



# Annual Report

## 2012-2013

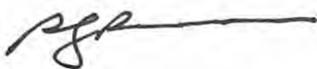


The Honourable John Rau MP  
*Deputy Premier*  
*Attorney-General*  
*Minister for Planning*  
*Minister for Industrial Relations*  
*Minister for Business Services and Consumers*

Dear Deputy Premier

I am pleased to submit the Attorney-General's Department 2012-13 Annual Report for the year ended 30 June 2013. This report has been prepared in accordance with the *Public Sector Act 2009*.

Yours sincerely

A handwritten signature in black ink, appearing to read 'R. Persse', with a long horizontal stroke extending to the right.

**Rick Persse**

Chief Executive  
Attorney-General's Department  
30 September 2013



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## Chief Executive's Foreword



**Rick Persse**  
Chief Executive

The Attorney-General's Department of South Australia has at its core a simple goal: in the projects and services we deliver, our aim is to make South Australia a safer and fairer place to live, work and do business.

As I reflect on and assess the AGD's performance in 2012-13, I can say with confidence that we have consistently 'lived' this ethos, and in so doing achieved some major results.

We have been guided by four key drivers which underpin the AGD's achievements:

1. openness and transparency
2. innovation and performance improvement
3. pace, productivity and measurement
4. enforcement and results.

One of the department's biggest achievements is the establishment of the Independent Commissioner Against Corruption. The creation of the Office of Public Integrity is a major leap forward in achieving greater integrity and accountability for South Australia. Securing a person of the calibre of Justice Bruce Lander as the inaugural ICAC Commissioner was a significant outcome for the state. The Commissioner commenced his official duties on 2 September 2013.

Consumer and Business Services has undergone some major changes. CBS opened its new customer centre, which consolidates and centralises its different activities in the one location. The site is excellent and the CBS Commissioner and staff are receiving positive feedback about better service, greater convenience and significantly reduced waiting times.

During the year CBS was selected for one of the 90-day change programs which involves birth registrations going online. While at first this may appear small, it typifies the AGD's development of our online services, extending our reach and accessibility.

During 2012-13 the AGD was active and busy in communities across South Australia.

In Adelaide, the Safe Communities, Healthy Neighbourhoods Cabinet Taskforce met at Davoren Park. I was incredibly impressed with the great people there, doing amazing work with participants from across the community. Senior legal officers from Legislative Services visited Port Augusta, Coober Pedy and the APY Lands to run information and training sessions about the *Intervention Orders (Prevention of Abuse) Act 2009*.

There are hundreds of these types of interactions happening across our department, and it's these real-world, authentic engagements that connect us, and deliver on our vision of 'an inclusive, safe and fair South Australia'.

The release of the mid-year Budget Review heralded fresh challenges, with the need for further savings measures identified across government. The AGD was not quarantined from this and continued reforms are needed to meet these savings.

In budget initiatives, the government funded a number of projects, including:

- development of the SA Civil and Administrative Tribunal (SACAT), which promises faster and better access to justice
- a justice reform project to identify efficiency opportunities across the criminal justice sector
- investigations into a new Courts and Justice Precinct in Victoria Square
- establishment of the new Fines Enforcement and Recovery Unit.

Each of these projects is large, complicated – and exciting.

Other major highlights for the AGD in 2012-13 include:

- Law Week's success, including the Stop and Talk Safety events
- the successful passage through Parliament of the small-bars legislation
- The Crown Solicitor's Office completed several reviews of work practices to support a sustainable approach to meeting diverse client needs, in areas including child protection to native title reform
- agreement for the AGD to lead South Australia's response to the Royal Commission on Child Sexual Abuse.

Ultimately, any organisation is only as good as the people it employs. It was terrific to see Dr Roger Byard from Forensic Science SA recognised as an international leader in his field and receive an Order of Australia (AO) award. Crown Solicitor Greg Parker was awarded the Public Service Medal, a great achievement for Greg and for the CSO.

In applauding AGD staff contributions, I wish to acknowledge the life and work of the late Professor Ross Vining, the Director of Forensic Science SA. Ross' integrity, commitment and enduring fascination for science made him an outstanding and inspirational leader and colleague. He lived his belief in the notion of 'science safeguarding society' - for him it was no mere catchphrase - and he enthused others around him with that belief.

Ross understood the value of research and his work has resulted in better technologies which provide a contemporary service to the South Australian justice system. He ensured award winners in his department were suitably acknowledged; he deserves no less. I know Ross' legacy will live on through his contribution to the advancement of forensic science in this state, and on the world stage.

Recognition for these staff members, and others too numerous to mention, comes about because of a generosity of spirit, and adherence to principles which enable us to live our core values. This ethos underpins the work of the AGD Foundation, which raises awareness and much-needed funds for charities and social justice causes. In 2012-13, the Foundation was involved in events supporting cancer research, hospitals and poverty and homelessness initiatives, raising thousands for charity.

The department's continued innovation, business excellence and positive justice outcomes are the results of lean, creative thinking and hard work, by a dedicated, professional staff, whom I feel honoured to work with. I am confident that, with the standards we have set and goals we have established, we will not only exceed our targets, we will surpass those expectations and be restless for more.

Looking back on what we've achieved, I look forward with excitement to another year, to our ongoing endeavours to make South Australia a safer and fairer place for all.



**Rick Persse**  
Chief Executive  
Attorney-General's Department

## Organisational Overview

### Role

The South Australian Attorney-General's Department (AGD) provides high-level legal services and advice to Ministers and agencies across the whole of government, specialist policy advice, regulation and compliance, and direct service delivery to the public.

Our vision is for an inclusive, safe and fair South Australia.

Our mission is to foster justice and harmony through:

- sound laws
- protecting people's rights, and
- strengthening communities.

The AGD provides a legal infrastructure for South Australia that is just, equitable and robust, with a focus on prevention. It promotes fair, timely and economical access to justice through the provision of legal, civil, prosecutorial and legislative services.

The Department fosters community safety and wellbeing by advocating equality for and protecting the rights of individuals, in particular the most vulnerable in the community.

By working with businesses to achieve better compliance, the Department promotes a fair, secure and balanced marketplace, where consumers are protected and know their rights.

As at 30 June 2013, the Department supports one Minister across three portfolios: Attorney-General's, Business Services and Consumers and Industrial Relations.

In 2012-13 the Department had a total operating budget in the order of \$198 million and, including the Public Trustee, had 1330.2 FTE as at 30 June 2013.

## Strategic Framework

The *AGD Strategic Plan 2012-14* outlines the vision, mission, and approach of the AGD. It identifies priority areas to ensure programs and services are aligned and able to deliver the best possible outcomes for the South Australian community. The strategic plan is supported by four primary goals that relate to the Government's seven Strategic Priorities and relevant South Australia's Strategic Plan targets.

The goals are also supported by 20 strategies.

Enduring Key Performance Indicators (KPIs), have been set for each Strategic Goal, with sub-indicators set to reflect the focus for the current financial year. We are focused on positive outcomes, and measures of our programs' performance and key indicators are shown on pages 33-37 of the Report.

Performance highlights against the 2012-13 indicators are discussed throughout the Annual Report.

### GOAL ONE: TO KEEP PEOPLE SAFE IN THEIR HOMES, COMMUNITY AND WORK

The Department has a strong focus on public safety and wellbeing. The AGD recognises that we all have the right to be safe in our communities - at home, walking the streets, and in the workplace. The AGD strives to modernise South Australian laws, address emerging crime and work with South Australians to build harmonious and safe communities.

The Department's strategies to achieve Goal One are to:

- build community capacity to reduce crime and increase safety
- reduce family and gendered violence
- reduce alcohol-fuelled violence and problem gambling
- strengthen our laws to combat serious and organised crime
- improve the integrity of businesses to achieve better practice compliance
- combat cyber crime and promote technology security.

#### Goal One Key Performance Indicators

**KPI 1. Implement appropriate legislation and supporting systems by:**

- 1.1 Strengthening Serious and Organised Crime legislation
- 1.2 Developing a draft Bill in relation to Suspended Sentences
- 1.3 Developing a draft Bill in relation to Child Sex Offenders
- 1.4 Developing a draft Bill in relation to Appeals
- 1.5 Developing a draft Bill in relation to Recidivist Offenders
- 1.6 Enforcing a new liquor licensing regulatory framework
- 1.7 Delivering the South Australian Computer Aided Dispatch for emergency communication
- 1.8 Delivering the Late Night Safety Community Education Campaign.

### GOAL TWO: TO CHAMPION FAIR AND TRANSPARENT ACCESS TO JUSTICE

The AGD aims to ensure fair and timely access to justice with minimal cost. This is fundamental to our democratic society, as is the protection of our rights. In 2013-14 the AGD is focussing on pursuing the creation of a general administrative tribunal for South Australia to make it easier for people to resolve disputes and access justice. The Department's specialist legal advice will empower government agencies to implement sound policies and programs.

The Department's strategies to achieve Goal Two are to:

- eliminate unnecessary delays in the justice system
- support victims of crime and make offenders accountable
- address Indigenous disadvantage in law and justice
- provide for the quick and efficient resolution of administrative disputes
- provide specialist policy and legal advice to government and ministers.

#### Goal Two Key Performance Indicators:

**KPI 2. Increase the number of people accessing services delivered by AGD by:**

- 2.1 Implementing a Fines Enforcement and Recovery Unit
- 2.2 Ensuring victims of crime have access to justice
- 2.3 Resolving Native Title Claims.

## **GOAL THREE: TO PROTECT PEOPLE'S RIGHTS AND PROMOTE PUBLIC CONFIDENCE IN OUR INSTITUTIONS AND SERVICES**

The AGD recognises that citizens want to know that their rights and liberties are upheld and protected, and that South Australia's institutions are accountable. The establishment of an Independent Commissioner Against Corruption (ICAC) will further strengthen the integrity of our public authorities. The Department will also continue to ensure that the rights of those who are vulnerable and unable to look after themselves in the community are protected and that they are given access to justice.

The Department's strategies to achieve Goal Three are to:

- uphold and maintain the public integrity of our institutions
- advocate for and protect the rights of people experiencing vulnerability
- educate and inform people about their rights and responsibilities
- support cultural diversity and promote equal opportunity.

### **Goal Three Key Performance Indicators:**

**KPI 3. Increase community confidence and protect citizens' rights by:**

- 3.1 Establishing the Office for Public Integrity (OPI) to support the Independent Commissioner Against Corruption (ICAC)
- 3.2 Improving service delivery using customer and citizen feedback
- 3.3 Completing a Justice Disability Action Plan and drafting a supporting Bill
- 3.4 Enforcing compliance in accordance with regulatory responsibilities.

## **GOAL FOUR: TO BE A HIGH-PERFORMING ORGANISATION**

The AGD strives to be a high performing organisation that is transparent, inclusive and accountable in the delivery of programs and services. The Department works across State government to implement innovative solutions and invests in its staff and leadership to bring out the best in its people.

The Department's strategies to achieve Goal Four are to:

- use technology to make it easier for people to do business with the Department
- focus resources and investment to match priorities
- live our core behaviours
- value staff diversity and invest in development and leadership opportunities
- set the scene for a productive and rewarding workplace.

### **Goal Four Key Performance Indicators:**

**KPI 4. Implement contemporary performance enablers by:**

- 4.1 Establishing digital media and mobile technology strategies and pilots
- 4.2 Commencing a new performance review and development approach
- 4.3 Increasing AGD staff capabilities through training, mentoring and coaching in priority areas: customer service, Business Process Improvement and leadership
- 4.4 Increasing use of AGD Intranet to share information.

## South Australia's Strategic Plan & the Seven Strategic Priorities of Government

As at 30 June 2013, the AGD led two targets in South Australia's Strategic Plan (SASP), T17 and T44 and contributed to a raft of others.

Goal One of our Strategic Plan, to keep people safe in their homes, communities and work, in particular is aligned with the Safe Communities, Healthy Neighbourhoods priority of the State Government's seven strategic priorities.

The AGD performed the lead agency role for this priority, working with a large number of other government departments and non-government stakeholders.

The following table indicates the Department's Strategic Goals and how they align to relevant targets in South Australia's Strategic Plan.

| AGD Goal  | Strategy   | SASP Targets   |
|---|--|--|
| <p><b>Goal 1:</b><br/>To keep people safe in their homes, community and work</p>                                    | <ul style="list-style-type: none"> <li>Build community capacity to reduce crime and increase safety</li> <li>Reduce family and gendered violence</li> <li>Reduces alcohol-fuelled violence and problem gambling</li> <li>Strengthen our laws to combat serious and organised crime</li> <li>Improve the integrity of business to achieve better practice compliance</li> <li>Combat cyber crime and promote technology security</li> </ul> | <p>T17 State-wide crime rates</p>  |
| <p><b>Goal 2:</b><br/>To champion fair and transparent access to justice</p>  | <ul style="list-style-type: none"> <li>Eliminate unnecessary delays in the justice system</li> <li>Support victims of crime and make offenders accountable</li> <li>Address Indigenous disadvantage in law and justice</li> <li>Provide for the quick and efficient resolution of administrative disputes</li> <li>Provide specialist policy and legal advice to government and ministers</li> </ul>                                       | <p>T28 Statewide crime rates</p>   |
| <p><b>Goal 3:</b><br/>To protect people's rights and promote public confidence in our institutions and services</p> | <ul style="list-style-type: none"> <li>Uphold and maintain the public integrity of our institutions</li> <li>Advocate for and protect the rights of people experiencing vulnerability</li> <li>Educate and inform people about their rights and responsibilities</li> <li>Support cultural diversity and promote equal opportunity</li> </ul>  | <p>T44 Aboriginal land - native title</p>  |
| <p><b>Goal 4:</b><br/>To be a high-performing organisation</p>  | <ul style="list-style-type: none"> <li>Use technology to make it easier for people to do business with the Department</li> <li>Focus resources and investment to match priorities</li> <li>Live our core behaviours</li> <li>Value staff diversity and invest in development and leadership opportunities</li> <li>Set the scene for a productive and rewarding workplace</li> </ul>   | <p>T32 customer and client satisfaction with government services</p> <p>T50 people with disability</p> <p>T52 women</p> <p>T53 Aboriginal employees; increase the participation of Aboriginal people in the SA public sector, spread across all classifications and agencies to 2% by 2014 and maintain or better those levels through to 2020</p> |



## Organisational Structure

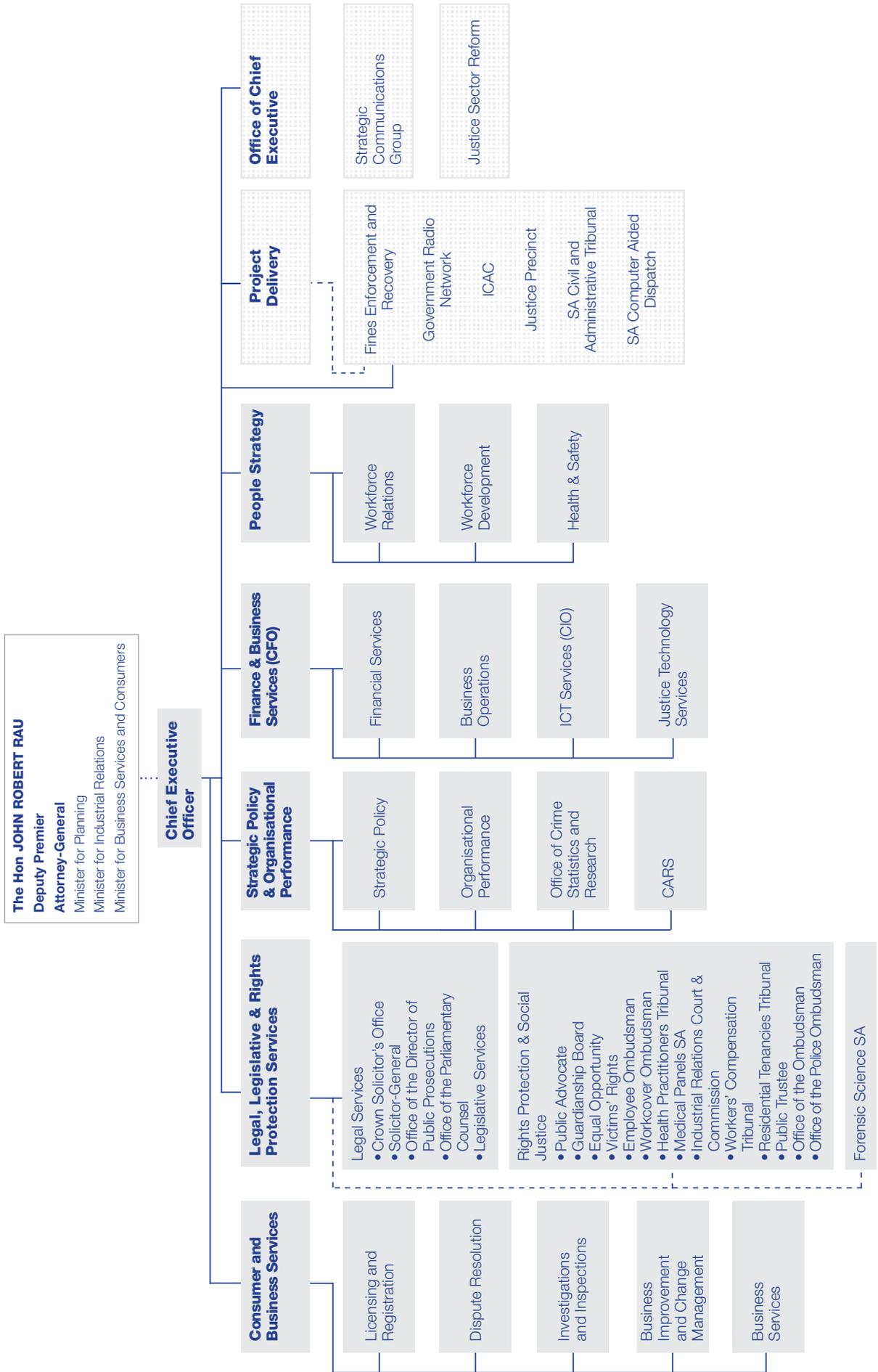
Established under the *Public Sector Act 2009*, the Department has five divisions and two offices reporting to the Chief Executive Officer:

- Consumer and Business Services
- Legal, Legislative and Rights Protection Services
- Strategic Policy and Organisational Performance
- Finance and Business Services
- People Strategy
- Office of the Chief Executive
- Project Delivery

The Department supports 19 independent statutory officers, authorities or statutory bodies:

- Director of Public Prosecutions
- Commissioner for Victims' Rights
- Solicitor-General
- Public Advocate
- Guardianship Board
- Ombudsman SA
- Equal Opportunity Commissioner
- Police Ombudsman
- Commissioner for Consumer Affairs
- Liquor and Gambling Commissioner
- Public Trustee
- Crown Solicitor
- Employee Ombudsman
- Industrial Relations Court and Commission
- Workers Compensation Tribunal
- WorkCover Ombudsman SA
- Medical Panels SA
- Health Practitioners Tribunal
- Residential Tenancies Tribunal

# Attorney-General's Department Structure as at 9 September 2013



### **Legal, Legislative & Rights Protection Services Division**

*Legal, Legislative & Rights Protection Services Division* encompasses the Legal Services cluster, the Rights Protection and Social Justice cluster and Forensic Science.

The *Legal Services* cluster provides legal policy advice and supports the AGD's participation in ministerial councils and representation on intra-departmental, inter-departmental and inter-governmental committees. The cluster is made up of the Crown Solicitor's Office, Solicitor-General, Office of the Director of Public Prosecutions, Office of Parliamentary Counsel and Legislative Services.

The *Rights Protection and Social Justice* cluster consists of the Public Advocate, Public Trustee, Guardianship Board, Equal Opportunity Commission, Commissioner for Victims' Rights, Office of the Ombudsman, Employee Ombudsman, WorkCover Ombudsman, Workers' Compensation Tribunal, Industrial Court and Commission, Medical Panels SA, Health Practitioners Tribunal, Residential Tenancies Tribunal and Police Ombudsman.

*Forensic Science SA* provides independent and timely scientific and pathological services to the justice system and engages with local, national and international education and research institutions to achieve innovative and groundbreaking forensic science outcomes for the benefit of the South Australian community.

### **Strategic Policy and Organisational Performance**

*Strategic Policy and Organisational Performance* develops strategic justice policy and through the *Office of Crime Statistics and Research*, provides crime statistics, research and program evaluation. It aims to prevent crime through the management of the Crime Prevention and Community Safety Grants and other funding programs such as the Community Legal Centre Program. The division also assists the Department to become a high performing organisation by co-ordinating business and strategic planning and business process improvement.

### **Legal Services Cluster**

The *Crown Solicitor's Office*, through the Attorney-General, provides legal services to government Ministers, agencies and departments, including legal advice, representation before courts and tribunals, negotiation of commercial contracts, drafting and production of legal documents, counsel for the conduct of summary prosecutions and Magistrate's appeals, native title claims management, land conveyancing and investigation services.

The *Solicitor-General* is a statutory officer appointed by the Governor and is the State's second legal officer after the Attorney-General. The Solicitor-General represents the Crown in civil proceedings and provides independent, high-level advice to the Attorney-General. Departmental staff support the Solicitor-General in this work.

The *Office of the Director of Public Prosecutions* prosecutes serious indictable crime on behalf of the people of South Australia. It also has the authority to restrain and confiscate assets deemed to have been used in or derived from criminal activity.

The *Office of the Parliamentary Counsel* provides a specialist legislative drafting, information and publication service for the Government and Parliament.

The *Legislative Services* unit provides specialist legal advice and develops and reviews legislative proposals affecting legislation aligned to the AGD and its Minister.

### **Consumer and Business Services**

*Consumer and Business Services* manages consumer and commercial legislation, which relates to quality of products and services in the marketplace and the maintenance of fair competition. CBS has responsibility for business and occupational licensing, trade promotion and registration of Births, Deaths and Marriages and Justice of the Peace Services. Other core responsibilities include regulation of liquor licensing, gambling and charities to ensure activities, products and services provided by those industries occur in a fair and responsible manner, minimising community harm and reflecting current social values and expectations.

## Rights Protection & Social Justice Cluster

The *Office of the Public Advocate* promotes and protects the rights of people with reduced mental capacity in South Australia and their carers. Services include investigation, advocacy, guardianship and education, with the aim of enhancing the quality of life while safeguarding the wellbeing of people in this vulnerable client group.

The *Guardianship Board* provides justice for South Australians living with a disability which prevents them from making decisions about their care and welfare, primarily by appointing alternate decision-makers under the *Guardianship and Administration Act 1993*. The Board has responsibility under the *Mental Health Act 2009* for consenting to and facilitating involuntary treatment for people living with mental disability or disorders, making detention orders for up to twelve months and hearing appeals against detention orders.

The *Office of the Commissioner for Equal Opportunity* aims to eliminate unlawful discrimination under the *Equal Opportunity Act 1984*, by conciliating complaints of discrimination and informing the community about their rights and responsibilities under equal opportunity laws.

The *Commissioner for Victims' Rights* carries out functions pursuant to the *Victims of Crime Act 2001*, such as advising on marshalling government resources for the benefit of crime victims, assisting victims dealing with the criminal justice system and government agencies, and reporting on the effects of legal and court practices and procedures on victims. The Commissioner can also participate in certain criminal proceedings and consult on crime victims' grievances.

The *Employee Ombudsman* provides South Australians with advice and support on workplace issues. The Employee Ombudsman continues to advance fair and equitable workplace relations through community liaison, research and the promotion of appropriate dispute resolution practices.

The *Office of the WorkCover Ombudsman* investigates and seeks to resolve complaints about the way services are delivered in the South Australian workers rehabilitation and compensation scheme and makes recommendations for improvement.

The *South Australian Health Practitioners Tribunal* is established by the *Health Practitioner Regulation National Law (South Australia) Act 2010* as an independent tribunal within the national health practitioner regulation scheme. The tribunal hears and determines complaints from national boards (supported by the Australian Health Practitioners Regulation Authority) and applications by health practitioners for review of decisions made by national boards that affect them.

*Medical Panels SA* provides administrative and ancillary support necessary for the proper functioning of expert Medical Panels. Part 6C of the *Workers Rehabilitation and*

*Compensation Act 1986* allows expert Medical Panels to provide independent opinions in response to statutory medical questions arising in relation to work injuries.

The *Industrial Relations Commission of SA* deals with industrial disputes, awards, enterprise agreements, unfair dismissal claims and other grievance matters under the *Fair Work Act 1994*, *Occupational Health, Safety and Welfare Act 1986*, *Public Sector Act 2009* and the *Training and Skills Development Act 2008*. Three Commission members are appointed to Fair Work Australia and deal with federal industrial matters.

The *Industrial Relations Court of SA* is a participating court under the *Courts Administration Act 1993* and has jurisdiction for employment and workplace matters, industrial offences and determination of questions of law referred to it.

The *Workers Compensation Tribunal of SA* is established by the *Workers Rehabilitation and Compensation Act 1986* and deals with disputes about claims for workers compensation under that Act. The focus is on early intervention in disputes and structured conciliation. Cases not resolved by agreement are heard and determined by judicial officers.

The *Residential Tenancies Tribunal* has jurisdiction to hear disputes that arise under the provisions of the *Residential Tenancies Act 1995*, the *Retirement Villages Act 1987* and the *Residential Parks Act 2007*. Applications to the Residential Tenancies Tribunal are made by landlords, tenants, interested parties, rooming house proprietors or residents, administering authorities or retirement village residents, and by park owners and residents of residential parks.

The *Office of the Public Trustee* provides trustee services for the public of South Australia including will preparation, estate administration and investment services. It acts as executor and trustee of deceased estates, manager of protected estates, attorney and, where necessary, litigation guardian. It also provides taxation and public education services.

The *Office of the Ombudsman* investigates complaints against State and local government agencies under the *Ombudsman Act 1972*, and reviews their decisions about release of information under the *Freedom of Information Act 1991*. The Ombudsman may also undertake investigations referred by Parliament, and can conduct administrative audits and investigations on his or her own initiative.

The *Police Ombudsman* (OPO) is independent of the South Australia Police (SAPOL) and accepts complaints against police officers and other employees of SAPOL. The OPO has independent oversight of investigations into such complaints and works towards instilling greater public confidence in SAPOL and its members.

## **Finance and Business Services**

*Financial Services* provides advisory and support services in financial, budget and accounting management and reporting to assist business units in meeting their objectives and responsibilities.

*Business Operations* provides strategic procurement and contract management as well as accommodation and security services for the Department. This unit also provides administrative functions in Freedom of Information advice, library and records management services.

*ICT Service* supplies information technology infrastructure support, web management, IT security management, contract management, whole of government transition projects and database administration for the Department.

*Justice Technology Services* provides planning and application services, applications architecture, technology planning, infrastructure services and IT security and audit services for justice and other government agencies.

## **People Strategy**

*People Strategy Division* is responsible for human resource management and services, workforce relations advice, organisational and workforce development, workforce safety and injury management and workforce information and reporting.

## **Office of the Chief Executive**

*Office of the Chief Executive* provides executive and administrative support, advice and assurance to the Chief Executive, Attorney-General's Department. Forming part of this Office is the *Strategic Communications Group* which provides specialist advice on best practice media, communications and community engagement activities to all the AGD business units and the Minister.

## **Office of Strategic Projects and Initiatives (now Project Delivery)**

*Office of Strategic Projects and Initiatives* provided a project management and office coordination and facilitation service to the AGD's projects. The Office of Strategic Projects and Initiatives (OSPI) and the *Strategic Projects and Initiatives Committee* (SPI) were established at a time when large, sensitive initiatives were underway at the end of 2011. Over 2012, OSPI provided a project management service which supported consistency in governance and reporting on performance, risks and issues. By the end of 2012, most initiatives in OSPI and SPI scope had achieved important milestones and project leaders had adopted consistent reporting standards. Given those developments, the Chief Executive scaled down these services and re-focussed resources to continue to build capability for continuous improvement. OSPI and the SPI Committee ceased operations from Friday 1 March 2013.

## Ministerial Responsibilities

| Minister  | Programs                              | Sub-programs  |
|---|---------------------------------------|---|
|  <p><b>The Hon. J R Rau</b><br/>Deputy Premier<br/>Attorney-General<br/>Minister for Planning<br/>Minister for Industrial Relations<br/>Minister for Business Services<br/>and Consumers</p> | 1. Legal and Justice Services         | 1.1 Crown Solicitor<br>1.2 Director of Public Prosecutions<br>1.3 Forensic Science<br>1.4 Parliamentary Counsel<br>1.5 Solicitor-General<br>1.6 Justice Technology Services |
|   | 2. Legislation and Policy Services    | Nil   |
|   | 3. Consumer and Business Services     | 3.1 Legislative Compliance<br>3.2 Licensing and Registration<br>3.3 Dispute Resolution  |
|   | 4. Advocacy and Guardianship Services | Nil   |
|   | 5. Equal Opportunity                  | Nil   |
|   | 6. Police Ombudsman                   | Nil   |
|   | 7. Ombudsman                          | Nil   |
|   | 8. Industrial Relations               | 8.1 Workers Compensation Tribunal<br>8.2 WorkCover Ombudsman Services<br>8.3 Medical Panels SA<br>8.4 Employee Ombudsman Services<br>8.5 Conciliation and Arbitration       |
|   | 9. Fines Enforcement and Recovery     | Nil   |

*\*Summary table of business units and/or programs which fall under the Minister's responsibility for AGD as reflected in the 2013-14 Budget Papers*

## Chapter 2: The Department's Achievements in 2012-13

The AGD's mission is to foster justice and harmony, to promote an inclusive, safe and fair South Australia. We do this through sound laws and continuing legal reform, which together protect people's rights and strengthen communities.

Our 2012-14 strategic plan underpins this mission. It aligns the Department's work with South Australia's Strategic Plan (SASP) and details initiatives that contribute to the South Australian Government's seven core priorities.

Our strategic plan sets out four critical goals; in turn, each of these utilises a number of targeted strategies.

### Goal 1

**To keep people safe in their homes, community and work**

### Goal 2

**To champion fair and transparent access to justice**

### Goal 3

**To protect people's rights and promote public confidence in our institutions and services**

### Goal 4

**To be a high-performing organisation**

This report lists our 2012-13 achievements under these four goals and their supporting strategies. Many of our achievements contribute to multiple goals, demonstrating the integrated nature of the legal and social policy for which the department is responsible.

## Chapter 2.1

### Goal One: To Keep People Safe in their Homes, Community and Work

We all have a right to be safe in our communities – at home, walking the streets, and in the workplace. We will modernise our laws, address emerging crime and work with South Australians to build harmonious and safe communities.

#### Build Community Capacity to Reduce Crime and Increase Safety

To build community capacity that reduces crime and increases safety, the AGD focuses on crime prevention. We do this by supporting communities to devise local solutions to crime, creating better public awareness about criminal activity and consulting on and enacting legislation to combat crime. We also fund programs that contribute to making our cities, suburbs and regional communities safer.

One of the State Government's seven strategic priorities key goals is 'Safe Communities, Healthy Neighbourhoods', which is led by the AGD. In 2012-13, the AGD's Strategic Policy and Organisational Performance Division took the helm in developing the Safe Communities, Healthy Neighbourhoods Cabinet Taskforce's Action Plan. Among other things, this plan incorporated wide-reaching programs such as the Disability Justice Plan consultations, the Late Night Safety strategy, and Stop and Talk Safety events with the public. The division also provided executive support to the whole-of-government Senior Officers' Group supporting the taskforce.

Stop and Talk Safety events are all about getting out into the community with the safety message. One event was held at the Courts Open Day on Saturday 11 May 2013. Two days later, at the Justice In the Mall - Stop and Talk Safety event, representatives from the Legal Services Commission, Consumer and Business Services, South Australia Police (SAPOL) and the road safety group of the Department of Planning, Transport and Infrastructure (DPTI) set up stalls providing free legal advice and information on consumer safety, road safety and crime prevention.

One of the initiatives arising from these safety events was the Safe Communities website, which was developed by the Legal Services Commission in 2012-13. Designed for use on mobile phones and tablets, the website pulls together safety-related information from other SA Government websites including SAPOL, the Department of Planning, Transport and Infrastructure's Road Safety site, and SAFECOM, as well as consumer awareness information. The collaboration between all agencies was coordinated by the AGD's Strategic Policy and Organisation Performance unit (SPOP).

The AGD's staff focused their presentation at these safety events on Crime Mapper, an online application that maps crime by location. The application was developed by the Office of Crime Statistics and Research, with data sourced from SAPOL. Crime Mapper shows recorded crime for all local government areas across metropolitan and regional South Australia, thus allowing researchers, agencies, councils and the public to access crime information in these geographical areas.

The good news highlighted by Crime Mapper is that there has been a continuous drop in recorded crime in South Australia from 2007-11; in fact, in that four-year period, 56 412 fewer offences were reported, which represents an overall reduction of 22.1 per cent. For example: property offences across the State fell by 18.8 per cent; driving offences by 54.7 per cent; crime in metropolitan areas by 22.6 per cent; and crime in regional areas by 19.9 per cent.

The AGD's community focus is also evident with the Crime Prevention and Community Safety Grants; these provide funding to community-based organisations and local councils to support community safety and wellbeing. Fourteen projects were funded under this program in 2012-13, eight in metropolitan zones and six in regional areas. They tackled issues as diverse as vandalism and graffiti, intervention for at-risk youth from multicultural backgrounds, raising senior citizens' awareness of scams and cyber-safety, and help for young offenders to re-integrate into the community.

The Office of the Public Advocate and the University of South Australia worked closely together in 2011-12 to address gaps in adult protection. Their 'Closing the Gaps' report launched in June 2012 recommended developing an Adult Protection Act with a whole-of-government approach for the protection of older persons from abuse, as an interim step. In 2012-13, based on this initiative, the OPA made significant contributions to the Office for the Ageing's draft strategy on safeguarding older people.

The Legislative Services unit developed a number of pieces of legislation in the past year aimed at improving individuals' safety. These included laws on suspended sentences and new filming offences for recording and distribution of humiliating or degrading images.

Other key legislation included laws to reduce knife crime. The *Summary Offences (Weapons) Amendment Act 2012* contains amendments to prevent the sale of knives to

young people and to create two new offences that restrict the marketing of knives. There are now tougher penalties for selling knives to minors, and greater limits on how such weapons can be advertised and marketed.

The Guardianship Board brought in a number of reforms to improve outcomes for vulnerable people who need protection orders. Where circumstances are appropriate, oral (ex tempore) reasons are now delivered in Board hearings. The Board also fast-tracks access to the transcripts of its hearing decisions. This means parties in appeals to the District Court can be heard quicker. The practical outcome is faster and more transparent access to justice.

Continuing its core functions of maintaining high levels of public confidence, the Police Ombudsman ensured its services continued to be impartial, independent and effective.

Two key projects led by the AGD, the South Australia Government Radio Network (SAGRN) and the South Australia Computer Aided Dispatch (SACAD) have progressed. Both are vital to the improvement and increased efficiency of communication between emergency service organisations.

- SAGRN is one of the largest public safety networks in the world. It provides radio communication, including voice, mobile data and paging services to the State's police, ambulance, emergency and essential services. All up, SAGRN has 20 000 agency and volunteer users around SA, operating from more than 200 sites
- SACAD provides the core information management systems and services on which the emergency communication centres of the police, ambulance and emergency services rely.

Both projects provide the best possible responses to emergencies and calls for assistance. The key mechanism is supply, installation and support of new computer-aided dispatch systems in these emergency agencies' communications centres.

## Reduce Family and Gendered Violence

A key part of making a safer community – and a key strategy for the AGD - is improving safety within homes and families, and in particular reducing violence against women and children. In 2012-13, the AGD sought to reduce family and gendered violence through better coordination across agencies, as well as direct projects to prevent violence (including alcohol-fuelled violence) and support those suffering violence.

Over the past year the Office of Crime Statistics and Research (OCSAR) has reviewed South Australia's *Intervention Orders (Prevention of Abuse) Act 2009*. The Act aims to enhance the safety of victims and provide appropriate responses to perpetrators of domestic violence (e.g. assessment, monitoring and mandated

attendance at intervention programs). OCSAR reviewed the legislation to see how well it is working; a draft process evaluation report has now been completed.

The report found that in the first 15 months of the legislation's implementation there were 4 445 court applications, or lodgements, for intervention orders – a threefold increase. Half of these lodgements (50.8 per cent) were police-issued intervention orders, and about a third (35.7 per cent) were police applications for intervention orders. Only a small number involved an application by an individual (3.1 per cent). OCSAR will complete a final evaluation report in June 2014.

At the same time, the Commissioner for Victims' Rights has been working with SAPOL and other agencies to improve the safety of people escaping family violence. The Commissioner's office has funded monitored phone-alarms for installation in the homes of victims deemed at high risk of repeat family violence, and provided relocation expenses to improve victims' personal safety.

## Reduce Alcohol-Fuelled Violence and Problem Gambling

South Australia is not alone in experiencing a number of violent incidents involving the patrons of venues that serve alcohol; in some cases, such incidents have resulted in the tragic deaths of young people. The AGD has led efforts to tackle this serious issue, for instance by developing revised industry codes of practice. These aim to:

- reduce the level of alcohol-related harm to South Australians
- encourage a culture of responsible service and consumption of alcohol
- minimise the social and economic harm caused by excessive alcohol consumption
- reduce the level of alcohol-related violence that occurs in or around licensed premises.

A revised general code of practice for the hospitality industry was developed, encompassing management plans for venues, mandatory training for staff, and improved compliance and safety regulations.

To address the increased risks associated with late-night trading, licensed premises now have to adhere to a higher standard of operation at certain hours. For venues operating after 3am, the measures include use of polycarbonate drink-ware, bans on alcohol shots, enhanced CCTV security, use of metal detectors for patrons' safety, and late-night entry restrictions to prevent bar hopping.

The Late Night Trading Code of Practice was gazetted in June 2013 and comes into operation on 1 October 2013.

In October 2012 the Late Night Safety Working Group was formed to coordinate a whole-of-government approach to curbing alcohol-related violence across the State. Comprising the AGD, SAPOL, DCSI, the Department of the Premier and Cabinet (DPC) and Drug and Alcohol Services SA, the group in 2012-13:

- undertook research on alcohol-fuelled violence
- contributed to the 'Late Night Safety' information paper released by the Attorney-General in December 2012
- worked with the Sammy D Foundation to consult with young people on late night safety and the development of a community education campaign
- provided feedback on legislative proposals and the liquor licensing codes of practice
- with DPTI, organised the 13 June 'Adelaide After Dark' event in Peel Street to engage with young entrepreneurs and hear feedback to make sure the city is both vibrant and safe at night
- provided advice to the Safe Communities, Healthy Neighbourhoods Cabinet Taskforce and Senior Officers' Group.

In the past year the AGD also focused on problem gambling, as part of State-wide reforms to encourage customers to gamble within their limits and help gaming venues and staff identify and address problem gambling. For example, the AGD was engaged in reforms to introduce automated risk monitoring, display of on-screen messages and to accelerate the reduction of overall number of gaming machines. Trading rounds, facilitated by Consumer and Business Services, reduce entitlements by removing one entitlement from circulation for every four sold by profit organisations (i.e. hotels). Other proposed reforms include reducing maximum bets, daily withdrawal limits, simplified signage requirements and barring arrangements, as well as red tape reduction initiatives.

An annual fee has been introduced for liquor licence holders, ensuring they contribute to the ongoing costs associated with compliance and the regulation of establishments. Payment is possible through a new online facility. In response to industry concerns, in June 2012 late-night trading fees were reduced across all licence classes, with the exception of larger licensed premises that trade after 4am and thus carry the highest risk.

## Strengthen Our Laws to Combat Serious and Organised Crime

During the year, the AGD pursued legislative reform to combat serious and organised crime.

The *Criminal Law (Sentencing) (Guilty Pleas) Amendment Act 2012* and the *Criminal Law (Sentencing) (Supergrass) Amendment Act 2012* were passed and came into operation in 2013.

Both Acts were developed by the Legislative Services unit. The laws give incentives for offenders to plead guilty earlier and allow for reduced sentences where offenders break the code of silence about serious and organised criminal activity. The incentives balance the nature and gravity of crimes against cooperation with, and information provided to, police and authorities, and the value of this information in preventing further crime.

Legislative Services was also instrumental in introducing legislation to implement a consistent national approach against match-fixing in professional sport and the infiltration of organised crime in this area. Persons convicted of these types of offences now face up to 10 years in prison.

The unit also developed new laws to tighten the use of suspended sentences. The laws were introduced into Parliament in May 2013. They limit the powers of courts to hand out suspended sentences to violent offenders and those accused of involvement in organised crime. Offences covered include a range of violent crimes, such as stalking, assault, rape, manslaughter, and deaths incurred during armed or unarmed robbery. A particular focus is on offenders who have recently had sentences suspended. Offenders targeted under these laws now need to demonstrate exceptional circumstances to escape immediate jail terms.

Increases to the Consumer and Business Services Commissioner's powers in liquor-related legislation saw the introduction of a new Bill which amends the *Liquor Licensing Act 1997*. The changes, if enacted, will enhance the Liquor and Gambling Commissioner's powers to impose conditions to protect public order and safety as well as health and welfare. The changes also increase the powers of authorised officers to enter, inspect and seize.

## Improve the Integrity of Businesses to Achieve Better Practice Compliance

Through a variety of means, in 2012-13 the AGD sought to improve business practices and compliance.

In line with a directive by the Attorney-General to recover unpaid fines and infringements, the Project Delivery team led the establishment of legislation and the creation of a new unit dedicated to this purpose. The work was undertaken in collaboration with SAPOL, the Courts Administration Authority, the Crown Solicitor's Office, the Department of Correctional Services and the Registrar of Motor Vehicles. The *Statutes Amendment (Fines Enforcement and Recovery) Bill 2013* passed through the House of Assembly in June 2013, enabling:

- removal of present fines collection and enforcement functions from the Courts Administration Authority (CAA)
- establishment of a new, specialised and dedicated fines collection and enforcement unit within the AGD, known as the Fines Enforcement and Recovery Unit (expected to open on 3 February 2014)
- introduction of quicker processes and more effective debt recovery
- reform of policies, processes and systems to deliver more contemporary and proactive debt collection practices
- provision of wide discretion to decide whether and how to pursue a debt.

Older workers have been a continuing focus under this better business compliance strategy in 2012-13. To facilitate a change of attitudes in employers and employees towards older workers, the Equal Opportunity Commission developed an e-course and a series of three web clips, in partnership with the Council of the Ageing SA. The resources inform older workers of their rights and aim to reduce discrimination and improve their employment prospects.

Consumer protection is an important goal of the work of Consumer and Business Services. Through progressively using legislative powers available under Australian consumer laws, the CBS team is contributing to better protection and dispute resolution outcomes for consumers. The implementation of a public warning process is proving to be an effective tool against recalcitrant traders.

The AGD continues to pursue better business practices in the liquor industry, via the liquor licensing accords. Accords have been established across the State to share information, intelligence and ideas, so as to reduce crime and disorder in and around licensed premises. The accords are a collaboration between license holders, regulators, local government and police. New, revised procedures mean the Commissioner for Liquor and Gambling is now represented at accord meetings, resulting in better coordination, greater stakeholder awareness and compliance within venues in all parts of the State.

Doing business with Consumer and Business Services is now easier. The AGD has increased the number of online service channels available to customers. This has streamlined and sped up processes, as well as reducing administrative overheads.

New services made available in 2012-13 include:

- an online tenancy bond enquiry and lodgement service – customers can lodge residential tenancy bonds, requests for refunds and track progress online
- electronic licensing application forms – these reduce processing time
- limited liquor licensing online – regional and local customers now have a more accessible service and expanded alternative services
- a range of online payment methods – these increase access for regional and local customers
- online statistics for liquor and gaming licensing.

## Chapter 2.2

### Goal 2: To Champion Fair and Transparent Access to Justice

Fair and timely access to justice with minimal cost is fundamental to our democratic society and the protection of our rights. We will pursue the creation of a general administrative tribunal for South Australia to make it easier for people to resolve disputes and access justice. Our specialist legal advice will continue to empower government agencies to implement sound policies and programs.

#### Eliminate unnecessary delays in the justice system

Reducing red tape and eliminating unnecessary delays improves public confidence and trust in the justice system. In 2012-13, the AGD introduced a range of reforms to improve our customer service and help South Australians get better access to justice.

During 2012 Legislative Services progressed the *Statutes Amendment (Courts Efficiency Reforms) Bill 2012* which came into operation in 2013, to increase the scope of offences that can be finalised in the Magistrates Court. The legislation increases efficiency and expedites justice through:

- making pre-trial rulings binding on a different judge
- allowing video links of accused persons at appeal
- improving mechanisms to correct technical errors in sentencing
- allowing extensions of time for completing community service orders to be granted administratively, rather than forcing the matters back to court
- increasing maximum sentences which may be imposed by magistrates
- increasing the civil and criminal jurisdictions of Magistrates Courts in claims limitations.

A major indictable offences pilot program, conducted by the Office of the Director of Public Prosecutions in the Holden Hill Magistrates Court, identifies matters which can be resolved more quickly through changed charges or guilty pleas. The program supports the *Criminal Law (Sentencing) (Guilty Pleas) Amendment Act 2012*, which provides a graduated series of discounts for early pleas and encourages offenders who may be inclined to plead guilty to do so early on.

These reforms ease the pressure on the courts and justice agencies. Most importantly, they relieve some of the stress placed on South Australian victims of crime and their families; these people will now see justice occur more promptly.

To strengthen how South Australia's traders comply with fair and honest trade practices, a number of reforms have been put in place:

- a newly structured advice and conciliation model has been introduced for consumer complaints
- case management for fair trading issues has been introduced, using a case escalation model
- the Commissioner for Consumer Affairs calls compulsory conciliation conferences and publicly names recalcitrant traders.

The results of the reforms are positive. To date, 89 per cent of escalations have been resolved successfully and traders involved have indicated better understanding of their responsibilities and a greater willingness to meet them without intervention.

During 2012, Consumer and Business Services led public and industry consultation on a draft Bill to reform the real estate industry. The original proposed reforms were expanded following this consultation and the *Statutes Amendment (Real Estate Reform Review and Other Matters) Act 2013* was passed by Parliament in May 2013. The Act strengthens consumer rights, increases transparency in real estate transactions and reduces administrative burdens on real estate agents and auctioneers.

A review of the *Residential Tenancies Act 1995*, conducted in 2012, prompted legislative reform; the result is the *Residential Tenancies (Miscellaneous) Amendment Act 2012*, which became law in May 2013. The amendments, which come into force in late 2013, improve protections for parties to tenancy, rooming-house and lifestyle-village agreements. For landlords they make it easier to evict tenants who are repeatedly in rent arrears and introduce easier processes to deal with abandoned goods. For tenants, there is now better regulation of entry and inspection times and of residential tenancy databases.

To speed up the resolution of tenancy disputes and minimise the stress and costs associated with hearings, in June 2012 a Residential Tenancies Conciliation model was introduced. This brings parties together to resolve tenancy disputes through mutual agreement, without the need for a full hearing.

As of March 2013, all bond dispute and compensation matters were listed for conciliation. There has been significant success: conciliations are being listed between 21 and 28 days from receipt of supporting documentation (down from more than 90 days); more than 75 per cent of matters have been resolved through conciliation; there has also been a sharp reduction in waiting times for vacant possessions and in bond and compensation applications. The Tenants Information and Advocacy Service (TIAS) now appears in person at the Residential Tenancies Tribunal to aid tenants at these conferences.

In Consumer and Business Services, an improved business model for Investigations and Inspections has resulted in a more efficient and effective regulatory regime. The regime employs a more strategic approach to compliance and enforcement in:

- the development and implementation of a high-level and consistent investigation process
- the introduction of an intelligence-based analysis function
- the implementation of a new inspection regime which includes overt and covert taskforce operations, thematic inspections and stakeholder education.

Collaborative work between the Public Trustee and the Supreme Court Probate Registry has seen faster processing of deceased estates. The Public Trustee can now receive Supreme Court Probate Registry requisitions in an electronic form via a dedicated email account, allowing matters to be attended to quicker and tracked and monitored.

Community legal centres are independent, community-managed non-profit services providing help with legal and related matters to people on low incomes and those with special needs. Their funding primarily comes from Commonwealth sources, and four metropolitan centres in SA also receive State funding in their operations.

The service agreement with the Commonwealth for the Community Legal Services Program was extended until 30 June 2014. The range of community legal centres are provided funds for specific programs to provide advice and support on a range of specialised services, which may include any, or a combination of, the following areas:

- child support
- child and youth issues
- family violence
- credit and debt
- environmental law

- welfare rights
- mental health
- older persons
- rural women
- disability
- disability discrimination
- discrimination
- tenancy and homelessness
- immigration
- employment
- community mediation
- civil litigation
- Aboriginal and Torres Strait Islander women.

In addition to its ongoing work to provide forensic services to the State, in 2012-13 Forensic Science SA worked with the National Institute of Forensic Science (NIFS) and Institute of Environmental Science and Research (ESR) in New Zealand on behalf of the Australia and New Zealand Policing Advisory Agency (ANZPAA) Board to standardise DNA interpretation across forensic science laboratories. A major component of this reform was the development of a software program that maximises information from complex DNA profiles. This software was rolled out during the year to forensic science laboratories across multiple jurisdictions.

During the year, Forensic Science SA also acquired a liquid chromatograph mass spectrometer for toxicology. This advanced technology has enabled it to overcome inefficiencies arising from increased sample submission and older technology, and has helped FSSA become a global leader of this technology in forensic toxicology applications.

Collaborative research between Forensic Science SA and South Australia's three universities continued. Seven PhD and six honours projects with Flinders University were funded in allocations as part of the FSSA budget. Projects included the synthesis and characterisation of a new class of analogue drugs (as yet unseen in international seizures), a more sensitive and rapid technique for the analysis of trace levels of DNA, and DNA soil profiling as a means of comparing soil samples.

Ongoing research continued with the University of South Australia and the University of Adelaide in the disciplines of pathology and nanotechnology.

## Support Victims of Crime and Make Offenders Accountable

The Department recognises and respects the rights of victims of crime and supports them in seeking timely access to justice and fair treatment, restitution, compensation and assistance.

A good example of this endeavour is evident in the work across agencies which informs significant projects such as the Disability Justice Plan. The Equal Opportunity Commission, during the previous financial year, brought together a group of agencies to look at barriers for victims of sexual assault - those who had a cognitive impairment - in accessing justice. The AGD's Strategic Policy and Organisational Performance (SPOP) unit saw an opportunity to work with that group to broaden its terms of reference, to have input into a wider initiative aimed at persons living with disabilities, and their interaction with the justice system. During 2012-13, both units contributed to the formation of the Disability Justice Plan. More generally, the Equal Opportunity Commission continues with its mandate to provide information and public education regarding discrimination, to handle complaints about discrimination and assist with complaints resolution.

Following extensive consultation with stakeholders in the disability sector, staff for the Commissioner for Victims' Rights produced a plain English, easy-to-read Statement on crime victims' rights, which was made widely available in hard copy and online. It has proven useful to other victims, such as those from non-English speaking backgrounds. The initiative will form part of the larger Disability Justice Plan, which the AGD is coordinating.

The Crown Solicitor's Office has been served with 158 common law actions on behalf of former residents of State care for alleged sexual, physical or other abuses. Of these, 131 court actions have been resolved by negotiation, while a number of further claims have been resolved without proceedings being issued. As an alternative to litigation, the former Attorney-General released guidelines in 2010 for the granting of ex gratia payments. As at 12 June 2013, the office had received 145 applications for these payments, with 71 offers of ex gratia payments made and 66 applicants accepting an offer and receiving payment.

## Address Indigenous Disadvantage in Law and Justice

The AGD worked to reduce Indigenous disadvantage in relation to law and justice through participation in the State Government's Chief Executive's Group on Aboriginal Affairs and through reforms to close the gap on justice for Indigenous people, under the auspices of the Standing Council on Law and Justice.

The AGD continued as a major sponsor of the Aboriginal Power Cup, which supports Aboriginal young people to gain their South Australian Certificate of Education (SACE) while participating in positive activities such as sport. The Department also provides funds for programs in Port Augusta which support both Aboriginal and non-Aboriginal young people at risk. This funding includes a bus service to transport young people home safely late at night.

## Provide for the Quick and Efficient Resolution of Civil and Administrative Disputes

The AGD is strongly committed to making disputes over administrative decisions easier to resolve. Accordingly, the South Australian Civil and Administrative Tribunal (SACAT) promises to be a single, easy-to-find, easy-to-use body for the fair and independent resolution of such disputes. SACAT's aim is to become the primary venue for the review of statutory decisions made by State and local government agencies and officials, thus taking over from a raft of different decision-makers, including ministers, boards, committees and appellate tribunals. In appropriate circumstances SACAT will also make original decisions, such as hearing and determining disciplinary matters currently heard by an array of bodies with inconsistent processes and different powers.

Funding to establish SACAT from 2013-14 was provided in the State Budget. The tribunal will:

- lower the barriers to justice with simpler and consistent processes, in a setting less daunting than a court environment
- provide for faster and more consistent decision-making, reaching correct and better outcomes, regardless of legal technicalities
- emphasise alternative dispute resolution and online services, leading to quick, cheap, fair and efficient resolutions
- support the unrepresented and provide assistance where needed to ensure fair hearings.

The Office of Parliamentary Counsel (OPC) provides professional legislative drafting services to the government, opposition and to private members of Parliament. In so doing, OPC enables the AGD, and the government more widely, to achieve objectives set out in their respective strategic plans.

On 1 July 2012, the Public Trustee launched a new compliments and complaints system to improve the resolution of matters raised by customers. Information for customers about how to provide feedback was updated and was included in the revised 'Our Services' brochure and on the website. The Public Trustee's 2013 customer feedback survey attracted an overall response rate of 59 per cent, an increase on the 2012 survey.

Responsibility for native title advice and claim resolution in South Australia rests with the Crown Solicitor's Office. Its Native Title Section works closely with parties, according to a timetable set by the Federal Court, to resolve claims for recognition of native title, and claims for compensation in respect of the past extinguishment of native title. In 2012-13, examples of progress in priority claims included:

- one claim completely resolved (Naley, on the far west coast)
- five claims partially resolved, with native title interests being (or about to be) formally recognised by the Federal Court with the consent of the State. Negotiations are under way on other aspects of these claims, such as land access and compensation
- settlement negotiations advanced in seven other claims
- one claim proceeding to trial in the Federal Court after parties could not reach an agreement – the trial is expected to finish by the end of 2013.

In addition, four new claims were lodged. All up, as at 30 June 2013, there were 25 native title claims lodged in the Federal Court, covering 73 per cent of South Australia.

Advance care directives enable a person to make decisions and give directions in relation to their future health care, residential and accommodation arrangements and personal affairs. The directives can include the appointment of substitute decision-makers. On the legislative front, the *Advance Care Directives Act 2013* passed through Parliament in 2012-13 and will come into effect in 2013-14.

In preparation for its commencement, the Office of the Public Advocate developed and put in place a family conferencing and mediation model for dispute resolution to assist resolve disputes about advance care directives. The mediation model has been trialled within the office since January 2013 and is designed to include vulnerable adults, with their rights and needs as the central consideration. Cross-sector collaboration – particularly with the health and community sectors – is a central component of the education strategy around the commencement of the Act and associated dispute resolution model.

Vulnerable people are a focus, too, of the Guardianship Board. In addition to formal hearings, the board conducts mediations to resolve family conflict matters involving vulnerable people. Matters referred for mediation can include accommodation, access and visitation, health care, and the management of financial affairs. The mediation model is informal and flexible – and highly effective. Since it was introduced, 90 per cent of referrals have reached resolution without recourse to a more formal hearing, where there is a significant risk of irreparable damage being done to the family relationship of vulnerable people.

## Provide Specialist Policy and Legal Advice to Government and Ministers

The AGD develops innovative and contemporary policy and legislation to reflect the changing needs and standards of the community. It also implements, as required, the legislative program of the Attorney-General and provides high-quality legal services and policy advice to other ministers and government agencies.

The Crown Solicitor's Office is central to the provision of legal advice and services on a range of civil, commercial and administrative matters. During 2012-13, for example, the office helped Revenue SA defend its assessment of how much duty was liable on various types of insurance (e.g. stamp duty on life and general insurance policies commonly in use). Four insurers who contested assessments were refused special leave to appeal by the High Court. This outcome secured a revenue stream to the State, and an entitlement to reimbursement of unpaid duty amounting to several million dollars.

The office also took part in negotiations over the Murray Darling Basin Plan, which required the input and submission of multiple jurisdictions, including South Australia. The result was the first, comprehensive multi-jurisdictional regulatory mechanism for the Murray Darling Basin since Federation. When fully implemented, this historic achievement will recover an extra 3 200 giganlitres of water annually for environmental needs, ensuring the future environmental security of the Murray Darling system.

Another high-profile issue was the CSO's appeal, on behalf of the Attorney-General, against a decision of the Full Supreme Court, which had overturned a ban on certain kinds of speech on Adelaide City Council streets. The High Court upheld the appeal, with a majority of the judges ruling that, although the relevant council by-law did have the effect of limiting free speech, it was appropriate to the by-law's legitimate aim of balancing the competing demands of road users. The decision is an important precedent, as it limits the extent to which the States' legislative powers are restricted by the right to freedom of political communication (implied in the Australian Constitution).

The Office of Crime Statistics and Research (OCSAR) continues to carry out evaluations of criminal justice programs to assess whether a program is carried out as intended (process evaluation) and examine the effectiveness of the program (outcome evaluation). The evaluation usually adopts a mixed-methods approach which includes using surveys, interviews and administrative data. Programs evaluated by OCSAR in 2012-13 centred around the themes of intervention in abuse prevention, treatment of drug abuse linked with offending and diversion of offenders from the criminal justice system towards health assessment and information

In 2012-13, OCSAR undertook process evaluation of the implementation of the Police Drug Diversion Initiative (PDDI) and the Intervention Orders (Prevention of Abuse) Act 2009, which was enacted in December 2011. OCSAR in this period also assessed the impact of two drug treatment programs using outcome evaluation – 6-month Drug Treatment Program (6DTP) and the South Australian Drug Court. For one program, the Early Intervention Pilot Program (EIPP), OCSAR used both process and outcome evaluations.

PDDI aims to divert people who are detected for simple drug possession offences into a compulsory health appointment. In July 2012, a range of new PDDI processes were implemented: the PDDI Appointment Summary form; the introduction of the Alcohol, Smoking and Substance Involvement Screening Test (ASSIST) as a standardised assessment tool to be used in all assessments; and the establishment and use of the Clinical Reflective Support Service. Evaluation showed that overall clinicians were positive about the changes, with most clinicians agreeing that the ASSIST is a useful tool and there are benefits to every clinician using the same tool.

The Intervention Orders legislation provides a range of processes aimed at enhancing the safety of victims and providing appropriate responses to perpetrators of domestic violence, including assessment, monitoring and mandated attendance at intervention programs.

OCSAR found that the operation of intervention orders and the associated Domestic Violence Perpetrator Program (DVPP) have been a significant undertaking impacting upon a wide range of agencies both within and outside of the criminal justice system. While the evaluation identified a number of process issues relating to efficient information sharing and increased workloads, the initiative is widely supported and is generally operating as intended.

OCSAR evaluated the 6DTP which is available to offenders whose offending shows a clear link to drug use and who are suitable for release on bail.

The program features intensive case management, regular drug testing, regular court reviews, the use of sanction and rewards points, and individual counselling or group therapy sessions (based on cognitive behaviour therapy). The program combines these with treatment and assistance for offenders with mental impairment or mental health problems.

The outcome evaluation indicated that the 6DTP had successfully cut participant drug use and criminal offending in the short term. The program has since been extended to the Nunga Court in Port Adelaide and incorporated into the Treatment Intervention Program at the Christies Beach, Elizabeth and Adelaide Magistrates Courts and the Youth Court.

OCSAR commenced a similar outcome evaluation of the South Australian Drug Court in 2012-13 and is currently finalising the report. While the Drug Court and the 6DTP share key program components, unlike the 6DTP, participants in the Drug Court need to be facing a possible 12-month custodial sentence. In addition to the outcome evaluation, OCSAR also examined the financial return to the community for every dollar spent on the Drug Court.

EIPP was an initiative funded under the National Binge Drinking Strategy from August 2009 to June 2012.

The program allowed for the diversion of young people under the age of 18 years involved in alcohol related offending to a health assessment and information program. The program operated at two pilot sites (Elizabeth and South Coast Police Local Service Areas) with an additional site (Sturt) acting as a no intervention comparison group.

Due to the lower than expected number of diversions/detections under the EIPP, the evaluation did not obtain sufficient evidence to report conclusively on the individual success of the three EIPP diversion/referral options. However, the qualitative response to EIPP from key stakeholders and participants was positive, suggesting wide support for a health intervention to deal with alcohol-related offending. Additionally, there were indications from interviews with young people that diversion had contributed to changes in attitudes towards alcohol as well as drinking behaviour. This was consistent with a statistically significant reduction in the number of alcohol-related apprehensions recorded only for young people who attended a health appointment.

The authority to detain individuals not capable of consenting to their confinement has been examined by the Office of the Public Advocate over the past few years. This authority applies, for example, to older people with mental incapacity who reside in secure aged-care facilities, and who may not be allowed freedom of movement outside the facility in the interests of their own health and safety. The Public Advocate is working with State and Commonwealth ministers on the issue, and on developing related proposals for reform of the *Guardianship and Administration Act 1993*.

## Chapter 2.3

### Goal 3: To Protect People's Rights and Promote Public Confidence in our Institutions and Services

Citizens want to know that their rights and liberties are upheld and protected, and that our institutions are accountable and honest with public money. The establishment of an Independent Commissioner Against Corruption will further strengthen the integrity of public authorities. We will also continue to ensure that the rights of those who are vulnerable and unable to look after themselves in the community are protected, and that they are given access to justice.

#### Uphold and Maintain the Public Integrity of our Institutions

One of the highest-profile achievements for the AGD in 2012-13 was the *Independent Commissioner Against Corruption Act 2012* (ICAC Act). Legislative Services led the development of this legislation. The Act passed Parliament on 28 November 2012. It creates the Office for Public Integrity (OPI) and the Independent Commissioner Against Corruption (ICAC).

The Act's primary objectives are:

- the identification and investigation of corruption in public administration
- the prevention or minimisation of corruption, misconduct and maladministration in public administration, including through referral of potential issues, education and evaluation of practices, policies and procedures.

The primary role of the Independent Commissioner is to:

- investigate serious or systemic corruption in public administration
- refer serious or systemic misconduct or maladministration to the relevant body, giving directions or guidance to the body, or exercising the powers of the body as the Commissioner deems appropriate.

To establish the Act, the AGD led consultation with the Ombudsman, the Police Ombudsman, the Police Commissioner, the Equal Opportunity Commissioner, the Commissioner for Public Sector Employment and the Auditor-General. We liaised with all interstate anti-corruption bodies to gain knowledge of similar models. The inaugural Independent Commissioner, Justice Bruce Lander took office on 2 September 2013 after he retired from the Federal Court, at which time the ICAC and OPI became fully operational.

Developed by Legislative Services during 2012-13, legislation passed in March 2013, which offers convicted criminals new rights to have their convictions reviewed where there is new and compelling evidence.

Now a convicted person can apply to the Supreme Court for a review, rather than having to petition the Governor for mercy. This change has been welcomed by senior legal practitioners across the nation, and places South Australia at the forefront of legal reform in this area.

The witnessing of legal documents is a popular and vital service provided by the AGD. Last year our Justice of the Peace Volunteer Service assisted nearly 17 000 people and witnessed more than 91 000 documents. Not surprisingly the 56 JPs who staff the service were kept very busy.

#### Advocate for and Protect the Rights of People Experiencing Vulnerability

Vulnerable people are not always in a position to understand and pursue their rights. In 2012-13, the AGD continued its aim to protect and promote the rights of this group.

A major focus in 2012-13 was our development of a Disability Justice Plan, to safeguard the rights of people with disabilities when they deal with the criminal justice system. Particular aims include:

- prioritising and fast tracking through the system cases involving vulnerable victims and witnesses
- increasing support for vulnerable witnesses, particularly children
- ensuring staff working with people with disabilities in the criminal justice system are appropriately trained
- developing guidelines about the taking of evidence from people with a disability.

The plan includes changes to the *Evidence Act 1929* aimed at minimising the number of times a vulnerable witness has to recount their experience and allowing audio-visual records, such as the recording of interviews, to be used as evidence. It is being led by the Strategic Policy and Organisational Performance team, with support from agencies from across government, including DCSI, SAPOL, the Courts Administration Authority and the Department for Education and Child Development.

The project is running alongside a national inquiry into access to justice, and will take into account submissions provided to the Parliamentary Select Committee on Disability Access to the Justice System. A two-month public consultation began in May 2013, with public meetings across the State and receipt of submissions from the community. A draft Disability Justice Plan will be released for further public comment and a Bill introduced into Parliament in late 2013.

Providing support and information to all South Australian consumers, including shoppers, tenants, charity donors and those who use or buy alcohol, gaming and betting services are core functions of Consumer and Business Services. Vulnerable consumers – seniors, migrants, Aboriginal people, people with disabilities, and students making significant purchases for the first time – are a particular focus. This has resulted in:

- more than 70 presentations to various consumer groups
- consumer campaigns on issues such as product safety, unfair contract terms and scams (including online and by travelling salespeople)
- new resources on consumer issues, such as solar panels, country-of-origin food labelling, and tips for buying household goods.

The Public Trustee remains proactive in its efforts to protect the vulnerable and is an active member of the Alliance for the Prevention of Elder Abuse in South Australia. This multi-agency group is developing promotional material and providing training to increase awareness of and prevent elder abuse. The Public Trustee was also a member of the steering committee to develop the South Australian Strategy for Safeguarding Older People 2014–2021. Other services provided by the Public Trustee include financial administration for those who, because of age or disability, are unable to manage their own affairs.

The Office of the Public Advocate has been active in this field too. During 2012-13 it devised a risk assessment screening tool for use with all new clients aged over 65. This tool, implemented on 1 July 2013, will be assessed and reviewed during the next reporting period.

With funding from the Law Foundation of SA, the Office of the Public Advocate surveyed private and enduring guardians about decision-making, information and support needs. The survey showed a lack of knowledge about the Guardianship and Administration Act and a need for more peer support to help guardians fulfil their responsibilities. The Public Advocate is exploring opportunities for a collaborative pilot project to address these issues.

The Office of the Public Advocate's two year long Supported Decision Making pilot was completed in 2012-13. This independently-funded program developed a practice model of providing support to vulnerable adults wanting assistance

to make their own decisions about their lives and their care. An independent evaluation concluded that the model was a viable alternative to appointing someone else (a guardian) to make decisions and had increased participants' self determination and autonomy.

The Equal Opportunity Commission continued with 'Age Matters', a joint project with SafeWork SA, focusing on discrimination issues facing mature workers, such as lack of promotion and training, access to flexible work arrangements and pressure to retire. Key outcomes during 2012-13 included:

- the development and launch of a web series, which debunks myths associated with mature age workers
- the development and launch of a free 'Age Matters' e-course, available on the Commission's website
- a successful Committee for the Economic Development Australia event: 'Building Diversity in the Workplace'
- a regional workshop for employers and HR professionals in the mid-north, focusing on the benefits of recruiting mature-age workers.

Concurrently the Commission ran the 'Flexible Workplace Futures' project, in partnership with the Office of Public Employment and Review, Public Sector Workforce Relations and SafeWork SA.

The project aims to improve understanding on how to implement and increase the use of flexible working arrangements in the public sector as well as measure productivity improvements.

Key outcomes included:

- Cabinet approval as a longer term project under the Public Sector Renewal Program
- draft guidelines for the Commissioner for Public Sector Employment
- the involvement of SafeWork SA to develop case studies and management tools
- an address to the Institute of Public Administration Australia Human Resources Conference on the project.

The Office of the Employee Ombudsman (OEO) advocated for marginalised, unrepresented employees with little bargaining power within the 2013 State Wage Case. It submitted that there should be a bridging of the pay gap between the majority of public sector and local government employees covered by enterprise agreements, and those unrepresented employees who are paid the minimum wage. The OEO also raised concerns with the government over cases in which employees were forced to undergo medical examinations (pursuant to Section 56 of the *Public Sector Act 2009*) to prove they were mentally fit for work. The Minister for the Public Sector subsequently queried the use of Section 56 for the management of unsatisfactory performance and clarified its future use. The OEO will pursue further outstanding

Section 56 issues in 2013-14.

The Commissioner for Victims' Rights continued engagement with the public, giving public lectures and making media Statements on victims' rights, the effects of crime, the impact of the justice system on victims, and on help for victims. The Commissioner re-issued the 'Victims of Crime' publication, which police normally hand out when victims report offences. Other publications included a revised 'Information for Families Bereaved by Suicide'. Final versions of publications for families and others bereaved by homicide will be published early in 2013-14.

The AGD's Stated priority to protect the vulnerable includes young people. This aim has seen Legislative Services develop legislation dealing with tattooing, piercing and body modification for minors. New laws for body-altering procedures create greater awareness of the risks involved. Traders who flout new legislation covering the piercing or tattooing of young people and minors can face increased fines or up to 12 months in prison.

Improved laws on video and computer games which target young people and minors are the result of 10 years' negotiation between the Commonwealth, States and Territories. Led in SA by Legislative Services, the reforms allow adult access to games which contain sexual references, moderate violence and drug use, but ensure these type of games are unavailable to minors, and which are now classified R18+.

## Educate and Inform People about Their Rights and Responsibilities

Knowledge and education support justice and the rights of community members.

About one million consumers and businesses visited the CBS website in 2012-13, recording a total of around two million 'hits' or page views. Reasons for visiting included lodging online applications, seeking information and conducting transactions.

Information for consumers and businesses will be even more user-friendly and comprehensive following the combining of the Office of the Liquor and Gambling Commissioner and Consumer and Business Affairs websites during the year, in line with the merger of the two agencies. Launched in July 2013, the website delivers integrated, consumer-focused information with online forms, consumer and business advice and important information about scams and product safety.

The number of consumer advice enquiries and complaints lodged with Consumer and Business Services' Advice and Conciliation unit dropped in 2012-13 from the previous year; almost 48 000 enquiries were received, and just over 3 500 complaints. The unit was also busy with tenancy enquiries too: more than 49 000 enquiries were made about rights and responsibilities in relation to tenancy

matters, and a further 42 000 enquiries about rental bond matters. In addition, 42 information sessions about residential tenancy agreements were presented.

Monitoring of traders' compliance with fair trading laws was ongoing. In February 2013 CBS visited 58 independent and chain jewellery stores across SA to check compliance with Australian Consumer Law. Sixteen written warnings were issued for incorrect refund information, either on signs or receipts. The incorrect signs were removed and traders were supplied with compliant signs.

New Consumer and Business Services materials in 2012-13 included consumer fact sheets about buying household goods, 'group buying' websites, olive oil labelling and country-of-origin food labelling. New business resources include a guide for solar panel installers and a brochure about the new small venue liquor licence.

CBS joined other consumer protection regulators across Australia in developing:

- a campaign to tackle unfair trading and high-pressure sales tactics in regional and remote Indigenous communities, through radio advertisements and a reference kit for community organisations
- a translated product safety guide to help businesses (particularly discount variety stores) weed out potentially dangerous or banned products. The guide is printed in English, Vietnamese and Chinese
- a checklist to help small businesses identify which of their activities are regulated under the Australian Consumer Law (ACL), and to help them comply
- a scams awareness campaign focusing on shopping online.

The Office of the Public Trustee embarked on greater public communication during the year, providing fact sheets and brochures answering frequently asked questions. These were distributed to councils, the SA Ambulance Service, the Metropolitan Fire Service, the defence forces, community organisations, the Public Service Association and funeral directors. The Public Trustee attended the Courts Open Day, police events and Carers SA forums for people with disabilities, plus an Iron Triangle visit with the Guardianship Board and the Office of the Public Advocate.

Through its Strengthening Community Partnerships project, the Equal Opportunity Commission (EOC) identified partners to help the Commission disseminate information, in turn gathering important information from stakeholders about areas of systemic discrimination and emerging issues.

The National Anti-Racism Strategy has also become a vital part of the EOC's work. Introduced by the Australian Human Rights Commission in July 2012, it aims to promote a clear understanding of what racism is, and how it can be prevented and reduced. Key outcomes for 2012-13 include:

- an Anti-Racism Roundtable hosted by the Commission in June 2013 – attendees included Reconciliation SA, Aboriginal Affairs and Reconciliation, Multicultural Youth SA, the Hawke Centre and the Aboriginal Legal Rights Movement
- the Football United collaboration
- presentations to a number of community groups from culturally and linguistically diverse backgrounds, including the Muslim Women's Association, the Bhutanese community and TAFE SA's Interlink program for new arrivals.

Legislative Services drove a key piece of legislation which helps people with minor convictions gain a fresh start by having old convictions removed from their records. This means that good community members may not be precluded from working, and, in particular, volunteering to work with community organisations because of mistakes made earlier in their lives.

In collaboration with South Australia Police, the Commissioner for Victims' Rights sent out 12 885 victim-notification letters during the year. The victim notification scheme is unique to South Australia. It ensures that when police enter details into their system about an offender's first court appearance, a letter notifying the victim/s is automatically generated and posted to the last known address for the victim, whether in SA, interstate or overseas.

## Support Cultural Diversity and Promote Equal Opportunity

Our commitment to cultural diversity and equal opportunity underpins much of our work. Specific programs also further these aims. For example:

- Consumer and Business Services and the Public Trustee provided multilingual resources to specifically targeted community groups
- A range of projects promoted opportunity and support for Indigenous people; one was the Aboriginal Power Cup, aimed at Aboriginal secondary students
- The Equal Opportunity Commission's commitment to a 'level playing field' continued – literally – with the Football United initiative moving into its second year. Under the successful collaboration with UniSA, more young women from cultural backgrounds where sport is not encouraged are now playing sport for the first time. In fact, female participation jumped from under 15 per cent in 2011-12 to more than 40 per cent last year.

## Chapter 2.4

### Goal 4: To be a High-Performing Organisation

We are a high-performing organisation that is transparent, inclusive and accountable in the delivery of programs and services. The AGD works across divisions and departments to implement innovative solutions and invests in its staff and leadership to bring out the best in its employees. We action bold ideas and apply resources to those areas that provide greatest public value.

#### Use Technology to Make it Easier for People to do Business with the Department

During the year we invested in and made better use of technology to improve our services to the community.

Consumer and Business Services launched a major new centralised customer service centre in December 2012. Face-to-face dealings with customers used to take place at separate counters across different floors; most now operate out of one multi-service and advice location, reflecting CBS' commitment to high-quality customer service. (The only services still housed elsewhere are the Marriage Room and the Justice of the Peace Volunteer Service). By housing most staff in the one site, Consumer and Business Services will save the taxpayer half a million dollars annually in rent and associated costs. Since the new centre opened, staff have served more than 50 000 customers at the front counter, with 85 per cent served in less than 10 minutes, and 71 per cent in under five minutes. The feedback has been extremely positive, especially from customers using more than one service.

Residential tenancy security bonds were streamlined: the Tenancies Online project will move the processing of bond transactions from a paper-based to an online process. The outcomes include:

- reduced transaction costs, meaning greater savings
- a reduction in red tape
- improved customer satisfaction
- alignment with other jurisdictions.

Stage 1, the Bonds Enquiry Portal, went live in September 2012; Stage 2, Bond Lodgement and Refunds, will go live in October 2013.

Consumer and Business Services has focused on a development program that aims to nurture emerging public sector leaders, and foster a confident, customer-oriented workforce. Examples of tangible outcomes in Consumer and Business Services' Business Improvement program include:

- interim approvals resulting in greatly reduced waiting times

- revised practices for lodgement of liquor applications and reduced red tape
- bookmakers' permits now issued annually instead of every race meeting
- electronic capture of paper based Births, Deaths & Marriages records, enabling faster processing and quicker turnaround of certificates
- templates introduced for key documents at the Residential Tenancy Tribunal to ensure consistency and save time
- streamlining the building supervisor interview and qualification process to reduce waiting times and red tape
- improved bonds refund processing
- cross-skilling of staff across services to improve customer service and reduce waiting times
- developing and delivering the ICT Roadmap, a strategic document (2013-15) guiding the improved use of ICT resources and services.

Forensic Science SA has made considerable technological advances. It purchased the liquid chromatograph mass spectrometer for toxicology, which can process twelve times current sample numbers. Verification of accuracy, reliability and robustness of this technology began in January 2013; it was employed in routine operation in April 2013. The result: a 27 per cent reduction in analysis time per batch. An important outcome is more timely service to SAPOL and DPTI.

Forensic Science SA is now able to access computer tomography (CT) and magnetic resonance imaging (MRI) at a much lower annual cost than a dedicated on-site facility. These technologies produce 3D images of the human body, making it easier to find and document abnormalities relevant to forensic investigation. These imaging services have been used in suspicious deaths, motor vehicle accidents and nursing home post mortems.

In early 2014 Forensic Science's DNA profiling system will be dramatically upgraded. The unit's current system was introduced in 1998 and analyses 10 DNA markers; under a new national standard agreed to in 2012, all forensic laboratories must be able to test 18 DNA markers to contribute profiles to the National DNA Database.

When implemented, this system will:

- increase the State Coroner's ability to identify unknown deceased persons
- improve the discriminatory power of DNA profiles in criminal investigations
- minimise the risk of incidental DNA database matches
- enhance the ability to generate results with degraded DNA
- enable international exchange of DNA profiles.

The Office of Crime Statistics and Research developed an online application for researchers, students, business and the wider community, which allows them to search statistical publications by category and sub-category. Called the Justice Data Portal, it brings together South Australian justice-related information from a range of diverse sources, including the Australian Bureau of Statistics, the Productivity Commission and a range of justice agencies.

One of the AGD's – and the government's – key areas of interface with the public is the website [www.legislation.sa.gov.au](http://www.legislation.sa.gov.au). It is a major avenue for the publication of legislation, both new and amending.

The Office of Parliamentary Counsel is responsible for this program, and as such continues to develop new ways of enhancing accessibility. In 2012-13, an electronic 'back-capturing' project, which will see further historical versions of legislation become more accessible for users, was commenced. The office continues to investigate enhanced website accessibility from mobile devices such as smart phones and tablets.

SAPOL will implement Stage 1 of Project SHIELD during 2013-14. To enable SAPOL and other agencies to access data that is currently on the Justice Information System, Justice Technology Services are upgrading the foundation data-sharing capability (referred to as the Justice Interaction Model environment) to be available constantly, around the clock, 7 days a week. This upgrade also enables sharing of information directly between agencies.

ICT Services helped the AGD keep pace with technological changes. Reliance on fixed networks is being reduced through the introduction of wireless technologies. A 'Bring Your Own Device' (BYOD) strategy is being implemented to improve access to corporate resources and give staff greater flexibility in how they use the AGD's resources. The Department is conducting a pilot utilising tablet devices to enhance productivity, reduce reliance on paper and improve off-site access to information.

At the same time, key departmental websites were revised during 2012-13 to enable easier access to information and communication. For instance, revision of the WorkCover Ombudsman website was completed in December 2012. Website upgrades are now also underway in the Office of the Public Advocate to facilitate greater interaction with stakeholders. A crowd sourcing tool to canvas public opinions about key issues will be trialled, and the new system will be launched in August 2013.

Consumer and Business Services continues to promote the new Online Licence Application Form and Online Licence Renewal system which allows clients to apply for their trade licence and complete a renewal online. More than 3 000 renewals were completed using this system last year.

During 2012-13, Births, Deaths and Marriages issued more than 9 000 cremation permits, which are required by crematoriums prior to the disposal of human remains. Generally the permits are provided by BDM on the day a funeral director receives the remains. As of July 2012 these permits can now only be paid for online. As the number of cremation permit applications handled by BDM continues to rise, this helps BDM maintain its service standards.

## Resources and Investment to Match Priorities

To ensure the AGD's resources are used to the greatest effect, all the Department's priority projects are implemented according to best practice models, including independent monitoring and quality assurance.

In 2012-13 the Justice Technology Services Accommodation project oversaw fit-out alterations of three AGD business units and the relocation of 37 staff from 30 Wakefield Street to 45 Pirie Street. The project cost \$80 000, but reduced the floor space needed by more than 600 square metres and achieved annual savings of more than \$200 000.

During 2012-13, the new Office for Public Integrity (OPI) and Independent Commissioner Against Corruption (ICAC) office site was selected and its lease secured. In consultation with the AGD Business Operations unit and the Public Integrity Reform group, plans and technical specifications have been completed. The secure, purpose-designed fit-out began in July 2013 and is due to finish in September 2013, at a cost of about \$2.7 million.

Major commercial projects for other SA government agencies have been developed and completed in the past year, with the help of the Crown Solicitor's Office Commercial Section and the Deputy Crown Solicitor.

These include:

- the sale of SA's Green Triangle forestry forward rotations – successfully completed for a very strong sale price of \$670 million while legally safeguarding all of the State's publicly Stated requirements for community and industry protection
- the State Lotteries licensing project – successfully completed for \$427 million (the highest multiple ever paid in Australia for a lotteries sale) while legally safeguarding all of the State's publicly Stated requirements for community and industry protection
- a market-based funding solution for the Port Pirie Transformation Project, with the government bearing a low risk by providing a guarantee
- negotiating and drafting new Casino Duty and Approved Licensing Agreements
- project advice on procurement processes for the redevelopment of Adelaide's riverbank precinct
- Adelaide desalination plant – overseeing successful transition to the operational phase
- the new Royal Adelaide Hospital project – a public/private partnership agreement between the State and South Australian Health Partnership Pty Nominees Ltd and others. This is now in the design and construction phase.

Forensic Science SA handled multiple projects last year. The implementation of a Forensic Laboratory Information Management System began, with contracts for a preferred vendor signed in January 2013. The first phase of implementation, expected to be completed in March 2014, will see the laboratory replace the South Australian Criminal Reference and Evidence DNA Database (SACREDD) and the laboratory information management system. Development of the first phase started in February 2013.

The key business drivers for the project are:

- meeting growing demand for the office's services and technologies
- providing timely, accurate and reliable information to clients, stakeholders and management
- providing cost-effective forensic services
- removing complexity, costs and risks associated with ageing laboratory support systems
- keeping pace with new developments and having the flexibility to accommodate change
- maintaining ICT systems knowledge and support.

In 2012-13 Australian and New Zealand Forensic Science Laboratories agreed on a set of standards for the interpretation of DNA profiles in criminal investigations. To implement these standards, new computer software named STRmix ('Starmix') has been introduced. In South Australia, Forensic Science SA is using it to provide SAPOL investigators with better intelligence. More DNA profiles are being uploaded to the South Australian and national DNA databases to identify offenders, and more complex DNA profiles are being interpreted and presented as evidence in criminal prosecutions.

Across the board, improvements within Forensic Science SA will facilitate the effective provision of services to courts, the Office of the Director of Public Prosecutions and South Australia Police. This will more efficiently identify criminals, and also quickly remove innocent parties from suspicion.

The Office of the Public Advocate this year looked again at proposing a Community Guardians and Community Volunteers scheme, to match community members with individuals who need guardians to help them make decisions and advocate on their behalf, but who have no suitable family or friends available. Following a business case review, funding is being sought to establish volunteer community guardian positions and pay for the associated recruitment, training and governance strategies.

While planning and developing the best of outcomes, the AGD has not forgotten the need to be prepared for the worst. The Business Continuity Management project has focused on ensuring the AGD can still deliver critical services after events such as a major disaster which may affect technology. Stage 1 was completed in August 2012. Stage 2 is in progress, with governance structures established and corporate areas undertaking planning exercises. Business units are developing their own continuity plans. The project is expected to be completed by early 2014.

## Live our Core Behaviours

The Attorney General's Department has developed a new approach to Job and Person Specifications (J&Ps) and Performance Review and Development (PRD) that embeds core behaviours. These core behaviours are detailed in the Department's performance matrix and also underpin a revised recruitment and selection process, leadership programs and AGD-specific learning and development programs. These initiatives commenced during 2012-13 and are continuing roll out to all business units.

Further, the performance matrix incorporates the new public sector values and behaviours, developed as part of the Change@SA strategy. The aim of this is to ensure that high performance behaviour in our employees becomes 'business as usual' for the department. The AGD has a strong commitment to public sector values, so there is a clear expectation for employees to demonstrate and practice these values and behaviours.

Sections of the AGD have reviewed and developed new service standards during 2012-13, many in response to annual customer satisfaction surveys and public feedback mechanisms. This has been followed by setting up internal procedures, with training provided to ensure staff met these new standards.

Divisions such as the Public Trustee, Consumer and Business Services and the Guardianship Board are leading the way in demonstrating positive outcomes for employees and for clients. In many cases, promotional material was updated to communicate the new standards to staff, external agencies and customers

## Value Staff Diversity and Invest in Development and Leadership Opportunities

During 2012-13, internal change programs continued to be implemented and supported across the department. All are driven by our core principles of transparency and accountability, innovation and performance improvement, collaboration and productivity, and results which can be quantified.

The Equal Opportunity Commission worked with a number of organisations in the past year to help them manage their own training and education requirements in discrimination matters. A primary focus was helping deliver products such as e-courses and equal opportunity toolkits for employers.

In 2012-13, the Commission also undertook a comprehensive review and evaluation of all its training and education services. Recent key project outcomes for the Commission include:

- 'Online or Out of Line' – a new seminar focusing on management of social media in the workplace
- the new workshop, 'Two Hats – Too Hard', focusing on issues for workplace carers
- a course focusing on transgender individuals transitioning at work
- the 'Age Matters' e-course to help manage age diversity in the workplace
- research into piloting appropriate webinar software in 2013-14.

The Public Trustee invested in staff training including:

- Certificate IV in Personal Trust Administration
- Conflict Resolution, Managing Vexatious Complainants and Essential Business Writing
- Workplace Health and Safety (WHS) for Managers
- Code of Ethics and Workplace Conduct training
- Accelerated Leadership Development
- Diploma of Government (Management)
- Information Security Management Training.

In addition to courses offered by the Law Society and the Crown Solicitor's Office, the Office of Parliamentary Counsel has started up an in-house Continuing Legal Education program. This program will support the ongoing professional development of legal practitioners, as well as providing them with up-to-date information about the practices associated with the drafting of legislation.

For the Office of the WorkCover Ombudsman, training for its investigation officers was a priority. Between July and December 2012, the training gave staff extra skills, thus increasing the capacity to perform key functions in the Ombudsman's absence.

Across the AGD, 23 per cent of staff undertook leadership training in 2012-13; all up, 67 per cent of staff took part in some form of training. A new performance review and development approach was also implemented last year. As at 30 June 2013, 50.5 per cent of staff had had performance reviews conducted under the new system.

## Set the Scene for a Productive and Rewarding Workplace

The AGD's initiatives are consistent with the government's High Performance Framework and the Change@SA program, which aims to unlock the public sector workforce's tremendous potential. The AGD has actively supported Change@SA since it started in October 2012. Last year Consumer and Business Services participated in the 90-day accelerated project program with an Online Birth Registration initiative which will save new parents time and connect them with useful services.

Throughout 2012-13 the AGD continued to build organisational capability for continuous improvement. One example is the Business Process Improvement (BPI) program, which applies lean thinking approaches to real workplace situations. Through an eight-week in-house series of workshops, 20 teams from across the AGD completed the program, with 16 teams (80 per cent) successfully implementing improvements to their selected process.

As just one example, the biology team from Forensic Science SA was able to cut the time taken to analyse and upload DNA evidence for cases where no suspect was identified, from 30 days down to 10 days. The BPI program complements leadership training programs.

Another step in the AGD's business improvement is to develop an integrated ICT strategy to reduce data entry and enhance the sharing of intervention-order information across agencies such as SAPOL, the Courts Administration Authority, the Department for Communities and Social Inclusion (DCSI), and the Department for Education and Child Development (DECD).

Using the High Performance Framework, the AGD has renewed efforts to increase the usefulness of performance measures as helpful signals to indicate progress and determine where improvements can occur. Business units have been offered planning workshops and supporting materials which guide good practice for performance indicators. This program is continuing into 2013-14.

The People Strategy division has instigated and led a number of initiatives and projects in 2012-13 which underpin the AGD's aims for continued process improvement. The achievements include:

- introducing a People Management Framework for the Department
- developing and delivering 10 unique corporate training programs tailored for the AGD
- developing and delivering in-house customer service training for all Consumer and Business Services frontline staff and managers
- establishing and implementing a new performance review and development system, supported with self-guided learning and face-to-face workshops for employees and managers
- expanding the use of 360 degree feedback in all leadership programs
- developing extensive HR related resources for the AGD intranet.

## Performance Highlights 2012-13

Key Performance Indicators (KPIs) have been set for each of the AGD's four Strategic Goals, with sub-indicators set to reflect the focus for the current financial year. Performance highlights against 2012-13 indicators are shown in the following table.

### AGD Strategic Goals Key Performance Indicator Report 2012-13

| Goal 1: To keep people safe in their homes, community and work   |  |
|--|--|
| <b>Performance Results: 38% completed, 62% positive movement</b>   |  |
| <b>KPI 1. Implement appropriate legislation and supporting systems by:</b>   |  |
| 1.1 Strengthening Serious and Organised Crime legislation  | Measure: Draft Bill to Parliament<br>Progress: Completed         |
| <p><b>Comments:</b></p> <ul style="list-style-type: none"> <li>The <i>Criminal Law (Sentencing and Guilty Pleas) Amendment Act</i> and the <i>Criminal Law (Sentencing and Supergrass) Amendment Act 2012</i>, passed and operating in 2013.</li> <li><i>Criminal Assets Confiscation Act</i> re-introduced in 2012.</li> <li>Contributed to the introduction of legislation to develop a consistent national approach to tackle match-fixing and associated organised crime.</li> <li>New laws introduced to limit Courts' powers to hand out suspended sentences to violent offenders and those accused of involvement in organised crime.</li> <li>Introduction of new Bill to amend the <i>Liquor Licensing Act 1997</i> on 5 June 2013. Enhances the Liquor and Gambling Commissioner's powers to impose conditions for public order and safety reasons, or on health and welfare grounds. Will also increase the powers of authorised officers to enter, inspect and seize.</li> </ul> |  |
| 1.2 Developing a draft Bill in relation to Suspended Sentences   | Measure: Draft Bill to Parliament<br>Progress: Completed         |
| <p><b>Comments:</b></p> <ul style="list-style-type: none"> <li>New Bill introduced into Parliament in May 2013.</li> </ul>   |  |
| 1.3 Developing a draft Bill in relation to Child Sex Offenders   | Measure: Draft Bill to Parliament<br>Progress: Positive Movement |
| <p><b>Comments:</b></p> <ul style="list-style-type: none"> <li>Introduced into Parliament.</li> </ul>  |  |

Goal 1: To keep people safe in their homes, community and work

|  |  |
|--|--|
| 1.4 Developing a draft Bill in relation to Appeals | Measure: Draft Bill to Parliament<br>Progress: Completed |
|--|--|

**Comments:**

- The Statutes Amendment (Appeals) Bill was passed in May 2013.

|   |  |
|---|--|
| 1.5 Developing a draft Bill in relation to Recidivist Offenders | Measure: Draft Bill to Parliament<br>Progress: Positive Movement |
|---|--|

**Comments:**

- Bill Drafted.

|   |   |
|---|---|
| 1.6 Enforcing new liquor licensing regulatory framework | Measure: Codes of Practice implemented<br>Progress: Positive Movement |
|---|---|

**Comments:**

- A revised General Code of Practice, in force from 18 January 2013, includes measures relating to mandatory training and management plans, improved compliance and safety. On 6 June 2013, the Late Night Trading Code was Gazetted and will begin on 1 October 2013.

|   |  |
|---|--|
| 1.7 Delivering the South Australian Computer Aided Dispatch for emergency communication | Measure: Project complete<br>Progress: Positive Movement |
|---|--|

**Comments:**

- Practical completion of core project achieved October 2012. Full closure is expected by the 4th Quarter 2013, following testing and implementation of InterCad.

|   |  |
|---|--|
| 1.8 Delivering the Late Night Safety Community Education Campaign | Measure: Project complete<br>Progress: Positive movement |
|---|--|

**Comments:**

Late Night Safety information paper released by the Attorney-General in December 2012.



## Goal 2: To champion fair and transparent access to justice

### Performance Results: 100% positive movement

#### KPI 2. Increase the number of people accessing services delivered by AGD by:

2.1 Implementing a Fines Enforcement and Recovery Unit

Measure: Draft Bill to Parliament;  
Commencement of Agency.  
Progress: Positive movement

#### Comments:

- Bill introduced and was passed in July 2013. The new Fines Enforcement and Recovery Unit is expected to be open in early 2014.

2.2 Ensuring victims of crime have access to justice

Measure: Number of victims exercising their rights  
Progress: Positive Movement

#### Comments:

- Victim-notification letters (sent to alert victims on the first court date) - 12 885 letters.
- Victims' enquiries generated by the victim-notification letters - 724 (as recorded on running sheet), plus 60 e-files opened; thus, at least a total of 784 follow-ups.
- Advocacy on behalf of victims - assisted 128 victims.
- Discretionary payment applications - 79 victims (not all received a payment).
- Financial assistance provided to address victims' immediate needs, such as assistance with cost of travelling to deliver a victim impact Statement - 51 victims.
- Victims' enquiries regarding State-funded Victim Compensation - 89 victims.
- Lawyers' enquiries regarding State-funded Victim Compensation - 36 matters.
- Victims' requests for record of court outcome, sentencing remarks or other court document - 157 requests.

2.3 Resolving Native Title Claims

Measure: Number of claims resolved  
Progress: Positive movement

#### Comments:

- One claim was completely resolved, with five claims partially resolved. Settlement negotiations are well advanced in seven other claims. One claim proceeded to trial in the Federal Court after parties could not reach an agreement and the trial is expected to conclude by the end of 2013. Four new claims were lodged in 2012-13.

Goal 3: To protect people's rights and promote public confidence in our institutions and services

**Performance Results: 25% completed, 75% positive movement**

**KPI 3. Increase community confidence and protect citizen's rights by:**

|  |   |
|--|---|
| 3.1 Establishing the Office for Public Integrity (OPI) to support the Independent Commissioner Against Corruption (ICAC) | Measure: Office established and Commissioner appointed<br>Progress: Completed |
|--|---|

**Comments:**

- OPI will open its doors on 2 September. Commissioner will take up role on 2 September.

|  |   |
|--|---|
| 3.2 Improving service delivery using customer and citizen feedback | Measure: Business units seek internal and external customer and citizen feedback<br>Progress: Positive Movement |
|--|---|

**Comments:**

- Public Trustee: Consistent with the 2011 and 2012 surveys, Public Trustee's customer survey results for 2013 were positive overall. The overall response rate was approximately 59% and 92% of those surveyed indicated that they would be willing to recommend Public Trustee to others (a 20% increase from the 2012 survey). This year the survey was expanded to include trust customers and those customers who revoked their Wills. Full results will be published on the Public Trustee website in the near future.
- Office of the Director of Public Prosecutions: Initiative to revise customer survey tool was deferred.
- Crown Solicitor's Office: Customer satisfaction survey reported 90% of those surveyed were satisfied with the quality of services and rated as at least high.
- Guardianship Board: High rate of customer satisfaction achieved within 2012-13.

|   |   |
|---|---|
| 3.3 Completing a Justice Disability Action Plan and draft a supporting Bill | Measure: Plan produced and Bill prepared<br>Progress: Positive Movement |
|---|---|

**Comments:**

- The Attorney-General launched the consultation process on Tuesday 21 May 2013 following a round-table discussion with disability advocates and community leaders. The consultation ran for two months until 22 July 2013. A draft Disability Justice Plan will be released for further comment. Bill will be developed once submissions from consultation discussion paper considered.

To note: Although good progress has been made, the discussion paper was released later than planned, which has had some impact on milestone dates.

|   |  |
|---|--|
| 3.4 Enforcing compliance in accordance with regulatory responsibilities | Measure: Compliance and enforcement program implemented<br>Progress: Positive Movement |
|---|--|

**Comments:**

- Implemented the new investigations and inspections structure and new business model for inspections.
- Implemented an intelligence based function including a proactive response to complaints.



## Goal 4: To be a high-performing organisation

### Performance Results: 100% positive movement

#### KPI 4. Implement contemporary performance enablers by:

|  |  |
|--|--|
| 4.1 Establishing digital media and mobile technology strategies and pilots | Measure: Pilot projects completed<br>Progress: Positive Movement |
|--|--|

#### Comments:

- A 'Bring Your Own Device' (BYOD) strategy implemented. The Department is currently conducting a pilot utilising tablet devices to enhance productivity.

|  |   |
|--|---|
| 4.2 Commencing a new performance review and development approach | Measure: Number of Performance Reviews completed<br>Progress: Positive Movement |
|--|---|

#### Comments:

- New Performance and Development Review system in place. Of the 1429 AGD staff employed as at 30 June 2013, there have been 721 performance reviews conducted (50.5%).

|  |   |
|--|---|
| 4.3 Increasing AGD staff capabilities through training, mentoring and coaching in priority areas: customer service, BPI and leadership | Measure: Number of staff participating in training<br>Progress: Positive Movement |
|--|---|

#### Comments:

##### People Strategy

- During 2012-13, a total of 955 (67%) AGD staff participated in training with many participating in more than one training program.
- For the priority areas:
  - 87 staff participated in customer service training with all CBS frontline staff and team leaders attending
  - 331 staff participated in leadership training with many participating in more than one program (Momentum program modules included coaching and mentoring).

##### Organisational Performance

20 teams from across AGD completed AGD's Business Process Improvement program. Sixteen teams (80%) successfully implemented their improved process.

## Goal 4: To be a high-performing organisation

4.4 Increasing use of AGD Intranet to share information

Measure: New pages created & number of accesses

Progress: Positive Movement

### Comments:

#### Strategic Communications Group (SCG)

- The number of intranet pages increased from 82 pages in 2011-12, to 105 pages as at June 2013 (28% increase).
- In 2012-13, the number of trained intranet authors increased from 15 standard authors (in 2011-12) to 55 (270% increase), of which 20 are advanced or frequent authors.
- SCG produced 260 daily media postings and 126 news release postings in 2012-13. A total of 28 promotional sliders were designed to promote latest intranet updates.
- The utilisation of the Document Library has increased by 28%. Approx. 600 documents were in the library when launched in March 2012 with an increase to approx. 770 documents as at June 2013 (not including media and news).

#### ICT Services

Key websites for departmental businesses were revised during 2012-13.

These include:

- Workcover Ombudsman
- Office of the Public Advocate
- Consumer and Business Services
  - Online licence application process (trade)
  - Online lodgement of cremation permit applications.

## Appendices: Reporting for 2012-13

### I. Workforce Data

#### Employee Numbers, Gender and Status

| Total Number of Employees                         |           |                                 |
|---|-----------|---------------------------------|
| Persons   | 1429      |                                 |
| FTEs  | 1330.2    | (FTEs shown to 1 decimal place) |
| Gender  | % Persons | % FTEs                          |
| Male  | 35.6      | 37.6                            |
| Female  | 64.4      | 62.4                            |
| Number of Persons During the 12-13 Financial Year |           |                                 |
| Separated from the agency                         | 224       |                                 |
| Recruited to the agency                           | 207       |                                 |
| Number of Persons at 30 June 2013                 |           |                                 |
| On leave without Pay                              | 59        |                                 |

#### Number of Employees by Salary Bracket

| Salary Bracket       | Male       | Female     | Total       |
|----------------------|------------|------------|-------------|
| \$0 - \$53,199       | 46         | 198        | 244         |
| \$53,200 - \$67,699  | 109        | 280        | 389         |
| \$67,700 - \$86,599  | 141        | 204        | 345         |
| \$86,600 - \$109,299 | 116        | 112        | 228         |
| \$109,300+           | 97         | 126        | 223         |
| <b>Total</b>         | <b>509</b> | <b>920</b> | <b>1429</b> |

#### Status of Employees in Current Position

| FTEs         | Ongoing        | Short-Term Contract | Long-Term Contract | Other (Casual) | Total          |
|--------------|----------------|---------------------|--------------------|----------------|----------------|
| Male         | 386            | 33.5                | 84.4               | 1.7            | 500.1          |
| Female       | 647.7          | 88.3                | 92.6               | 1.4            | 830.1          |
| <b>Total</b> | <b>1028.24</b> | <b>121.84</b>       | <b>177.03</b>      | <b>3.16</b>    | <b>1330.27</b> |
| Persons      | Ongoing        | Short-Term Contract | Long-Term Contract | Other (Casual) | Total          |
| Male         | 386            | 34                  | 85                 | 4              | 509            |
| Female       | 723            | 95                  | 98                 | 4              | 920            |
| <b>Total</b> | <b>1109</b>    | <b>129</b>          | <b>183</b>         | <b>8</b>       | <b>1429</b>    |

## Executives by Gender, Classification and Status

Number of Executives by Status in Current Position, Gender and Classification

| Classification | Ongoing  |          | Term Tenured |          | Term Untenured |           | Other (Casual) |          | Total     |           |           |           |           |
|----------------|----------|----------|--------------|----------|----------------|-----------|----------------|----------|-----------|-----------|-----------|-----------|-----------|
|                | Male     | Female   | Male         | Female   | Male           | Female    | Male           | Female   | Male      | %         | Female    | %         | Total     |
| DPPROS         | 0        | 0        | 0            | 0        | 1              | 0         | 0              | 0        | 1         | 1         | 0         | 0         | 1         |
| EOCOMM         | 0        | 0        | 0            | 0        | 0              | 1         | 0              | 0        | 0         | 0         | 1         | 1         | 1         |
| EXEC0A         | 0        | 0        | 0            | 0        | 1              | 0         | 0              | 0        | 1         | 1         | 0         | 0         | 1         |
| EXEC0F         | 0        | 0        | 0            | 0        | 1              | 0         | 0              | 0        | 1         | 1         | 0         | 0         | 1         |
| OMBUDS         | 0        | 0        | 0            | 0        | 1              | 0         | 0              | 0        | 1         | 1         | 0         | 0         | 1         |
| PCAUTH         | 0        | 0        | 0            | 0        | 0              | 1         | 0              | 0        | 0         | 0         | 1         | 1         | 1         |
| SAES1          | 0        | 0        | 0            | 0        | 25             | 27        | 0              | 0        | 25        | 29        | 27        | 31        | 52        |
| SAES2          | 0        | 0        | 0            | 0        | 14             | 13        | 0              | 0        | 14        | 16        | 13        | 15        | 27        |
| SOLGEN         | 1        | 0        | 0            | 0        | 0              | 0         | 0              | 0        | 1         | 1         | 0         | 0         | 1         |
| VOCCOM         | 0        | 0        | 0            | 0        | 1              | 0         | 0              | 0        | 1         | 1         | 0         | 0         | 1         |
| <b>Total</b>   | <b>1</b> | <b>0</b> | <b>0</b>     | <b>0</b> | <b>44</b>      | <b>42</b> | <b>0</b>       | <b>0</b> | <b>45</b> | <b>51</b> | <b>42</b> | <b>48</b> | <b>87</b> |

## Average Days Leave per Full Time Equivalent Employee

| Leave Type                  | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|-----------------------------|---------|---------|---------|---------|
| Sick Leave                  | 8.1     | 8.7     | 9.0     | 7.9     |
| Family Carer's Leave        | 0.7     | 0.7     | 0.8     | 0.7     |
| Miscellaneous Special Leave | 1.2     | 1.3     | 1.2     | 1.3     |

## Workforce Diversity

### Aboriginal and/or Torres Strait Islander Employees

| Salary Bracket       | Aboriginal Employees | Total Employees | % Aboriginal Employees | Target*   |
|----------------------|----------------------|-----------------|------------------------|-----------|
| \$0 - \$53,199       | 2                    | 244             | 0.82                   | 2%        |
| \$53,200- \$67,699   | 1                    | 398             | 0.26                   | 2%        |
| \$67,700 - \$86,599  | 2                    | 345             | 0.58                   | 2%        |
| \$86,600 - \$109,299 | 0                    | 228             | 0                      | 2%        |
| \$109,300+           | 0                    | 223             | 0                      | 2%        |
| <b>Total</b>         | <b>5</b>             | <b>1429</b>     | <b>0.35</b>            | <b>2%</b> |

\* Target from SASP

## Number of Employees by Age Bracket by Gender

| Age Bracket  | Male       | Female     | Total       | % of Total | 2012 Workforce Benchmark* |
|--------------|------------|------------|-------------|------------|---------------------------|
| 5-19         | 2          | 4          | 6           | 0.4        | 6.2%                      |
| 20-24        | 14         | 36         | 50          | 3.5        | 9.7%                      |
| 25-29        | 46         | 114        | 160         | 11.2       | 10.9%                     |
| 30-34        | 58         | 123        | 181         | 12.6       | 9.8%                      |
| 35-39        | 55         | 130        | 185         | 12.9       | 10.1%                     |
| 40-44        | 76         | 117        | 193         | 13.5       | 11.8%                     |
| 45-49        | 62         | 109        | 171         | 11.9       | 11.2%                     |
| 50-54        | 61         | 120        | 181         | 12.6       | 11.3%                     |
| 55-59        | 76         | 99         | 175         | 12.2       | 9.0%                      |
| 60-64        | 45         | 55         | 100         | 7          | 6.1%                      |
| 65+          | 14         | 13         | 27          | 1.8        | 3.7%                      |
| <b>Total</b> | <b>509</b> | <b>920</b> | <b>1429</b> | <b>100</b> | <b>100.0</b>              |

\*Source: Australian Bureau of Statistics Australian Demographic Statistics, 6291.0.55.001 Labour Force Status (ST LM8) by sex, age, State, marital status – employed – total from Feb78 Supertable, South Australia at Feb 2013.

## Cultural and Linguistic Diversity

|  | Male | Female | Total | % of Agency | SA Community* |
|--|------|--------|-------|-------------|---------------|
| Number of employees born overseas                                    | 37   | 77     | 114   | 8           | 22.1%         |
| Number of employees who speak language(s) other than English at home | 28   | 46     | 74    | 5.2         | 14.4%         |

\*Benchmarks from ABS Publication Basic Community Profile (SA) Cat No. 2001.0, 2006 census.

## Total Number of Employees with Disabilities (According to Commonwealth DDA Definition)

| Male | Female | Total | % of Agency |
|------|--------|-------|-------------|
| 12   | 18     | 30    | 2.1         |

## Types of Disabilities (Where Specified)

| Disability                                | Male | Female | Total | % of Agency |
|---|------|--------|-------|-------------|
| Disability Requiring Workplace Adaptation | 10   | 17     | 27    | 1.9         |
| Physical                                  | 7    | 4      | 11    | 0.8         |
| Intellectual                              | 0    | 0      | 0     | 0           |
| Sensory                                   | 1    | 5      | 6     | 0.4         |
| Psychological/Psychiatric                 | 0    | 6      | 6     | 0.4         |

## II. Workforce Management and Development

### Voluntary Flexible Working Arrangements

| Type              | Male | Female | Total |
|-------------------|------|--------|-------|
| Purchased Leave   | 9    | 22     | 31    |
| Flexitime         | 352  | 659    | 1011  |
| Compressed Weeks  | 6    | 3      | 9     |
| Part-time         | 26   | 264    | 290   |
| Job Share         | 2    | 14     | 16    |
| Working from Home | 0    | 3      | 3     |

Note: Employees may be undertaking more than one type of Flexible Working Arrangement at the same time. In this way, the total is unlikely to add to 100%.

### Documented Review of Individual Performance Management

| Employees with ...                 | % Total Workforce |
|------------------------------------|-------------------|
| A review within the past 12 months | 50.4              |
| A review older than 12 months      | 8.9               |
| No review                          | 40.7              |

### Leadership and Management Training Expenditure

| Training and Development                                | Total Cost  | % of Total Salary Expenditure |
|---|-------------|-------------------------------|
| Total training and development expenditure              | \$1,232,859 | 0.9%                          |
| Total leadership and management development expenditure | \$155,836   | 0.1%                          |

### Accredited Training Packages by Classification

| Classification | Number of Accredited Training Packages | Classification | Number of Accredited Training Packages |
|----------------|--|----------------|--|
| ASO2           | 5                                      | LEC4           | 1                                      |
| ASO3           | 8                                      | LEC5           | 22                                     |
| ASO4           | 0                                      | MAS2           | 1                                      |
| ASO5           | 2                                      | MAS3           | 0                                      |
| ASO6           | 5                                      | MLS0           | 0                                      |
| ASO7           | 4                                      | PO1            | 1                                      |
| ASO8           | 4                                      | PO3            | 0                                      |
| LEC1           | 1                                      | SAES           | 11                                     |
| LEC2           | 6                                      | TGO2           | 1                                      |
| LEC3           | 5                                      | <b>Total</b>   | <b>77</b>                              |

## Employment Opportunity Programs

### Aboriginal Employment Initiatives

During the 2012-13 financial year, three cadets were employed through the Indigenous Cadetship Support program administered by the Department of Education, Employment and Workplace Relations. Five referrals were made by the AGD to the Department of Further Education, Employment, Science and Technology's Aboriginal Employment Register.

The Reconciliation Action Plan Committee was formed to develop and implement the Reconciliation Action Plan which incorporates the 2012- 2014 Aboriginal and Torres Strait Islander Retention and Employment Strategy (developed and launched during the 2012). A goal of both the Committee and the ARES Strategy is to ensure that the AGD is a culturally competent workplace and service delivery agency, and to assist the AGD meet its Aboriginal employment targets in 2014.

Some examples of AGD initiatives include:

- all employment advertising states "Aboriginal and Torres Strait Islander people are strongly encouraged to apply."
- advertising employment vacancies through the Aboriginal and Torres Strait Islander Employment Registry
- promoting Aboriginal and Torres Strait Islander cultural events through the AGD intranet
- engaging young potential solicitors through directly seeking Aboriginal and Torres Strait Islanders for the AGD summer clerkship program.

### Disability Works Australia Ltd

During the 2012-13 financial year 20 job vacancies were referred to applicants on the Disability Register. A total of seven applicants were engaged from the register.

### III. Work, Health, Safety and Injury Management

#### Work Health and Safety Notices and Corrective Action Taken

|  |   |
|--|---|
| Number of notifiable occurrences pursuant to WHS Act Part 3  | 0 |
| Number of notifiable injuries pursuant to WHS Act Section 90, Section 191 and Section 195 (Provisional improvement, improvement and prohibition notices) | 0 |

#### Agency Gross Workers Compensation Expenditure for 2012-13 Compared with 2011-12

| Expenditure  | 2012-13<br>(\$m) | 2011-12<br>(\$m) | Variation<br>(\$m) + (-) | % Change<br>+ (-) |
|--|------------------|------------------|--------------------------|-------------------|
| Income Maintenance                                   | \$0.23           | \$0.20           | \$0.03                   | 13.0%             |
| Lump Sum Settlements Redemptions - Sect.42           | \$0.07           | \$0.02           | \$0.05                   | 71.4%             |
| Lump Sum Settlements Permanent Disability – Sect. 43 | \$0.03           | \$0.02           | \$0.01                   | 33.3%             |
| Medical/Hospital Costs Combined                      | \$0.07           | \$0.07           | \$0.00                   | 0.0%              |
| Other  | \$0.06           | \$0.05           | \$0.01                   | 16.7%             |
| <b>Total Claims Expenditure</b>                      | <b>\$0.45</b>    | <b>\$0.36</b>    | <b>\$0.09</b>            | <b>20.0%</b>      |

#### Meeting Safety Performance Targets

|   | Base: 2009-10 | Performance: 12 months to end of June 2013* |                             |           | Final target |
|---|---------------|---|-----------------------------|-----------|--------------|
|   | Numbers or %  | Actual                                      | Notional Quarterly Target** | Variation | Numbers or % |
| 1. Workplace Fatalities   | 0             | 0   | 0                           | 0         | 0            |
| 2. New Workplace Injury Claims  | 11            | 15  | 9                           | 6         | 8            |
| 3. New Workplace Injury Claims Frequency Rate                                   | 4.37          | 7.3   | 3.72                        | 3.58      | 3.28         |
| 4. Lost Time Injury Frequency Rate ***  | 1.99          | 2.92  | 1.69                        | 1.23      | 1.49         |
| 5. New Psychological Injury Frequency Rate                                      | 0.53          | 1.41  | 0.45                        | 0.96      | 0.40         |
| 6. Rehabilitation and Return to Work:   |               |   |                             |           |              |
| 6a. Early Assessment within 2 Days  | 90.91%        | 70.33%                                      | 80.00%                      | -6.67%    | 80%          |
| 6b. Early Intervention within 5 Days  | 100.00%       | 100.00%                                     | 90.00%                      | 10.00%    | 90%          |
| 6c. LTI have 10 business days or less lost time                                 | 75.00%        | 60.00%                                      | 60.00%                      | 0.00%     | 60%          |
| 7. Claim Determination:   |               |   |                             |           |              |
| 7a. New claims not yet determined, assessed for provisional liability in 7 days | 0.00%         | 50.00%                                      | 100.00%                     | -50.00%   | 100%         |
| 7b. Claims determined in 10 business days                                       | 81.82%        | 76.92%                                      | 75.00%                      | 1.92%     | 75%          |
| 7c. Claims still to be determined after 3 months                                | 0.00%         | 7.69%                                       | 3.00%                       | 4.69%     | 3%           |

## Meeting Safety Performance Targets (continued)

|   | Base:<br>2009-10 | Performance: 12 months to end<br>of June 2013* |                                   |              | Final<br>target |
|---|------------------|--|-----------------------------------|--------------|-----------------|
|   | Numbers<br>or %  | Actual   | Notional<br>Quarterly<br>Target** | Variation    | Numbers<br>or % |
| 8. Income Maintenance Payments for Recent Injuries: |                  |  |                                   |              |                 |
| 2011-12 Injuries<br>(at 24 months Development)      |                  | \$141,151.74                                   | \$93,035.90                       | \$48,115.84  |                 |
| 2012-13 Injuries<br>(at 12 months Development)      |                  | \$30,350.81                                    | \$95,936.64                       | -\$65,585.83 |                 |

\* Except for Target 8, which is YTD. For Targets 5, 6c, 7a and 7b, performance is measured up to the previous quarter to allow reporting lag.

\*\* Based on cumulative reduction from base at a constant quarterly figure.

\*\*\* Lost Time Injury Frequency Rate Injury Frequency Rate is the injury frequency rate for new lost-time injury/disease for each one million hours worked. This frequency rate is calculated for benchmarking and is used by the WorkCover Corporation.

## IV. Financial Performance

### Financial Overview

The following table and figures provide summaries of the Statement of Comprehensive Income, Statement of Financial Position and Schedule of Administered Income and Expenses.

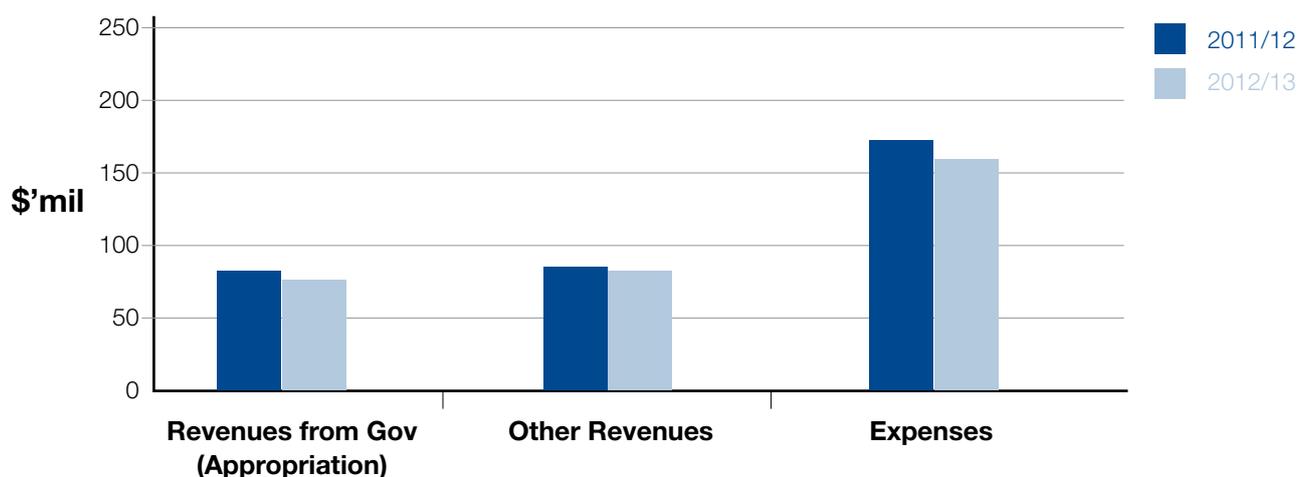
The detailed 2012-13 financial statements are presented in the Appendices of this report.

### Controlled Activities

Table 1: Summary of Statement of Comprehensive Income

|                | Actual 2012/13 \$'000 | Actual 2011/12 \$'000 |
|----------------|-----------------------|-----------------------|
| Total Income   | 192,143               | 198,937               |
| Total Expenses | 189,134               | 201,867               |
| Net Result     | 3,009                 | 2,930                 |

Figure A: 2011-12 and 2012-13 results per Statement of Comprehensive Income

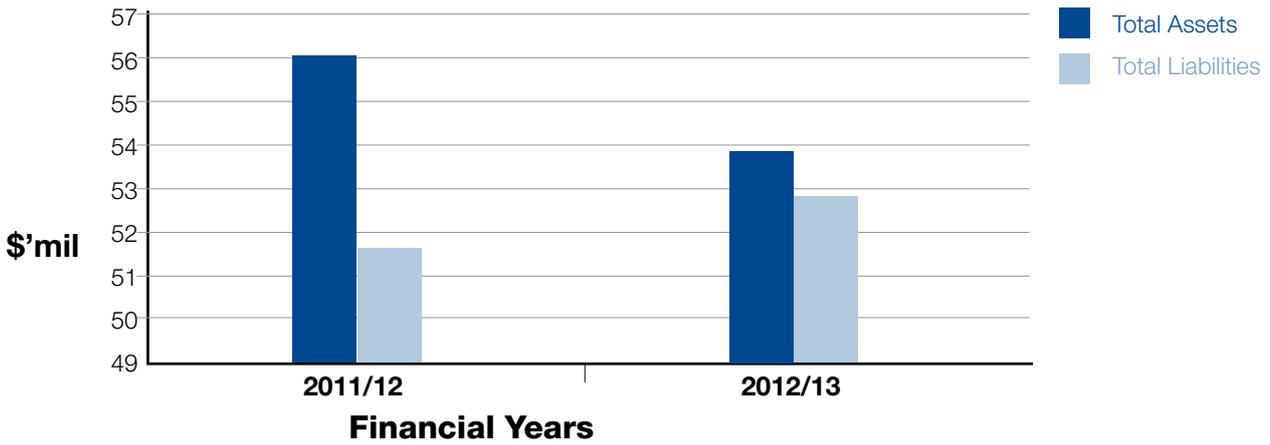


The Department recorded a surplus of \$3.0m in 2012-13 compared with a deficit of \$2.9m in 2011-12.

Total income in 2012-13 was \$192.1m compared to \$198.9m in 2011-12, a decrease of \$6.8m. This decrease is mainly due to a reduction in appropriation and other revenue in 2012-13 as a result of the transfer of Multicultural SA, the Office for Women, the Office for Youth and the Office for Volunteers to other agencies during 2011-12.

Total expenses in 2012-13 was \$189.1m compared to \$201.9m in 2011-12, a decrease of \$12.8m. This decrease is mainly due to the transfer of Multicultural SA, the Office for Women, the Office for Youth and the Office for Volunteers to other agencies during 2011-12 and savings increases from 2012-13.

Figure B: Comparison of Total Assets to Total Liabilities



Total assets decreased from \$56.1m in 2011-12 to \$53.8m in 2012-13. Total liabilities increased from \$51.7m in 2011-12 to \$52.8m in 2012-13.

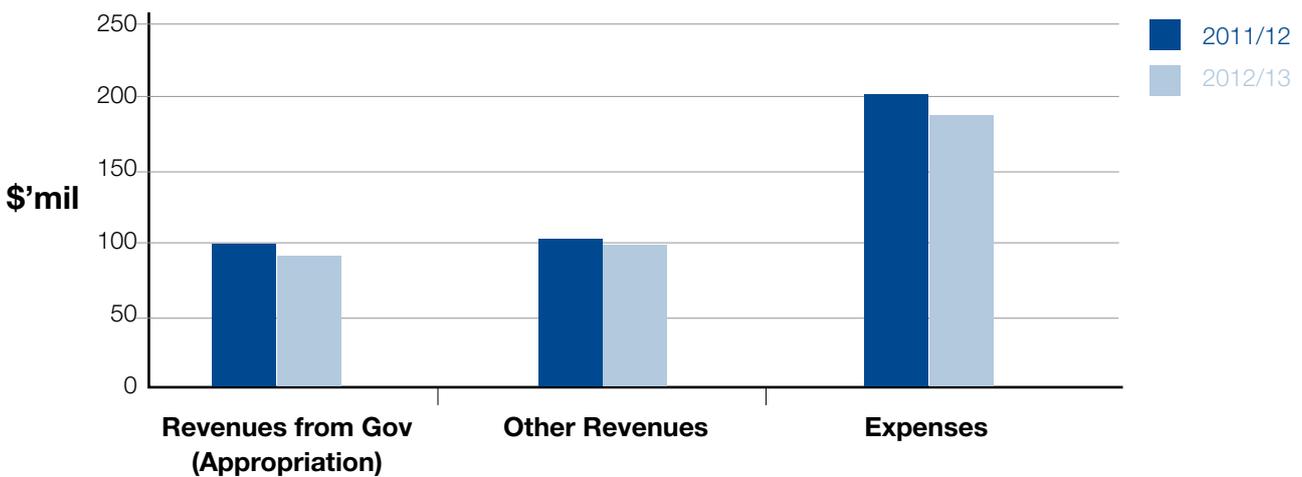
The decrease in total assets is mainly due to a decrease in cash and receivables.

## Administered Activities

Table 2: Summary of Statement of Comprehensive Income

|                | Actual 2012/13 \$'000 | Actual 2011/12 \$'000 |
|----------------|-----------------------|-----------------------|
| Total Income   | 492,107               | 509,590               |
| Total Expenses | 451,753               | 458,232               |
| Net Result     | 40,354                | 51,358                |

Figure C: 2011-12 and 2012-13 results per Statement of Comprehensive Income



The Department recorded a surplus for Administered items of \$40.4m in 2012-13 compared with a surplus of \$51.4m in 2011-12.

Total income in 2012-13 was \$492.1m, compared with \$509.6m in 2011-12, a decrease of \$17.5m.

Total expenses in 2012-13 were \$451.8m compared with \$458.2m in 2011-12, a decrease of \$6.4m.

## Account Payment Performance

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

The Department was able to pay 97.7 percent of all invoices by the due date (96.0 percent in 2011-12). The remaining 2.3 percent of invoices reflect both disputed accounts and late payment of undisputed accounts (4.0 percent in 2011-12).

Table 3: Account Payment Performance

| Particulars                  | Number of accounts paid | Percentage of accounts paid (by number) | Value in \$A of accounts paid (\$'000) | Percentage of accounts paid (by value) |
|------------------------------|-------------------------|---|--|--|
| Paid by due date             | 24,941                  | 97.7%                                   | 170,062                                | 97.0%                                  |
| Paid < 30 days from due date | 436                     | 1.7%                                    | 4,580                                  | 2.6%                                   |
| Paid > 30 days from due date | 144                     | 0.6%                                    | 764                                    | 0.4%                                   |

## Public Sector Fraud

On 10 August 2012, the Acting Chief Executive was advised of an alleged fraud against the Victims of Crime Fund.

During 2012-13, the matter was investigated by SA Police and criminal charges arising from those investigations were laid against several individuals. The total sum in question in relation to the offences and alleged offences is approximately \$1.06 million.

## Consultant Arrangements

The Department's expenditure on consultancies has decreased from 2011-12. The Department spent \$0.801m on consultants during 2012-13 compared to \$0.869m in 2011-12.

Details regarding the use of consultants are in Note 6 and Note A12 to the accounts. A total of 33 consultants were engaged in the below \$10,000 bracket.

## Consultancies

| Provider                           | Purpose   |                   |
|------------------------------------|---|-------------------|
| <b>&lt;\$10 000</b>                |   |                   |
| Various                            | Various   |                   |
| Total <\$10 000                    | Number of consultancies < \$10,000 = 33   | \$ 101,000        |
| <b>\$10 000 - \$50 000</b>         |   |                   |
| Anthropos Consulting               | Submission of assessment for Native Title matters                                 |                   |
| Contracting and Tendering Services | Probity advice for SAGRN expressions of interest                                  |                   |
| CQR Consulting                     | ICAC information security project   |                   |
| Culture Matters                    | Native Title matter   |                   |
| David Bleby                        | Review of Industrial Relations Court and Commission                               |                   |
| Ernst & Young                      | Evaluation of SAGRN expressions of interest                                       |                   |
| KDN Services                       | Documentation for Applyonline Strategic Plan                                      |                   |
| Lodestar Advisory Services         | SAGRN discovery workshops   |                   |
| Mark Rehn Consulting               | Training and workshops  |                   |
| Momentum Partners                  | Review of Industrial Relations Court and Commission                               |                   |
| MPH Architecture                   | Preparation for ICAC accommodation fitout   |                   |
| Muirgen Nominees                   | Supported Decision Making evaluation for the Office of the Public Advocate        |                   |
| Resolution                         | Review of State Rescue Helicopter Service   |                   |
| Think 180                          | Business Process Improvement  |                   |
| University of Sydney               | Preparation of discussion paper for the Sentencing Advisory Committee             |                   |
| University of Tasmania             | Evaluation of the Cross Border Justice Scheme                                     |                   |
| UXC Consulting                     | SAGRN asset revaluation   |                   |
| Total \$10 000- \$50 000           |   | \$ 516,000        |
| <b>&gt;\$50 000</b>                |   |                   |
| Deloitte Touche Tohmatsu           | Review of legal services (the majority of costs were funded by the Commonwealth)  |                   |
| Nous Group                         | Criminal Justice Policy Project (majority of costs were funded by other agencies) |                   |
| Total >\$50 000                    |   | \$ 185,000        |
| <b>GRAND TOTAL:</b>                |   | <b>\$ 801,000</b> |

## Overseas Travel

| Number of Employees | Destination/s            | Reason for Travel  | Total cost to Agency |
|---------------------|--------------------------|--|----------------------|
| 1                   | United States of America | Attended the High-level Segment of the Economic and Social Council to make an oral Statement as Secretary-General, World Society of Victimology, and present a paper, as Commission for Victims' Rights, on recent work in criminal victimisation and attended meetings  | \$10,116.38          |
| 1                   | United States of America | Attend two short courses in Forensic Anthropology held at the University of Tennessee at Knoxville. The first course was "Forensic Taphonomy" and the second course was "Advanced Laboratory Methods in Forensic Anthropology". Neither of these courses or the knowledge gained was available in Australia due to the smaller field here compared to the US | \$4,910.00           |
| 1                   | Japan                    | Attended as guest faculty Tokiwa University's International Victimology Institute and lectured, plus mentored and assessed students, on the Asia Post-graduate Course on Victimology & Victim Assistance   | \$6,382.89           |
| 1                   | United States of America | Present oral papers at the National Institute of Justice/ FBI Pattern & Impression Evidence Symposium and the 70th Annual General Meeting of the American Society of Questioned Document Examiners   | \$3,186.50           |
| 1                   | United States of America | Presented at two conferences <ul style="list-style-type: none"> <li>• The 12th International Conference on Shaken Baby Syndrome/Abusive Head Trauma in Boston</li> <li>• Pathology Symposium, held in conjunction with the SIDS (Sudden Infant Death Syndrome) International Conference</li> </ul>   | \$14,081.11          |
| 1                   | United States of America | Attendance at National Association of Medical Examiner's Conference and visit to Kentucky Medical Examiner's office  | \$22,488.35          |
| 1                   | United States of America | Attend National Association of Medical Examiners   | \$18,393.38          |
| 1                   | Bali, Indonesia          | Attended as the official representative for the Government (and People) of South Australia the 2012 Bali Memorial Service honouring the victims of the 12 October 2002 Bali bombings   | \$2,250.45           |
| 1                   | Singapore                | Singapore Attended International Association of Gaming Regulators Conference 2012  | \$6,149.68           |
| 1                   | Myanmar                  | Attend Myanmar/Adelaide Health Professionals Development Conference 2013   | \$4,215.00           |

| Number of Employees | Destination/s                                       | Reason for Travel   | Total cost to Agency |
|---------------------|---|---|----------------------|
| 1                   | Indonesia & Japan                                   | Attended LPSK (Witnesses and Victims Protection Agency) Indonesia 'Train the Trainer' Course on Victimology and Victim Assistance. Lectured on the history and scope of victimology, victims' rights, State-funded victim compensation and police responses to victims  | \$1,648.58           |
| 1                   | Hong Kong   | Accreditation assessment (as Technical Expert) of the Government Laboratory of Hong Kong, Document Examination Section, on behalf of the Hong Kong Accreditation Service  | \$660.15             |
| 1                   | United Kingdom, Germany, & United States of America | Forensics Europe Expo (Forensic Innovation Conference), TIAFT 50th Anniversary meeting, 61st American Society for Mass Spectrometry Conference, visit five forensic toxicology laboratories and participate in a number of meetings   | \$6,652.98           |
| 1                   | Hong Kong   | Conduct an assessment of the Hong Kong Government Laboratory in order for them to achieve accreditation   | \$660.15             |
| 1                   | Colombia  | Attended and lectured at the Victimology and Victim Assistance Course convened by the La Unidad Para La Atencion Y Reparacion Integral A Las Victimas and World Society of Victimology, as well as attended as Secretary-General the Annual Meeting of the Executive Committee for the World Society of Victimology | \$5,506.76           |
| 1                   | France  | Attend and present at the summer meeting of the British Association in Forensic Medicine  | \$8,252.36           |
| 1                   | United States of America, Denmark & Norway          | Attend International Workshop on Sudden Unexpected Death in Children and guest speaker  | \$21,056.21          |
| 1                   | France  | Attend the British Association in Forensic Medicine Meeting   | \$15,782.36          |
| <b>Total</b>        |   |   | <b>\$152,393.29</b>  |

## Contractual Arrangements (where value exceeds \$4 million – GST inclusive)

| Contractual Arrangements                                | Forensic Laboratory Information Systems   |
|---|---|
| Description of the function                             | Forensic Science SA (FSSA) executed a contract for the supply, implementation and support of a new commercial-off-the-shelf forensic Laboratory Information Management System (LIMS)  |
| Key agency objective(s) in contracting out the function | <p>Forensic Science SA business objective is to remove complexity, costs and risks associated with aging in-house developed laboratory support systems, in order to:</p> <ul style="list-style-type: none"> <li>• Meet the growing demand for FSSA services and technologies into the future;</li> <li>• Provide timely, accurate and reliable information to clients, FSSA stakeholders and management;</li> <li>• Keep pace with new developments (analyses, techniques, instruments) and have flexibility to accommodate change; and</li> <li>• Maintain ICT systems knowledge and support internal to FSSA/AGD</li> </ul> |
| Private sector participant                              | LabWare Australia Pty Ltd   |
| Duration of the arrangements                            | The agreement with LabWare stipulates an initial 10 year period (inclusive of a 2 year implementation period) with optional extension period(s) at the sole discretion of FSSA, up to a total of 20 years contract duration   |
| Details of the assets transferred                       | Nil   |
| Contingent and other liabilities                        | Cost obligations under this agreement are estimated at \$4.712m (GST exclusive) over the 20 year term   |

*The Attorney-General's Department has not entered into any contracts for the period 1 July 2012 - 30 June 2013 which have triggered an Industry Participation Plan as per the SA Industry Participation Policy.*

## V. Management and Compliance

### Carers Recognition Act

AGD recognises and supports the principles of the South Australian Carers Charter. The Department has ensured that all new employees are aware of both the *Carers Recognition Act 2005* and the principles that form the South Australian Carers Charter, through its inclusion in the induction process.

In addition, employees who are carers are supported in identifying appropriate flexible working arrangements and provided with specific training that relates to participation and access issues for those with disabilities and their carers.

Aboriginal Cultural Awareness training is also provided which, amongst other topics, addresses the issues of family obligation and community responsibility in the context of the role of carers.

In 2011, AGD launched online disability awareness and communication training as part of a mandated induction program for all new staff. The training contains information on the *Carers Recognition Act 2005* and charter, ensuring all new staff are made aware of the obligations under the Act.

### Disability Action Plans

#### **Promoting Independence Report - AGD**

The Department for Communities and Social Inclusion (DCSI) collates an annual Promoting Independence Report, outlining the progress of each portfolio against the Government's Disability Policy: Promoting Independence. Whilst awaiting the development of the new South Australian Government's Guidelines for Disability Access and Inclusion Plans (DAIP), AGD has followed DCSI's direction and has sought to maintain the present DAIP. Concurrently we are also reviewing the DAIP plan so that, once it can be informed by the new guidelines, it will be ready to be launched as soon as is practical.

## Asbestos Management in Government Buildings

AGD: Annual Asbestos Management Report, 2012 - 13

| Category | Number of Sites  |                | Category Description  | Interpretation   |
|----------|------------------|----------------|---|--|
|          | At start of year | At end of year |   |  |
| 1        | 0                | 0              | Remove  | Should be removed promptly   |
| 2        | 0                | 0              | Remove as soon as practicable                                 | Should be scheduled for removal at a practicable time  |
| 3        | 0                | 0              | Use care during maintenance                                   | May need removal during maintenance works  |
| 4        | 0                | 0              | Monitor condition   | Has asbestos present. Inspect according to legislation and policy                            |
| 5        | 0                | 0              | No asbestos identified / identified asbestos has been removed | All asbestos identified as per WHS Regulations 2012 (Division 2 - Asbestos) has been removed |
| 6        | 0                | 0              | Further information required                                  | These sites not yet categorised or some asbestos items do not have recommended actions       |

### Definitions

**Category:** The site performance score, determined by the lowest item performance score at each site.

Number of Sites in Category: A count of how many sites have the corresponding site performance score, with separate counts done at the start and the end of each year.

**Category Description:** Indicates the recommended action corresponding to the worst item performance score (recorded in the asbestos register by a competent person, as per WHS Regulations (SA) 2012 (Division 2 - Asbestos).

Interpretation: A brief real-world example of what each category implies for a site.

## Whistleblower Protection Act

The Department appointed Ms Maddie Turner, Ms Jenny Hall, Mr Mark Pickford, Mr Matthew Goode and Ms Tania Mann as responsible officers for the purposes of the *Whistleblowers Protection Act 1993*, pursuant to section 7 of the *Public Sector Act 2009*.

Nil disclosures were received under the Whistle Blowers Protection Act 1993 during the year ending 30 June 2013.

## Energy Efficiency Action Plan Reports

The whole-of-government Energy Efficiency Action Plan defines energy efficiency measures for new buildings and major refurbishment projects and incorporates energy efficiency practices into maintenance programs and procurement policies. The plan includes Target 61: Energy Efficiency – government buildings: Improve the energy efficiency of government buildings by 30% by 2020 (baseline 2000-01), milestone of 25% by 2014.

Please also refer to the following notes for further explanatory information.

## Performance Against Annual Energy Efficiency Targets

| Reporting Year                          | Energy Use (GJ) | GHG Emissions (tonnes of CO2) | Business Measure (MJ per FTE) |
|---|-----------------|-------------------------------|-------------------------------|
| Base Year<br>2000/2001: AGD             | 20,736.43       | 4,207.43                      | 17,648.62 MJ/FTE              |
| Current Year<br>2012/13:                | 11,402.74       | 1,963.81                      | 8,571.75 MJ/FTE               |
| <b>Target</b> (for Year Being Reported) | 15,951.10       | 3,236.48                      | 13,575.86 MJ/FTE              |
| <b>Milestone Target</b> (for 2014)      | 15,552.32       | 3,155.57                      | 13,236.47 MJ/FTE              |

### Notes:

Energy use data is expressed in gigajoules (GJ) for that period.

As a means of quantifying a significant aspect of environmental performance, Greenhouse Gas Emissions (GHG) is expressed in tonnes of CO2.

The key performance indicator for energy efficiency is energy intensity (the energy consumed per unit of a given business measure). The Attorney General's Department uses the number of full time equivalent employees (FTE) across the Agency. The energy intensity therefore becomes the energy used per employee (MJ/FTE).

The Attorney General's Department has achieved an energy efficiency improvement of 69.92% over the 2000-01 baseline.

The 2012-13 energy figures illustrate the improvements made as a result of the 2010-11 and 2011-12 facilities initiatives, which improved office space utilisation resulting in the reduction of leased premises.

## Greening Initiatives

AGD is continually looking to improve the environmental sustainability of its operations.

Specific initiatives for the 2012-13 reporting period include:

- undertaking further T5 lighting upgrades in 45 Pirie Street and 91-97 Grenfell Street, Chesser House
- establishment of a ground floor Customer Service Centre in Chesser House for Consumer Business Services. The new Customer Service Centre allowed the refit of redundant counter spaces providing additional seating capacity. These works also contributed to the reduction of leased premises
- specifying environmentally friendly components for new works such as recyclable floor coverings and low VOC paints.

## Boards and Committees

The boards and committees, for which there is administrative responsibility through the Attorney-General and the Minister for Business Services and Consumers, are listed below.

### Attorney-General

Administrative and Disciplinary Division of the District Court (*Guardianship and Administration Act 1993*)

Classification of Theatrical Performances Board

Da Costa Samaritan Fund Trust

Equal Opportunity Tribunal

Forensic Science Advisory Committee

Guardianship Board

Legal Practitioners Conduct Board

Legal Practitioners Disciplinary Tribunal

Legal Services Commission

Police Disciplinary Tribunal

Privacy Committee of South Australia

Protective Security Officers Disciplinary Tribunal

*Security and Investigation Agents Act 1995* Industry/Consumer Assessor Panel

South Australian Classification Council

South Australian Sentencing Advisory Council

State Records Council

Privacy Committee of South Australia

### Minister for Business Services and Consumers

*Building Work Contractors Act 1995* Industry/Consumer Assessor Panel

*Conveyancers Act 1994* Industry/Consumer Assessor Panel

Independent Gambling Authority

*Land Agents Act 1994* Industry/Consumer Assessor Panel

*Land Valuers Act 1994* Industry/Consumer Assessor Panel

*Plumbers, Gas Fitters and Electricians Act 1995* Industry/Consumer Assessor Panel

Residential Tenancies Tribunal

*Second-hand Vehicle Dealers Act 1995* Industry/Consumer Assessor Panel

*Travel Agents Act 1986* Industry/Consumer Assessor Panel

### Legislation Administered

The principal legislation for which there is administrative responsibility through the Attorney-General, Minister for Business Services and Consumers and Minister for Industrial Relations is listed below.

### Attorney-General

*Action for Breach of Promise of Marriage (Abolition) Act 1971*

*Acts Interpretation Act 1915*

*Adelaide Children's Hospital and Queen Victoria Hospital (Testamentary Dispositions) Act 1990*

*Administration and Probate Act 1919*

*Administrative Arrangements Act 1994*  
*Administrative Decisions (Effect of International Instruments) Act 1995*  
*Aged and Infirm Persons' Property Act 1940*  
*Age of Majority (Reduction) Act 1971*  
*Aircraft Offences Act 1971*  
*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*  
*Bail Act 1985*  
*Ballot Act 1862*  
*Bills of Sale Act 1886*  
*Births, Deaths and Marriages Registration Act 1996*  
*Business Names (Commonwealth Powers) Act 2012*  
*Child Sex Offenders Registration Act 2006*  
*Civil Liability Act 1936*  
*Classification of Theatrical Performances Act 1978*  
*Classification (Publications, Films and Computer Games) Act 1995*  
*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*  
*Co-operatives Act 1997*  
*Coroners Act 2003*  
*Corporal Punishment Abolition Act 1971*  
*Corporations (Administrative Actions) Act 2001*  
*Corporations (Ancillary Provisions) Act 2001*  
*Corporations (Commonwealth Powers) Act 2001*  
*Corporations (South Australia) Act 1990*  
*Courts Administration Act 1993*  
*Credit (Commonwealth Powers) Act 2010*  
*Credit (Transitional Arrangements) Act 2010*  
*Cremation Act 2000*  
*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 (Legal Representation) Act 2001*  
*Criminal Law (Sentencing) Act 1988*  
*Cross-border Justice Act 2009*  
*Crown Proceedings Act 1992*  
*Da Costa Samaritan Fund (Incorporation of Trustees) Act 1953*  
*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 Transactions Act 2000*  
*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*  
*Evidence Act 1929*  
*Evidence (Affidavits) Act 1928*  
*Expiation of Offences Act 1996*  
*Family Relationships Act 1975*  
*Federal Courts (State Jurisdiction) Act 1999*  
*Fences Act 1975*  
*Financial Sector Reform (South Australia) Act 1999*  
*Foreign Judgments Act 1971*  
*Free Presbyterian Church (Vesting of Property) Act 2001*  
*Frustrated Contracts Act 1988*  
*Graffiti Control Act 2001*  
*Guardianship and Administration Act 1993*  
*Guardianship of Infants Act 1940*  
*Independent Commissioner 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*

*Juries Act 1927*  
*Jurisdiction of Courts (Cross-vesting) Act 1987*  
*Justices of the Peace Act 2005*  
*Land Acquisition Act 1969*  
*Landlord and Tenant Act 1936*  
*Law of Property Act 1936*  
*Law Reform (Contributory Negligence and Apportionment of Liability) Act 2001*  
*Legal Practitioners Act 1981*  
*Legal Services Commission Act 1977*  
*Legislation Revision and Publication Act 2002*  
*Liens on Fruit Act 1923*  
*Limitation of Actions Act 1936*  
*Listening and Surveillance Devices Act 1972*  
*Little Sisters of the Poor (Testamentary Dispositions) Act 1986*  
*Magistrates Act 1983*  
*Magistrates Court Act 1991*  
*Marketable Securities Act 1971*  
*Members of Parliament (Register of Interests) Act 1983*  
*Mercantile Law Act 1936*  
*Minors Contracts (Miscellaneous Provisions) Act 1979*  
*Misrepresentation Act 1972*  
*Native Title (South Australia) Act 1994*  
*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*  
*Police (Complaints and Disciplinary Proceedings) Act 1985*  
*Powers of Attorney and Agency Act 1984*  
*Professional Standards Act 2004*  
*Prohibited Areas (Application of State Laws) Act 1952*  
*Public Trustee Act 1995*  
*Racial Vilification Act 1996*  
*Real Property Act 1886*  
*Real Property (Commonwealth Titles) Act 1924*  
*Real Property (Foreign Governments) Act 1950*  
*Real Property (Registration of Titles) Act 1945*  
*Recreation Grounds (Regulations) Act 1931*  
*Registration of Deeds Act 1935*  
*Royal Commissions Act 1917*  
*Royal Style and Titles Act 1973*

*\*RSL Memorial Hall Trust Act 1997*  
*Sale of Goods Act 1895*  
*Sale of Goods (Vienna Convention) Act 1986*  
*Sea-Carriage Documents Act 1998*  
*Security and Investigation Agents Act 1995*  
*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)*  
*Sex Disqualification (Removal) Act 1921*  
*Sexual Reassignment Act 1988*  
*Sheriff's Act 1978*  
*Shop Theft (Alternative Enforcement) Act 2000*  
*Solicitor-General Act 1972*  
*Spent Convictions Act 2009*  
*State Records Act 1997*  
*St. John (Discharge of Trusts) Act 1997*  
*Stock Mortgages and Wool Liens Act 1924*  
*Strata Titles Act 1988*  
*Subordinate Legislation Act 1978*  
*Summary Offences Act 1953*  
*Summary Procedure Act 1921*  
*Supreme Court Act 1935*  
*Survival of Causes of Action Act 1940*  
*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*  
*Victims of Crime Act 2001*  
*\*Waite Trust (Miscellaneous Variations) Act 1996*  
*Warehouse Liens and Storage Act 1990*  
*Whistleblowers Protection Act 1993*  
*Wills Act 1936*  
*Worker's Liens Act 1893*  
*Young Offenders Act 1993*  
*Youth Court Act 1993*

## Minister for Business Services and Consumers

*Authorised Betting Operations Act 2000*  
*Building and Construction Industry Security of Payment Act 2009*  
*Building Work Contractors Act 1995*  
*Casino Act 1997*  
*Collections for Charitable Purposes Act 1939*  
*Conveyancers Act 1994*  
*Fair Trading Act 1987*  
*Gaming Machines Act 1992*  
*Hairdressers Act 1988*  
*Independent Gambling Authority Act 1995*  
*Land Agents Act 1994*  
*Land and Business (Sale and Conveyancing) Act 1994*  
*Land Valuers Act 1994*  
*Liquor Licensing Act 1997*  
*Lottery and Gaming Act 1936*  
*Occupational Licensing National Law (South Australia) Act 2011*  
*Plumbers, Gas Fitters and Electricians Act 1995*  
*Prices Act 1948*  
*Problem Gambling Family Protection Orders Act 2004*  
*Residential Parks Act 2007*  
*Residential Tenancies Act 1995*  
*Second-hand Vehicle Dealers Act 1995*  
*Travel Agents Act 1986*

## Minister for Industrial Relations

*Construction Industry Long Service Leave Act 1987*  
*Dangerous Substances Act 1979*  
*Daylight Saving Act 1971*  
*Employment Agents Registration Act 1993*  
*Explosives Act 1936*  
*Fair Work Act 1994*  
*Fair Work (Commonwealth Powers) Act 2009*  
*Holidays Act 1910*  
*Long Service Leave Act 1987*  
*Shop Trading Hours Act 1977*  
*WorkCover Corporation Act 1994*  
*Workers Rehabilitation and Compensation Act 1986*  
*Work Health and Safety Act 2012*

*\* Denotes Act of limited application*

Attorney-General's Department

Annual Financial Statements  
For the Year Ended 30 June 2013





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**To the Chief Executive  
Attorney-General's Department**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the accompanying financial report of the Attorney-General's Department for the financial year ended 30 June 2013. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2013
- a Statement of Financial Position as at 30 June 2013
- a Statement of Changes in Equity for the year ended 30 June 2013
- a Statement of Cash Flows for the year ended 30 June 2013
- Disaggregated Disclosures - Expenses and Income for the year ended 30 June 2013
- Disaggregated Disclosures - Assets and Liabilities as at 30 June 2013
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2013
- a Statement of Administered Financial Position as at 30 June 2013
- a Statement of Administered Changes in Equity for the year ended 30 June 2013
- a Statement of Administered Cash Flows for the year ended 30 June 2013
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2013
- a Schedule of Assets and Liabilities attributable to administered activities as at 30 June 2013
- notes, comprising a summary of significant accounting policies and other explanatory information for administered items
- a Certificate from the Deputy Chief Executive and the Executive Director, Business and Financial Services.

**The Chief Executive's Responsibility 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 the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as the Chief Executive determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

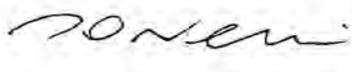
My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The auditing standards require that the auditor comply with relevant ethical requirements and that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Chief Executive, as well as the overall presentation of the financial report.

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

#### **Opinion**

In my opinion, the financial report gives a true and fair view of the financial position of the Attorney-General's Department as at 30 June 2013, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.



**S O'Neill**  
**AUDITOR-GENERAL**  
25 September 2013

**Certification of the Financial Statements**

We certify that the attached general purpose financial statements for the Attorney - Generals Department:

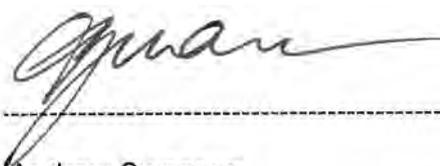
- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian accounting standards;
- are in accordance with the accounts and records of the department; and
- present a true and fair view of the financial position of the department as at 30 June 2013 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Attorney-General for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



-----  
Caroline Meador  
Deputy Chief Executive

19 September 2013



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Andrew Swanson  
Executive Director, Finance and Business Services

19 September 2013

## ATTORNEY-GENERALS DEPARTMENT

### STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2013

|  | Note<br>No. | 2013<br>\$'000    | 2012<br>\$'000     |
|--|-------------|-------------------|--------------------|
| <b>Expenses</b>  |             |                   |                    |
| Employee benefits expenses   | 5           | 123,229           | 129,956            |
| Supplies and services  | 6           | 53,748            | 58,807             |
| Grants and subsidies   | 7           | 8,763             | 9,737              |
| Depreciation and amortisation                                      | 8           | 2,309             | 2,409              |
| Other expenses   | 9           | 1,085             | 958                |
| <b>Total expenses</b>  |             | <b>189,134</b>    | <b>201,867</b>     |
| <b>Income</b>  |             |                   |                    |
| Revenues from fees and charges                                     | 11          | 73,880            | 74,590             |
| Recoveries   | 12          | 18,039            | 19,455             |
| Commonwealth revenue   |             | 4,631             | 4,178              |
| Grants and subsidies   | 13          | 1,550             | 1,533              |
| Donated asset  | 30          | 1,386             | -                  |
| Other income   | 14          | 856               | 853                |
| <b>Total income</b>  |             | <b>100,342</b>    | <b>100,609</b>     |
| <b>Net cost of providing services</b>                              |             | <b>( 88,792 )</b> | <b>( 101,258 )</b> |
| <b>Revenues from SA Government</b>                                 |             |                   |                    |
| Revenues from SA Government  | 15          | 91,801            | 98,328             |
| <b>Net result</b>  |             | <b>3,009</b>      | <b>( 2,930 )</b>   |
| <b>Other Comprehensive Income</b>                                  |             |                   |                    |
| <i>Items that will not be reclassified to net result</i>           |             |                   |                    |
| Changes in property, plant and equipment asset revaluation surplus |             | -                 | 396                |
| <b>Total other comprehensive result</b>                            |             | <b>-</b>          | <b>396</b>         |
| <b>Total comprehensive result</b>                                  |             | <b>3,009</b>      | <b>( 2,534 )</b>   |

The net result and total comprehensive result are attributable to the SA Government as owner

The above statement should be read in conjunction with the accompanying notes

## ATTORNEY-GENERAL'S DEPARTMENT

### STATEMENT OF FINANCIAL POSITION

As at 30 June 2013

|                                      | Note<br>No. | 2013<br>\$'000 | 2012<br>\$'000 |
|--------------------------------------|-------------|----------------|----------------|
| <b>Current assets</b>                |             |                |                |
| Cash and cash equivalents            | 16          | 28,652         | 30,144         |
| Receivables                          | 17          | 11,748         | 13,614         |
| Lease incentive receivable           |             | -              | 1,779          |
| <b>Total current assets</b>          |             | <b>40,400</b>  | <b>45,537</b>  |
| <b>Non-current assets</b>            |             |                |                |
| Property, plant and equipment        | 18A         | 11,569         | 9,508          |
| Intangible assets                    | 19A         | 1,787          | 1,086          |
| <b>Total non-current assets</b>      |             | <b>13,356</b>  | <b>10,594</b>  |
| <b>Total assets</b>                  |             | <b>53,756</b>  | <b>56,131</b>  |
| <b>Current liabilities</b>           |             |                |                |
| Payables                             | 20          | 14,093         | 10,336         |
| Employee benefits                    | 21          | 8,912          | 9,024          |
| Provisions                           | 22          | 302            | 398            |
| Lease incentives liability           |             | 688            | 699            |
| Other current liabilities            | 23          | 28             | 65             |
| <b>Total current liabilities</b>     |             | <b>24,023</b>  | <b>20,522</b>  |
| <b>Non-current liabilities</b>       |             |                |                |
| Payables                             | 20          | 2,129          | 2,295          |
| Employee benefits                    | 21          | 23,020         | 24,701         |
| Provisions                           | 22          | 1,502          | 1,317          |
| Lease incentives liability           |             | 2,147          | 2,835          |
| <b>Total non-current liabilities</b> |             | <b>28,798</b>  | <b>31,148</b>  |
| <b>Total liabilities</b>             |             | <b>52,821</b>  | <b>51,670</b>  |
| <b>Net assets</b>                    |             | <b>935</b>     | <b>4,461</b>   |
| <b>Equity</b>                        |             |                |                |
| Asset revaluation surplus            |             | 396            | 396            |
| Retained earnings                    |             | 539            | 4,065          |
| <b>Total equity</b>                  |             | <b>935</b>     | <b>4,461</b>   |

The total equity is attributable to the SA Government as owner

Unrecognised contractual commitments 25

Contingent assets and liabilities 26

The above statement should be read in conjunction with the accompanying notes

**ATTORNEY-GENERAL'S DEPARTMENT**  
**STATEMENT OF CHANGES IN EQUITY**

For the year ended 30 June 2013

|  | Note<br>No. | Asset<br>revaluation<br>surplus<br>\$'000 | Retained<br>earnings<br>\$'000 | Total<br>\$'000 |
|--|-------------|---|--------------------------------|-----------------|
| <b>Balance at 30 June 2011</b>                                     |             | <b>33,896</b>                             | <b>236,757</b>                 | <b>270,653</b>  |
| Net result for 2011-12   |             | -   | ( 1,950 )                      | ( 1,950 )       |
| Changes in property, plant and equipment asset revaluation surplus |             | 396                                       | -                              | 396             |
| Total comprehensive result for 2011-12                             |             | 396                                       | ( 1,950 )                      | ( 1,554 )       |
| <b>Transactions with SA Government as owner</b>                    |             |   |                                |                 |
| Prior period adjustments to equity                                 |             | -   | ( 343 )                        | ( 343 )         |
| Other movements for administrative restructure                     |             | -   | 88                             | 88              |
| Net assets transferred as a result of administrative restructures  | 27          | ( 33,896 )                                | ( 229,507 )                    | ( 263,403 )     |
| Balance at 30 June 2012  |             | 396                                       | 5,045                          | 5,441           |
| Prior period adjustments to equity                                 |             | -   | ( 980 )                        | ( 980 )         |
| <b>Restated balance at 30 June 2012</b>                            |             | <b>396</b>                                | <b>4,065</b>                   | <b>4,461</b>    |
| Net result for 2012-13   |             | -   | 3,009                          | 3,009           |
| Total comprehensive result for 2012-13                             |             | -   | 3,009                          | 3,009           |
| <b>Transactions with SA Government as owner</b>                    |             |   |                                |                 |
| Prior period adjustments taken to equity                           |             | -   | ( 44 )                         | ( 44 )          |
| Other movements for administrative restructure                     |             | -   | ( 6,491 )                      | ( 6,491 )       |
| <b>Balance at 30 June 2013</b>                                     |             | <b>396</b>                                | <b>539</b>                     | <b>935</b>      |

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

The above statement should be read in conjunction with the accompanying notes

## ATTORNEY-GENERAL'S DEPARTMENT

### STATEMENT OF CASH FLOWS

For the year ended 30 June 2013

|   | Note<br>No. | 2013<br>Inflows<br>(Outflows)<br>\$'000 | 2012<br>Inflows<br>(Outflows)<br>\$'000 |
|---|-------------|---|---|
| <b>Cash flows from operating activities</b>                       |             |   |   |
| <b>Cash outflows</b>  |             |   |   |
| Employee benefit payments   |             | ( 125,143 )                             | ( 127,532 )                             |
| Payments for supplies and services                                |             | ( 54,442 )                              | ( 57,161 )                              |
| GST paid to the ATO and suppliers                                 |             | ( 11,053 )                              | ( 8,012 )                               |
| Grants and subsidies  |             | ( 8,763 )                               | ( 9,737 )                               |
| Payments for paid parental leave scheme                           |             | ( 374 )                                 | ( 173 )                                 |
| Other payments  |             | ( 875 )                                 | ( 961 )                                 |
| <b>Cash used in operations</b>                                    |             | <b>( 200,650 )</b>                      | <b>( 203,576 )</b>                      |
| <b>Cash inflows</b>   |             |   |   |
| Fees and charges  |             | 76,276                                  | 79,411                                  |
| Recoveries  |             | 18,039                                  | 19,455                                  |
| GST recovered from the ATO and customers                          |             | 10,590                                  | 8,259                                   |
| Receipts from Commonwealth  |             | 4,631                                   | 4,177                                   |
| Grants and subsidies received                                     |             | 1,549                                   | 1,533                                   |
| Receipts for paid parental leave scheme                           |             | 392                                     | 201                                     |
| Other receipts  |             | 765                                     | 853                                     |
| <b>Cash generated from operations</b>                             |             | <b>112,242</b>                          | <b>113,889</b>                          |
| <b>Cash flows from SA Government</b>                              |             |   |   |
| Receipts from SA Government                                       |             | 91,801                                  | 98,329                                  |
| <b>Cash generated from SA Government</b>                          |             | <b>91,801</b>                           | <b>98,329</b>                           |
| <b>Net cash (used in) provided by operating activities</b>        | 24          | <b>3,393</b>                            | <b>8,642</b>                            |
| <b>Cash flows from investing activities</b>                       |             |   |   |
| <b>Cash outflows</b>  |             |   |   |
| Purchase of property, plant and equipment                         |             | ( 2,734 )                               | ( 1,596 )                               |
| Purchase of intangible assets                                     |             | ( 942 )                                 | ( 389 )                                 |
| <b>Cash used in investing activities</b>                          |             | <b>( 3,676 )</b>                        | <b>( 1,985 )</b>                        |
| <b>Cash inflows</b>   |             |   |   |
| Contributions from lease fitout                                   |             | -                                       | 1,120                                   |
| <b>Cash generated from investing activities</b>                   |             | <b>-</b>                                | <b>1,120</b>                            |
| <b>Net cash (used in) provided by investing activities</b>        |             | <b>( 3,676 )</b>                        | <b>( 865 )</b>                          |
| <b>Cash flows from financing activities</b>                       |             |   |   |
| <b>Cash outflows</b>  |             |   |   |
| Cash for administrative restructure                               |             | ( 1,209 )                               | ( 378 )                                 |
| <b>Net cash used in financing activities</b>                      |             | <b>( 1,209 )</b>                        | <b>( 378 )</b>                          |
| <b>Net cash (used in) provided by financing activities</b>        |             | <b>( 1,209 )</b>                        | <b>( 378 )</b>                          |
| <b>Net (decrease) increase in cash and cash equivalents</b>       |             | <b>( 1,492 )</b>                        | <b>7,399</b>                            |
| Cash and cash equivalents at the beginning of the financial year  |             | 30,144                                  | 22,745                                  |
| <b>Cash and cash equivalents at the end of the financial year</b> | 16          | <b>28,652</b>                           | <b>30,144</b>                           |

The above statement should be read in conjunction with the accompanying notes

## Disaggregated Disclosures - Expenses and Income for the year ended 30 June 2013

## Controlled Activities (Refer Note 4)

|                                       | 1                               | 2                                   | 3                                   | 4                               | 5                                 | 6                                       | 7                      | 8                     | 9                       | 10                          | 11                     | 12               | Total            |
|---------------------------------------|---------------------------------|-------------------------------------|-------------------------------------|---------------------------------|-----------------------------------|---|------------------------|-----------------------|-------------------------|-----------------------------|------------------------|------------------|------------------|
|                                       | Legal and Justice Services 2013 | Legislation & Policy, Planning 2013 | Consumer and Business Services 2013 | Liquor Regulatory Services 2013 | Gambling Regulatory Services 2013 | Advocacy and Guardianship Services 2013 | Equal Opportunity 2013 | Police Ombudsman 2013 | Ombudsman Services 2013 | Workers Rehabilitation 2013 | Employee Advocacy 2013 | Unallocated 2013 | Total 2013       |
|                                       | \$'000's                        | \$'000's                            | \$'000's                            | \$'000's                        | \$'000's                          | \$'000's                                | \$'000's               | \$'000's              | \$'000's                | \$'000's                    | \$'000's               | \$'000's         | \$'000's         |
| <b>Expenses</b>                       |                                 |                                     |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                  |
| Employee benefit expenses             | (77,140)                        | (5,434)                             | (17,566)                            | (3,348)                         | (3,520)                           | (5,212)                                 | (1,154)                | (1,269)               | (1,339)                 | (4,417)                     | (2,827)                | -                | (123,229)        |
| Supplies and services                 | (34,661)                        | (712)                               | (7,170)                             | (811)                           | (749)                             | (1,753)                                 | (319)                  | (376)                 | (820)                   | (4,531)                     | (1,846)                | -                | (53,748)         |
| Grants and subsidies                  | (1,430)                         | (7,079)                             | (111)                               | (132)                           | -                                 | -                                       | (10)                   | -                     | -                       | (1)                         | -                      | -                | (8,763)          |
| Depreciation and amortisation expense | (1,746)                         | (8)                                 | (107)                               | (79)                            | (7)                               | (82)                                    | (15)                   | (16)                  | (16)                    | (84)                        | (149)                  | -                | (2,309)          |
| Other expenses                        | (1,030)                         | (4)                                 | (37)                                | (2)                             | (2)                               | (3)                                     | (1)                    | (1)                   | (1)                     | (3)                         | (1)                    | -                | (1,085)          |
| <b>Total Expenses</b>                 | <b>(116,007)</b>                | <b>(13,237)</b>                     | <b>(24,994)</b>                     | <b>(4,372)</b>                  | <b>(4,278)</b>                    | <b>(7,050)</b>                          | <b>(1,499)</b>         | <b>(1,662)</b>        | <b>(2,176)</b>          | <b>(9,036)</b>              | <b>(4,823)</b>         | <b>-</b>         | <b>(189,134)</b> |
| <b>Income</b>                         |                                 |                                     |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                  |
| Revenues from fees and charges        | 37,823                          | 132                                 | 29,341                              | 6,027                           | 85                                | 124                                     | 116                    | 30                    | 30                      | 107                         | 65                     | -                | 73,880           |
| Recoveries                            | 8,630                           | 672                                 | 916                                 | 182                             | 96                                | 140                                     | 30                     | 34                    | 34                      | 7,228                       | 77                     | -                | 18,039           |
| Commonwealth revenues                 | 28                              | 4,249                               | 48                                  | 10                              | 2                                 | 2                                       | 10                     | -                     | -                       | 2                           | 280                    | -                | 4,631            |
| Grants and subsidies                  | 387                             | 27                                  | 46                                  | 9                               | 9                                 | 14                                      | 3                      | 3                     | 3                       | 1,041                       | 8                      | -                | 1,550            |
| Donated Assets                        | -                               | -                                   | -                                   | -                               | -                                 | -                                       | -                      | -                     | -                       | 1,386                       | -                      | -                | 1,386            |
| Other income                          | 44                              | -                                   | -                                   | 812                             | -                                 | -                                       | -                      | -                     | -                       | -                           | -                      | -                | 856              |
| <b>Total Income</b>                   | <b>46,912</b>                   | <b>5,080</b>                        | <b>30,351</b>                       | <b>7,040</b>                    | <b>192</b>                        | <b>280</b>                              | <b>159</b>             | <b>67</b>             | <b>67</b>               | <b>9,764</b>                | <b>430</b>             | <b>-</b>         | <b>100,342</b>   |
| <b>Net cost of providing services</b> | <b>(69,095)</b>                 | <b>(8,157)</b>                      | <b>5,357</b>                        | <b>2,668</b>                    | <b>(4,086)</b>                    | <b>(6,770)</b>                          | <b>(1,340)</b>         | <b>(1,595)</b>        | <b>(2,109)</b>          | <b>728</b>                  | <b>(4,393)</b>         | <b>-</b>         | <b>(88,792)</b>  |
| <b>Revenues from SA Government</b>    | <b>(69,095)</b>                 | <b>(8,157)</b>                      | <b>5,357</b>                        | <b>2,668</b>                    | <b>(4,086)</b>                    | <b>(6,770)</b>                          | <b>(1,340)</b>         | <b>(1,595)</b>        | <b>(2,109)</b>          | <b>728</b>                  | <b>(4,393)</b>         | <b>91,801</b>    | <b>91,801</b>    |
| <b>Net Result</b>                     |                                 |                                     |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  | <b>3,009</b>     |

Disaggregated Disclosures - Expenses and Income for the year ended 30 June 2012

Controlled Activities (Refer Note 4)

|                                       | 1                   | 2                     | 3                                   | 4                     | 5                       | 6                          | 7                               | 8                      | 9                                       | 10                     | 11                                | 12                                  | 13                   |
|---------------------------------------|---------------------|-----------------------|-------------------------------------|-----------------------|-------------------------|----------------------------|---------------------------------|------------------------|---|------------------------|-----------------------------------|-------------------------------------|----------------------|
|                                       | Legal Services 2012 | Forensic Science 2012 | Policy, Planning & Legislation 2012 | Police Ombudsman 2012 | Ombudsman Services 2012 | Registration Services 2012 | Justice Portfolio Services 2012 | Equal Opportunity 2012 | Advocacy and Guardianship Services 2012 | Employee Advocacy 2012 | Gambling Regulatory Services 2012 | Consumer and Business Services 2012 | Status of Women 2012 |
|                                       | \$'000's            | \$'000's              | \$'000's                            | \$'000's              | \$'000's                | \$'000's                   | \$'000's                        | \$'000's               | \$'000's                                | \$'000's               | \$'000's                          | \$'000's                            | \$'000's             |
| <b>Expenses</b>                       |                     |                       |                                     |                       |                         |                            |                                 |                        |   |                        |                                   |                                     |                      |
| Employee benefit expenses             | (56,752)            | (15,258)              | (2,976)                             | (1,262)               | (1,226)                 | (3,849)                    | (13,662)                        | (1,115)                | (4,736)                                 | (7,063)                | (2,396)                           | (13,666)                            | (652)                |
| Supplies and services                 | (11,312)            | (9,146)               | (723)                               | (368)                 | (685)                   | (2,065)                    | (16,381)                        | (317)                  | (1,399)                                 | (6,404)                | (1,141)                           | (5,992)                             | (157)                |
| Grants and subsidies                  | (1,235)             | (216)                 | (6,779)                             | -                     | -                       | (74)                       | (115)                           | (10)                   | -                                       | -                      | (93)                              | (114)                               | (7)                  |
| Depreciation and amortisation expense | (364)               | (1,055)               | (16)                                | (31)                  | (19)                    | (41)                       | (439)                           | (55)                   | (106)                                   | (96)                   | (4)                               | (32)                                | -                    |
| Other expenses                        | (420)               | (31)                  | (95)                                | (12)                  | (17)                    | (52)                       | (46)                            | (18)                   | (40)                                    | (14)                   | (53)                              | (138)                               | -                    |
| <b>Total Expenses</b>                 | <b>(70,083)</b>     | <b>(25,706)</b>       | <b>(10,589)</b>                     | <b>(1,673)</b>        | <b>(1,947)</b>          | <b>(6,081)</b>             | <b>(30,643)</b>                 | <b>(1,515)</b>         | <b>(6,281)</b>                          | <b>(13,577)</b>        | <b>(3,687)</b>                    | <b>(19,942)</b>                     | <b>(816)</b>         |
| <b>Income</b>                         |                     |                       |                                     |                       |                         |                            |                                 |                        |   |                        |                                   |                                     |                      |
| Revenues from fees and charges        | 19,471              | 3,670                 | -                                   | -                     | -                       | 12,010                     | 11,302                          | 97                     | -                                       | 6,384                  | 1,002                             | 17,600                              | -                    |
| Recoveries                            | 10,406              | 53                    | 2,445                               | 8                     | 26                      | 573                        | 3,061                           | 28                     | 12                                      | 913                    | 42                                | 1,848                               | -                    |
| Commonwealth revenues                 | -                   | -                     | 3,871                               | -                     | -                       | -                          | 14                              | 10                     | -                                       | 251                    | -                                 | -                                   | -                    |
| Grants and subsidies                  | 188                 | 58                    | 98                                  | -                     | -                       | -                          | (3)                             | -                      | 24                                      | 1,009                  | -                                 | 37                                  | -                    |
| Other income                          | -                   | -                     | -                                   | -                     | -                       | 219                        | 99                              | 198                    | -                                       | -                      | -                                 | 310                                 | -                    |
| <b>Total Income</b>                   | <b>30,065</b>       | <b>3,781</b>          | <b>6,414</b>                        | <b>8</b>              | <b>26</b>               | <b>12,802</b>              | <b>14,473</b>                   | <b>333</b>             | <b>36</b>                               | <b>8,557</b>           | <b>1,044</b>                      | <b>19,795</b>                       | <b>-</b>             |
| <b>Net cost of providing services</b> | <b>(40,018)</b>     | <b>(21,925)</b>       | <b>(4,175)</b>                      | <b>(1,665)</b>        | <b>(1,921)</b>          | <b>6,721</b>               | <b>(16,170)</b>                 | <b>(1,182)</b>         | <b>(6,245)</b>                          | <b>(5,020)</b>         | <b>(2,643)</b>                    | <b>(147)</b>                        | <b>(816)</b>         |
| Revenues from SA Government           | -                   | -                     | -                                   | -                     | -                       | -                          | -                               | -                      | -                                       | -                      | -                                 | -                                   | -                    |
| <b>Net Result</b>                     | <b>(40,018)</b>     | <b>(21,925)</b>       | <b>(4,175)</b>                      | <b>(1,665)</b>        | <b>(1,921)</b>          | <b>6,721</b>               | <b>(16,170)</b>                 | <b>(1,182)</b>         | <b>(6,245)</b>                          | <b>(5,020)</b>         | <b>(2,643)</b>                    | <b>(147)</b>                        | <b>(816)</b>         |

## Disaggregated Disclosures - Expenses and Income for the year ended 30 June 2012

## Controlled Activities (Refer Note 4)

|  | 14             | 15             | 16            |                  |
|--|----------------|----------------|---------------|------------------|
|  | Liquor         | Multicultural, | Unallocated   | Total            |
|  | Regulatory     | Youth and      | 2012          | 2012             |
|  | Services       | Volunteer      |               |                  |
|  | 2012           | Services       |               |                  |
|  | 2012           | 2012           |               |                  |
|  | \$'000's       | \$'000's       | \$'000's      | \$'000's         |
|  | (2,176)        | (3,167)        | -             | (129,956)        |
|  | (1,163)        | (1,554)        | -             | (58,807)         |
|  | -              | (1,094)        | -             | (9,737)          |
|  | (141)          | (10)           | -             | (2,409)          |
|  | (23)           | 1              | -             | (958)            |
|  | <b>(3,503)</b> | <b>(5,824)</b> | -             | <b>(201,867)</b> |
|  | 1,205          | 1,849          | -             | 74,590           |
|  | -              | 40             | -             | 19,455           |
|  | -              | 32             | -             | 4,178            |
|  | -              | 122            | -             | 1,533            |
|  | 21             | 6              | -             | 853              |
|  | <b>1,226</b>   | <b>2,049</b>   | -             | <b>100,609</b>   |
|  | <b>(2,277)</b> | <b>(3,775)</b> | -             | <b>(101,258)</b> |
|  | -              | -              | 98,328        | 98,328           |
|  | <b>(2,277)</b> | <b>(3,775)</b> | <b>98,328</b> | <b>(2,930)</b>   |

Disaggregated Disclosures - Assets and Liabilities as at 30 June 2013

Controlled Activities (Refer Note 4)

|                               | 1                               | 2                                  | 3                                   | 4                               | 5                                 | 6                                       | 7                      | 8                     | 9                       | 10                          | 11                     | 12               | Total           |
|-------------------------------|---------------------------------|------------------------------------|-------------------------------------|---------------------------------|-----------------------------------|---|------------------------|-----------------------|-------------------------|-----------------------------|------------------------|------------------|-----------------|
|                               | Legal and Justice Services 2013 | Legislation & Policy Planning 2013 | Consumer and Business Services 2013 | Liquor Regulatory Services 2013 | Gambling Regulatory Services 2013 | Advocacy and Guardianship Services 2013 | Equal Opportunity 2013 | Police Ombudsman 2013 | Ombudsman Services 2013 | Workers Rehabilitation 2013 | Employee Advocacy 2013 | Unallocated 2013 | Total 2013      |
|                               | \$'000's                        | \$'000's                           | \$'000's                            | \$'000's                        | \$'000's                          | \$'000's                                | \$'000's               | \$'000's              | \$'000's                | \$'000's                    | \$'000's               | \$'000's         | \$'000's        |
| <b>Assets</b>                 |                                 |                                    |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                 |
| Current                       |                                 |                                    |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                 |
| Cash and cash equivalents     | 173                             | -                                  | -                                   | -                               | -                                 | -                                       | -                      | -                     | -                       | -                           | 10                     | 28,469           | 28,652          |
| Receivables                   | 6,066                           | 80                                 | 405                                 | 1,034                           | 653                               | 34                                      | 48                     | -                     | 1                       | 2,886                       | 531                    | -                | 11,748          |
| Non-Current                   |                                 |                                    |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                 |
| Property, plant and equipment | 5,720                           | 115                                | 368                                 | 939                             | 593                               | 536                                     | 103                    | 29                    | 4                       | 1,288                       | 1,874                  | -                | 11,569          |
| Intangible assets             | 884                             | 18                                 | 57                                  | 145                             | 92                                | 83                                      | 16                     | 4                     | 1                       | 199                         | 288                    | -                | 1,787           |
| <b>Total Assets</b>           | <b>12,843</b>                   | <b>213</b>                         | <b>830</b>                          | <b>2,118</b>                    | <b>1,338</b>                      | <b>653</b>                              | <b>167</b>             | <b>33</b>             | <b>6</b>                | <b>4,383</b>                | <b>2,703</b>           | <b>28,469</b>    | <b>53,756</b>   |
| <b>Liabilities</b>            |                                 |                                    |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                 |
| Current                       |                                 |                                    |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                 |
| Payables                      | (11,048)                        | (232)                              | (372)                               | (949)                           | (599)                             | (109)                                   | (30)                   | (25)                  | (121)                   | (423)                       | (185)                  | -                | (14,093)        |
| Employee benefits             | (5,725)                         | (451)                              | (356)                               | (909)                           | (574)                             | (236)                                   | (57)                   | (62)                  | (111)                   | (365)                       | (66)                   | -                | (8,912)         |
| Provisions                    | (195)                           | (15)                               | (12)                                | (31)                            | (19)                              | (8)                                     | (2)                    | (2)                   | (4)                     | (12)                        | (2)                    | -                | (302)           |
| Lease incentives liability    | (335)                           | (7)                                | (22)                                | (55)                            | (35)                              | (31)                                    | (5)                    | (2)                   | -                       | (86)                        | (110)                  | -                | (688)           |
| Other current liabilities     | (9)                             | -                                  | -                                   | -                               | -                                 | -                                       | -                      | -                     | -                       | (10)                        | (9)                    | -                | (28)            |
| Non-Current                   |                                 |                                    |                                     |                                 |                                   |   |                        |                       |                         |                             |                        |                  |                 |
| Payables                      | (1,340)                         | (113)                              | (87)                                | (221)                           | (140)                             | (39)                                    | (11)                   | (14)                  | (25)                    | (194)                       | 55                     | -                | (2,129)         |
| Employee benefits             | (14,482)                        | (1,222)                            | (937)                               | (2,389)                         | (1,509)                           | (422)                                   | (117)                  | (156)                 | (273)                   | (2,047)                     | 534                    | -                | (23,020)        |
| Provisions                    | (945)                           | (79)                               | (61)                                | (156)                           | (98)                              | (28)                                    | (8)                    | (11)                  | (18)                    | (133)                       | 35                     | -                | (1,502)         |
| Lease incentives liability    | (1,061)                         | (21)                               | (68)                                | (174)                           | (110)                             | (100)                                   | (19)                   | (5)                   | (1)                     | (240)                       | (348)                  | -                | (2,147)         |
| <b>Total Liabilities</b>      | <b>(35,140)</b>                 | <b>(2,140)</b>                     | <b>(1,916)</b>                      | <b>(4,884)</b>                  | <b>(3,084)</b>                    | <b>(973)</b>                            | <b>(248)</b>           | <b>(277)</b>          | <b>(553)</b>            | <b>(3,510)</b>              | <b>(96)</b>            | <b>-</b>         | <b>(52,821)</b> |
| <b>Net Assets</b>             | <b>(22,297)</b>                 | <b>(1,927)</b>                     | <b>(1,085)</b>                      | <b>(2,766)</b>                  | <b>(1,746)</b>                    | <b>(320)</b>                            | <b>(82)</b>            | <b>(244)</b>          | <b>(547)</b>            | <b>873</b>                  | <b>2,607</b>           | <b>28,469</b>    | <b>935</b>      |

## Disaggregated Disclosures - Assets and Liabilities as at 30 June 2012

## Controlled Activities (Refer Note 4)

|                               | 1                      | 2                        | 3  | 4                           | 5                             | 6                                | 7  | 8                         | 9  | 10                        | 11                                      | 12   | 13                       |
|-------------------------------|------------------------|--------------------------|--|-----------------------------|-------------------------------|----------------------------------|--|---------------------------|--|---------------------------|---|--|--------------------------|
|                               | Legal Services<br>2012 | Forensic<br>Science 2012 | Policy,<br>Planning &<br>Legislation<br>2012 | Police<br>Ombudsman<br>2012 | Ombudsman<br>Services<br>2012 | Registration<br>Services<br>2012 | Justice<br>Portfolio<br>Services<br>2012 | Equal<br>Opportunity 2012 | Advocacy and<br>Guardianship<br>Services<br>2012 | Employee<br>Advocacy 2012 | Gambling<br>Regulatory<br>Services 2012 | Consumer<br>and Business<br>Services<br>2012 | Status of<br>Women, 2012 |
|                               | \$'000's               | \$'000's                 | \$'000's                                     | \$'000's                    | \$'000's                      | \$'000's                         | \$'000's                                 | \$'000's                  | \$'000's   | \$'000's                  | \$'000's                                | \$'000's                                     | \$'000's                 |
| <b>Assets</b>                 |                        |                          |  |                             |                               |                                  |  |                           |  |                           |   |  |                          |
| Current                       |                        |                          |  |                             |                               |                                  |  |                           |  |                           |   |  |                          |
| Cash and cash equivalents     |                        | 173                      |  |                             |                               |                                  | 1  |                           |  | 10                        |   |  |                          |
| Receivables                   | 4,637                  | 767                      | 128  |                             | 7                             | 21                               | 2,624                                    | 52                        |  | 2,779                     | 34                                      | 2,553  |                          |
| Lease incentive receivable    | 130                    | 688                      | 20   | 6                           | 1                             | 16                               | 430                                      | 18                        |  | 264                       | 45                                      | 68   |                          |
| Non-Current                   |                        |                          |  |                             |                               |                                  |  |                           |  |                           |   |  |                          |
| Property, plant and equipment | 702                    | 3,679                    | 106  | 33                          | 6                             | 84                               | 2,297                                    | 95                        | 516  | 1,411                     | 241                                     | 361  |                          |
| Intangible assets             | 79                     | 420                      | 12   | 4                           | 1                             | 10                               | 262                                      | 11                        | 59   | 151                       | 28                                      | 41   |                          |
| <b>Total Assets</b>           | <b>5,548</b>           | <b>5,727</b>             | <b>266</b>                                   | <b>43</b>                   | <b>15</b>                     | <b>131</b>                       | <b>5,614</b>                             | <b>186</b>                | <b>674</b>                                       | <b>4,625</b>              | <b>348</b>                              | <b>3,023</b>                                 | <b>-</b>                 |
| <b>Liabilities</b>            |                        |                          |  |                             |                               |                                  |  |                           |  |                           |   |  |                          |
| Current                       |                        |                          |  |                             |                               |                                  |  |                           |  |                           |   |  |                          |
| Payables                      | (2,534)                | (1,597)                  | (111)  | (63)                        | (65)                          | (417)                            | (4,034)                                  | (19)                      | (77)   | (459)                     | (155)                                   | (745)  |                          |
| Employee benefits             | (4,136)                | (1,126)                  | (278)  | (95)                        | (103)                         | (224)                            | (986)                                    | (46)                      | (205)  | (492)                     | (179)                                   | (952)  |                          |
| Provisions                    | (183)                  | (49)                     | (12)   | (4)                         | (5)                           | (10)                             | (44)                                     | (2)                       | (9)  | (22)                      | (8)                                     | (41)   |                          |
| Lease incentives liability    | (50)                   | (262)                    | (8)  | (2)                         |                               | (6)                              | (164)                                    | (7)                       | (37)   | (121)                     | (17)                                    | (27)   |                          |
| Other current liabilities     | 36                     | 26                       | 2  | 1                           | 1                             | 7                                | 50                                       |                           | 1  | (204)                     | 3                                       | 12   |                          |
| Non-Current                   |                        |                          |  |                             |                               |                                  |  |                           |  |                           |   |  |                          |
| Payables                      | (956)                  | (358)                    | (81)   | (21)                        | (28)                          | (65)                             | (249)                                    | (8)                       | (41)   | (137)                     | (49)                                    | (236)  |                          |
| Employee benefits             | (10,311)               | (3,858)                  | (875)  | (232)                       | (306)                         | (702)                            | (2,631)                                  | (84)                      | (439)  | (1,473)                   | (531)                                   | (2,547)                                      |                          |
| Provisions                    | (550)                  | (206)                    | (47)   | (12)                        | (16)                          | (37)                             | (140)                                    | (4)                       | (23)   | (79)                      | (28)                                    | (136)  |                          |
| Lease incentives liability    | (208)                  | (1,093)                  | (32)   | (10)                        | (2)                           | (25)                             | (683)                                    | (28)                      | (153)  | (429)                     | (72)                                    | (107)  |                          |
| <b>Total Liabilities</b>      | <b>(18,892)</b>        | <b>(8,523)</b>           | <b>(1,442)</b>                               | <b>(438)</b>                | <b>(524)</b>                  | <b>(1,479)</b>                   | <b>(8,881)</b>                           | <b>(198)</b>              | <b>(983)</b>                                     | <b>(3,476)</b>            | <b>(1,036)</b>                          | <b>(4,779)</b>                               | <b>-</b>                 |
| <b>Net Assets</b>             | <b>(13,344)</b>        | <b>(2,796)</b>           | <b>(1,176)</b>                               | <b>(395)</b>                | <b>(509)</b>                  | <b>(1,348)</b>                   | <b>(3,267)</b>                           | <b>(12)</b>               | <b>(309)</b>                                     | <b>1,209</b>              | <b>(688)</b>                            | <b>(1,756)</b>                               | <b>-</b>                 |

Disaggregated Disclosures - Assets and Liabilities as at 30 June 2012

Controlled Activities (Refer Note 4)

|  | 14<br>Liquor<br>Regulatory<br>Services<br>2012 | 15<br>Multicultural,<br>Youth and<br>Volunteer<br>Services<br>2012 | 16<br>Unallocated<br>2012 | Total<br>2012 |
|--|--|--|---------------------------|---------------|
|  | \$'000's                                       | \$'000's   | \$'000's                  | \$'000's      |
|  | -  | -  | 29,960                    | 30,144        |
|  | -  | -  | -                         | 13,614        |
|  | (4)  | -  | -                         | 1,779         |
|  | (23)   | -  | -                         | 9,508         |
|  | (2)  | -  | -                         | 1,066         |
|  | (29)   | -  | 29,960                    | 56,131        |
|  | (60)   | -  | -                         | (10,336)      |
|  | (202)  | -  | -                         | (9,024)       |
|  | (9)  | -  | -                         | (398)         |
|  | 2  | -  | -                         | (699)         |
|  | -  | -  | -                         | (65)          |
|  | (66)   | -  | -                         | (2,295)       |
|  | (712)  | -  | -                         | (24,701)      |
|  | (39)   | -  | -                         | (1,317)       |
|  | 7  | -  | -                         | (2,835)       |
|  | (1,079)  | -  | -                         | (51,670)      |
|  | (1,108)  | -  | 29,960                    | 4,461         |



## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

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## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### Note 1 Objectives of the Attorney-General's Department

The aim of the Attorney-General's Department is to help create an inclusive, safe and fair South Australia. This will be achieved by fostering justice and harmony through sound laws, protecting people's rights and strengthening communities.

The Attorney-General's Department aims to:

- keep people safe in their homes, community and work
- champion fair and transparent access to justice
- protect peoples' rights and promote public confidence in our institutions and services
- be a high-performing organisation.

### Note 2 Summary of Significant Accounting Policies

#### a) Statement of compliance

The Attorney-General's Department has prepared these financial statements in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements which have been prepared in accordance with applicable Australian Accounting Standards and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provision of the *Public Finance and Audit Act 1987*.

The Department has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Department is a not-for-profit entity.

Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the department for the reporting period ending 30 June 2013. Refer to Note 3.

#### b) Basis of preparation

The preparation of the financial statements requires:

- the use of certain accounting estimates and requires management to exercise its judgement in the process of applying the department's accounting policies. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements are outlined in the applicable notes;
- accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported; and
- compliance with accounting policy statements issued pursuant to section 41 of the *Public Finance and Audit Act 1987*. In the interest of public accountability and transparency the accounting policy statements require the following note disclosures, which have been included in this financial report:
  - a) revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at reporting date, classified according to their nature;
  - b) expenses incurred as a result of engaging consultants (as reported in the Statement of Comprehensive Income);
  - c) employee targeted voluntary separation package information;
  - d) employees whose normal remuneration is equal to or greater than the base executive remuneration level (within \$10,000 bandwidths) and the aggregate of the remuneration paid or payable or otherwise made available, directly or indirectly by the entity to those employees; and
  - e) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The Department's Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets that were valued in accordance with the valuation policy applicable.

The Statement of Cash Flows has been prepared on a cash basis.

The financial statements have been prepared based on a twelve month operating cycle and presented in Australian currency.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2013 and the comparative information presented.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### c) Reporting Entity

The Department is a 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 Departmental and Administered financial statements. The Departmental 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.

For the purposes of accrual accounting and external financial reporting, the Ombudsman, Police Ombudsman, Guardianship Board and Office of the Public Advocate are included in the financial reporting entity of the Department.

The Ombudsman and the Police Ombudsman undertake investigations into complaints or matters under their respective Acts without interference from the Department and both report separately to Parliament on their operations. The Guardianship Board is a court-like tribunal which has the power to make important decisions affecting the lives and property of persons over whom it has jurisdiction. The Public Advocate provides education, investigation, advocacy and guardianship services in accordance with its statutory functions. The Guardianship Board and Public Advocate were established pursuant to the *Guardianship and Administration Act 1993* and are not subject to the direction of the Minister in the performance of their functions under the Act.

Administered items of the Department include:

#### Consumer and Business Services

- Liquor Subsidies
- Taxation Receipts (Casino, Gaming, Gambling, Liquor, Lottery Licenses)
- Agents Indemnity Fund
- Second Hand Vehicles Compensation Fund
- Residential Tenancies Fund

#### Victims of Crime Fund

Crown Solicitor's Trust Account

SA Computer Aided Dispatch

SA Government Radio Network

Contribution to Legal Services Commission for Legal Aid

State Rescue Helicopter Service

#### Other

- Child Abuse Protection Program
- Expensive State Criminal Cases
- Legal Practitioners Act Fund
- Professional Standards Council
- Native Title
- Special Acts - Payment of Ministerial Salary and Allowances
- Special Acts - Payment of Statutory Officer Salaries
- War Graves
- Industrial Relations Court and Commission & Workers Compensation Tribunal

### d) Transferred functions

#### 2011/12

The Public Sector (Reorganisation of Public Sector Operations) Notice 2011 (dated 30 June 2011) declared that :

- The Office for Recreation and Sport, Recreation and Sport Fund, Sport and Recreation Fund and Office for Racing were transferred from the Attorney Generals Department to the Department of Planning and Local Government effective from 1 July 2011 (refer to Note 27 & A25).

The Public Sector (Reorganisation of Public Sector Operations) Notice 2011 (dated 8 December 2011) declared that:

- The Office for Women, Office for Youth, Duke of Edinburgh's Award Trust Fund, Office for Volunteers and Multicultural SA were transferred from the Attorney-Generals Department to the Department for Communities and Social Inclusion effective from 1 January 2012 (refer to Note 27 & A25)

The Administrative Arrangements (Administration of Retail and Commercial Leases Act) Proclamation 2012 (dated 15 March 2012) declared that :

- The Administration of the *Retail and Commercial Leases Act 1995* was committed to the Minister for Small Business effective 22 March 2012. The Retail Shop Lease Fund was transferred from the Attorney-Generals Department to the Office of the Small Business Commissioner effective from 22 March 2012 (refer Note 27 and A25).

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### e) Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

Where presentation or classification of items in the financial statements has been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

The restated comparative amounts do not replace the original financial statements for the preceding period.

### f) Rounding

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

### g) Taxation

The Department is not subject to income tax. The Department is liable for payroll tax, fringe benefits tax, goods and services tax (GST), emergency services levy, land tax equivalents and local government rate equivalents.

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 Australian Taxation Office 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 Australian Taxation Office is classified as part of operating cash flows.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the Australian Taxation Office. If GST is not payable to, or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

### h) Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provides information about conditions that existed at 30 June. Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

### i) Income

Income is recognised to the extent that it is probable that the flow of economic benefits to the Department will occur and can be reliably measured.

Income has been aggregated according to its nature and has not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The notes accompanying the financial statements disclose income where the counterparty/transaction is with an entity within the SA Government as at the reporting date, classified according to their nature.

The following are specific recognition criteria:

#### *Fees and charges*

Revenues from fees and charges are derived from the provision of goods and services to other SA Government agencies and to the public. This revenue is recognised upon delivery of the service to the clients or by reference to the stage of completion.

#### *Contributions (grants)*

Contributions are recognised as an asset and income when the Department obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met i.e. the amount can be reliably measured and the flow of resources is probable.

Contributions can be either for general assistance or a particular purpose and will usually be subject to terms and conditions set out in a contract, correspondence, or by legislation governing the contribution.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

Generally, the Department has obtained control or the right to receive for:

- Contributions with unconditional stipulations - this will be when the agreement becomes enforceable ie the earlier of when the receiving entity has formally been advised that the contribution (eg grant application) has been approved; agreement/contract is executed; and/or the contribution is received.
- Contributions with conditional stipulations - this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for contributions received or receivable under the agreement.

All contributions received by the Department have been contributions with unconditional stipulations attached and have been recognised as an asset and income upon receipt.

### *Resources received free of charge*

Contributions 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.

### *Revenues from SA Government*

Appropriations for program funding are recognised as revenues when the Department obtains control over the funding. Control over appropriations is normally obtained upon receipt.

### *Net gain on non-current assets*

Income from the disposal of non-current assets is recognised when the control of the asset has passed to the buyer and determined by comparing proceeds with carrying amount. When revalued assets are sold, the revaluation increments are transferred to retained earnings.

### *Other Income*

Other income consists of refunds and other recoveries.

## **j) Expenses**

Expenses are recognised to the extent that it is probable that the flow of economic benefits from the Department will occur and can be reliably measured.

Expenses have been aggregated according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

### *Employee benefits expenses*

Employee benefit expenses include all costs related to employment including wages and salaries, non-monetary benefits and leave entitlements. These are recognised when incurred.

### *Superannuation*

The amount charged to the Statement of Comprehensive Income represents the contributions made by the Department to the superannuation plan in respect of current services of current departmental staff. The Department of Treasury and Finance centrally recognises the superannuation liability in the whole of government financial statements.

### *Depreciation and Amortisation*

All non-current assets, having 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.

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis.

Changes in the expected useful 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.

The value of leasehold improvements is amortised over the estimated useful life of each improvement, or the unexpired period of the relevant lease, whichever is shorter.

## NOTES TO THE ACCOUNTS

### For the year ended 30 June 2013

Land, non-current assets held for sale and library collections are not depreciated.

Depreciation/amortisation is calculated on a straight line basis over the estimated useful life of the following classes of assets as follows:

| <u>Class of assets</u>         | <u>Depreciation method</u> | <u>Useful life (Years)</u> |
|--------------------------------|----------------------------|----------------------------|
| Buildings and Other Structures | Straight line              | 5-80                       |
| Leasehold Improvements         | Straight line              | life of lease              |
| Plant and Equipment            | Straight line              | 1-16                       |
| Intangible Assets              | Straight line              | 1-10                       |
| Information Technology         | Straight line              | 3-12                       |
| Mobile Transport Assets        | Straight line              | 2-16                       |
| Radio Network Assets           | Straight line              | 5-40                       |

#### *Grants and Subsidies*

For contributions payable, the contribution will be recognised as a liability and expense when the entity has a present obligation to pay the contribution and expense recognition criteria are met.

All contributions paid by the Department have been contributions with unconditional stipulations attached.

Contributions can be either for general assistance or a particular purpose and will usually be subject to terms and conditions set out in a contract, correspondence, or by legislation governing the contribution.

#### *Payments to SA Government*

Payments to the SA Government include the return of surplus cash pursuant to the cash alignment policy and taxation revenue paid directly to the Consolidated Account.

#### **k) Current and Non-Current Classification**

Assets and liabilities are characterised as either current or non-current in nature.

Assets and liabilities that are sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within twelve months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Where asset and liability line item combine amounts expected to be realised within twelve months and more than twelve months, the Department has separately disclosed the amounts expected to be recovered or settled after more than twelve months.

#### **l) Assets**

Assets have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Where an asset line item combines amounts expected to be settled within twelve months and more than twelve months, the Department has separately disclosed the amounts expected to be recovered after more than twelve months.

#### *Cash and cash equivalents*

Cash and cash equivalents in the statement of Financial Position includes cash at bank and on hand, deposits held at call and other short-term, highly liquid investments with maturities of three months or less that are readily converted to cash and which are subject to insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

Cash is measured at nominal value.

#### *Receivables*

Receivables include amounts receivable from goods and services, GST input tax credits recoverable, prepayments and other accruals.

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

Other debtors arise outside the normal course of providing goods and services to other agencies and to the public.

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the department will not be able to collect the debt. These are generally receivables that are 90 days or more overdue. Bad debts are written off when identified.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### *Other financial assets*

Investments represent funds deposited with the Public Trustee. These investments have been designated as available for sale financial assets as they are held with the intention to dispose of the asset if required to ensure sufficient cash flow to meet bond repayments or claims on Administered funds. Investments are made by way of notional unit holdings in a selection of common funds managed by Public Trustee. The proportion of unit holdings is dependent upon the investment strategy adopted.

Investments are measured at fair value in accordance with unit prices at balance date as advised by the applicable fund manager.

Investments are classified as either current or non-current. Those to be rolled over within 12 months are classified as current investments.

Revaluation increments and decrements are recognised in the Investment market value reserve except where, and to the extent, the decrement exceeds the balance of the reserve which is recognised as expenses or the increment reverses previous decrements which are recognised as revenue.

### *Non-Current Asset Acquisition and Recognition*

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value less accumulated depreciation. 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 cost as part of a restructuring of administrative arrangements then the assets are recognised at book value i.e. the amount recorded by the transferor Public Authority immediately prior to restructure.

The Department capitalises all non-current physical assets with a value of \$10,000 or greater. Items with an acquisition cost less than \$10,000 are expensed in the year of acquisition.

### *Revaluation of Non-Current Assets*

All non-current tangible assets are valued at written down current cost (a proxy for 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 million and estimated useful life is greater than three years.

Every three years, the Department revalues its leasehold improvements, library collections, plant and equipment, IT Equipment, Buildings and Structures and Radio Network. However, 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 revaluation increment is credited to the asset revaluation surplus, except to the extent that it reverses a revaluation decrease of the same asset class previously recognised as an expense, in which case the increase is recognised as income. Any revaluation decrease is recognised as an expense, except to the extent that it offsets a previous revaluation increase for the same asset class, in which case the decrease is debited directly to the asset revaluation surplus to the extent of the credit balance existing in revaluations reserve for that asset class.

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.

Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

### *Impairment*

All non-current tangible and intangible assets are tested for indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets an impairment loss is offset against the respective asset revaluation surplus.

### *Intangible assets*

An intangible asset is an identifiable non-monetary asset without physical substance. Intangible assets are measured at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The useful lives of intangible assets are assessed to be either finite or indefinite. The Department only has intangible assets with finite lives. The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition criteria (identifiability, control and the existence of future economic benefits) and recognition criteria (probability of future economic benefits and cost can be reliably measured) and when the amount of expenditure is greater than or equal to \$10,000.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 are expensed.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

Subsequent expenditure on intangible assets has not been capitalised. This is because the Department has been unable to attribute this expenditure to the intangible asset rather than to the Department as a whole.

### m) Liabilities

Liabilities have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Where a liability line item combines amounts expected to be settled within twelve months and more than twelve months, the Department has separately disclosed the amounts expected to be settled after more than twelve months.

#### *Payables*

Payables include creditors, accrued expenses, employment on-costs and Paid Parental Leave Scheme payable.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to the normal operations of the Department.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

The paid parental leave scheme payable represents amounts which the Department has received from the Commonwealth Government to forward onto eligible employees via the Department's standard payroll processes. That is, the Department is acting as a conduit through which the payment to eligible employees is made on behalf of the Family Assistance Office.

All payables are measured at their nominal amount, are unsecured and are normally settled within 30 days from the date of the invoice or date the invoice is first received.

Employee benefit on-costs include superannuation contributions and payroll tax in respect to outstanding liabilities for salaries and wages, long service leave, annual leave and skills and experience retention leave.

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

#### *Leases*

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement.

The Department has a number of operating leases and payments are expensed on a basis which is representative of the pattern of benefits derived from the leased asset.

#### Lease Incentives

All incentives for the agreement of new or renewed operating leases are recognised as an integral part of the net consideration agreed for the use of the leased asset. Incentives received to enter into operating leases are recognised as a liability.

The aggregate benefits of lease incentives received by the Department in respect of operating leases have been recorded as a reduction of rental expense over the lease term, on a straight line basis.

Lease incentives in the form of leasehold improvements are capitalised as an asset and depreciated over the remaining term of the lease or estimated useful life of the improvement whichever is shorter.

#### *Employee Benefits*

These benefits accrue for employees 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.

#### Wages, salaries, annual leave, sick leave and skills and experience retention leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date. In 2012-13 employees were paid on 28 June for the pay period ending 30 June 2013. Accordingly, at 30 June 2013, there was no liability.

The annual leave liability and the skills and experience retention leave liability is expected to be payable within twelve months and is measured at the undiscounted amount expected to be paid. In the unusual event where salary and wages, annual leave and the skills and experience retention leave liability are payable later than 12 months, the liability is measured at present value.

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.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### Long service leave

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

The estimated liability for long service leave is based on actuarial assumptions over 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.

The current portion of long service leave reflects the Departments past experience of long service leave.

### *Provisions*

Provisions are recognised when the Department has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Department expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Statement of Comprehensive Income net of any reimbursement.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. If the effect of the time value of money is material, provisions are discounted for the time value of money and the risks specific to the liability.

A liability has been reported to reflect workers compensation claims. The workers compensation liability, which was based on an actuarial assessment, was provided by the Public Sector Workforce Relations Division of the Department of the Premier and Cabinet of the outstanding liability as at 30 June 2013. The provision is for the estimated cost of ongoing payments to employees as required under current legislation. The workers compensation provision is based on an actuarial assessment prepared by Taylor Fry Consulting Actuaries.

The Department is responsible for the payment of workers compensation claims.

### **n) Unrecognised contractual commitments and contingent assets and liabilities**

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

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.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the Australian Taxation Office. If GST is not payable to, or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

### **o) Statement of Change in Equity (Controlled) - Prior Period adjustments**

An adjustment was made relating to expenses for 2011-12 that were not recorded in 2011-12 financial statements. This amounts to \$0.980 million and has been disclosed as a prior period adjustment to equity in the Statement of Changes in Equity.

### **p) Statement of Changes in Equity (Controlled) - Other movements for administrative restructure**

Due to an error in the recovery of costs from the Department of Planning, Transport and Infrastructure during 2012-13, a creditor of \$5.526m and a debtor of \$0.242m has been brought to account as at 30 June 2013. Corresponding adjustments were also made to the Statement of Changes in Equity for 2012-13.

In addition, an adjustment of \$1.041 million was made to the Statement of Changes in Equity to reflect transactions made on behalf of administrative units that left the Department during 2011-12 - but transacted through the Departments accounts during 2012-13.

### **q) Statement of Change in Equity (Administered) - Prior Period adjustments**

The valuation brought to account for Property, Plant and Equipment was understated by \$2.788m in 2011-12. As a result, the Asset Revaluation Surplus was also understated by \$2.788m in 2011-12. This has now been corrected through the Statement of Changes in Equity for 2012-13.

### **r) Victims of Crime Fund Fraud**

On 10 August 2012, the Acting Chief Executive was advised of an alleged fraud against the Victims of Crime Fund. During 2012-13, the matter was investigated by SA Police and criminal charges arising from these investigations were laid against several individuals. The total sum in question in relation to the offences and alleged offences is approximately \$1.06 million. The Department has been advised that current insurance arrangements cover any losses incurred as a result of fraudulent activity. The insurance arrangement will require the Department to pay a maximum of \$10,000 in respect of each claim.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### Note 3 New and revised accounting standards and policies

The Department did not voluntarily change any of its accounting policies during 2012-13.

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the department for the period ending 30 June 2013. The Department has assessed the impact of the new and amended standards and interpretations and considers there will be no impact on the accounting policies or the financial statements of the Department.

### Note 4 Activities of the Department

Information about the Department's activities are set out in the disaggregated disclosures schedule. An activity is a grouping of related sub activities that contribute to the achievement of agency and government objectives.

#### Activities from 2012/13

##### **Activity 1: Legal and Justice Services**

This activity is responsible for the provision of legal services by the Crown Solicitor's Office, Office for the Director of Public Prosecutions, Solicitor-General as well as services provided by Forensic Science SA for coronial and police investigations. This activity also includes the Parliamentary Counsel and Justice Technology Services who provide a range of information technology services to justice related agencies

##### **Activity 2: Legislation and Policy Services**

This activity is responsible for providing specialist legal policy advice and develop and review legislative proposals.

##### **Activity 3: Consumer and Business Services**

This activity is responsible for the promotion and protection of consumer's interests in South Australia by ensuring that South Australian legislation supports and protects all citizens and that the South Australian public has access to consumer focussed services.

##### **Activity 4: Liquor Regulatory Services**

This activity deals with encouraging responsible attitudes towards the promotion, sale, supply, consumption and use of liquor products; to minimise the harm associated with these products; and to ensure the sale, supply and consumption of liquor is conducted in a way that contributes to, and does not detract from, the amenity of South Australian community life.

##### **Activity 5: Gambling Regulatory Services**

This activity encourages responsible attitudes towards the promotion, sale, supply and use of gambling products; to minimise the harm associated with these products; and to maintain public confidence in the State's gambling industries.

##### **Activity 6: Advocacy and Guardianship Services**

This activity is responsible for providing services to promote and protect the rights of people with reduced mental capacity and, where appropriate their carers.

##### **Activity 7: Equal Opportunity**

This activity is responsible for promoting equality of opportunity for all South Australians through the administration of anti-discrimination legislation.

##### **Activity 8: Police Ombudsman**

Included in this activity is the requirement to maintain public confidence in, and proper accountability of the SA Police Department through the provision of complaint investigation and resolution services.

##### **Activity 9: Ombudsman Services**

This activity covers the investigation and complaints resolutions against State and Local Government agencies. It is focused on ensuring that the public receives fair treatment from government bodies and that public administration is reasonable and just.

##### **Activity 10: Workers Rehabilitation**

This comprises the functions of the WorkCover Ombudsman, Workers Compensation Tribunal and Medical Panels SA. These functions support the fair and effective operation of the workers rehabilitation and compensation scheme, the resolution of workers compensation disputes through conciliated agreement or judicial decision and support to independent medical panels which answer questions arising in relation to work injuries.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### Activity 11: Employee Advocacy

This comprises the functions of the Employee Ombudsman and the conciliation and arbitration function of the Industrial Relations Commission. These functions help ensure the rights of all parties under South Australian workplace law are protected and to assist parties to resolve their differences by agreement, or otherwise, hear and determine cases in a fair and timely manner.

### Activity 12: General/not attributable

Certain items of the Department are not allocated to activities.

### Activities from 2011/12

#### Activity 1: Legal Services

This activity is responsible for the provision of legal services by the Crown Solicitor's Office, Office for the Director of Public Prosecutions, Solicitor-General and the Parliamentary Counsel.

#### Activity 2: Forensic Science

Provision of forensic science services, primarily in relation to coronial and police investigations.

#### Activity 3: Policy, Planning and Legislation

This activity provides advice on policy development, review and reform of the law, evaluation of Justice initiatives and strategic planning.

#### Activity 4: Police Ombudsman

Included in this activity is the requirement to maintain public confidence in, and proper accountability of the SA Police Department through the provision of complaint investigation and resolution services.

#### Activity 5: Ombudsman Services

This activity covers the investigation and complaints resolutions against State and Local government agencies. It is focused on ensuring that the public receives fair treatment from government bodies and that public administration is reasonable and just.

#### Activity 6: Registration Services

This activity is responsible for registering and maintaining the particulars relating to births, deaths and marriages, business names, incorporated associations and security and investigation agents. The registration of these particulars assists with ensuring transparency in business dealings.

#### Activity 7: Justice Portfolio

This activity is focused on providing excellence in customer service in the delivery of Justice portfolio support services, including procurement and contract management, information and communications technology, ministerial offices and ministerial support.

#### Activity 8: Building Communities - Equal Opportunity

This activity is focused on promoting equality of opportunity for the community through the administration of anti-discrimination legislation by examining and responding to complaints and providing information, education and training to encourage compliance with legislation.

#### Activity 9: Building Communities - Advocacy and Guardianship Services

This activity covers services to promote and protect the rights and interests of people with reduced mental capacity and, where appropriate, their carers, through the Guardianship Board and the Office of the Public Advocate.

#### Activity 10: Workers Rehabilitation and Employee Advocacy

This comprises the functions of the Industrial Relations Commission, Workers Compensation Tribunal, Employee Ombudsman, WorkCover Ombudsman and Medical Panels SA. These functions support the workers rehabilitation and compensation scheme, the resolution of workers compensation and workplace disputes and assist parties to resolve their differences by agreement, or otherwise, hear and determine cases in a fair and timely manner. This function also supports independent medical panels which answer questions arising in relation to work injuries.

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2013

### **Activity 11: Gambling Regulatory Services**

This activity encourages responsible attitudes towards the promotion, sale, supply and use of gambling products; to minimise the harm associated with these products; and to maintain public confidence in the State's gambling industries.

### **Activity 12: Consumer and Business Affairs**

This activity covers the promotion and protection of consumer's interests in South Australia by ensuring that South Australian legislation supports and protects all citizens and that the South Australian public has access to consumer focussed services.

### **Activity 13: Building Communities - Status of Women**

Pursuit of the full and equal participation of women in the social and economic life of the State by providing innovative and balanced public policy advice to government. Providing high quality statewide information and referral services through the Women's Information Service.

### **Activity 14: Liquor Regulatory Services**

This activity deals with encouraging responsible attitudes towards the promotion, sale, supply, consumption and use of liquor products; to minimise the harm associated with these products; and to ensure the sale, supply and consumption of liquor is conducted in a way that contributes to, and does not detract from, the amenity of South Australian community life.

### **Activity 15: Building Communities - Multicultural, Youth and Volunteer Services**

This activity is focused on providing valued services to South Australia's multicultural community, young people and volunteers. It incorporates Multicultural SA, the Office for Youth and the Office for Volunteers.

### **Activity 16: General/not attributable**

Certain items of the Department are not allocated to activities.

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Note 5 Employee benefit expenses**

|   | 2013           | 2012           |
|---|----------------|----------------|
|   | \$'000         | \$'000         |
| Salaries and wages  | 88,828         | 92,215         |
| Employee on-costs - superannuation                              | 11,621         | 12,413         |
| Annual leave  | 7,787          | 8,547          |
| Employee on-costs - other                                       | 5,544          | 5,918          |
| TVSPs (refer below)   | 4,391          | 1,481          |
| Board fees  | 1,659          | 1,726          |
| Long service leave  | 1,624          | 7,103          |
| Skills and experience retention leave                           | 723            | -              |
| Workers Compensation  | 503            | (264)          |
| Other   | 549            | 817            |
| <b>Total employee benefit expenses</b>                          | <b>123,229</b> | <b>129,956</b> |
| <b>Targeted voluntary separation packages (TVSPs)</b>           | <b>2013</b>    | <b>2012</b>    |
|   | \$'000         | \$'000         |
| Amount paid during the reporting period to separated employees: |                |                |
| TVSPs   | 4,391          | 1,481          |
| Annual leave and long service leave paid to those employees     | 1,260          | 568            |
| Recovery from the Department of Treasury and Finance            | (4,193)        | (1,959)        |
| <b>Net cost to the Department</b>                               | <b>1,458</b>   | <b>90</b>      |

The number of employees who received TVSPs during the reporting period was 36 (12).

| <b>Remuneration of officers</b>  | 2013       | 2012       |
|--|------------|------------|
| The number of officers whose remuneration received or receivable falls within the following bands: | No.        | No.        |
| \$134 000 to \$137 999 **  | n/a        | 26         |
| \$138 000 to \$147 999 *   | 44         | 20         |
| \$148 000 to \$157 999   | 10         | 6          |
| \$158 000 to \$167 999   | 6          | 9          |
| \$168 000 to \$177 999   | 8          | 6          |
| \$178 000 to \$187 999 *   | 6          | 3          |
| \$188 000 to \$197 999   | 2          | 12         |
| \$198 000 to \$207 999 *   | 21         | 16         |
| \$208 000 to \$217 999   | 8          | 1          |
| \$218 000 to \$227 999 *   | -          | 1          |
| \$228 000 to \$237 999   | 1          | 1          |
| \$238 000 to \$247 999   | 2          | 5          |
| \$248 000 to \$257 999 *   | 5          | 5          |
| \$258 000 to \$267 999   | 8          | 11         |
| \$268 000 to \$277 999   | 3          | 1          |
| \$278 000 to \$287 999 *   | 3          | 4          |
| \$288 000 to \$297 999   | 4          | 3          |
| \$298 000 to \$307 999 *   | 4          | 3          |
| \$308 000 to \$317 999   | 1          | 1          |
| \$318 000 to \$327 999 *   | 2          | 1          |
| \$328 000 to \$337 999 *   | 1          | 3          |
| \$338 000 to \$347 999   | 2          | -          |
| \$348 000 to \$357 999   | 1          | -          |
| \$368 000 to \$377 999 *   | 1          | 1          |
| \$378 000 to \$387 999   | -          | 1          |
| \$388 000 to \$397 999   | 2          | -          |
| \$398 000 to \$407 999   | -          | 1          |
| \$418 000 to \$427 999   | 1          | -          |
| \$428 000 to \$437 999   | -          | 1          |
| \$448 000 to \$457 999   | 1          | -          |
| \$458 000 to \$467 999 *   | -          | 1          |
| \$478 000 to \$487 999 *   | 3          | 3          |
| \$488 000 to \$497 999   | -          | 1          |
| \$498 000 to \$507 999 *   | 1          | -          |
| \$508 000 to \$517 999 *   | -          | 1          |
| \$618 000 to \$627 999   | 1          | -          |
| \$678 000 to \$687 999 *   | -          | 1          |
| <b>Total number of officers</b>  | <b>152</b> | <b>149</b> |

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

\*\* This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2011-12.

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

| Remuneration of officers by category | 2013       | 2012       |
|--------------------------------------|------------|------------|
| Legal                                | 102        | 102        |
| Executive                            | 21         | 19         |
| Other                                | 29         | 28         |
| <b>Total number of officers</b>      | <b>152</b> | <b>149</b> |

The table includes all officers who received remuneration 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, superannuation contributions, fringe benefits tax and any other salary sacrifice benefits. Total remuneration received or due and receivable by these officers was \$32.6 million (2012 - \$32 million).

**Note 6: Supplies and Services**

|   | 2013          | 2012          |
|---|---------------|---------------|
|   | \$'000        | \$'000        |
| Accommodation                             | 15,729        | 16,131        |
| Information and communications technology | 15,534        | 15,082        |
| Contract staff                            | 2,476         | 2,936         |
| Legal fees                                | 2,220         | 3,466         |
| Office expenses                           | 1,717         | 2,157         |
| Shared Services SA charges                | 1,515         | 2,066         |
| Staff payments                            | 1,507         | 2,540         |
| Telephone related expenses                | 1,304         | 1,696         |
| Laboratory supplies                       | 1,221         | 1,224         |
| Promotions and publications               | 1,057         | 1,188         |
| Motor vehicle expenses                    | 1,009         | 1,260         |
| Repairs, maintenance and minor purchases  | 964           | 764           |
| Outsourced services                       | 859           | 662           |
| Tax and taxable payments                  | 749           | 876           |
| Storage and archive costs                 | 491           | 548           |
| Consultancies                             | 455           | 668           |
| Minor works                               | 158           | 386           |
| Insurance                                 | 97            | 99            |
| Other                                     | 4,686         | 5,058         |
| <b>Total supplies and services</b>        | <b>53,748</b> | <b>58,807</b> |

**Supplies and services provided by entities within the SA Government**

|   |               |               |
|---|---------------|---------------|
| Information and communications technology                   | 2,057         | 2,046         |
| Accommodation   | 15,001        | 15,032        |
| Contract staff  | 24            | 2             |
| Staff payments  | 92            | 127           |
| Office expenses   | 3             | 9             |
| Laboratory supplies   | -             | 4             |
| Telephone related expenses                                  | 729           | 1,112         |
| Motor vehicle expenses                                      | 824           | 1,109         |
| Promotions and publications                                 | 46            | 78            |
| Repairs, maintenance and minor purchases                    | 13            | -             |
| Shared Services SA charges                                  | 1,515         | 2,066         |
| Minor works   | 934           | 127           |
| Consultancies   | -             | 2             |
| Storage and archive costs                                   | 5             | 13            |
| Insurance   | 97            | 99            |
| Other   | 521           | 754           |
| <b>Total supplies and services - SA Government entities</b> | <b>21,861</b> | <b>22,580</b> |

The total supplies and services amount disclosed includes GST amounts not-recoverable from the ATO due to the Department not holding a valid tax invoice or payments relating to third party arrangements.

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

|  | 2013      |            | 2012      |            |
|--|-----------|------------|-----------|------------|
|  | No.       | \$'000     | No.       | \$'000     |
| Below \$10,000                                       | 27        | 81         | 33        | 89         |
| Between \$10,000 and \$50,000                        | 9         | 189        | 15        | 346        |
| Above \$50,000                                       | 2         | 185        | 2         | 233        |
| <b>Total paid/payable to the consultants engaged</b> | <b>38</b> | <b>455</b> | <b>50</b> | <b>668</b> |

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

| Note 7 Grants and subsidies           |              |              |
|---------------------------------------|--------------|--------------|
|                                       | 2013         | 2012         |
|                                       | \$'000       | \$'000       |
| <b>Grants to:</b>                     |              |              |
| Community Legal Centres               | 5,281        | 4,870        |
| Crime Prevention Grants               | 1,160        | 1,444        |
| South Australian Native Title Service | 800          | 850          |
| <b>Grants by:</b>                     |              |              |
| Native Title Unit                     | 367          | 350          |
| Office for Youth                      | -            | 553          |
| Multicultural SA                      | -            | 191          |
| Other                                 | 1,155        | 1,479        |
| <b>Total grants and subsidies</b>     | <b>8,763</b> | <b>9,737</b> |

| Grants and subsidies provided to entities within the SA Government for: |            |              |
|---|------------|--------------|
| Community Legal Centres   | -          | 60           |
| Crime Prevention Grants   | 245        | 245          |
| Native Title  | 365        | 350          |
| Other   | 122        | 355          |
| <b>Total grants and subsidies - SA Government entities</b>              | <b>732</b> | <b>1,010</b> |

| Note 8 Depreciation and amortisation expense |              |              |
|--|--------------|--------------|
|  | 2013         | 2012         |
|  | \$'000       | \$'000       |
| <b>Depreciation</b>                          |              |              |
| Plant and equipment                          | 1,092        | 1,175        |
| Leasehold improvements                       | 658          | 811          |
| Information technology                       | 286          | 169          |
| <b>Total depreciation</b>                    | <b>2,036</b> | <b>2,155</b> |

|  |              |              |
|--|--------------|--------------|
| <b>Amortisation</b>                                |              |              |
| Intangible assets                                  | 273          | 254          |
| <b>Total amortisation</b>                          | <b>273</b>   | <b>254</b>   |
| <b>Total depreciation and amortisation expense</b> | <b>2,309</b> | <b>2,409</b> |

| Note 9 Other expenses       |              |            |
|-----------------------------|--------------|------------|
|                             | 2013         | 2012       |
|                             | \$'000       | \$'000     |
| Witness expenses            | 570          | 686        |
| Doubtful debt expense       | 204          | 28         |
| Other                       | 311          | 244        |
| <b>Total other expenses</b> | <b>1,085</b> | <b>958</b> |

| Other expenses paid/payable to entities within the SA Government |            |            |
|--|------------|------------|
| Witness expenses   | 570        | 686        |
| Other  | -          | 242        |
| <b>Total other expenses - SA Government entities</b>             | <b>570</b> | <b>928</b> |

| Note 10 Auditor's remuneration  |            |            |
|---|------------|------------|
|   | 2013       | 2012       |
|   | \$'000     | \$'000     |
| Audit fees paid/payable to the Auditor-General's Department relating to the audit of the financial statements | 303        | 244        |
| <b>Total auditor's remuneration</b>   | <b>303</b> | <b>244</b> |

**Other Services**

No other services were provided by the Auditor-General's Department.

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Note 11 Revenues from fees and charges**

|   | 2013          | 2012          |
|---|---------------|---------------|
|   | \$'000        | \$'000        |
| Licence and regulatory fees                 | 29,509        | 30,312        |
| Legal services                              | 17,883        | 17,185        |
| Network services                            | 13,546        | 13,415        |
| Recovery of expenditure                     | 8,073         | 7,241         |
| Forensic services                           | 4,651         | 4,356         |
| Interpreting and translating services       | -             | 1,848         |
| Other                                       | 218           | 233           |
| <b>Total revenues from fees and charges</b> | <b>73,880</b> | <b>74,590</b> |

**Fees and charges received/receivable from entities within the SA Government**

|  |               |               |
|--|---------------|---------------|
| Legal services   | 17,382        | 17,151        |
| Network services   | 13,546        | 13,415        |
| Recovery of expenditure  | 8,073         | 7,241         |
| Forensic services  | 3,845         | 3,444         |
| Interpreting and translating services                                | -             | 1,382         |
| Other  | 25            | 41            |
| <b>Total revenues from fees and charges - SA Government entities</b> | <b>42,871</b> | <b>42,674</b> |

**Note 12 Recoveries**

|   | 2013          | 2012          |
|---|---------------|---------------|
|   | \$'000        | \$'000        |
| <b>Recovery of expenditure for:</b>       |               |               |
| Crown Solicitors Office                   | 6,860         | 7,704         |
| Industrial Relations Court and Commission | 4,469         | 4,401         |
| Medical Panels                            | 2,583         | 3,047         |
| Consumer and Business Services            | 556           | 708           |
| Crime Statistics                          | 549           | 566           |
| Workcover Ombudsman                       | 415           | 392           |
| Business Operations                       | 138           | 284           |
| Human Resource Services                   | 133           | 230           |
| Other                                     | 2,336         | 2,123         |
| <b>Total recoveries</b>                   | <b>18,039</b> | <b>19,455</b> |

**Recoveries received/receivable from entities within the SA Government**

|  |               |               |
|--|---------------|---------------|
| Crown Solicitors Office                          | 4,519         | 7,487         |
| Industrial Relations Court and Commission        | 4,469         | 4,142         |
| Medical Panels                                   | 2,583         | 3,044         |
| Consumer and Business Services                   | 10            | 513           |
| Workcover Ombudsman                              | 415           | 392           |
| Business Operations                              | 111           | 255           |
| Human Resource Services                          | 119           | 218           |
| Other  | 1,389         | 1,528         |
| <b>Total recoveries - SA Government entities</b> | <b>13,615</b> | <b>17,579</b> |

**Note 13 Grants and subsidies**

|  | 2013         | 2012         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| <b>Grants received:</b>                    |              |              |
| Industrial Relations Court and Commission  | 742          | 724          |
| Office for Youth                           | -            | 100          |
| Crown Solicitors Office                    | 135          | 135          |
| Other                                      | 673          | 574          |
| <b>Total Grants and subsidies received</b> | <b>1,550</b> | <b>1,533</b> |

**Grants received from SA Government entities**

|   |              |              |
|---|--------------|--------------|
| Industrial Relations Court and Commission       | 742          | 724          |
| Crown Solicitors Office                         | 135          | 135          |
| Other   | 583          | 571          |
| <b>Total grants from SA Government entities</b> | <b>1,460</b> | <b>1,430</b> |

**Note 14 Other income/revenues**

|                           | 2013       | 2012       |
|---------------------------|------------|------------|
|                           | \$'000     | \$'000     |
| Other                     | 856        | 853        |
| <b>Total other income</b> | <b>856</b> | <b>853</b> |

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Note 15 Revenues from SA Government**

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Appropriations from Consolidated Account pursuant to the Appropriation Act | 84,076        | 95,028        |
| Appropriations received from the Treasurer's Contingency Fund              | 7,725         | 3,300         |
| <b>Total revenues from SA Government</b>                                   | <b>91,801</b> | <b>98,328</b> |

Total revenues from Government consists of \$84 million (\$95 million) for operational and capital funding. For details on the expenditure associated with the operational funding received refer to Note 5 to 10. There were no material variations between the amount appropriated and the expenditure associated with this appropriation. Additional amounts were received during the year from the Treasurer's Contingency Fund.

**Note 16 Cash and cash equivalents**

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Deposits with the Treasurer            | 28,327        | 29,964        |
| Cash and cheques in transit            | 268           | 124           |
| Cash on hand (including petty cash)    | 57            | 56            |
| <b>Total cash and cash equivalents</b> | <b>28,652</b> | <b>30,144</b> |

**Deposits with the Treasurer**

Includes funds held in the Accrual Appropriation Excess Funds Account of \$16.9 million (2012 - \$17.5 million). The balances of these funds are not available for general use ie funds can only be used in accordance with the Under Treasurer's approval.

**Interest rate risk**

Cash on hand is non-interest bearing. 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.

**Note 17 Receivables**

|                                   | 2013          | 2012          |
|-----------------------------------|---------------|---------------|
|                                   | \$'000        | \$'000        |
| Receivables                       | 11,229        | 13,585        |
| Less allowance for doubtful debts | (794)         | (593)         |
| GST receivable                    | 693           | 155           |
| Prepayments                       | 620           | 467           |
| <b>Total receivables</b>          | <b>11,748</b> | <b>13,614</b> |

**Receivables from SA Government entities**

|  |              |               |
|--|--------------|---------------|
| Receivables  | 10,583       | 13,039        |
| Less allowance for doubtful debts                    | (741)        | (539)         |
| <b>Total receivables from SA Government entities</b> | <b>9,842</b> | <b>12,500</b> |

**Movement in the allowance for doubtful debts**

The allowance for doubtful debts (allowance for impairment loss) is recognised when there is objective evidence (ie calculated on past experience and current and expected changes in client credit rating) that a receivable is impaired.

An allowance for impairment loss has been recognised in 'other expenses' in the Statement of Comprehensive Income for specific debtors and debtors assessed on a collective basis for which such evidence exists.

|  | 2013       | 2012       |
|--|------------|------------|
|  | \$'000     | \$'000     |
| <b>Movements in the allowance for doubtful debts (impairment loss)</b> |            |            |
| Carrying amount at the beginning of the period                         | 593        | 642        |
| (Decrease) increase in the allowance                                   | 201        | (49)       |
| <b>Carrying amount at the end of the period</b>                        | <b>794</b> | <b>593</b> |

**Interest rate and credit risk**

Receivables are raised for all goods and services provided for which payment has not been received. Receivables are normally settled with 30 days. Receivables, prepayments and accrued revenues are non-interest bearing.

Other than as recognised in the allowance for doubtful debts, 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.

- a) Maturity analysis of receivables - Refer to table in Note 29
- b) Categorisation of financial instruments and risk exposure information - Refer to Note 29

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Note 18A Property, plant and equipment**

|  | 2013<br>\$'000 | 2012<br>\$'000 |
|--|----------------|----------------|
| <b>Leasehold improvements</b>              |                |                |
| Leasehold improvements at fair value       | 13,106         | 10,253         |
| Accumulated amortisation                   | (5,660)        | (5,000)        |
| <b>Total leasehold improvements</b>        | <b>7,446</b>   | <b>5,253</b>   |
| <b>Plant and equipment</b>                 |                |                |
| Plant and equipment at fair value          | 10,945         | 10,603         |
| Accumulated depreciation                   | (8,366)        | (7,795)        |
| <b>Total Plant and equipment</b>           | <b>2,579</b>   | <b>2,808</b>   |
| <b>Information technology</b>              |                |                |
| Information technology at fair value       | 6,731          | 6,633          |
| Accumulated depreciation                   | (6,108)        | (5,822)        |
| <b>Total information technology</b>        | <b>623</b>     | <b>811</b>     |
| <b>Library Collections</b>                 |                |                |
| Library collections at fair value          | 407            | 407            |
| <b>Total library collections</b>           | <b>407</b>     | <b>407</b>     |
| <b>Capital work in progress</b>            |                |                |
| Capital work in progress at cost           | 514            | 229            |
| <b>Total capital work in progress</b>      | <b>514</b>     | <b>229</b>     |
| <b>Total property, plant and equipment</b> | <b>11,569</b>  | <b>9,508</b>   |

<sup>(1)</sup> Valuations of leasehold improvements, plant and equipment were performed by Martin Burns, M.B.A., B.App.Sc. Property Resource Management, AAPI, Certified Practising Valuer of Liquid Pacific as at 30 June 2012.

<sup>(2)</sup> There were no indications of impairment of plant and equipment at 30 June 2013.

**Resources received free of charge**

Resources received free of charge are recorded as revenue in the Statement of Comprehensive Income at their fair value. Contributions 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.

**Note 18B Property, plant and equipment movement schedule**

|                                     | Leasehold<br>Improvements<br>\$'000 | Capital Work<br>in Progress<br>\$'000 | Information Technology<br>\$'000 |
|-------------------------------------|-------------------------------------|---------------------------------------|----------------------------------|
| <b>Carrying amount 1 July 2012</b>  | 5,253                               | 229                                   | 811                              |
| Additions                           | 1,465                               | 443                                   | 98                               |
| Depreciation and amortisation       | (658)                               | -                                     | (286)                            |
| Transfer from/to Work in Progress   | -                                   | (50)                                  | -                                |
| Asset donated free of charge        | 1,386                               | -                                     | -                                |
| Disposals                           | -                                   | -                                     | -                                |
| Other changes                       | -                                   | (108)                                 | -                                |
| <b>Carrying amount 30 June 2013</b> | <b>7,446</b>                        | <b>514</b>                            | <b>623</b>                       |

|                                     | Library<br>Collections<br>\$'000 | Plant and<br>Equipment<br>\$'000 | Total Property, Plant and<br>Equipment<br>\$'000 |
|-------------------------------------|----------------------------------|----------------------------------|--|
| <b>Carrying amount 1 July 2012</b>  | 407                              | 2,808                            | 9,508  |
| Additions                           | -                                | 873                              | 2,879  |
| Depreciation and amortisation       | -                                | (1,092)                          | (2,036)  |
| Transfer from/to Work in Progress   | -                                | -                                | (50)   |
| Asset donated free of charge        | -                                | -                                | 1,386  |
| Disposals                           | -                                | (11)                             | (11)   |
| Other changes                       | -                                | 1                                | (107)  |
| <b>Carrying amount 30 June 2013</b> | <b>407</b>                       | <b>2,579</b>                     | <b>11,569</b>                                    |

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

|  | Land<br>\$'000 | Leasehold<br>Improvements<br>\$'000 | Capital Work<br>in Progress<br>\$'000 | Recreation and Sport<br>Infrastructure<br>\$'000 |
|--|----------------|-------------------------------------|---------------------------------------|--|
| <b>Carrying amount 1 July 2011</b>               | 9,750          | 5,879                               | 51                                    | 261,130  |
| Additions  | -              | -                                   | 176                                   | -  |
| Depreciation and amortisation                    | -              | (811)                               | -                                     | -  |
| Revaluation                                      | -              | 396                                 | -                                     | -  |
| Transfer from/to Work in Progress                | -              | -                                   | -                                     | -  |
| Transfers out due to administrative restructures | (9,750)        | (72)                                | -                                     | (261,130)  |
| Disposals  | -              | (45)                                | -                                     | -  |
| Other changes                                    | -              | (94)                                | 2                                     | -  |
| <b>Carrying amount 30 June 2012</b>              | -              | <b>5,253</b>                        | <b>229</b>                            | -  |

|  | Information<br>Technology<br>\$'000 | Library<br>Collections<br>\$'000 | Plant and<br>Equipment<br>\$'000 | Total Property, Plant and<br>Equipment<br>\$'000 |
|--|-------------------------------------|----------------------------------|----------------------------------|--|
| <b>Carrying amount 1 July 2011</b>               | 335                                 | 407                              | 4,391                            | 281,943  |
| Additions  | 627                                 | -                                | 852                              | 1,655  |
| Depreciation and amortisation                    | (169)                               | -                                | (1,175)                          | (2,155)  |
| Revaluation                                      | -                                   | -                                | -                                | 396  |
| Transfer from/to Work in Progress                | 48                                  | -                                | (216)                            | (168)  |
| Transfers out due to administrative restructures | -                                   | -                                | (1,071)                          | (272,023)  |
| Disposals  | (4)                                 | -                                | -                                | (49)   |
| Other changes                                    | (26)                                | -                                | 27                               | (91)   |
| <b>Carrying amount 30 June 2012</b>              | <b>811</b>                          | <b>407</b>                       | <b>2,808</b>                     | <b>9,508</b>                                     |

**Note 19A Intangible assets**

|  | 2013<br>\$'000 | 2012<br>\$'000 |
|--|----------------|----------------|
| <b>Computer software</b>               |                |                |
| Internally developed computer software | 3,297          | 3,194          |
| Accumulated amortisation               | (2,725)        | (2,453)        |
| <b>Total Computer software</b>         | <b>572</b>     | <b>741</b>     |
| <b>Work in progress</b>                |                |                |
| Intangible work in progress at cost    | 1,215          | 345            |
| <b>Total work in progress</b>          | <b>1,215</b>   | <b>345</b>     |
| <b>Total Intangible assets</b>         | <b>1,787</b>   | <b>1,086</b>   |

The internally developed computer software and work in progress relates to Forensic Science South Australia's Case Management Database software. There were no indications of impairment of intangible assets at 30 June 2013.

**Note 19B Intangibles movement schedule**

|                                     | Computer<br>Software<br>\$'000 | Intangible<br>work in<br>progress<br>\$'000 | Total Intangibles<br>\$'000 |
|-------------------------------------|--------------------------------|---|-----------------------------|
| <b>Carrying amount 1 July 2012</b>  | 741                            | 345   | 1,086                       |
| Additions                           | -                              | 932   | 932                         |
| Transfers from/to WIP               | 104                            | (54)  | 50                          |
| Depreciation and amortisation       | (273)                          | -   | (273)                       |
| Other changes                       | -                              | (8)   | (8)                         |
| <b>Carrying amount 30 June 2013</b> | <b>572</b>                     | <b>1,215</b>                                | <b>1,787</b>                |

|                                     | Computer<br>Software<br>\$'000 | Intangible<br>work in<br>progress<br>\$'000 | Total Intangibles<br>\$'000 |
|-------------------------------------|--------------------------------|---|-----------------------------|
| <b>Carrying amount 1 July 2011</b>  | 998                            | 29  | 1,027                       |
| Additions                           | -                              | 409   | 409                         |
| Transfers from/to WIP               | 261                            | (93)  | 168                         |
| Depreciation and amortisation       | (254)                          | -   | (254)                       |
| Other changes                       | (264)                          | -   | (264)                       |
| <b>Carrying amount 30 June 2012</b> | <b>741</b>                     | <b>345</b>                                  | <b>1,086</b>                |

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Note 20 Payables**

|   | 2013          | 2012          |
|---|---------------|---------------|
|   | \$'000        | \$'000        |
| <b>Current</b>                                  |               |               |
| Accruals  | 11,280        | 6,278         |
| Creditors                                       | 1,510         | 2,753         |
| Employee on-costs                               | 1,275         | 1,291         |
| Other current payables                          | 28            | 14            |
| <b>Total current payables</b>                   | <b>14,093</b> | <b>10,336</b> |
| <b>Non-Current</b>                              |               |               |
| Employee on-costs                               | 2,129         | 2,295         |
| <b>Total non-current payables</b>               | <b>2,129</b>  | <b>2,295</b>  |
| <b>Total payables</b>                           | <b>16,222</b> | <b>12,631</b> |
| <b>Payables to SA Government entities</b>       |               |               |
| Accruals  | 8,053         | 1,847         |
| Creditors                                       | 463           | 741           |
| Employee on-costs                               | 1,667         | 1,764         |
| <b>Total payables to SA Government entities</b> | <b>10,183</b> | <b>4,352</b>  |

The Department of Treasury and Finance has performed an actuarial assessment of long service leave as at 30 June 2013. The percentage of the proportion of long service leave taken as leave remains unchanged from the 30 June 2012 percentage rate of 40% and the average factor for the calculation of employer superannuation on-cost is 10.2% (10.3% 2012). These rates are used in the employment on-cost calculation.

The financial effect of the change in the superannuation on-cost rate on employment on-costs and employee benefit expense is immaterial.

**Interest rate and credit risk**

Creditors and accruals are raised for all amounts billed but unpaid and are settled within the normal terms of payment of 30 days, unless otherwise agreed. Employment on-costs are settled when the respective employee benefit that they relate to is discharged. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

- a) Maturity analysis of payables - Refer to table in Note 29
- b) Categorisation of financial instruments and risk exposure information - Refer to Note 29

**Note 21 Employee benefits**

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| <b>Current</b>                             |               |               |
| Annual leave                               | 6,554         | 6,995         |
| Long service leave                         | 1,795         | 2,029         |
| Skills and experience retention leave      | 563           | -             |
| <b>Total current employee benefits</b>     | <b>8,912</b>  | <b>9,024</b>  |
| <b>Non-Current</b>                         |               |               |
| Long service leave                         | 23,020        | 24,701        |
| <b>Total non-current employee benefits</b> | <b>23,020</b> | <b>24,701</b> |
| <b>Total employee benefits</b>             | <b>31,932</b> | <b>33,725</b> |

AASB 119 contains the calculation methodology for long service leave liability. This year, the actuarial assessment performed by the Department of Treasury and Finance was used to calculate the liability rather than using a short hand measurement technique for the calculation of the liability.

AASB 119 requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 2012 (3.0%) to 2013 (3.75%).

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

The net financial effect of the changes in the current financial year is a decrease in the long service leave liability of \$2.4m and employee benefit expense of \$229,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption is the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4%. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

The Public Sector Skills and Experience Retention leave entitlement applies as from 1 July 2012 to public sector employees who have completed 15 or more years of effective service who are employed under the *Public Sector Act 2009*.

The skills and experience retention leave entitlement provides eligible employees up to two working days transitional entitlement for 2011-12, and up to 2 working days entitlement for 2012-13. Eligible employees are able to apply for and take the leave on or after 1 July 2013.

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Note 22 Provisions**

|   | 2013         | 2012         |
|---|--------------|--------------|
|   | \$'000       | \$'000       |
| <b>Current</b>                                  |              |              |
| Provision for workers compensation              | 302          | 398          |
| <b>Total current provisions</b>                 | <b>302</b>   | <b>398</b>   |
| <b>Non-Current</b>                              |              |              |
| Provision for workers compensation              | 1,502        | 1,317        |
| <b>Total non-current provisions</b>             | <b>1,502</b> | <b>1,317</b> |
| <b>Total provisions</b>                         | <b>1,804</b> | <b>1,715</b> |
| <b>Movement in provisions</b>                   |              |              |
| Carrying amount at the beginning of the period  | 1,715        | 2,337        |
| Increase (reduction) in provisions recognised   | 89           | (622)        |
| <b>Carrying amount at the end of the period</b> | <b>1,804</b> | <b>1,715</b> |

A liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment performed by the Public Sector Workforce Relations Division of the Department of the Premier and Cabinet.

**Note 23 Other liabilities**

|  | 2013      | 2012      |
|--|-----------|-----------|
|  | \$'000    | \$'000    |
| <b>Current</b>   |           |           |
| Other  | 28        | 65        |
| <b>Total current other liabilities</b>                     | <b>28</b> | <b>65</b> |
| <b>Other liabilities from SA Government entities</b>       |           |           |
| Other  | 10        | -         |
| <b>Total other liabilities from SA Government entities</b> | <b>10</b> | <b>-</b>  |

**Note 24 Cash flow reconciliation**

|   | 2013            | 2012             |
|---|-----------------|------------------|
|   | \$'000          | \$'000           |
| <b>Reconciliation of cash and cash equivalents at the end of the reporting period:</b>                |                 |                  |
| Balance as per the Statement of Cash Flows  | 28,652          | 30,144           |
| Cash and cash equivalents disclosed in the Statement of Financial Position                            | 28,652          | 30,144           |
| <b>Reconciliation of net cash provided by operating activities to net cost of providing services:</b> |                 |                  |
| Net cash provided by (used in) operating activities   | 3,393           | 8,642            |
| Less Revenues from SA Government  | (91,801)        | (98,328)         |
| <b>Add/(less) non cash items</b>  |                 |                  |
| Depreciation and amortisation expense   | (2,309)         | (2,409)          |
| Loss on disposal  | (9)             | (48)             |
| Bad debt write off  | (201)           | 49               |
| Non-current assets accrual in payables  | 167             | -                |
| Adjustment on restructure   | 6,568           | (9,086)          |
| <b>Movement in assets and liabilities</b>   |                 |                  |
| Increase/(Decrease) in receivables  | (1,665)         | (7,009)          |
| Increase/(Decrease) in other assets   | -               | (116)            |
| Increase/ (Decrease) in lease incentive receivable  | (1,779)         | -                |
| Decrease/(Increase) in payables   | (3,590)         | 3,926            |
| Decrease/(Increase) in employee benefits  | 1,793           | (1,080)          |
| Decrease/(Increase) in provisions   | (89)            | 622              |
| Decrease in lease incentive liability   | 699             | 551              |
| Decrease/(Increase) in other liabilities/borrowings   | 31              | 3,029            |
| <b>Net cost of providing services</b>   | <b>(88,792)</b> | <b>(101,258)</b> |

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Note 25 Unrecognised Contractual Commitments**

**Operating Leases Commitments**

Commitments under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities are payable as follows:

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Within one year                                    | 12,091        | 12,879        |
| Later than one year but not longer than five years | 33,872        | 39,394        |
| Later than five years                              | 6,174         | 7,438         |
| <b>Total operating leases commitments</b>          | <b>52,137</b> | <b>59,711</b> |

The accommodation and office equipment leases are non-cancellable leases with rental payable monthly in advance.

Contingent rental provisions within the accommodation lease agreements provide for the minimum lease payments to be increased on specified rent review dates. Options exist to renew the accommodation leases at the end of the term of the lease.

**Remuneration Commitments**

Commitments for the payment of salaries and other remuneration under fixed-term employment contracts in existence at the reporting date but not recognised as liabilities are payable as follows:

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Within one year                                    | 18,136        | 18,065        |
| Later than one year but not longer than five years | 35,046        | 39,576        |
| Later than 5 years                                 | 361           | 812           |
| <b>Total remuneration commitments</b>              | <b>53,543</b> | <b>58,453</b> |

Amounts disclosed include commitments arising from executive contracts. The Department does not normally offer fixed-term remuneration contracts greater than five years.

|  | 2013         | 2012         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| <b>Other Commitments</b>                           |              |              |
| Grants (1)   | 424          | 242          |
| Motor Vehicles (2)                                 | 1,037        | 1,134        |
| Other (3)  | 148          | 19           |
| <b>Total</b>                                       | <b>1,609</b> | <b>1,395</b> |
| Within one year                                    | 1,162        | 952          |
| Later than one year but not longer than five years | 447          | 443          |
| <b>Total other commitments</b>                     | <b>1,609</b> | <b>1,395</b> |

(1) Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement.

(2) Agreements for the provision of motor vehicles to executive officers or sections (i.e. pool vehicles) are leased from SAFA through their agent LeasePlan Australia. There are no purchase options available to the Department.

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2013.

**Note 26 Contingent assets and liabilities**

There are no contingent assets and liabilities as at 30 June 2013.

## NOTES TO THE ACCOUNTS

### For the year ended 30 June 2013

#### Notes 27 Transferred functions

2011/12

##### Transferred Out

Under the Public Sector ( Reorganisation of Public Sector Operations ) Notice 2011, from 1 July 2011 the Department transferred responsibility for the Office for Recreation and Sport and the Office for Racing to the Department of Planning and Local Government.

Assets and liabilities relating to these business units were transferred out of the Attorney-General's Department as at 1 July 2011.

|                                     | Office for<br>Recreation<br>and Sport<br>\$'000 | Office for<br>Racing<br>\$'000 | Total<br>\$'000 |
|-------------------------------------|---|--------------------------------|-----------------|
| Cash                                | 132   | -                              | 132             |
| Receivables                         | 519   | -                              | 519             |
| Property, plant and equipment       | 271,918   | -                              | 271,918         |
| Other assets                        | 157   | 1                              | 158             |
| <b>Total assets</b>                 | <b>272,726</b>                                  | <b>1</b>                       | <b>272,727</b>  |
| Payables                            | 3,908   | 19                             | 3,927           |
| Provisions                          | 6   | -                              | 6               |
| Employee benefits                   | 1,346   | 150                            | 1,496           |
| Borrowings                          | 3,048   | -                              | 3,048           |
| Other liabilities                   | 235   | -                              | 235             |
| <b>Total liabilities</b>            | <b>8,543</b>                                    | <b>169</b>                     | <b>8,712</b>    |
| <b>Total net assets transferred</b> | <b>264,183</b>                                  | <b>(168)</b>                   | <b>264,015</b>  |

Net assets transferred by the Department as a result of the administrative restructure were at the carrying amount. The net assets transferred were treated as a distribution to the Government as owner.

Under the Public Sector ( Reorganisation of Public Sector Operations ) Notice 2011, from 1 January 2012 the Department transferred responsibility for Multicultural SA, the Office for Women, Office for Volunteers and the Office for Youth to the Department for Communities and Social Inclusion.

Assets and liabilities relating to these business units were transferred out of the Attorney-General's Department as at 1 January 2012.

|                                     | Multicultural<br>SA<br>\$'000 | Office for<br>Women<br>\$'000 | Office for<br>Volunteers<br>\$'000 | Office for<br>Youth<br>\$'000 | Total<br>\$'000 |
|-------------------------------------|-------------------------------|-------------------------------|------------------------------------|-------------------------------|-----------------|
| Cash                                | -                             | 246                           | -                                  | -                             | 246             |
| Receivables                         | 537                           | -                             | -                                  | -                             | 537             |
| Property, plant and equipment       | -                             | -                             | 94                                 | 11                            | 105             |
| <b>Total assets</b>                 | <b>537</b>                    | <b>246</b>                    | <b>94</b>                          | <b>11</b>                     | <b>888</b>      |
| Payables                            | 83                            | 19                            | 25                                 | 37                            | 144             |
| Employee benefits                   | 596                           | 172                           | 237                                | 351                           | 1,356           |
| <b>Total liabilities</b>            | <b>659</b>                    | <b>191</b>                    | <b>262</b>                         | <b>388</b>                    | <b>1,500</b>    |
| <b>Total net assets transferred</b> | <b>(122)</b>                  | <b>55</b>                     | <b>(168)</b>                       | <b>(377)</b>                  | <b>(612)</b>    |

Net assets transferred by the Department as a result of the administrative restructure were at the carrying amount. The net assets transferred were treated as a distribution to the Government as owner.

Under the decision of the Council of Australian Governments, responsibility for the South Australian Business Names Register transferred to the Commonwealth effective from 28 May 2012. No assets or liabilities transferred to the Commonwealth as part of this arrangement.

Under the Administrative Arrangements (Administration of Retail and Commercial Leases Act) Proclamation 2012, from 22 March 2012 the Department transferred responsibility for the Retail Shop Leases Fund to the Office of the Small Business Commissioner. Assets and liabilities relating to these business units were transferred out of the Attorney-General's Department as at 1 April 2012.

|                                     | Retail Shop<br>Leases Fund<br>\$'000 |
|-------------------------------------|--------------------------------------|
| Cash                                | -                                    |
| Receivables                         | -                                    |
| Property, plant and equipment       | -                                    |
| Other assets                        | -                                    |
| <b>Total assets</b>                 | <b>-</b>                             |
| Payables                            | -                                    |
| Provisions                          | -                                    |
| Employee benefits                   | 71                                   |
| Borrowings                          | -                                    |
| Other liabilities                   | -                                    |
| <b>Total liabilities</b>            | <b>71</b>                            |
| <b>Total net assets transferred</b> | <b>(71)</b>                          |

## NOTES TO THE ACCOUNTS

### For the year ended 30 June 2013

Net assets transferred by the Department as a result of the administrative restructure were at the carrying amount. The net assets transferred were treated as a distribution to the Government as owner.

#### Notes 29 Remuneration of Board and Committee Members

Members that were entitled to receive remuneration for membership during the 2012-13 financial year were:

##### Health Practitioners Tribunal

T W Abrahams  
 K A Adams-Leask\* (Apt: 25/10/12)  
 C P Alderman\*  
 K R Allen  
 J G Angove  
 L J Banner  
 J S Barron  
 C Belford  
 D C Blaikie  
 A Booth\*  
 R Boyd (Apt: 25/10/12)  
 B D Branson\* (Apt: 25/10/12)  
 M I Brown  
 N Burton  
 M C De Rohan  
 B M Diletto  
 D J Donashey\* (Apt: 25/10/12)  
 K M Duffy\* (Apt: 25/10/12)  
 V Farmer  
 M H Feldman  
 J M Fuss  
 N C Galatis  
 M Gheisar  
 E Golding  
 J L Graham\* (Apt: 25/10/12)  
 N K Grbin  
 M F Griec  
 D C Gurry (Apt: 01/07/12)  
 N M Haensel\*  
 R E Hardy (Apt: 01/07/12)  
 K G Harris  
 R C Heah (Apt: 16/08/12)  
 M Heartfield  
 T Hewitt  
 T C Hill  
 A C Holliday  
 K A Hough\* (Apt: 25/10/12)  
 S R Joslin  
 T M Kent  
 M A Kirkman  
 J M Kitschke  
 R A Mack (Apt: 25/10/12)  
 R J Marotti\*  
 M P Matthews  
 J C McMahon  
 D J Mensforth (Apt: 25/10/12)  
 J Menz  
 M B Mildren  
 H L Moddy (Apt: 25/10/12)  
 M R Moy (Apt: 16/08/12)  
 N B Murry  
 A R Nankivell  
 S M Newell  
 A R Newman (Apt: 01/07/12)  
 D Ng  
 M F O'Keefe  
 T Parmiter\* (Apt: 25/10/12)  
 M P W Parsons  
 M B Pattison (Apt: 25/10/12)  
 C M Pearce  
 A M Pierce  
 G R Pletcher  
 K L Plastow  
 J Prider  
 T L R Quarmby (Apt: 25/10/12)  
 D T Riseley

P D Roberts  
 K F Rooney  
 D A Sainsbury  
 A Salerno  
 J F Scott  
 W H Squire  
 B H Steele  
 B B Stefan-Rasmus\*  
 J I Stephenson  
 G W Taylor  
 D N Thakur (Apt: 25/10/12)  
 A R S Thomas  
 R L Timbs  
 I P Todd  
 F J Van Der Linden  
 A L Van Essen  
 J Viccajee  
 C A Wagner (Apt: 16/08/12)  
 G P West  
 S E White  
 C L Whiteford  
 P J Williams  
 A Willson  
 P Y Willson (Apt: 01/07/12)  
 R L Young

##### Guardianship Board

J A Abbey  
 J E Anderson  
 G M Berce  
 E M Bishop (Apt: 18/10/12)  
 G B Box  
 K Boxall (Apt: 09/08/12)  
 R A Clancy (Apt: 29/11/12)  
 L Clark  
 D T Coyte (Apt: 18/10/12)  
 J Curtis  
 K M J Dahl  
 B M Day (Apt: 18/10/12)  
 L A Denson  
 D Dorstyn  
 A P Durkin  
 J D Forgan (Exp: 14/03/13)  
 J A Fry (Exp: 24/01/13)  
 P C Gaughwin (Apt: 18/10/12)  
 L Gilfillan  
 D E Gursansky  
 R C Halliday  
 J M Harry (Exp: 11/10/12)  
 R F Hordern (Exp: 16/12/12)  
 K J Hoffensetz (Apt: 18/10/12)  
 E Huxtable (Apt: 18/10/12)  
 A G King (Apt: 18/10/12)  
 E Koussidis  
 J Lammersma  
 S A Langton  
 C D Lester  
 A Macolino (Apt: 18/10/12)  
 R Maerschel  
 A V McLean (Apt: 18/10/12)  
 S McLean  
 K J Millar  
 J J Moore\*  
 J M Petrie  
 L J Powell (Exp: 16/12/12)  
 E C Quinn (Exp: 11/10/12)  
 N J Rainford  
 G L D Rawson  
 T M Rymill  
 E A Salna  
 I L Shephard  
 L V Sheppeard  
 P L Simpson  
 E F Skinner  
 P Sutton (Exp: 11/10/12)  
 G N Twohig  
 J H Worrall

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**Ministerial Advisory Committee on Victims of Crime (Dissolved 31/12/12)**

M A Finocchio\*  
A J Ford\*  
D Gilcrist-Humphrey  
J Gunn\*  
G Korolis\*  
D Mackie\*  
M Mitchell  
F Mort\*  
L M Nitschke  
M J O'Connell\*  
D Oliver\*  
T J Osborn\*  
V Swan\*  
G Thompson\*  
T Waters

**SA Classification Council**

B E Biggins  
M J Dawson  
A P Durkin  
E Huxtable  
G S Karzis  
J J Redman

**Forensic Science Advisory Committee**

B J Kearney\*  
A P Kimber\*  
C M Mealor\*  
A P Moss  
G J Steven\*  
M J Wieszyk\*

**Residential Tenancies Tribunal**

M S Alvino  
H J Anderson  
S W Andrew  
P V Carey  
P J Duffy  
J S Dunstone  
I W Gamham (Apt: 12/01/13)  
S Georgiadis  
K M Hannon (Exp: 22/02/13)  
B E Johns  
P K Mickan  
T M Rymill  
G N Twohig  
R T Vincent

**South Australian Sentencing Advisory Council**

P J Alexander  
S C Callaghan  
L J Chapman  
P Dickson\*  
K P Duggan  
M A Guong  
I D Leader-Elliott  
D A McLennan  
G Mead\*  
C M Mealor\*  
E F Nelson  
M J O'Connell\*  
I D Press\*  
K K Thomas\*  
B Waldron\*  
M R Woods

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

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

|                                | 2013<br>\$'000 | 2012<br>\$'000 |
|--------------------------------|----------------|----------------|
| \$0 - \$9 999                  | 164            | 162            |
| \$10 000 - \$19 999            | 8              | 7              |
| \$20 000 - \$29 999            | 9              | 12             |
| \$30 000 - \$39 999            | 5              | 7              |
| \$40 000 - \$49 999            | 1              | 1              |
| \$50 000 - \$59 999            | 1              | 1              |
| \$60 000 - \$69 999            | 3              | -              |
| \$70 000 - \$79 999            | 2              | 2              |
| \$80 000 - \$89 999            | 1              | 2              |
| \$110 000 - \$119 999          | 1              | 2              |
| \$120 000 - \$129 999          | 1              | 1              |
| \$130 000 - \$139 999          | -              | 1              |
| \$180 000 - \$189 999          | 1              | -              |
| \$210 000 - \$219 999          | 1              | 1              |
| <b>Total number of members</b> | <b>198</b>     | <b>199</b>     |

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, fringe benefits tax and any other salary sacrifice arrangements. The total remuneration received or receivable by members was \$1.8 million (2012 - \$1.76 million).

Amounts paid to a superannuation plan for board/committee members was \$0.17 million (2012 - \$0.22 million).

For those Boards that transferred to the Department for Communities and Social Inclusion from 1 January 2012, remuneration payable up to 31 December 2011 has been included.

Remuneration for members of the Residential Tenancies Tribunal is paid for by the Residential Tenancies Fund (the Fund). Activities of the Fund are administered by the Attorney-General's Department and included within administered activity 5 'Trust Accounts'. Payments to these members has been included above.

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.

## NOTES TO THE ACCOUNTS

### For the year ended 30 June 2013

#### Note 29 Financial Instruments/Financial Risk Management

##### (a) 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 Note 2 "Summary of Significant Accounting Policies".

| Category of financial assets and financial liabilities | Statement of Financial Position line item | Note | Carrying Amount 2013 \$'000 | Fair Value 2013 \$'000 | Carrying Amount 2012 \$'000 | Fair Value 2012 \$'000 |
|--|---|------|-----------------------------|------------------------|-----------------------------|------------------------|
| <b>Financial assets</b>                                |   |      |                             |                        |                             |                        |
| Cash and cash equivalents                              | Cash and cash equivalents                 | 16   | 28,652                      | 28,652                 | 30,144                      | 30,144                 |
| Loans and receivables                                  | Receivables (1) (2)                       | 17   | 10,435                      | 10,435                 | 12,992                      | 12,992                 |
| <b>Financial liabilities</b>                           |   |      |                             |                        |                             |                        |
| Financial liabilities - at cost                        | Payables (1)                              | 20   | 12,818                      | 12,818                 | 9,045                       | 9,045                  |
|  | Other liabilities                         | 23   | 28                          | 28                     | 65                          | 65                     |

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levy receivables/payables, tax equivalents, commonwealth tax etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

(2) Receivables amount disclosed here excludes prepayments. Prepayments are presented in Note 17 as trade and other receivables in accordance with paragraph 78(b) of AASB 101. However, prepayments are not financial assets as defined in AASB 132 as the future economic benefit of these assets is the receipt of goods and services rather than the right to receive cash or another financial asset.

##### Fair Value

The Department does not recognise any financial assets or financial liabilities at fair value (refer to Note 2 Summary of Significant Accounting Policies).

##### Credit Risk

The Department has no significant concentration of credit risk. The Department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

Allowances for impairment of financial assets are calculated on past experiences and expected changes in client credit rating. Currently the Department does not hold any collateral as security for any of its financial assets. Other than receivables there is no evidence to indicate that financial assets are impaired. The following table discloses the ageing of financial assets past due. There are no Financial Assets administered by the Department past due.

##### (b) Ageing analysis of financial assets

The following table discloses the ageing of financial assets which are past due, analysed into those assets which are impaired and not impaired.

|                     | Past due by                  |                                 |                              | Total \$'000 |
|---------------------|------------------------------|---------------------------------|------------------------------|--------------|
|                     | Overdue for < 30 days \$'000 | Overdue for 30 - 60 days \$'000 | Overdue for > 60 days \$'000 |              |
| <b>2013</b>         |                              |                                 |                              |              |
| <b>Not impaired</b> |                              |                                 |                              |              |
| Receivables (1)     | 1,113                        | 163                             | 1,439                        | 2,715        |
| <b>Impaired</b>     |                              |                                 |                              |              |
| Receivables         | -                            | -                               | 794                          | 794          |
| <b>2012</b>         |                              |                                 |                              |              |
| <b>Not impaired</b> |                              |                                 |                              |              |
| Receivables (1)     | 862                          | 450                             | 975                          | 2,287        |
| <b>Impaired</b>     |                              |                                 |                              |              |
| Receivables         | -                            | -                               | 593                          | 593          |

**NOTES TO THE ACCOUNTS**  
For the year ended 30 June 2013

**(c) Maturity analysis of financial assets and liabilities**

The following table discloses the maturity analysis of financial assets and financial liabilities.

|                                    | Carrying amount (\$'000) | Contractual Maturities |                    |                    |
|------------------------------------|--------------------------|------------------------|--------------------|--------------------|
|                                    |                          | < 1 year (\$'000)      | 1-5 years (\$'000) | > 5 years (\$'000) |
| <b>2013</b>                        |                          |                        |                    |                    |
| <b>Financial assets</b>            |                          |                        |                    |                    |
| Cash & cash equivalents            | 28,652                   | 28,652                 | -                  | -                  |
| Receivables (1)                    | 10,435                   | 10,435                 | -                  | -                  |
| <b>Total Financial assets</b>      | <b>39,087</b>            | <b>39,087</b>          | -                  | -                  |
| <b>Financial liabilities</b>       |                          |                        |                    |                    |
| Payables (1)                       | 12,818                   | 12,818                 | -                  | -                  |
| Finance lease liability            | 2,835                    | 688                    | 2,147              | -                  |
| <b>Total Financial liabilities</b> | <b>15,653</b>            | <b>13,506</b>          | <b>2,147</b>       | -                  |

|                                    | Carrying amount (\$'000) | Contractual Maturities |                    |                    |
|------------------------------------|--------------------------|------------------------|--------------------|--------------------|
|                                    |                          | < 1 year (\$'000)      | 1-5 years (\$'000) | > 5 years (\$'000) |
| <b>2012</b>                        |                          |                        |                    |                    |
| <b>Financial assets</b>            |                          |                        |                    |                    |
| Cash & cash equivalents            | 30,144                   | 30,144                 | -                  | -                  |
| Receivables (1)                    | 12,992                   | 12,992                 | -                  | -                  |
| Other financial assets             | 1,779                    | 1,779                  | -                  | -                  |
| <b>Total Financial assets</b>      | <b>44,915</b>            | <b>44,915</b>          | -                  | -                  |
| <b>Financial liabilities</b>       |                          |                        |                    |                    |
| Payables (1)                       | 9,045                    | 9,045                  | -                  | -                  |
| Finance lease liability            | 3,533                    | 698                    | 2,835              | -                  |
| <b>Total Financial liabilities</b> | <b>12,578</b>            | <b>9,743</b>           | <b>2,835</b>       | -                  |

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables.

**Liquidity Risk**

The Department is funded principally from appropriations 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 outflows.

The continued existence of the Department in its present form, and with its present programs, is dependent on State Government policy and on continuing appropriations by Parliament for the Department's administration and programs. The Department aims to settle undisputed accounts within 30 days from the date the invoice is first received.

The Department's exposure to liquidity risk is insignificant based on past experience and current assessment of risk.

**Market Risk**

The Department currently holds no interest bearing financial instruments and is not exposed to interest rate risk.

**Sensitivity disclosure analysis**

A sensitivity analysis has not been undertaken for the interest rate risk of the Department as it has been determined that the possible impact on profit and loss or total equity from fluctuations in interest rates is immaterial.

**Note 30 Donated Asset**

This represents a transfer of the fitout of the office accommodation for the Industrial Relations Courts and Commission from the Department of Planning, Transport and Infrastructure

**Note 31 Events after reporting period**

**Fines Enforcement and Recovery Unit**

The *Statute Amendment (Fines Enforcement and Recovery) Bill 2013* passed Parliament on 23 July 2013. As part of this Bill, responsibility for the administration of fines will move, during 2013-14, from the Courts Administration Authority and a dedicated Fines Enforcement and Recovery Unit will be established within the Attorney-General's Department. The estimated financial impact on the 2013-14 year will be an increase in expenditure of \$7.5m and increase in revenue of \$32.0m from date of transfer.

Attorney-General's Department

**STATEMENT OF ADMINISTERED COMPREHENSIVE INCOME**

For the year ended 30 June 2013

|  | Note<br>No. | 2013<br>\$'000 | 2012<br>\$'000 |
|--|-------------|----------------|----------------|
| <b>Expenses</b>  |             |                |                |
| Payments to Consolidated Account                                   |             | 317,977        | 322,672        |
| Grants and subsidies   | A7          | 44,066         | 43,253         |
| Victims of Crime payments  | A8          | 10,838         | 16,313         |
| State Rescue Helicopter Service charges                            | A9          | 10,796         | 10,683         |
| Employee benefits expenses   | A10         | 15,067         | 14,642         |
| Depreciation and amortisation                                      | A11         | 5,506          | 7,466          |
| Donated asset  |             | -              | 2,281          |
| Other expenses   | A12         | 47,503         | 40,922         |
| <b>Total expenses</b>  |             | <b>451,753</b> | <b>458,232</b> |
| <b>Income</b>  |             |                |                |
| Taxation revenue   | A2          | 311,201        | 318,930        |
| Revenues from SA Government  | A3          | 66,200         | 75,888         |
| Commonwealth revenue   |             | 15,695         | 15,434         |
| Grants and subsidies received                                      | A4          | 2,475          | 1,643          |
| Interest revenues  | A5          | 19,596         | 23,295         |
| Victims of Crime levies  |             | 34,896         | 33,980         |
| Fees and charges   |             | 3,199          | 3,237          |
| Sales of goods and services  |             | 23,985         | 23,472         |
| Recoveries and other income  | A6          | 14,860         | 13,711         |
| <b>Total income</b>  |             | <b>492,107</b> | <b>509,590</b> |
| <b>Net result</b>  |             | <b>40,354</b>  | <b>51,358</b>  |
| <b>Other Comprehensive Income</b>                                  |             |                |                |
| Market value movement of investments                               |             | 7,992          | ( 1,001 )      |
| Changes in property, plant and equipment asset revaluation surplus |             | 4,497          | ( 16,011 )     |
| Other movements for restructure activities                         |             | ( 130 )        | -              |
| <b>Total comprehensive result</b>                                  |             | <b>52,713</b>  | <b>34,346</b>  |

The above statement should be read in conjunction with the accompanying notes

Attorney-General's Department

**STATEMENT OF ADMINISTERED FINANCIAL POSITION**

As at 30 June 2013

|                                      | Note<br>No. | 2013<br>\$'000 | 2012<br>\$'000 |
|--------------------------------------|-------------|----------------|----------------|
| <b>Current assets</b>                |             |                |                |
| Cash and cash equivalent             | A13         | 294,631        | 264,604        |
| Receivables                          | A14         | 35,301         | 37,138         |
| Investments                          | A15         | 99,396         | 89,662         |
| <b>Total current assets</b>          |             | <b>429,328</b> | <b>391,404</b> |
| <b>Non-current assets</b>            |             |                |                |
| Investments                          | A15         | 120,111        | 101,119        |
| Intangible assets                    | A17         | -              | 4              |
| Property, plant and equipment        | A16A        | 60,829         | 56,777         |
| <b>Total non-current assets</b>      |             | <b>180,940</b> | <b>157,900</b> |
| <b>Total assets</b>                  |             | <b>610,268</b> | <b>549,304</b> |
| <b>Current liabilities</b>           |             |                |                |
| Payables                             | A18         | 6,689          | 9,495          |
| Employee benefits                    | A19         | 619            | 412            |
| Other current liabilities            | A20         | 98,536         | 93,674         |
| <b>Total current liabilities</b>     |             | <b>105,844</b> | <b>103,581</b> |
| <b>Non-current liabilities</b>       |             |                |                |
| Payables                             | A18         | 105            | 73             |
| Employee benefits                    | A19         | 1,119          | 784            |
| Other non-current liabilities        | A20         | 86,325         | 80,704         |
| <b>Total non-current liabilities</b> |             | <b>87,549</b>  | <b>81,561</b>  |
| <b>Total liabilities</b>             |             | <b>193,393</b> | <b>185,142</b> |
| <b>Net assets</b>                    |             | <b>416,875</b> | <b>364,162</b> |
| <b>Equity</b>                        |             |                |                |
| Investments market value reserve     |             | 9,262          | 975            |
| Asset revaluation surplus            |             | 13,846         | 9,349          |
| Retained earnings                    |             | 393,767        | 353,838        |
| <b>Total equity</b>                  |             | <b>416,875</b> | <b>364,162</b> |
| Unrecognised contractual commitments | A22         |                |                |
| Contingent assets and liabilities    | A23         |                |                |

The above statement should be read in conjunction with the accompanying notes

Attorney-General's Department

**STATEMENT OF ADMINISTERED CHANGES IN EQUITY**

For the year ended 30 June 2013

|  | Note No. | Investment<br>Market Value<br>Reserve | Asset<br>revaluation<br>surplus | Retained<br>earnings | Total          |
|--|----------|---------------------------------------|---------------------------------|----------------------|----------------|
|  |          | \$'000                                | \$'000                          | \$'000               | \$'000         |
| <b>Balance at 30 June 2011</b>                                     |          | <b>2,138</b>                          | <b>22,572</b>                   | <b>306,516</b>       | <b>331,226</b> |
| Net result for 2011-12   |          | -                                     | -                               | 51,358               | 51,358         |
| Changes in property, plant and equipment asset revaluation surplus |          | -                                     | ( 16,011 )                      | -                    | ( 16,011 )     |
| Gain or losses taken to equity                                     |          | ( 1,001 )                             | -                               | -                    | ( 1,001 )      |
| <b>Total comprehensive result for 2011-12</b>                      |          | <b>( 1,001 )</b>                      | <b>( 16,011 )</b>               | <b>51,358</b>        | <b>34,346</b>  |
| <b>Transactions with SA Government as owner</b>                    |          |                                       |                                 |                      |                |
| Other movements for restructure activities                         |          | -                                     | -                               | 1,531                | 1,531          |
| Prior period error adjustments taken to equity                     |          | -                                     | -                               | 268                  | 268            |
| Net assets transferred out from an administrative restructure      | A24      | ( 182 )                               | -                               | ( 6,252 )            | ( 6,414 )      |
| <b>Balance at 30 June 2012</b>                                     |          | <b>975</b>                            | <b>6,561</b>                    | <b>353,421</b>       | <b>360,957</b> |
| Prior period error adjustments taken to equity                     |          | 295                                   | 2,788                           | 122                  | 3,205          |
| <b>Restated balance at 30 June 2012</b>                            |          | <b>1,270</b>                          | <b>9,349</b>                    | <b>353,543</b>       | <b>364,162</b> |
| Net result for 2012-13   |          | -                                     | -                               | 40,354               | 40,354         |
| Changes in property, plant and equipment asset revaluation surplus |          | -                                     | 4,497                           | -                    | 4,497          |
| Gain or losses taken to equity                                     |          | 7,992                                 | -                               | -                    | 7,992          |
| Other movements for restructure activities                         |          | -                                     | -                               | ( 130 )              | ( 130 )        |
| <b>Total comprehensive result for 2012-13</b>                      |          | <b>7,992</b>                          | <b>4,497</b>                    | <b>40,224</b>        | <b>52,713</b>  |
| <b>Balance at 30 June 2013</b>                                     |          | <b>9,262</b>                          | <b>13,846</b>                   | <b>393,767</b>       | <b>416,875</b> |

The above statement should be read in conjunction with the accompanying notes

## STATEMENT OF ADMINISTERED CASH FLOWS

For the year ended 30 June 2013

|   | Note<br>No. | 2013<br>Inflows<br>(Outflows)<br>\$'000 | 2012<br>Inflows<br>(Outflows)<br>\$'000 |
|---|-------------|---|---|
| <b>Cash flows from operating activities</b>                       |             |   |   |
| <b>Cash inflows</b>   |             |   |   |
| Taxation receipts   |             | 311,201                                 | 317,502                                 |
| Bond lodgements   |             | 83,344                                  | 77,741                                  |
| Receipts from SA Government                                       |             | 66,398                                  | 75,888                                  |
| Victims of Crime levies   |             | 34,726                                  | 34,420                                  |
| Sales of goods and services                                       |             | 23,985                                  | 30,462                                  |
| Receipts from Commonwealth  |             | 15,695                                  | 15,434                                  |
| Interest received   |             | 11,675                                  | 14,173                                  |
| Bond guarantee receipts   |             | 6,901                                   | 3,660                                   |
| Fees and charges  |             | 3,199                                   | 2,851                                   |
| Grants and subsidies received                                     |             | 2,475                                   | 1,643                                   |
| Other receipts  |             | 15,637                                  | 10,595                                  |
| <b>Cash generated from operations</b>                             |             | <b>575,236</b>                          | <b>584,369</b>                          |
| <b>Cash outflows</b>  |             |   |   |
| Payments to Consolidated Account                                  |             | ( 320,233 )                             | ( 323,696 )                             |
| Bond refunds  |             | ( 71,420 )                              | ( 60,926 )                              |
| Grants  |             | ( 44,066 )                              | ( 42,687 )                              |
| Employee benefit payments   |             | ( 14,461 )                              | ( 14,461 )                              |
| Victims of Crime payments   |             | ( 10,838 )                              | ( 16,313 )                              |
| Bond guarantee payments   |             | ( 6,901 )                               | ( 3,660 )                               |
| Other payments  |             | ( 58,976 )                              | ( 43,905 )                              |
| <b>Cash used in operations</b>                                    |             | <b>( 526,896 )</b>                      | <b>( 505,648 )</b>                      |
| <b>Net cash provided by operating activities</b>                  | A21         | <b>48,340</b>                           | <b>78,721</b>                           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                       |             |   |   |
| <b>Cash outflows</b>  |             |   |   |
| Payments for investments  |             | ( 12,000 )                              | -                                       |
| Purchase of property, plant and equipment                         |             | ( 6,313 )                               | ( 15,471 )                              |
| <b>Cash used in investing activities</b>                          |             | <b>( 18,313 )</b>                       | <b>( 15,471 )</b>                       |
| <b>Net cash used in investing activities</b>                      |             | <b>( 18,313 )</b>                       | <b>( 15,471 )</b>                       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                       |             |   |   |
| <b>Cash outflows</b>  |             |   |   |
| Transfer out from restructure activities                          |             | -                                       | ( 5,822 )                               |
| <b>Cash used in financing activities</b>                          |             | <b>-</b>                                | <b>( 5,822 )</b>                        |
| <b>Net cash used in financing activities</b>                      |             | <b>-</b>                                | <b>( 5,822 )</b>                        |
| <b>Net increase in cash and cash equivalents</b>                  |             | <b>30,027</b>                           | <b>57,428</b>                           |
| Cash and cash equivalents at the beginning of the financial year  |             | 264,604                                 | 207,176                                 |
| <b>Cash and cash equivalents at the end of the financial year</b> | A13         | <b>294,631</b>                          | <b>264,604</b>                          |

The above statement should be read in conjunction with the accompanying notes

Schedule of Expenses and Income attributable to Administered activities as at ended 30 June 2013

Administered Activities (Refer Note A1)

|   | 1                                 | 2                                   | 3                     | 4                                    | 5                   | 6  | 7               | 8               | 9               | Total            |
|---|-----------------------------------|-------------------------------------|-----------------------|--------------------------------------|---------------------|--|-----------------|-----------------|-----------------|------------------|
|   | Liquor and Gambling Services 2013 | Consumer and Business Services 2013 | Victims of Crime 2013 | State Rescue Helicopter Service 2013 | Trust Accounts 2013 | Emergency Management Communications 2013 | Legal Aid 2013  | SAGRN 2013      | Other 2013      | 2013             |
|   | \$'000                            | \$'000                              | \$'000                | \$'000                               | \$'000              | \$'000                                   | \$'000          | \$'000          | \$'000          | \$'000           |
| <b>Administered Income and Expenses</b> |                                   |                                     |                       |                                      |                     |  |                 |                 |                 |                  |
| <b>Expenses</b>                         |                                   |                                     |                       |                                      |                     |  |                 |                 |                 |                  |
| Payments to Consolidated Account        | (316,225)                         | -                                   | -                     | (1,020)                              | -                   | -  | -               | -               | (732)           | (317,977)        |
| Grants                                  | (3,143)                           | (236)                               | (3,445)               | -                                    | -                   | (189)                                    | (35,149)        | (144)           | (1,760)         | (44,066)         |
| Victims of Crime payments               | -                                 | -                                   | (10,838)              | -                                    | -                   | -  | -               | -               | -               | (10,838)         |
| State Rescue Helicopter Service charges | -                                 | -                                   | -                     | (10,796)                             | -                   | -  | -               | -               | -               | (10,796)         |
| Employee benefit expenses               | -                                 | -                                   | (1,145)               | -                                    | (3,884)             | (828)                                    | -               | (1,496)         | (7,714)         | (15,067)         |
| Depreciation expense                    | -                                 | -                                   | (7)                   | -                                    | (17)                | (1,754)                                  | -               | (3,695)         | (33)            | (5,506)          |
| Other expenses                          | (7,632)                           | (795)                               | (3,099)               | (55)                                 | (2,473)             | (5,479)                                  | -               | (19,849)        | (8,121)         | (47,503)         |
| <b>Total Administered Expenses</b>      | <b>(327,000)</b>                  | <b>(1,031)</b>                      | <b>(18,534)</b>       | <b>(11,871)</b>                      | <b>(6,374)</b>      | <b>(8,250)</b>                           | <b>(35,149)</b> | <b>(25,184)</b> | <b>(18,360)</b> | <b>(451,753)</b> |
| <b>Income</b>                           |                                   |                                     |                       |                                      |                     |  |                 |                 |                 |                  |
| Taxation receipts                       | 311,201                           | -                                   | -                     | -                                    | -                   | -  | -               | -               | -               | 311,201          |
| Revenues from SA Government             | 2,605                             | -                                   | 7,650                 | 8,624                                | -                   | 3,257                                    | 19,454          | 6,884           | 17,726          | 66,200           |
| Commonwealth revenue                    | -                                 | -                                   | -                     | -                                    | -                   | -  | 15,695          | -               | -               | 15,695           |
| Grants and subsidies received           | -                                 | -                                   | -                     | 607                                  | -                   | 796                                      | -               | -               | 1,072           | 2,475            |
| Interest revenues                       | -                                 | 8,877                               | 3,505                 | -                                    | 7,205               | -  | -               | -               | 9               | 19,596           |
| Victims of Crime levies                 | -                                 | -                                   | 34,896                | -                                    | -                   | -  | -               | -               | -               | 34,896           |
| Fees and charges                        | 3,043                             | -                                   | -                     | -                                    | -                   | -  | -               | -               | 156             | 3,199            |
| Sales of goods and services             | -                                 | -                                   | -                     | -                                    | -                   | -  | -               | 23,984          | -               | 23,984           |
| Recoveries and other income             | 7,467                             | 451                                 | 3,149                 | 2,844                                | 513                 | 32                                       | -               | 364             | 41              | 14,861           |
| <b>Total Administered Income</b>        | <b>324,316</b>                    | <b>9,328</b>                        | <b>49,200</b>         | <b>12,075</b>                        | <b>7,718</b>        | <b>4,085</b>                             | <b>35,149</b>   | <b>31,232</b>   | <b>19,004</b>   | <b>492,107</b>   |
| <b>Net result</b>                       | <b>(2,684)</b>                    | <b>8,297</b>                        | <b>30,666</b>         | <b>204</b>                           | <b>1,344</b>        | <b>(4,165)</b>                           | <b>-</b>        | <b>6,048</b>    | <b>644</b>      | <b>40,354</b>    |

## Schedule of Expenses and Income attributable to Administered activities as at ended 30 June 2012

## Administered Activities (Refer Note A1)

|   | 1                                 | 2                                   | 3                     | 4                                    | 5                   | 6  | 7               | 8               | 9               | Total            |
|---|-----------------------------------|-------------------------------------|-----------------------|--------------------------------------|---------------------|--|-----------------|-----------------|-----------------|------------------|
|   | Liquor and Gambling Services 2012 | Consumer and Business Services 2012 | Victims of Crime 2012 | State Rescue Helicopter Service 2012 | Trust Accounts 2012 | Emergency Management Communications 2012 | Legal Aid 2012  | SAGRN 2012      | Other 2012      | 2012             |
|   | \$'000                            | \$'000                              | \$'000                | \$'000                               | \$'000              | \$'000                                   | \$'000          | \$'000          | \$'000          | \$'000           |
| <b>Administered Income and Expenses</b> |                                   |                                     |                       |                                      |                     |  |                 |                 |                 |                  |
| <b>Expenses</b>                         |                                   |                                     |                       |                                      |                     |  |                 |                 |                 |                  |
| Payments to Consolidated Account        | (320,639)                         | -                                   | -                     | (1,022)                              | -                   | -  | -               | -               | (1,011)         | (322,672)        |
| Grants and subsidies                    | (3,110)                           | (242)                               | (2,917)               | -                                    | -                   | (47)                                     | (34,337)        | (62)            | (2,538)         | (43,253)         |
| Victims of Crime payments               | -                                 | -                                   | (16,313)              | -                                    | -                   | -  | -               | -               | -               | (16,313)         |
| State Rescue Helicopter Service charges | -                                 | -                                   | -                     | (10,325)                             | (3,927)             | -  | -               | (1,316)         | (358)           | (10,683)         |
| Employee benefit expenses               | -                                 | -                                   | (944)                 | -                                    | (6)                 | (889)                                    | -               | (6,135)         | (7,566)         | (14,642)         |
| Depreciation expense                    | -                                 | -                                   | (4)                   | -                                    | -                   | (1,288)                                  | -               | (33)            | (33)            | (7,466)          |
| Other expenses                          | (106)                             | (2,016)                             | (2,780)               | (376)                                | (1,868)             | (5,247)                                  | -               | (23,672)        | (7,138)         | (43,203)         |
| <b>Total Administered Expenses</b>      | <b>(323,855)</b>                  | <b>(2,258)</b>                      | <b>(22,958)</b>       | <b>(11,723)</b>                      | <b>(5,801)</b>      | <b>(7,471)</b>                           | <b>(34,337)</b> | <b>(31,185)</b> | <b>(18,644)</b> | <b>(458,232)</b> |
| <b>Income</b>                           |                                   |                                     |                       |                                      |                     |  |                 |                 |                 |                  |
| Taxation receipts                       | 318,930                           | -                                   | -                     | -                                    | -                   | -  | -               | -               | -               | 318,930          |
| Revenues from SA Government             | 4,802                             | 170                                 | 7,425                 | 7,577                                | -                   | 3,215                                    | 18,503          | 19,990          | 13,806          | 75,888           |
| Commonwealth revenue                    | -                                 | -                                   | -                     | -                                    | -                   | -  | 15,434          | -               | -               | 15,434           |
| Grants and subsidies received           | -                                 | -                                   | -                     | 592                                  | -                   | 290                                      | -               | -               | 761             | 1,643            |
| Interest revenues                       | -                                 | 11,271                              | 3,570                 | -                                    | 8,435               | -  | -               | -               | 19              | 23,295           |
| Victims of Crime levies                 | -                                 | -                                   | 33,980                | -                                    | -                   | -  | -               | -               | -               | 33,980           |
| Fees and charges                        | 3,206                             | -                                   | -                     | -                                    | -                   | -  | -               | -               | 31              | 3,237            |
| Sales of goods and services             | -                                 | 508                                 | 3,140                 | 3,553                                | 429                 | 1,088                                    | -               | 23,472          | -               | 23,472           |
| Recoveries and other income             | -                                 | -                                   | -                     | -                                    | -                   | -  | -               | 6               | 4,987           | 4,987            |
| <b>Total Administered Income</b>        | <b>326,938</b>                    | <b>11,949</b>                       | <b>48,115</b>         | <b>11,722</b>                        | <b>8,864</b>        | <b>4,593</b>                             | <b>34,337</b>   | <b>43,468</b>   | <b>19,604</b>   | <b>509,590</b>   |
| <b>Net result</b>                       | <b>3,083</b>                      | <b>9,691</b>                        | <b>25,157</b>         | <b>(1)</b>                           | <b>3,063</b>        | <b>(2,878)</b>                           | <b>-</b>        | <b>12,283</b>   | <b>960</b>      | <b>51,358</b>    |

Schedule of Assets and Liabilities attributable to Administered Activities as at 30 June 2013

Administered Activities (Refer Note A1)

|  | 1                                 | 2                                   | 3                     | 4                             | 5                   | 6  | 7              | 8              | 9              | Total            |
|--|-----------------------------------|-------------------------------------|-----------------------|-------------------------------|---------------------|--|----------------|----------------|----------------|------------------|
|  | Liquor and Gambling Services 2013 | Consumer and Business Services 2013 | Victims of Crime 2013 | State Helicopter Service 2013 | Trust Accounts 2013 | Emergency Management Communications 2013 | Legal Aid 2013 | SAGRN 2013     | Other 2013     | 2013             |
|  | \$'000                            | \$'000                              | \$'000                | \$'000                        | \$'000              | \$'000                                   | \$'000         | \$'000         | \$'000         | \$'000           |
| <b>Administered Assets and Liabilities</b> |                                   |                                     |                       |                               |                     |  |                |                |                |                  |
| <b>Assets</b>                              |                                   |                                     |                       |                               |                     |  |                |                |                |                  |
| Current                                    |                                   |                                     |                       |                               |                     |  |                |                |                |                  |
| Cash and cash equivalents                  | 31,888                            | 85,368                              | 131,759               | 657                           | 10,816              | 4,098                                    | 2              | 43,387         | 6,656          | 294,631          |
| Receivables                                | 24,747                            | 1,410                               | 3,128                 | 233                           | 1,949               | 745                                      | -              | 2,641          | 448            | 35,301           |
| Investments                                | -                                 | 26,292                              | -                     | -                             | 73,104              | -  | -              | -              | -              | 99,396           |
| Non-Current                                |                                   |                                     |                       |                               |                     |  |                |                |                |                  |
| Investments                                | -                                 | 25,659                              | -                     | -                             | 94,452              | -  | -              | -              | -              | 120,111          |
| Property, plant and equipment              | -                                 | -                                   | 18                    | -                             | 49                  | 14,407                                   | -              | 46,206         | 149            | 60,829           |
| <b>Total Administered Assets</b>           | <b>56,635</b>                     | <b>118,729</b>                      | <b>134,905</b>        | <b>890</b>                    | <b>180,370</b>      | <b>19,250</b>                            | <b>2</b>       | <b>92,234</b>  | <b>7,253</b>   | <b>610,268</b>   |
| <b>Liabilities</b>                         |                                   |                                     |                       |                               |                     |  |                |                |                |                  |
| Current                                    |                                   |                                     |                       |                               |                     |  |                |                |                |                  |
| Payables                                   | (3,143)                           | (24)                                | (598)                 | (952)                         | -                   | (213)                                    | -              | (1,176)        | (583)          | (6,689)          |
| Employee benefits                          | -                                 | -                                   | (67)                  | -                             | -                   | (58)                                     | -              | (107)          | (387)          | (619)            |
| Other current liabilities                  | (24,244)                          | -                                   | -                     | -                             | (74,195)            | -  | -              | (1)            | (96)           | (98,536)         |
| Non-Current                                |                                   |                                     |                       |                               |                     |  |                |                |                |                  |
| Payables                                   | -                                 | -                                   | (15)                  | -                             | -                   | (13)                                     | -              | (20)           | (57)           | (105)            |
| Employee benefits                          | -                                 | -                                   | (161)                 | -                             | -                   | (143)                                    | -              | (217)          | (598)          | (1,119)          |
| Other non-current liabilities              | -                                 | -                                   | -                     | -                             | (86,325)            | -  | -              | -              | -              | (86,325)         |
| <b>Total Administered Liabilities</b>      | <b>(27,387)</b>                   | <b>(24)</b>                         | <b>(841)</b>          | <b>(952)</b>                  | <b>(160,520)</b>    | <b>(427)</b>                             | <b>-</b>       | <b>(1,521)</b> | <b>(1,721)</b> | <b>(193,393)</b> |
| <b>Net Assets</b>                          | <b>29,248</b>                     | <b>118,705</b>                      | <b>134,064</b>        | <b>(62)</b>                   | <b>19,850</b>       | <b>18,823</b>                            | <b>2</b>       | <b>90,713</b>  | <b>5,532</b>   | <b>416,875</b>   |

## Schedule of Assets and Liabilities attributable to Administered Activities as at 30 June 2012

## Administered Activities (Refer Note A1)

|  | 1  | 2   | 3                           | 4   | 5                         | 6   | 7                 | 8              | 9              | Total            |
|--|--|---|-----------------------------|---|---------------------------|---|-------------------|----------------|----------------|------------------|
|  | Liquor and<br>Gambling<br>Services<br>2012 | Consumer<br>and<br>Business<br>Services<br>2012 | Victims of<br>Crime<br>2012 | State Rescue<br>Helicopter<br>Service<br>2012 | Trust<br>Accounts<br>2012 | Emergency<br>Management<br>Communications<br>2012 | Legal Aid<br>2012 | SAGRN<br>2012  | Other<br>2012  | 2012             |
|  | \$'000                                     | \$'000  | \$'000                      | \$'000  | \$'000                    | \$'000  | \$'000            | \$'000         | \$'000         | \$'000           |
| <b>Administered Assets and Liabilities</b> |  |   |                             |   |                           |   |                   |                |                |                  |
| <b>Assets</b>                              |  |   |                             |   |                           |   |                   |                |                |                  |
| Current                                    |  |   |                             |   |                           |   |                   |                |                |                  |
| Cash and cash equivalents                  | 32,850                                     | 58,745  | 100,688                     | (442)   | 15,868                    | 5,618   | 2                 | 41,503         | 9,772          | 264,604          |
| Receivables                                | 26,808                                     | 1,840   | 2,698                       | 1,003   | 2,225                     | 196   | -                 | 931            | 1,437          | 37,138           |
| Investments                                | -  | 24,196  | -                           | -   | 65,466                    | -   | -                 | -              | -              | 89,662           |
| Non-Current                                |  |   |                             |   |                           |   |                   |                |                |                  |
| Investments                                | -  | 23,453  | -                           | -   | 77,666                    | -   | -                 | -              | -              | 101,119          |
| Intangible Assets                          | -  | -   | -                           | -   | -                         | -   | -                 | -              | 4              | 4                |
| Property, plant and equipment              | -  | -   | 26                          | -   | 65                        | 17,552  | -                 | 40,211         | (1,077)        | 56,777           |
| <b>Total Administered Assets</b>           | <b>59,658</b>                              | <b>108,234</b>                                  | <b>103,412</b>              | <b>561</b>                                    | <b>161,290</b>            | <b>23,366</b>                                     | <b>2</b>          | <b>82,645</b>  | <b>10,136</b>  | <b>549,304</b>   |
| <b>Liabilities</b>                         |  |   |                             |   |                           |   |                   |                |                |                  |
| Current                                    |  |   |                             |   |                           |   |                   |                |                |                  |
| Payables                                   | (373)                                      | (51)  | (276)                       | (823)   | (1,651)                   | (198)   | -                 | (1,025)        | (5,097)        | (9,494)          |
| Employee benefits                          | -  | -   | (15)                        | -   | -                         | (55)  | -                 | (100)          | (243)          | (413)            |
| Other current liabilities                  | (27,379)                                   | -   | -                           | (4)   | (66,143)                  | -   | -                 | -              | (146)          | (93,674)         |
| Non-Current                                |  |   |                             |   |                           |   |                   |                |                |                  |
| Payables                                   | -  | -   | (2)                         | -   | -                         | (11)  | -                 | (18)           | (42)           | (73)             |
| Employee benefits                          | -  | -   | (18)                        | -   | -                         | (116)   | -                 | (191)          | (459)          | (784)            |
| Other non-current liabilities              | -  | -   | -                           | -   | (80,704)                  | -   | -                 | -              | -              | (80,704)         |
| <b>Total Administered Liabilities</b>      | <b>(27,752)</b>                            | <b>(51)</b>                                     | <b>(311)</b>                | <b>(827)</b>                                  | <b>(148,498)</b>          | <b>(380)</b>                                      | <b>-</b>          | <b>(1,334)</b> | <b>(5,989)</b> | <b>(185,142)</b> |
| <b>Net Assets</b>                          | <b>31,906</b>                              | <b>108,183</b>                                  | <b>103,101</b>              | <b>(266)</b>                                  | <b>12,792</b>             | <b>22,986</b>                                     | <b>2</b>          | <b>81,311</b>  | <b>4,147</b>   | <b>364,162</b>   |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

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## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

The disclosures in Notes 1 to 3 of the Controlled Statements are equally applicable to the Administered Items of the Department.

### Notes A1 Administered Activities

#### Administered Activities for 2012-13

##### Activity 1: Liquor and Gambling Services

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

##### Activity 2: Consumer and Business Services

This administered activity includes activities in relation to the Agents Indemnity Fund and the Second Hand Vehicles Compensation Fund.

##### Activity 3: Victims of Crime

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

##### Activity 4: State Rescue Helicopter Service

This administered activity relates to the activities of the State Rescue Helicopter Service used by the SA Police Department, Department of Health, SA Country Fire Service, SA Ambulance Service and other non-government organisations.

##### Activity 5: Trust Accounts

This administered activity relates to activities associated with the Residential Tenancies Fund and 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, claims from individuals and funding for the administration of these trusts (funded by the income earned from investing the Funds' monies).

##### Activity 6: Emergency Management Communications

This administered activity relates to activities associated with the ongoing maintenance and support of the SA Computer Aided Dispatch (SACAD) systems and services relied on by the State's police, ambulance and emergency services.

##### Activity 7: Legal Aid

This administered activity 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.

##### Activity 8: SA Government Radio Network

This administered activity relates to a significant project to upgrade the existing SA Government Radio Network (SAGRN), together with the ongoing maintenance and support of the SAGRN systems and services on which South Australian public safety organisations and government agencies rely to meet their radio communications needs.

##### Activity 9: Other

This administered activity reflects the financial performance and position of various administered activities, including the payment of Special Act salaries, the Child Abuse Protection Program, Expensive State Criminal Cases and the Professional Standards Council.

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

*Administered Activities for 2011-12*

### **Activity 1: Liquor and Gambling Services**

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

### **Activity 2: Consumer and Business Services**

This administered activity includes activities in relation to the Agents Indemnity Fund and the Second Hand Vehicles Compensation Fund.

### **Activity 3: Victims of Crime**

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

### **Activity 4: State Rescue Helicopter Service**

This administered activity relates to the activities of the State Rescue Helicopter Service used by the SA Police Department, Department of Health, SA Country Fire Service, SA Ambulance Service and other non-government organisations.

### **Activity 5: Trust Accounts**

This administered activity relates to activities associated with the Residential Tenancies Fund, Crown Solicitor's Trust Account and the Retail Shop Leases Fund. 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, claims from individuals and funding for the administration of these trusts (funded by the income earned from investing the Funds' monies).

### **Activity 6: Emergency Management Communications**

This administered activity relates to activities associated with the ongoing maintenance and support of the SA Computer Aided Dispatch (SACAD) systems and services relied on by the State's police, ambulance and emergency services.

### **Activity 7: Legal Aid**

This administered activity 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.

### **Activity 8: SA Government Radio Network**

This administered activity relates to a significant project to upgrade the existing SA Government Radio Network (SAGRN), together with the ongoing maintenance and support of the SAGRN systems and services on which South Australian public safety organisations and government agencies rely to meet their radio communications needs.

### **Activity 9: Other**

This administered activity reflects the financial performance and position of various administered activities, including the payment of Special Act salaries, the Child Abuse Protection Program, Expensive State Criminal Cases, Professional Standards Council and the Duke of Edinburgh Award Trust Account.

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A2 Taxation revenue

|                                 | 2013           | 2012           |
|---------------------------------|----------------|----------------|
|                                 | \$'000         | \$'000         |
| Taxation gaming machines        | 285,880        | 290,932        |
| Taxation casino operations      | 21,451         | 23,350         |
| Taxation off-course totalisator | 3,870          | 4,648          |
| <b>Total taxation revenue</b>   | <b>311,201</b> | <b>318,930</b> |

### Note A3 Revenues from SA Government - Administered Items

|   | 2013          | 2012          |
|---|---------------|---------------|
|   | \$'000        | \$'000        |
| Appropriations from Consolidated Account pursuant to the Appropriations Act | 36,385        | 38,240        |
| Appropriations received from the Treasurer's Contingency Fund               | 17,368        | 25,114        |
| Appropriations under other Acts   | 12,447        | 12,534        |
| <b>Total revenues from SA Government</b>                                    | <b>66,200</b> | <b>75,888</b> |

Total revenues from Government consists of \$36.4 million (\$38.2 million) for operational and capital funding. For details on the expenditure associated with the operational funding received refer to Note A7 to A12. There were no material variations between the amount appropriated and the expenditure associated with this appropriation. Additional amounts were received during the year from the Treasurer's Contingency Fund.

### Note A4 Grants and subsidies received - Administered Items

|  | 2013         | 2012         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| <b>Grants from SA Government</b>           |              |              |
| SA Computer Aided Dispatch                 | 796          | 290          |
| State Rescue Helicopter Service            | 607          | 592          |
| Other                                      | 1,072        | 761          |
| <b>Total grants from SA Government</b>     | <b>2,475</b> | <b>1,643</b> |
| <b>Total Grants and subsidies received</b> | <b>2,475</b> | <b>1,643</b> |

### Note A5 Interest revenues - Administered Items

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Interest from investments                            | 7,676         | 8,878         |
| Interest from the Department of Treasury and Finance | 5,561         | 6,277         |
| Interest from Agents                                 | 5,229         | 6,851         |
| Interest from Housing SA                             | 1,130         | 1,283         |
| Other  | -             | 6             |
| <b>Total interest revenues</b>                       | <b>19,596</b> | <b>23,295</b> |

#### Interest received/receivable from entities within the SA Government

|   |               |               |
|---|---------------|---------------|
| Interest from investments                               | 7,676         | 8,878         |
| Interest from the Department of Treasury and Finance    | 5,561         | 6,277         |
| Interest from Housing SA                                | 1,130         | 1,283         |
| <b>Total interest revenues - SA Government entities</b> | <b>14,367</b> | <b>16,438</b> |

### Note A6 Recoveries and other income - Administered Items

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Gaming Machine Trading Round revenue           | 7,452         | 4,430         |
| Confiscation of profits                        | 2,330         | 2,281         |
| Sundry recoveries                              | 2,200         | 3,014         |
| Recoveries for State Rescue Helicopter Service | 1,727         | 1,947         |
| Recoveries from offenders                      | 797           | 836           |
| Other  | 354           | 1,203         |
| <b>Total recoveries and other income</b>       | <b>14,860</b> | <b>13,711</b> |

#### Recoveries and other income received/receivable from entities within the SA Government

|   |              |              |
|---|--------------|--------------|
| Recoveries for State Rescue Helicopter Service                    | 1,566        | 1,651        |
| Sundry recoveries   | 1,849        | 1,862        |
| Other   | 1            | 288          |
| <b>Total recoveries and other income - SA Government entities</b> | <b>3,416</b> | <b>3,801</b> |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A7 Grants and Subsidies

|                                   | 2013          | 2012          |
|-----------------------------------|---------------|---------------|
|                                   | \$'000        | \$'000        |
| Legal Services Commission         | 35,149        | 35,955        |
| Victims of Crime                  | 3,445         | 2,917         |
| Liquor subsidies                  | 3,143         | 3,110         |
| Other                             | 2,329         | 1,271         |
| <b>Total grants and subsidies</b> | <b>44,066</b> | <b>43,253</b> |

### Grants and subsidies paid/payable to entities within the SA Government

|  |              |              |
|--|--------------|--------------|
| Victims of Crime   | 1,675        | 1,220        |
| Other  | 1,168        | 588          |
| <b>Total grants and subsidies - SA Government entities</b> | <b>2,841</b> | <b>1,808</b> |

### Note A8 Victims of crime payments - Administered items

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Victims of Crime payments              | 10,838        | 16,313        |
| <b>Total Victims of Crime payments</b> | <b>10,838</b> | <b>16,313</b> |

### Victims of Crime payments paid/payable to entities within the SA Government

|   |            |            |
|---|------------|------------|
| Victims of Crime payments                                       | 441        | 771        |
| <b>Total Victims of Crime payments - SA Government entities</b> | <b>441</b> | <b>771</b> |

### Note A9 State Rescue Helicopter Service charges

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| State Rescue Helicopter Service charges              | 10,796        | 10,683        |
| <b>Total State Rescue Helicopter Service charges</b> | <b>10,796</b> | <b>10,683</b> |

### Note A10 Employee benefit expenses - Administered items

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Salaries and wages                     | 10,531        | 10,898        |
| Employee on-costs - superannuation     | 1,799         | 1,626         |
| Board fees                             | 920           | 897           |
| Employee on-costs - other              | 680           | 617           |
| Annual leave                           | 588           | 426           |
| Long service leave                     | 513           | 378           |
| Other                                  | 36            | -             |
| <b>Total employee benefit expenses</b> | <b>15,067</b> | <b>14,642</b> |

|  | 2013      | 2012      |
|--|-----------|-----------|
|  | No.       | No.       |
| <b>Remuneration of officers</b>  |           |           |
| The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands: |           |           |
| \$138 000 to \$147 999   | 1         | 3         |
| \$158 000 to \$167 999   | -         | 1         |
| \$198 000 to \$207 999   | 2         | -         |
| \$238 000 to \$247 999   | 1         | -         |
| \$248 000 to \$257 999   | 1         | 2         |
| \$258 000 to \$267 999   | 1         | -         |
| \$268 000 to \$277 999   | 1         | -         |
| \$288 000 to \$297 999   | -         | 1         |
| \$298 000 to \$307 999   | -         | 1         |
| \$308 000 to \$317 999   | 2         | -         |
| \$368 000 to \$377 999   | -         | 1         |
| \$388 000 to \$397 999   | 1         | -         |
| \$438 000 to \$447 999   | -         | 5         |
| \$458 000 to \$467 999   | -         | 1         |
| \$468 000 to \$477 999   | 3         | 1         |
| \$478 000 to \$487 999   | 1         | -         |
| \$498 000 to \$507 999   | 2         | -         |
| \$518 000 to \$527 999   | -         | 1         |
| \$528 000 to \$537 999   | 1         | -         |
| <b>Total number of officers</b>  | <b>17</b> | <b>17</b> |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

The table includes all officers who received remuneration of \$138,000 (\$134,000) or more during the year. Remuneration of officers reflects all costs of employment including salaries and wages, superannuation contributions, fringe benefits tax and any other salary sacrifice benefits. Total remuneration received or due and receivable by these officers was \$6 million (2012 - \$5.7 million).

There were no TVSPs paid during the reporting period.

| Note A11 Depreciation and amortisation expense - Administered Items |              |              |
|---|--------------|--------------|
|   | 2013         | 2012         |
|   | \$'000       | \$'000       |
| <b>Depreciation</b>   |              |              |
| Radio Network Assets  | 4,821        | 6,708        |
| Information Technology  | 588          | 625          |
| Plant and Equipment   | 19           | 15           |
| Leasehold Improvements  | 11           | -            |
| Buildings and Other Structures                                      | 63           | 114          |
| <b>Total depreciation expense</b>                                   | <b>5,502</b> | <b>7,462</b> |
| <b>Amortisation</b>   |              |              |
| Intangible Assets   | 4            | 4            |
| <b>Total amortisation</b>   | <b>4</b>     | <b>4</b>     |
| <b>Total depreciation and amortisation expense</b>                  | <b>5,506</b> | <b>7,466</b> |

| Note A12 Other expenses - Administered Items |               |               |
|--|---------------|---------------|
|  | 2013          | 2012          |
|  | \$'000        | \$'000        |
| Radio Network expenditure                    | 16,093        | 17,426        |
| Gaming Machine Trading Round disbursements   | 7,471         | 4,412         |
| Claims                                       | 5,282         | 292           |
| Contract staff                               | 3,935         | 3,478         |
| Information and communications technology    | 3,640         | 2,473         |
| Transfer from VOC Fund                       | 2,757         | 2,436         |
| Accommodation                                | 1,549         | 1,328         |
| Legal fees                                   | 1,118         | 434           |
| Office expenses                              | 802           | 780           |
| Contract maintenance                         | 646           | 1,172         |
| Consultants                                  | 346           | 201           |
| Telephone related expenses                   | 95            | 176           |
| Betting services                             | 79            | 40            |
| Promotions and publications                  | 59            | 264           |
| Other  | 3,631         | 6,010         |
| <b>Total other expenses</b>                  | <b>47,503</b> | <b>40,922</b> |

|   | 2013         | 2012         |
|---|--------------|--------------|
|   | \$'000       | \$'000       |
| <b>Other expenses paid/payable to entities within the SA Government</b> |              |              |
| Radio network expenditure   | 327          | 235          |
| Information and communications technology                               | 183          | 294          |
| Transfer from VOC Fund  | 2,506        | 2,137        |
| Accommodation   | 1,507        | 533          |
| Legal fees  | 287          | 6            |
| Office expenses   | 336          | 352          |
| Contract maintenance  | 1            | 14           |
| Consultants   | -            | 16           |
| Telephone related expenses  | 35           | 119          |
| Other   | 654          | 507          |
| <b>Total other expenses - SA Government entities</b>                    | <b>5,836</b> | <b>4,213</b> |

The number and dollar amount of consultancies paid/payable (included in other expenses) that fell within the following bands:

|  | No.       | 2013<br>\$'000 | No.       | 2012<br>\$'000 |
|--|-----------|----------------|-----------|----------------|
| Below \$10,000                                       | 6         | 20             | 6         | 15             |
| Between \$10,000 and \$50,000                        | 10        | 326            | 6         | 186            |
| <b>Total paid/payable to the consultants engaged</b> | <b>16</b> | <b>346</b>     | <b>12</b> | <b>201</b>     |

|   | 2013      | 2012      |
|---|-----------|-----------|
|   | \$'000    | \$'000    |
| <b>Auditor's remuneration</b>   |           |           |
| Audit fees paid/payable to the Auditor-General's Department relating to the audit of the financial statements | 63        | 71        |
| <b>Total auditor's remuneration</b>   | <b>63</b> | <b>71</b> |

No other services were provided by the Auditor-General's Department

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A13 Cash and cash equivalents - Administered Items

|  | 2013           | 2012           |
|--|----------------|----------------|
|  | \$'000         | \$'000         |
| Deposits with the Treasurer            | 294,631        | 264,604        |
| <b>Total cash and cash equivalents</b> | <b>294,631</b> | <b>264,604</b> |

#### 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.

|                                   | Crown Solicitor's Trust<br>Account |              | Residential Tenancies Fund |               |
|-----------------------------------|------------------------------------|--------------|----------------------------|---------------|
|                                   | 2013                               | 2012         | 2013                       | 2012          |
| <b>Movement in Trust Accounts</b> |                                    |              |                            |               |
| Balance at 1 July                 | 1,020                              | 4,357        | 14,847                     | 3,536         |
| Receipts                          | 31,743                             | 29,515       | 91,672                     | 88,716        |
| Payments                          | (30,960)                           | (32,852)     | (97,506)                   | (77,405)      |
| <b>Balance at 30 June</b>         | <b>1,803</b>                       | <b>1,020</b> | <b>9,013</b>               | <b>14,847</b> |

### Note A14 Receivables - Administered Items

|                          | 2013          | 2012          |
|--------------------------|---------------|---------------|
|                          | \$'000        | \$'000        |
| Receivables              | 27,696        | 28,419        |
| Accrued interest         | 2,897         | 3,460         |
| Prepayments              | 475           | 290           |
| Other                    | 4,233         | 4,969         |
| <b>Total receivables</b> | <b>35,301</b> | <b>37,138</b> |

#### Receivables from SA Government entities

|  |              |              |
|--|--------------|--------------|
| Receivables  | 5,229        | 4,418        |
| Accrued interest                                     | 2,897        | 3,460        |
| <b>Total receivables from SA Government entities</b> | <b>8,126</b> | <b>7,878</b> |

#### Interest rate and credit risk

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.

Other than as recognised in the allowance for doubtful debts, 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.

- a) Maturity analysis of receivables - Refer to table in Note A25
- b) Categorisation of financial instruments and risk exposure information - Refer to Note A25

### Note A15 Investments - Administered Items

|  | 2013           | 2012           |
|--|----------------|----------------|
|  | \$'000         | \$'000         |
| <b>Current</b>                         |                |                |
| Funds invested with the Public Trustee | 99,396         | 89,662         |
| <b>Total current investments</b>       | <b>99,396</b>  | <b>89,662</b>  |
| <b>Non-Current</b>                     |                |                |
| Funds invested with the Public Trustee | 120,111        | 101,119        |
| <b>Total non-current investments</b>   | <b>120,111</b> | <b>101,119</b> |
| <b>Total investments</b>               | <b>219,507</b> | <b>190,781</b> |

#### Investments represent funds invested with the Public Trustee as follows:

|  |                |                |
|--|----------------|----------------|
| Residential Tenancies Fund             | 167,556        | 143,132        |
| Agents Indemnity Fund                  | 48,698         | 44,655         |
| Second Hand Vehicles Compensation Fund | 3,253          | 2,994          |
| <b>Total investments</b>               | <b>219,507</b> | <b>190,781</b> |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A16A Property, plant and equipment - Administered Items

|   | 2013          | 2012          |
|---|---------------|---------------|
|   | \$'000        | \$'000        |
| <b>Buildings &amp; other structures</b>       |               |               |
| Buildings & other structures at fair value    | 1,934         | 2,124         |
| Accumulated depreciation                      | (290)         | (227)         |
| <b>Total buildings &amp; other structures</b> | <b>1,644</b>  | <b>1,897</b>  |
| <b>Leasehold improvements</b>                 |               |               |
| Leasehold improvements at fair value          | 373           | 373           |
| Accumulated amortisation                      | (328)         | (317)         |
| <b>Total leasehold improvements</b>           | <b>45</b>     | <b>56</b>     |
| <b>Plant and equipment</b>                    |               |               |
| Plant and equipment at fair value             | 201           | 201           |
| Accumulated depreciation                      | (165)         | (146)         |
| <b>Total Plant and equipment</b>              | <b>36</b>     | <b>55</b>     |
| <b>Information technology</b>                 |               |               |
| Information technology at fair value          | 3,276         | 3,431         |
| Accumulated depreciation                      | (2,303)       | (1,715)       |
| <b>Total information technology</b>           | <b>973</b>    | <b>1,716</b>  |
| <b>Capital work in progress</b>               |               |               |
| Capital work in progress at cost              | 464           | 2,157         |
| <b>Total capital work in progress</b>         | <b>464</b>    | <b>2,157</b>  |
| <b>Radio network assets</b>                   |               |               |
| Radio network assets at fair value            | 73,556        | 61,965        |
| Accumulated depreciation                      | (15,889)      | (11,069)      |
| <b>Total radio network assets</b>             | <b>57,667</b> | <b>50,896</b> |
| <b>Total property, plant and equipment</b>    | <b>60,829</b> | <b>56,777</b> |

- (1) Valuations of leasehold improvements, plant and equipment were performed by Martin Burns, M.B.A., B.App.Sc. Property Resource Management, AAPI, Certified Practising Valuer of Liquid Pacific as at 30 June 2012.
- (2) Valuations of buildings and improvements and radio network assets were performed by Mark Ochota, Principal Consultant of UXC Consulting as at 30 June 2012.
- (3) There were no indications of impairment of property, plant and equipment and infrastructure at 30 June 2013.

### Note A16B Property, plant and equipment - movement schedule - Administered Items

|                                      | Leasehold<br>Improvements<br>\$'000 | Information<br>Technology<br>\$'000 | Plant and<br>Equipment<br>\$'000 | Capital work<br>in progress<br>\$'000 |
|--------------------------------------|-------------------------------------|-------------------------------------|----------------------------------|---------------------------------------|
| <b>Carrying amount 1 July 2012</b>   | 56                                  | 1,716                               | 55                               | 2,157                                 |
| Additions                            | -                                   | -                                   | -                                | 464                                   |
| Depreciation and amortisation        | (11)                                | (588)                               | (19)                             | -                                     |
| Transfers from (to) work in progress | -                                   | -                                   | -                                | (620)                                 |
| Revaluation                          | -                                   | (155)                               | -                                | -                                     |
| Other                                | -                                   | -                                   | -                                | (1,537)                               |
| <b>Carrying amount 30 June 2013</b>  | <b>45</b>                           | <b>973</b>                          | <b>36</b>                        | <b>464</b>                            |

|                                      | Buildings &<br>Other<br>Structures<br>\$'000 | Radio Network<br>Assets<br>\$'000 | Total<br>Property,<br>Plant and<br>Equipment<br>\$'000 |
|--------------------------------------|--|-----------------------------------|--|
| <b>Carrying amount 1 July 2012</b>   | 1,897  | 50,896                            | 56,777   |
| Additions                            | -  | 6,130                             | 6,594  |
| Depreciation and amortisation        | (63)   | (4,821)                           | (5,502)  |
| Transfers from (to) work in progress | -  | 620                               | -  |
| Revaluation                          | (190)  | 4,842                             | 4,497  |
| Other                                | -  | -                                 | (1,537)  |
| <b>Carrying amount 30 June 2013</b>  | <b>1,644</b>                                 | <b>57,667</b>                     | <b>60,829</b>  |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

|                                      | Leasehold<br>Improvements<br>\$'000 | Information<br>Technology<br>\$'000 | Plant and<br>Equipment<br>\$'000 | Capital work<br>in progress<br>\$'000 |
|--------------------------------------|-------------------------------------|-------------------------------------|----------------------------------|---------------------------------------|
| Carrying amount 1 July 2011          | -                                   | 1,523                               | 585                              | 13,810                                |
| Additions                            | -                                   | -                                   | 31                               | 15,527                                |
| Depreciation and amortisation        | -                                   | (625)                               | (15)                             | -                                     |
| Donation                             | -                                   | -                                   | -                                | (2,281)                               |
| Transfers from (to) work in progress | -                                   | 18                                  | -                                | (18,705)                              |
| Revaluation                          | 56                                  | 800                                 | -                                | -                                     |
| Disposal                             | -                                   | -                                   | -                                | -                                     |
| Other                                | -                                   | -                                   | (546)                            | (6,194)                               |
| <b>Carrying amount 30 June 2012</b>  | <b>56</b>                           | <b>1,716</b>                        | <b>55</b>                        | <b>2,157</b>                          |

|                                      | Buildings &<br>Other<br>Structures<br>\$'000 | Radio Network<br>Assets<br>\$'000 | Total<br>Property,<br>Plant and<br>Equipment<br>\$'000 |
|--------------------------------------|--|-----------------------------------|--|
| Carrying amount 1 July 2011          | 3,295  | 54,582                            | 73,795   |
| Additions                            | -  | -                                 | 15,558   |
| Depreciation and amortisation        | (114)  | (6,708)                           | (7,462)  |
| Donation                             | -  | -                                 | (2,281)  |
| Transfers from (to) work in progress | -  | 18,687                            | -  |
| Revaluation                          | (1,284)                                      | (12,795)                          | (13,223)   |
| Disposal                             | -  | (2,870)                           | (2,870)  |
| Other                                | -  | -                                 | (6,740)  |
| <b>Carrying amount 30 June 2012</b>  | <b>1,897</b>                                 | <b>50,896</b>                     | <b>56,777</b>  |

### Note A17A Intangible assets

|   | 2013<br>\$'000 | 2012<br>\$'000 |
|---|----------------|----------------|
| SA Government Radio Network                             | 12             | 12             |
| SA Government Radio Network<br>Accumulated amortisation | (12)           | (8)            |
| <b>Total Computer software</b>                          | <b>-</b>       | <b>4</b>       |
| <b>Total Intangible assets</b>                          | <b>-</b>       | <b>4</b>       |

### Note A17B Intangibles movement schedule

|                                     | Intangibles<br>\$'000 | Total<br>Intangibles<br>\$'000 |
|-------------------------------------|-----------------------|--------------------------------|
| Carrying amount 1 July 2012         | 4                     | 4                              |
| Depreciation and amortisation       | (4)                   | (4)                            |
| <b>Carrying amount 30 June 2013</b> | <b>-</b>              | <b>-</b>                       |

|                                     | Intangibles<br>\$'000 | Total<br>Intangibles<br>\$'000 |
|-------------------------------------|-----------------------|--------------------------------|
| Carrying amount 1 July 2011         | 8                     | 8                              |
| Depreciation and amortisation       | (4)                   | (4)                            |
| <b>Carrying amount 30 June 2012</b> | <b>4</b>              | <b>4</b>                       |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A18 Payables - Administered Items

|   | 2013         | 2012         |
|---|--------------|--------------|
|   | \$'000       | \$'000       |
| <b>Current</b>                                  |              |              |
| Accruals  | 3,414        | 7,870        |
| Creditors                                       | 3,183        | 1,565        |
| Employee on-costs                               | 92           | 60           |
| <b>Total current payables</b>                   | <b>6,689</b> | <b>9,495</b> |
| <b>Non-Current</b>                              |              |              |
| Employee on-costs                               | 105          | 73           |
| <b>Total non-current payables</b>               | <b>105</b>   | <b>73</b>    |
| <b>Total payables</b>                           | <b>6,794</b> | <b>9,567</b> |
| <b>Payables to SA Government entities</b>       |              |              |
| Creditors                                       | 1,466        | 1,634        |
| Employee on-costs                               | 91           | 133          |
| Accruals  | 56           | 262          |
| <b>Total payables to SA Government entities</b> | <b>1,613</b> | <b>2,029</b> |

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the percentage of the proportion of long service leave taken as leave has remained at the rate of 40% and the average factor for the calculation of employer superannuation on-cost has decreased from the 2012 rate of 10.3% to the 2013 rate of 10.2%. These rates are used in the employment oncost calculation.

#### Interest rate and credit risk

Creditors and accruals are raised for all amounts billed but unpaid and are settled within the normal terms of payment of 30 days, unless otherwise agreed. Employment on-costs are settled when the respective employee benefit that they relate to is discharged. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

- a) Maturity analysis of payables - Refer to table in Note A25
- b) Categorisation of financial instruments and risk exposure information - Refer to Note A25

### Note A19 Employee benefits - Administered Items

|  | 2013         | 2012         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| <b>Current</b>                             |              |              |
| Annual leave                               | 510          | 347          |
| Long service leave                         | 87           | 65           |
| Skills and experience retention leave      | 22           | -            |
| <b>Total current employee benefits</b>     | <b>619</b>   | <b>412</b>   |
| <b>Non-Current</b>                         |              |              |
| Long service leave                         | 1,119        | 784          |
| <b>Total non-current employee benefits</b> | <b>1,119</b> | <b>784</b>   |
| <b>Total employee benefits</b>             | <b>1,738</b> | <b>1,196</b> |

AASB 119 requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 2012 (3.0%) to 2013 (3.75%).

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, has an impact of decreasing of the reported long service leave liability.

The net financial effect of the changes in the current financial year is an increase in the long service leave liability of \$120,000 and employee benefit expense of \$11,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption is the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4%. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A20 Other liabilities - Administered Items

|   | 2013           | 2012           |
|---|----------------|----------------|
|   | \$'000         | \$'000         |
| <b>Current</b>  |                |                |
| Security bonds lodged   | 71,423         | 65,122         |
| Gaming and other receipts payable to the Department of Treasury and Finance | 24,672         | 26,927         |
| Crown Solicitor's Trust Account   | 1,803          | 1,021          |
| Other   | 638            | 604            |
| <b>Total other current liabilities</b>                                      | <b>98,536</b>  | <b>93,674</b>  |
| <b>Non-Current</b>  |                |                |
| Security bonds lodged   | 86,325         | 80,704         |
| <b>Total other non-current liabilities</b>                                  | <b>86,325</b>  | <b>80,704</b>  |
| <b>Total other liabilities</b>  | <b>184,861</b> | <b>174,378</b> |
| <b>Other current liabilities to SA Government entities</b>                  |                |                |
| Gaming and other receipts payable to the Department of Treasury and Finance | 24,672         | 26,927         |
| <b>Total other current liabilities to SA Government entities</b>            | <b>24,672</b>  | <b>26,927</b>  |

### Note A21 Cash flow reconciliation - Administered Items

|   | 2013           | 2012           |
|---|----------------|----------------|
|   | \$'000         | \$'000         |
| <b>Reconciliation of cash and cash equivalents at the end of the reporting period:</b>                |                |                |
| Balance as per the Statement Administered Cash Flows  | 294,631        | 264,604        |
| Cash and cash equivalents disclosed in the Statement of Administered Financial Position               | <b>294,631</b> | <b>264,604</b> |
| <b>Reconciliation of net cash provided by operating activities to net cost of providing services:</b> |                |                |
| Net cash provided by operating activities   | 48,340         | 78,721         |
| <b>Add/(less) non cash items</b>  |                |                |
| Depreciation expense  | (5,506)        | (7,466)        |
| Donated asset expense   | -              | (2,281)        |
| Loss on write-off of assets   | -              | (2,870)        |
| Adjustment on restructuring activities  | (64)           | (593)          |
| Assets de-recognised/written off  | -              | (6,193)        |
| WIP movements   | (1,537)        | (156)          |
| Other movements   | -              | 81             |
| <b>Movement in assets and liabilities</b>   |                |                |
| Increase/(Decrease) in receivables  | (2,238)        | (5,428)        |
| Increase/(Decrease) in investments  | 9,734          | 4,109          |
| Increase/ (Decrease) in other assets  | -              | (295)          |
| Decrease/(Increase) in payables   | 2,651          | 1,149          |
| Decrease/(Increase) in employee benefits  | (542)          | (145)          |
| Decrease/(Increase) in other liabilities  | (10,484)       | (7,275)        |
| <b>Net result</b>   | <b>40,354</b>  | <b>51,358</b>  |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A22 Unrecognised Contractual Commitments - Administered Items

#### Operating Leases Commitments

Commitments under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities are payable as follows:

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Within one year                                    | 4,659         | 4,683         |
| Later than one year but not longer than five years | 5,779         | 15,402        |
| Later than five years                              | 1,095         | -             |
| <b>Total operating leases commitments</b>          | <b>11,533</b> | <b>20,085</b> |

The accommodation and office equipment leases are non-cancellable leases with rental payable monthly in advance.

Contingent rental provisions within the accommodation lease agreements provide for the minimum lease payments to be increased on specified rent review dates. Options exist to renew the accommodation leases at the end of the term of the lease.

Leases receivable contracted for at the reporting date but not recognised as assets are receivable as follows:

|  | 2013         | 2012         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| Within one year                                    | 724          | 645          |
| Later than one year but not longer than five years | 2,167        | 1,805        |
| Later than five years                              | 954          | -            |
| <b>Total operating leases commitments</b>          | <b>3,845</b> | <b>2,450</b> |

When acting as lessor leases are non-cancellable leases for access rights to State owned land sites. The leases have terms ranging from 1 to 25 years with some having a right of renewal.

#### Other Commitments

|  | 2013          | 2012          |
|--|---------------|---------------|
|  | \$'000        | \$'000        |
| Within one year                                    | 31,221        | 15,707        |
| Later than one year but not longer than five years | 1,887         | 15,971        |
| <b>Total other commitments (1)</b>                 | <b>33,108</b> | <b>31,678</b> |

(1) Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2013 relates to the National Partnership Agreement on Legal Assistance Services between the Commonwealth of Australia and the States and Territories.

### Note A23 Contingent assets and liabilities - Administered Items

The Department is not aware of any contingent assets.

The Agents Indemnity Fund has an estimated contingent obligation to pay \$78,000 relating to current and expected claims against the Fund.

The Department is of the opinion that provisions are not required in respect of these matters, as it is not probable that a future sacrifice of economic benefits will be required or the amount is not capable of reliable measurement.

Under the *Residential Tenancies Act 1995*, interest is paid to tenants when a bond is repaid to them, interest is not paid when a bond is paid to landlords or third parties such as Housing SA. The interest payable to tenants has not been recorded as a liability, as the Residential Tenancies Fund does not have a present obligation until the tenant lodges a claim for the repayment of the bond. It is estimated that the interest liability as at 30 June 2013 is \$113,000.

The Second Hand Vehicles Compensation Fund has an estimated contingent liability to pay \$9,000 relating to current and expected claims against the Fund.

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Note A24 Transferred functions - Administered Items

2011/12

#### Transferred Out

Under the Public Sector ( Reorganisation of Public Sector Operations ) Notice 2011, from 1 July 2011 the Department transferred responsibility for the Recreation and Sport Fund and the Sport and Recreation Fund to the Department of Planning and Local Government. Assets and liabilities relating to these business units were transferred out of the Attorney-General's Department as at 1 July 2011.

Under the Public Sector ( Reorganisation of Public Sector Operations ) Notice 2011, from 1 January 2012 the Department transferred responsibility for the Duke of Edinburgh Trust Fund to the Department for Communities and Social Inclusion. Assets and liabilities relating to these business units were transferred out of the Attorney-General's Department as at 1 January 2012.

Under the Administrative Arrangements (Administration of Retail and Commercial Leases Act) Proclamation 2012, from 22 March 2012 the Department transferred responsibility for the Retail Shop Leases Fund to the Office of the Small Business Commissioner. Assets and liabilities relating to these business units were transferred out of the Attorney - General's Department as at 1 April 2012.

|   | Recreation<br>and Sport<br>Fund<br>\$'000 | Sport and<br>Recreation<br>Fund<br>\$'000 | Duke of<br>Edinburgh<br>Trust Fund<br>\$'000 | Retail Shop<br>Leases Fund<br>\$'000 | Total<br>\$'000 |
|---|---|---|--|--------------------------------------|-----------------|
| <b>Assets</b>                           |   |   |  |                                      |                 |
| Cash and cash equivalents               | 1,738                                     | 3,322                                     | 167  | 594                                  | 5,821           |
| Investments                             | -   | -   | -  | 5,896                                | 5,896           |
| Receivables                             | -   | -   | 14   | 12                                   | 26              |
| <b>Total assets</b>                     | <b>1,738</b>                              | <b>3,322</b>                              | <b>181</b>                                   | <b>6,502</b>                         | <b>11,743</b>   |
| <b>Liabilities</b>                      |   |   |  |                                      |                 |
| Payables                                | -   | -   | -  | 657                                  | 657             |
| Employee benefits                       | -   | -   | 4  | -                                    | 4               |
| Other                                   | -   | -   | -  | 4,668                                | 4,668           |
| <b>Total liabilities</b>                | <b>-</b>                                  | <b>-</b>                                  | <b>4</b>                                     | <b>5,325</b>                         | <b>5,329</b>    |
| <b>Total net assets transferred out</b> | <b>1,738</b>                              | <b>3,322</b>                              | <b>177</b>                                   | <b>1,177</b>                         | <b>6,414</b>    |

Net assets transferred by the Department as a result of the administrative restructure were at the carrying amount. The net assets transferred were treated as a distribution to the Government as owner.

### Note A25 Financial instruments - Administered Items

#### (a) Categorisation of financial instrument

| Category of financial<br>asset and financial<br>liabilities | Statement of Financial Position<br>line item | Note | Carrying<br>amount 2013<br>\$'000 | Fair value<br>2013<br>\$'000 | Carrying<br>amount 2012<br>\$'000 | Fair value<br>2012<br>\$'000 |
|---|--|------|-----------------------------------|------------------------------|-----------------------------------|------------------------------|
| <b>Financial assets</b>                                     |  |      |                                   |                              |                                   |                              |
| Cash and cash equivalents                                   | Cash and cash equivalents                    | A13  | 294,631                           | 294,631                      | 264,604                           | 264,604                      |
| Loans and receivables                                       | Receivables (1)(2)                           | A14  | 34,826                            | 34,826                       | 36,848                            | 36,848                       |
| Held to maturity<br>investments                             | Investments                                  | A15  | 219,507                           | 219,507                      | 190,781                           | 190,781                      |
| <b>Financial liabilities</b>                                |  |      |                                   |                              |                                   |                              |
| Financial liabilities at cost                               | Payables (1)                                 | A18  | 6,596                             | 6,596                        | 9,435                             | 9,435                        |
|   | Other financial liabilities                  | A20  | 184,861                           | 184,861                      | 174,378                           | 174,378                      |
|   | <b>Total financial liabilities at cost</b>   |      | <b>191,457</b>                    | <b>191,457</b>               | <b>183,813</b>                    | <b>183,813</b>               |

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levy receivables/payables, tax equivalents, commonwealth tax etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

(2) Receivables amount disclosed here excludes prepayments. Prepayments are presented in Note A14 as trade and other receivables in accordance with paragraph 78(b) of AASB 101. However, prepayments are not financial assets as defined in AASB 132 as the future economic benefit of these assets is the receipt of goods and services rather than the right to receive cash or another financial asset.

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

### Financial Assets

Cash and Receivables are recorded at the carrying amount which approximates net fair value.

Investments represent funds held by the Public Trustee on behalf of the Residential Tenancies Fund, Agents Indemnity Fund and the Second Hand Vehicles Compensation Fund (the Funds). The Public Trustee has invested in collective investment vehicles for the purpose of gaining exposure to Australian and international equities. The managers of such vehicles have invested in a variety of financial instruments which expose the Funds to investment risks, including market, credit, interest and currency risk. These investments are valued by the Public Trustee at reporting date and recognised at fair value.

### Financial Liabilities

Financial liabilities principally represent security bonds held on behalf of third parties and taxation receipts payable to the Treasurer. The carrying amount of all financial liabilities is considered to be a reasonable estimate of net fair value.

### Credit Risk

At reporting date funds totalling \$219.5 million were invested with the Public Trustee. Pooled investment funds are not rated for credit risk. The Public Trustee considers the credit risk of individual fund managers prior to investing funds and reviews these assessments quarterly.

Other than pooled investments, the Department has no significant concentration of credit risk. The Department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

Allowances for impairment of financial assets are calculated on past experiences and expected changes in client credit rating. Currently the Department does not hold any collateral as security for any of its financial assets. There are no financial assets administered by the Department past due.

### (b) Ageing analysis of financial assets

The following table discloses the ageing of financial assets which are past due, analysed into those assets which are impaired and not impaired.

|                     | Past due by                        |                                       |                                    | Total<br>\$'000 |
|---------------------|------------------------------------|---------------------------------------|------------------------------------|-----------------|
|                     | Overdue for<br>< 30 days<br>\$'000 | Overdue for<br>30 - 60 days<br>\$'000 | Overdue for<br>> 60 days<br>\$'000 |                 |
| <b>2013</b>         |                                    |                                       |                                    |                 |
| <b>Not impaired</b> |                                    |                                       |                                    |                 |
| Receivables         | 244                                | 495                                   | 215                                | 954             |
| <b>Impaired</b>     |                                    |                                       |                                    |                 |
| Receivables (1)     | -                                  | -                                     | -                                  | -               |
| <b>2012</b>         |                                    |                                       |                                    |                 |
| <b>Not impaired</b> |                                    |                                       |                                    |                 |
| Receivables         | 4                                  | 5                                     | 176                                | 185             |
| <b>Impaired</b>     |                                    |                                       |                                    |                 |
| Receivables (1)     | -                                  | -                                     | 1                                  | 1               |

### (c) Maturity analysis of financial assets and liabilities

The following table discloses the maturity analysis of financial assets and financial liabilities.

|                                    | Carrying<br>amount<br>(\$'000) | Contractual Maturities |                       |                       |
|------------------------------------|--------------------------------|------------------------|-----------------------|-----------------------|
|                                    |                                | < 1 year<br>(\$'000)   | 1-5 years<br>(\$'000) | > 5 years<br>(\$'000) |
| <b>2013</b>                        |                                |                        |                       |                       |
| <b>Financial assets</b>            |                                |                        |                       |                       |
| Cash & cash equivalents            | 294,631                        | 294,631                | -                     | -                     |
| Investments                        | 219,507                        | 99,396                 | 120,111               | -                     |
| Receivables (1)                    | 34,826                         | 34,826                 | -                     | -                     |
| <b>Total Financial assets</b>      | <b>548,964</b>                 | <b>428,853</b>         | <b>120,111</b>        | <b>-</b>              |
| <b>Financial liabilities</b>       |                                |                        |                       |                       |
| Payables (1)                       | 6,596                          | 6,596                  | -                     | -                     |
| Other financial liabilities        | 184,861                        | 98,536                 | 86,325                | -                     |
| <b>Total Financial liabilities</b> | <b>191,457</b>                 | <b>105,132</b>         | <b>86,325</b>         | <b>-</b>              |

## NOTES TO THE ADMINISTERED ACCOUNTS

For the year ended 30 June 2013

|                                    | Carrying amount (\$'000) | Contractual Maturities |                    |                    |
|------------------------------------|--------------------------|------------------------|--------------------|--------------------|
|                                    |                          | < 1 year (\$'000)      | 1-5 years (\$'000) | > 5 years (\$'000) |
| <b>2012</b>                        |                          |                        |                    |                    |
| <b>Financial assets</b>            |                          |                        |                    |                    |
| Cash & cash equivalents            | 264,604                  | 264,604                | -                  | -                  |
| Investments                        | 190,781                  | 89,682                 | 101,119            | -                  |
| Receivables (1)                    | 36,848                   | 36,848                 | -                  | -                  |
| <b>Total Financial assets</b>      | <b>492,233</b>           | <b>391,114</b>         | <b>101,119</b>     | -                  |
| <b>Financial liabilities</b>       |                          |                        |                    |                    |
| Payables (1)                       | 9,435                    | 9,435                  | -                  | -                  |
| Other financial liabilities        | 174,378                  | 93,674                 | 80,704             | -                  |
| <b>Total Financial liabilities</b> | <b>183,813</b>           | <b>103,109</b>         | <b>80,704</b>      | -                  |

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables.

### Liquidity Risk

Financial liabilities principally represent security bonds held on behalf of third parties and taxation receipts payable to the Treasurer. Security bonds are payable on receipt of an application from the tenant or lessee. Cash balances and Cash Common Funds held with the Public Trustee are available at call.

### (d) Market risk

Activities administered by the Department are exposed to price risk. Price risk represents the risk that the fair value of investments held with the Public Trustee will fluctuate due to changes in the market price for the underlying asset.

Investments held with the Public Trustee are classified as 'available for sale' financial assets. Net gains or losses resulting from movements in the fair value of investments are recognised directly in equity. Accordingly there is no impact on administered income and expenses.

Cash administered by the Department is also subject to interest rate risk.

### Sensitivity Analysis

The impact of a 1% movement in interest rates and a 1% movement in equity indexes on financial assets administered by the Department is shown in the following table.

|                                  | Carrying Amount (\$'000) | Interest Rate Risk             |                               | Price Risk          |                    |
|----------------------------------|--------------------------|--------------------------------|-------------------------------|---------------------|--------------------|
|                                  |                          | -1% Operating surplus (\$'000) | 1% Operating surplus (\$'000) | -1% Equity (\$'000) | 1% Equity (\$'000) |
| <b>2013</b>                      |                          |                                |                               |                     |                    |
| <b>Financial Assets</b>          |                          |                                |                               |                     |                    |
| Cash and Cash Equivalents        | 294,631                  | (2,946)                        | 2,946                         | -                   | -                  |
| Investments                      | 219,507                  | -                              | -                             | (2,195)             | 2,195              |
| <b>Total increase/(decrease)</b> |                          | <b>(2,946)</b>                 | <b>2,946</b>                  | <b>(2,195)</b>      | <b>2,195</b>       |
| <b>2012</b>                      |                          |                                |                               |                     |                    |
| <b>Financial Assets</b>          |                          |                                |                               |                     |                    |
| Cash and Cash Equivalents        | 264,604                  | (2,646)                        | 2,646                         | -                   | -                  |
| Investments                      | 190,781                  | -                              | -                             | (1,908)             | 1,908              |
| <b>Total increase/(decrease)</b> |                          | <b>(2,646)</b>                 | <b>2,646</b>                  | <b>(1,908)</b>      | <b>1,908</b>       |

### Note A26 Events after reporting period

#### Fines Enforcement and Recovery Unit

The *Statute Amendment (Fines Enforcement and Recovery) Bill 2013* passed Parliament on 23 July 2013. As part of this Bill, responsibility for the administration of fines will move, during 2013-14, from the Courts Administration Authority and a dedicated Fines Enforcement and Recovery Unit will be established within the Attorney-General's Department. The estimated financial impact on the 2013-14 year would be an increase in revenue of \$12.4m from date of transfer.

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Attorney-General's Department