\$260 001 to \$280 000	-	1
\$380 001 to \$400 000	1	-
\$400 001 to \$420 000	-	1
\$420 001 to \$440 000	1	1
\$460 001 to \$480 000	1	-
\$540 001 to \$560 000	3	-
\$600 001 to \$620 000	1	-
\$660 001 to \$680 000	1	1
\$700 001 to \$720 000	1	-
\$720 001 to \$740 000	-	1
Total number of officers	24	12

Total remuneration received or receivable by these officers for the year was \$8.9 million (2022: \$3.8 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

	2023 Number	2022 Number
Legal	6	5
Executive	3	1
Other (including judicial)	15	6
Total number of officers	24	12

Targeted voluntary separation packages

	2023 \$'000	2022 \$'000
Amounts paid to separated employees:		
Targeted voluntary separation packages (TVSP)	167	-
Leave paid to separated employees	53	-
Recovery from the Department of Treasury and Finance	(167)	-
Net cost to the department	53	-

The number of employees who received a TVSP in the reporting period was 2 (2022: Nil).

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A3.2. Employee and judicial benefits liability

	2023	2022
	\$'000	\$'000
Current		
Annual leave	927	542
Long service leave	136	100
Skills and experience retention leave	33	34
Accrued salaries and wages	9	18
Total current employee benefits	1 105	694
Non-current		
Long service leave	1 887	1 467
Total non-current employee benefits	1 887	1 467
Total employee benefits	2 992	2 161

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

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

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

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

Salary inflation rate for annual leave, non-attendance days and SERL liability changed to 2% (2022: 1.5%).

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.

Attorney-General's Department
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A3.2 Employee and judicial benefits liability (continued)

Long service leave - measurement

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

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data across SA Government entities. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds increased to 4% (2022: 3.5%).

The actuarial assessment performed by DTF has increased the salary inflation rate to 3.5% (2022: 2.5%) for long service leave liability.

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$62,000 and employee benefits expense of \$62,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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

Attorney-General's Department
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A4. Expenses

A4.1. Payment to Consolidated Account

	2023	2022
	\$'000	\$'000
Payments to Consolidated Account	407 386	721 420
Total payments to Consolidated Account	407 386	721 420

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

A4.2. Intra-government transfers

	2023	2022
	\$'000	\$'000
Independent Commission Against Corruption	12 013	12 557
Office of the Commissioner for Public Sector Employment	3 195	-
Office for Public Integrity	2 854	1 486
Office of the Small Business Commissioner	2 083	2 120
Office of the Inspector	1 818	-
Judicial Conduct Commissioner	344	-
Outback Communities Authority	-	1 613
Local Government Grants Commission	-	474
Total intra-government transfers	22 307	18 250

A4.3. Grants and subsidies

	2023	2022
	\$'000	\$'000
Legal Services Commission	24 361	69 050
Victims of Crime	7 455	5 380
Aboriginal Affairs and Reconciliation	7 187	-
Expensive Criminal Cases	1 866	1 360
West Beach Trust	-	912
Other	2 290	1 602
Total grants and subsidies	43 159	78 304

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A4.4. Other expenses

	2023	2022
	\$'000	\$'000
Information technology and communications charges	3 574	3 020
Gaming Machine Trading Round disbursements	2 280	4 760
Legal fees	2 539	1 943
Victims of Crime Fund	1 922	1 987
Office expenses	1 420	368
Accommodation	1 063	980
Transcript fees	1 035	-
Gaming Machine taxation refunds	451	111
Contract staff	348	624
Consultants	85	230
Promotions and publications	66	-
Planning Fees	-	24 931
Other expenses	1 485	4 326
Total other expenses	16 268	43 280

Accommodation

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

A5. Non-financial assets

A5.1. Property, plant and equipment

Property, plant and equipment owned by the department

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

Impairment

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

Attorney-General's Department
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A5.1 Property, plant and equipment (continued)

Reconciliation 2022-23

	Leasehold improvements	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	\$'000
Carrying amount at the beginning of the period	179	-	7	1 802	1 150	77 816	17 561	664	9	99 188
Acquisitions	-	-	-	2 906	-	12	(274)	94	111	2 849
Transfers to/(from) work in progress	-	-	-	(1 014)	-	1 014	-	-	-	-
Revaluation increment	-	-	-	-	920	3 266	-	-	-	4 186
Disposals	(82)	-	-	-	-	-	-	-	-	(82)
Subtotal	97	-	7	3 694	2 070	82 108	17 287	758	120	106 141
Gains/(losses) for the period recognised in net result:										
Depreciation	(90)	-	(1)	-	(55)	(9 414)	(13 791)	(114)	(51)	(23 516)
Subtotal	(90)	-	(1)	-	(55)	(9 414)	(13 791)	(114)	(51)	(23 516)
Carrying amount at the end of the period	7	-	6	3 694	2 015	72 694	3 496	644	69	82 625
Gross carrying amount										
Gross carrying amount	21	1 519	28	3 694	2 937	145 035	42 155	1 097	139	196 625
Accumulated depreciation	(14)	(1 519)	(22)	-	(922)	(72 341)	(38 659)	(453)	(70)	(114 000)
Carrying amount at the end of the period	7	-	6	3 694	2 015	72 694	3 496	644	69	82 625

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A5.1 Property, plant and equipment (continued)

Reconciliation 2021-22	Leasehold improvements	Information technology	Plant and equipment	Capital work in progress	Government		ROU Plant and equipment	ROU Land	ROU Vehicles	Total
					Buildings and other structures	Radio Network assets				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	353	-	9	1 473	1 204	76 656	31 522	778	-	111 995
Acquisitions	-	-	-	503	-	9 720	-	-	13	10 236
Transfers to/(from) work in progress	-	-	-	(174)	-	174	-	-	-	-
Subtotal	353	-	9	1 802	1 204	86 550	31 522	778	13	122 231
Gains/(losses) for the period recognised in net result:										
Depreciation	(174)	-	(2)	-	(54)	(8 734)	(13 961)	(114)	(4)	(23 043)
Subtotal	(174)	-	(2)	-	(54)	(8 734)	(13 961)	(114)	(4)	(23 043)
Carrying amount at the end of the period	179	-	7	1 802	1 150	77 816	17 561	664	9	99 188
Gross carrying amount										
Gross carrying amount	353	1 574	28	1 802	1 934	137 054	42 287	1 003	44	186 079
Accumulated depreciation	(174)	(1 574)	(21)	-	(784)	(59 238)	(24 726)	(339)	(35)	(86 891)
Carrying amount at the end of the period	179	-	7	1 802	1 150	77 816	17 561	664	9	99 188

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A5.1 Property, plant and equipment (continued)

Property, plant and equipment leased by the department

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

The department has a limited number of leases:

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

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

Impairment

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

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A5.2. Intangible assets

Reconciliation 2022-23

	Intangibles \$'000	Total \$'000
Carrying amount at the beginning of the period	99	99
Additions	-	-
Disposals	(15)	(15)
Subtotal	84	84
Gains/(losses) for the period recognised in net result:		
Amortisation	(35)	(35)
Subtotal	(35)	(35)
Carrying amount at the end of the period	49	49
Gross carrying amount		
Intangible assets at cost	103	103
Accumulated amortisation	(54)	(54)
Carrying amount at the end of the period	49	49

Reconciliation 2021-22

	Intangibles \$'000	Total \$'000
Carrying amount at the beginning of the period	149	149
Additions	2	2
Subtotal	151	151
Gains/(losses) for the period recognised in net result:		
Amortisation	(52)	(52)
Subtotal	(52)	(52)
Carrying amount at the end of the period	99	99
Gross carrying amount		
Intangible assets at cost	358	358
Accumulated amortisation	(259)	(259)
Carrying amount at the end of the period	99	99

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A6. Financial assets

A6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	458 955	435 304
Total cash and cash equivalents	458 955	435 304

Cash is measured at nominal amounts.

Interest rate risk

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

A6.2. Receivables

	2023	2022
	\$'000	\$'000
Current		
Receivables	35 554	34 087
Prepayments	1 078	1 192
Accrued interest	785	-
Other	4 645	11 396
Total current receivables	42 062	46 675
Total receivables	42 062	46 675

Receivables are raised for all goods and services provided for which payment has not been received. Receivables are normally settled within 30 days. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

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

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

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A7. Liabilities

A7.1. Payables

	2023	2022
	\$'000	\$'000
Current		
Creditors and accruals	5 773	8 184
Employment on-costs	170	95
Total current payables	<u>5 943</u>	<u>8 279</u>
Non-current		
Employment on-costs	187	138
Total non-current payables	<u>187</u>	<u>138</u>
Total payables	<u><u>6 130</u></u>	<u><u>8 417</u></u>

Payables are measured at nominal amounts.

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

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

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The department contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has increased to 43% (2022: 42%). The average factor for the calculation of employer superannuation on-costs has increased to 11.1% (2022: 10.6%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is impracticable to estimate.

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A7.2. Financial Liabilities

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

	2023 \$'000	2022 \$'000
Lease liabilities		
Within one year	3 714	14 455
Later than one year but not longer than five years	482	4 130
Later than five years	144	217
Total maturity analysis of financial liabilities	4 340	18 802

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

Borrowing costs associated with lease liability payments was \$0.055 million (\$0.116 million). Total cash outflows for leases was \$14.492 million (2022: \$13.796 million).

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

A7.3. Contract liabilities

	2023 \$'000	2022 \$'000
Current		
Contract liabilities	3	34 210
Total current contract liabilities	3	34 210
Non-current		
Contract liabilities	-	1 402 598
Total non-current contract liabilities	-	1 402 598
Total contract liabilities	3	1 436 808

The department recognised a liability of the unearned revenue arising from the consideration received for the commercialisation of the State's land services operation, which is overseen by the Office of the Registrar-General, as at 30 June 2022. The recognition of the unearned revenue is calculated on a straight line basis over the term of the contract, reducing the liability. The contract liabilities are measured at amortised cost.

The Office of the Registrar-General transferred to DTI effective from 1 July 2022.

Attorney-General's Department
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A7.4. Other liabilities

	2023	2022
	\$'000	\$'000
Current		
Gaming, fees, fines and other receipts payable	35 766	68 248
Crown Solicitor's Trust Account	16 842	9 714
Worker's Liens Trust Account	-	629
Other	2 130	1 814
Total current other liabilities	54 738	80 405
Total other liabilities	54 738	80 405

Crown Solicitor's Trust Account

	2023	2022
	\$'000	\$'000
Movement in Trust account		
Balance at the beginning of the period	9 714	8 622
Receipts	212 565	120 749
Payments	(205 437)	(119 657)
Balance at the end of the period	16 842	9 714

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A8. Other disclosures

A8.1. Cash flow reconciliation

	2023	2022
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	458 955	435 304
Balance as per the Statement of Cash Flows	458 955	435 304
Reconciliation of net cash provided by / (used in) operating activities to net result		
Net cash provided by/(used in) operating activities	42 652	79 925
Add / (less) non-cash items		
Depreciation and amortisation	(23 551)	(23 095)
Loss on disposal of non-current assets	(99)	-
Contract liabilities	-	34 210
Movement in assets and liabilities		
Decrease in receivables	(4 340)	(28 771)
(Increase)/decrease in payables	(31 611)	15 964
Decrease in employee benefits	318	96
Increase/(decrease) in other liabilities	25 667	(9 957)
Net result	9 036	68 372

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A9. Outlook

A9.1. Unrecognised contractual commitments

Other commitments

	2023	2022
	\$'000	\$'000
Within one year	57 862	54 918
Later than one year but not longer than five years	60 157	92 543
Later than five years	3 286	3 835
Total other commitments	121 305	151 296
Grants ⁽¹⁾	41 791	60 135
Capital ⁽²⁾	9 822	11 572
Accommodation ⁽³⁾	971	605
Other ⁽⁴⁾	68 721	78 984
Total other commitments	121 305	151 296

⁽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 2023 relates to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

⁽²⁾ Includes the SA Government Radio Network Upgrade.

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

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

A9.2. Contingent assets and liabilities

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

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

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

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

Amending Standard AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current will apply from 1 July 2023. The department continues to assess liabilities e.g. long service leave and whether or not the department has a substantive right to defer settlement. Where applicable, these liabilities will be classified as current.

A9.4. Events after the reporting period

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

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A10. Measurement and risk

A10.1. Fair value

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

Initial recognition

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

Revaluation

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

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

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

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

Fair value hierarchy

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

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

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

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

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A10.1 Fair Value (continued)

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

During 2023 and 2022, the department had no valuations categorised into level 1, there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

Valuation of leasehold improvements

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

Valuation of buildings and other structures and radio network

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

Other assets

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

A10.2. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Credit risk

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

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

Market risk

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.