



**Government  
of South Australia**

# **Attorney-General's Department 2019-20 Annual Report**

Attorney-General's Department

10 Franklin Street

Adelaide SA 5000

GPO Box 464

Adelaide SA 5001

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

Contact phone number 1800 177 076

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

ISSN 1835-1786

Date presented to Minister 29 September 2020

To:

The Honourable Vickie Chapman MP

Deputy Premier

Attorney-General

Minister for Planning and Local Government

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009*, *Associations Incorporation Act 1985*, *Authorised Betting Operations Act 2000*, *Building Work Contractors Act 1995*, *Carers' Recognition Act 2005*, *Casino Act 1997*, *Companies (Administration) Act 1982*, *Conveyancers Act 1994*, *Co-operatives National Law (South Australia) Act 2013*, *Fair Trading Act 1987*, *Fines Enforcement and Debt Recovery Act 2017*, *Fines Enforcement and Debt Recovery Regulations 2018*, *Gaming Machines Act 1992*, *Land Agents Act 1994*, *Land Valuers Act 1995*, *Liquor Licensing Act 1997*, *Plumbers, Gas fitters and Electricians Act 1995*, *Residential Parks Act 2007*, *Residential Tenancies Act 1995*, *Second-hand Vehicle Dealers Act 1995*, *Security and Investigation Industry Act 1995* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Attorney-General's Department by:



Caroline Mealor

**Chief Executive**

29 September 2020

## From the Chief Executive



The Attorney-General's Department has continued to deliver high quality services to the South Australian public and government during 2019-20, a year that will be remembered as one of tremendous challenge and change.

Our response to communities most impacted by disaster events, and our ability to show flexibility and adaptability in delivering key services during this year, showcase the level of commitment our department has to public service.

The agency's support of bushfire ravaged communities in early 2020 included legal support, offered through community legal centres and funded via our Policy and

Community division. Our Fines Enforcement and Recovery Unit (FERU) temporarily suspended debt collection for people affected by the fires, and Consumer and Business Services (CBS) waived the cost of replacement births, deaths and marriages certificates, fast-tracking liquor licence applications and waiving fees for fundraising events established to support those in need.

CBS also provided consumer advice to communities affected by fires, which are often targeted by conmen posing as licensed tradespeople.

As the impact of COVID-19 upon South Australia increased, significant legal advice and a strong legislative response was required to ensure the South Australian Government was able to effectively respond to this public health emergency.

The Crown Solicitor's Office (CSO) worked tirelessly to provide advice on a myriad of issues and Legislative Services played a key role in shaping the whole-of-government legislative response; drafting, changing and administering legislation to protect South Australians and local jobs and strengthening the powers available to the State Coordinator. This work also included measures to better protect commercial and private residential tenants.

This has meant and continues to mean working with other government agencies on an unprecedented scale to ensure our laws adapt to the realities we were (and still are) facing during the pandemic and that the day-to-day functions of government can continue as normally as possible.

CBS has also played a vital role supporting the hospitality and real estate sectors during the pandemic, as well as consumers and other stakeholders more generally, by providing regular information, advice and general support during this period of frequent regulatory change. Importantly, CBS co-ordinated the provision of temporary relief with respect to liquor licensing fees, saving the industry some \$3.5 million.

With respect to our other public facing areas, the FERU ceased enforcement activity against clients given the social and economic impacts of COVID-19. For other areas such as the Equal Opportunity Commission, the Victims' Rights Commission, the Office of the Public Advocate (OPA), the Public Trustee and the Office of the Small Business Commissioner, the pandemic has prompted new ways of working, to ensure the public still receives the same high level of service it has come to expect from us, albeit not always face-to-face.

Faced with the cessation of jury trials for a number of months, the Office of the Director of Public Prosecutions (ODPP) provided valuable assistance to the Coroner in reducing the backlog of work whilst a number of witness assistance officers worked in the OPA. Several staff from the Ombudsman's Office also assisted the Small Business Commissioner in managing case and mediation matters.

COVID-19 also resulted in changes to the way in which AGD staff and business units worked together. Our IT and Human Resources areas are to be commended for their efforts to ensure staff had access to the equipment, technology and information needed to work from home, where this was possible.

Despite the pandemic, our work to support the Government's legislative reform agenda has continued in 2019-20, with several key reforms introduced to Parliament underway or developed over the past financial year, including:

- Reforms to the Freedom of Information Act
- Acting on the recommendations of the Martin review into Sentencing Discounts
- Commencing the final stage of reforms to the state's liquor licensing system
- Restricting the sale of nitrous oxide canisters to better protect the community
- Reforming South Australia's gambling laws.

A major milestone was reached by Forensic Science SA (FSSA), with the installation of a new CT scanner to help reduce waiting times for post-mortems, a valuable addition to the already comprehensive technological resources available to FSSA.

It has also been something of a year of change for staff within AGD, as staff across a number of business units moved into the new GPO Exchange building – a state of the art office building in the heart of the CBD. This has offered an exciting opportunity to revisit how we work and develop new ways of working together.

Looking ahead, we have recently welcomed planning and local government functions into our agency, with the Attorney-General taking on the additional portfolios of Minister for Planning and Local Government. I look forward to working with the staff who have joined the department.

I would like to thank the Executive Management Group for their efforts over the past year, the leadership they have shown and the support they have provided to me.

It continues to be a privilege to work with the Attorney-General, the Honourable Vickie Chapman and her staff and to support the progression of the government's justice agenda.



Caroline Mealor

**Chief Executive**

## Contents

<b>Contents.....</b>	<b>5</b>
<b>Overview: Our strategic focus .....</b>	<b>7</b>
Our organisational structure.....	8
Changes to the agency .....	9
Annual Reporting .....	9
Our Minister .....	10
Key Personnel.....	10
Legislation administered by the agency .....	14
<b>The agency's performance.....</b>	<b>19</b>
Performance at a glance .....	19
Agency contribution to whole of government objectives .....	19
Agency specific objectives and performance .....	20
Corporate performance summary .....	40
Performance at a glance .....	40
Employment opportunity programs .....	40
Agency performance management and development systems.....	40
Work health, safety and return to work programs .....	41
Executive employment in the agency.....	44
<b>Financial performance .....</b>	<b>45</b>
Financial performance at a glance .....	45
Other information .....	50
<b>Risk management.....</b>	<b>50</b>
Risk and audit at a glance.....	50
Fraud detected in the agency.....	50
Strategies implemented to control and prevent fraud.....	50
Public interest disclosure .....	51
<b>Reporting required under any other act or regulation .....</b>	<b>51</b>
The Chief Recovery Officer's Annual Report 2019-20 .....	51
The Commissioner of Consumer Affairs and Liquor & Gambling with Consumer & Business Services' Annual Report 2019-20.....	53
Reporting required under the <i>Carers' Recognition Act</i> 2005.....	72

<b>Public complaints.....</b>	<b>73</b>
Number of public complaints reported .....	73
Service improvements for period: Attorney-General's Department .....	75
Service improvements for period: Consumer and Business Services .....	75
<b>Appendix: Audited financial statements 2019-20 .....</b>	<b>76</b>

## Overview: Our strategic focus

### Strategic Plan 2018-21

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

**Purpose:** The Attorney-General's Department develops laws and policy that support safety, diversity, fairness and justice in the community. We deliver efficient and appropriate services to our customers, in a way that is responsive, inclusive and collaborative.



#### Safe communities

We deliver services to improve community safety.

##### Strategies:

- Develop laws and policy that increase public safety.
- Strengthen systems that protect the vulnerable, elderly and victims.
- Identify and progress domestic violence initiatives.
- Engage and educate citizens on strategies that prevent crime and reduce harm.
- Support the delivery of emergency services.



#### Fairly administered laws

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

##### Strategies:

- Design and deliver timely, accessible and fair dispute resolution services.
- Inform individuals and business about their legal obligations and rights.
- Promote and protect the rights of people who are Aboriginal, vulnerable or disadvantaged.
- Help victims exercise their rights and access assistance.
- Support information sharing, transparency and ease of access to public data.



#### An efficient and effective justice system

We deliver policies, services and reforms to support a justice system that is simple, inclusive, timely and effective.

##### Strategies:

- Deliver justice system reforms that benefit the community.
- Ensure the justice system protects the community and victims, whilst being inclusive of defendants' needs.
- Provide timely, useful legal and policy advice across government.
- Provide services that deal with disputes early and efficiently.
- Make it easier for clients, partners and the community to interact with us.



#### Our people meet customer needs

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

##### Strategies:

- Collaborate on policy and service delivery within AGD, across government and with communities.
- Streamline services, reduce costs to business and ask for and listen to feedback.
- Invest in our people so they have the knowledge and skills to deliver.
- Recognise and value staff diversity and effort, and protect their health, safety and wellbeing.
- Use our resources efficiently.



#### Supportive infrastructure

We implement and maintain infrastructure that is fit for customer and business needs.

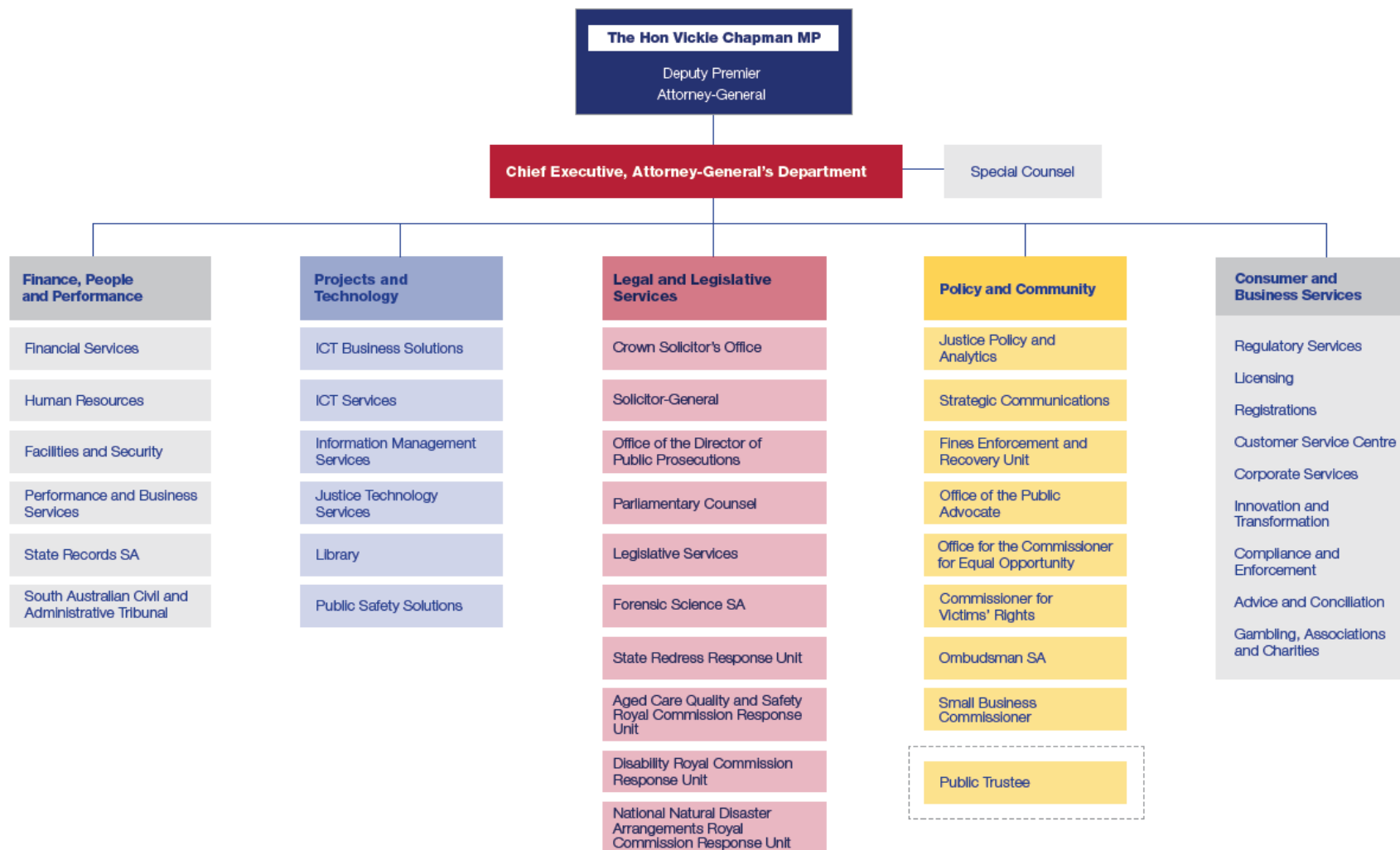
##### Strategies:

- Implement innovative approaches to make it easier to work with us.
- Invest in technology that supports service delivery and increases productivity.
- Invest in facilities that meet business and customer needs.
- Progress initiatives that improve digitalisation.
- Protect against cyber security and other threats.



## Attorney-General's Department Structure as at June 2020

Attorney-General's Department



On 29 July 2020, the Attorney-General also became responsible for the Planning and Local Government Ministerial Portfolio.



Government of South Australia  
Attorney-General's Department



## **Changes to the agency**

During 2019-20 the following changes to the agency's structure and objectives occurred as a result of machinery of government changes:

- The Office of the Small Business Commissioner transferred to AGD from 1 July 2019.

## **Annual Reporting**

The following areas of AGD submit their own annual reports:

- The Commissioner for Victims' Rights
- The Commissioner for Equal Opportunity
- The Commissioner for Small Business
- The Director of Public Prosecutions
- The Public Advocate
- The Ombudsman
- The South Australian Civil and Administrative Tribunal
- State Records
- The Public Trustee

Other agencies reporting to the Deputy Premier and Attorney-General, the Hon Vickie Chapman MP, that submit their own annual report:

- The Electoral Commissioner
- The Independent Commissioner Against Corruption
- The Judicial Conduct Commissioner

## Our Minister



The Hon Vickie Chapman MP, Deputy Premier and Attorney-General is the state's principal legal advisor to the government and responsible for the administration of justice.

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

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

On 29 July 2020, the Attorney-General also became responsible for the Planning and Local Government Ministerial Portfolio.

## Key Personnel



### Dr. Chris Bleby SC

Dr. Bleby was the Solicitor-General of South Australia during 2019-20. The Solicitor-General is a statutory officer appointed by the Governor under the *Solicitor-General Act 1972*. The Solicitor-General is the second law officer of the state. Acting on the instructions of the Attorney-General, the Solicitor-General advises the state and appears as counsel on behalf of the state, including on behalf of the Crown Solicitor and Director of Public Prosecutions, as required.

Dr. Bleby was appointed to the Supreme Court and the Court of Appeal commencing on 4 May 2020.



### Mike Wait SC

Mike was the Crown Solicitor of South Australia during 2019-20. As Crown Solicitor, he was responsible for leading the CSO, which comprises the Public Law, Civil Litigation, Crown Counsel, Outposted Lawyers and Commercial, Environment and Native Title sections. The CSO provides advice to, and represents, the South Australian Government on behalf of the Attorney-General. This includes providing legal services to Cabinet, Ministers and South Australian Government agencies on a wide variety of legal issues.

Mike was appointed the Solicitor-General, commencing 3 August 2020.



### **Adam Kilvert**

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



### **Andrew Swanson**

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



### **Chris Pearman**

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



### **Dini Soulio**

Dini is the Commissioner of Consumer Affairs and Liquor & Gambling with CBS. CBS has a broad portfolio including consumer protection, product safety, occupational licensing, liquor licensing, gambling regulation, charities regulation, residential tenancies and births, deaths and marriages.



### **Joanna Martin**

Joanna is the Executive Director of the Legal and Legislative division. The division includes Legislative Services, who provide legal and policy advice on legislative reform, Parliamentary Counsel, who provide legislative drafting services to members of South Australia's Parliament, and FSSA who provides forensic science services and undertakes award-winning research in forensic science. The division also consists of the CSO and the ODPP.



### **John Ovenstone**

John is the Chief Recovery Officer and Director, Fines Enforcement and Recovery. The role is supported by the FERU which is responsible for the enforcement and recovery of court fines, overdue expiation fees, debts owed to the Victims of Crime Fund and civil debt owed to state government agencies. In addition to the recovery of debts, FERU provides a range of non-financial options for individuals to resolve outstanding fines such as community service.



### **Mark Hanson**

Mark is the Executive Director of the Projects and Technology division. He is responsible for leading Technology, Project Delivery, Public Safety and Information Management services. In addition to supporting the operations of the Attorney-General's Department, the division provides Public Safety and Justice Information services to more than twenty other Government agencies.



### **Martin Hinton QC**

Martin was appointed as the Director of Public Prosecutions on 18 November 2019. The Director is a statutory officer, independent of the Attorney-General's Department, who initiates and conducts criminal prosecutions in the Magistrates, District and Supreme courts of South Australia. The Director also initiates and conducts appeals in the Full Court of South Australia and the High Court of South Australia. The Director also oversees the operations of the ODPP comprising Trial Counsel, Solicitors (including Confiscations), and Business Services (including the Witness Assistance Service) to ensure the ODPP provides the people of South Australia with an independent and effective criminal prosecution service that is timely, efficient and just.



### **Nicolle Rantanen**

Having acted as the Public Trustee for a significant period, Nicolle was appointed the Public Trustee on 13 July 2020.

The Public Trustee is responsible for the efficient management of the Public Trustee Office and the effective implementation of the *Public Trustee Act 1995*. The role encompasses acting as Administrator, Executor or Trustee of deceased estates, as Administrator of estates of protected persons under the *Guardianship and Administration Act*, as Manager of estates of protected persons under the *Aged and Infirm Persons' Property Act* and as Attorney or Agent. The Public Trustee is also the Trustee for minors as a result of distributions in intestate estates administered by private administrators and by appointment as trustees for other trusts and Wills.



## **Legislation administered by the agency**

*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*  
*Age of Majority (Reduction) Act 1971*  
*Aged and Infirm Persons' Property Act 1940*  
*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*  
*Authorised Betting Operations Act 2000*  
*Bail Act 1985*  
*Ballot Act 1862*  
*Births, Deaths and Marriages Registration Act 1996*  
*Building and Construction Industry Security of Payment Act 2009*  
*Building Work Contractors Act 1995*  
*Burial and Cremation Act 2013*  
*Business Names (Commonwealth Powers) Act 2012*  
*Casino Act 1997*  
*Child Sex Offenders Registration Act 2006*  
*Civil Liability Act 1936*  
*Classification (Publications, Films and Computer Games) Act 1995*  
*Collections for Charitable Purposes Act 1939*  
*Commercial Arbitration Act 2011*  
*Commonwealth Legislative Power Act 1931\**  
*Commonwealth Places (Administration of Laws) Act 1970*  
*Commonwealth Powers (De Facto Relationships) Act 2009*  
*Commonwealth Powers (Family Law) Act 1986*  
*Companies (Administration) Act 1982*  
*Constitutional Powers (Coastal Waters) Act 1979*  
*Conveyancers Act 1994*  
*Co-operatives National Law (South Australia) Act 2013*  
*Coroners Act 2003*  
*Corporations (Administrative Actions) Act 2001*  
*Corporations (Ancillary Provisions) Act 2001*  
*Corporations (Commonwealth Powers) Act 2001*  
*Corporations (South Australia) Act 1990*  
*Courts Administration Act 1993*  
*COVID-19 Emergency Response Act 2020*  
*Credit (Commonwealth Powers) Act 2010*

*Credit (Transitional Arrangements) Act 2010*  
*Criminal Assets Confiscation Act 2005*  
*Criminal Investigation (Covert Operations) Act 2009*  
*Criminal Investigation (Extraterritorial Offences) Act 1984*  
*Criminal Law (Clamping, Impounding and Forfeiture of Vehicles) Act 2007*  
*Criminal Law (Forensic Procedures) Act 2007*  
*Criminal Law (High Risk Offenders) Act 2015*  
*Criminal Law (Legal Representation) Act 2001*  
*Criminal Law Consolidation Act 1935*  
*Criminal Procedure Act 1921*  
*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 Communications 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 (The)*  
*Evidence (Affidavits) Act 1928*  
*Evidence Act 1929*  
*Expiation of Offences Act 1996*  
*Fair Trading Act 1987*  
*Family Relationships Act 1975*  
*Farm Debt Mediation Act 2018*  
*Federal Courts (State Jurisdiction) Act 1999*  
*Fences Act 1975*  
*Financial Sector Reform (South Australia) Act 1999*  
*Fines Enforcement and Debt Recovery Act 2017*  
*Foreign Judgments Act 1971*  
*Free Presbyterian Church (Vesting of Property) Act 2001*  
*Freedom of Information Act 1991*  
*Frustrated Contracts Act 1988*  
*Gambling Administration Act 1995*  
*Gambling Administration Act 2019*



*Gaming Machines Act 1992*  
*Graffiti Control Act 2001*  
*Guardianship and Administration Act 1993*  
*Guardianship of Infants Act 1940*  
*Hairdressers Act 1988*  
*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*  
*Judicial Conduct Commissioner Act 2015*  
*Juries Act 1927*  
*Jurisdiction of Courts (Cross-vesting) Act 1987*  
*Justices of the Peace Act 2005*  
*Labour Hire Licensing Act 2017*  
*Land Acquisition Act 1969*  
*Land Agents Act 1994*  
*Land and Business (Sale and Conveyancing) Act 1994*  
*Land Valuers Act 1994*  
*Landlord and Tenant Act 1936*  
*Law Reform (Contributory Negligence and Apportionment of Liability) Act 2001*  
*Legal Practitioners Act 1981*  
*Legal Services Commission Act 1977*  
*Legislation Revision and Publication Act 2002*  
*Limitation of Actions Act 1936*  
*Liquor Licensing Act 1997*  
*Little Sisters of the Poor (Testamentary Dispositions) Act 1986*  
*Lobbyists Act 2015*  
*Lottery and Gaming Act 1936*  
*Magistrates Act 1983*  
*Magistrates Court Act 1991*  
*Marketable Securities Act 1971*  
*Married Persons (Separate Legal Status) Act 2019*  
*Members of Parliament (Register of Interests) Act 1983*  
*Mercantile Law Act 1936*  
*Minors Contracts (Miscellaneous Provisions) Act 1979*  
*Misrepresentation Act 1972*  
*National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018*  
*Native Title (South Australia) Act 1994*  
*Notaries Public Act 2016*  
*Oaths Act 1936*  
*Off-shore Waters (Application of Laws) Act 1976*  
*Ombudsman Act 1972*  
*Parliamentary Committees Act 1991*

*Partnership Act 1891*  
*Personal Property Securities (Commonwealth Powers) Act 2009*  
*Plumbers, Gas Fitters and Electricians Act 1995*  
*Police Complaints and Discipline Act 2016*  
*Powers of Attorney and Agency Act 1984*  
*Prices Act 1948*  
*Problem Gambling Family Protection Orders Act 2004*  
*Professional Standards Act 2004*  
*Prohibited Areas (Application of State Laws) Act 1952*  
*Public Interest Disclosure Act 2018*  
*Public Trustee Act 1995*  
*Racial Vilification Act 1996*  
*Real Property (Commonwealth Titles) Act 1924*  
*Real Property (Foreign Governments) Act 1950*  
*Recreation Grounds (Regulations) Act 1931*  
*Relationships Register Act 2016*  
*Residential Parks Act 2007*  
*Residential Tenancies Act 1995*  
*Retail and Commercial Leases Act 1995*  
*Royal Commissions Act 1917*  
*Royal Style and Titles Act 1973*  
*RSL Memorial Hall Trust Act 1997\**  
*Sale of Goods (Vienna Convention) Act 1986*  
*Sale of Goods Act 1895*  
*Sea-Carriage Documents Act 1998*  
*Second-hand Vehicle Dealers Act 1995*  
*Security and Investigation Industry Act 1995*  
*Sentencing Act 2017*  
*Serious and Organised Crime (Control) Act 2008*  
*Serious and Organised Crime (Unexplained Wealth) Act 2009*  
*Settled Estates Act 1880*  
*Settled Estates Act Amendment Act 1889 (The)*  
*Sheriff's Act 1978*  
*Shop Theft (Alternative Enforcement) Act 2000*  
*Small Business Commissioner Act 2011*  
*Solicitor-General Act 1972*  
*South Australian Civil and Administrative Tribunal Act 2013*  
*Spent Convictions Act 2009*  
*St. John (Discharge of Trusts) Act 1997*  
*State Records Act 1997*  
*Subordinate Legislation Act 1978*  
*Summary Offences Act 1953*  
*Supreme Court Act 1935*  
*Surrogacy Act 2019*  
*Surveillance Devices Act 2016*  
*Survival of Causes of Action Act 1940*

*Tattooing Industry Control Act 2015*  
*Terrorism (Commonwealth Powers) Act 2002*  
*Terrorism (Police Powers) Act 2005*  
*Terrorism (Preventative Detention) Act 2005*  
*Thomas Hutchinson Trust and related Trusts (Winding Up) Act 1995*  
*Trustee Act 1936*  
*Trustee Companies Act 1988*  
*Unclaimed Goods Act 1987*  
*Victims of Crime Act 2001*  
*Waite Trust (Miscellaneous Variations) Act 1996\**  
*Warehouse Liens and Storage Act 1990*  
*Wills Act 1936*  
*Young Offenders Act 1993*  
*Youth Court Act 1993*

*\* Denotes Act of limited application*

## The agency's performance

### Performance at a glance

- Developed an across government legislative package in response to the COVID-19 pandemic to, amongst other benefits, ensure the safe and efficient function of government and promote general community safety.
- In response to COVID-19, waived annual liquor licence fees payable for licence categories most impacted by the pandemic.
- Developed legislation to remove automatic suppression of accused sex offenders, increasing transparency and supporting the public's right to know, bringing South Australia in line with most other jurisdictions.

### Agency contribution to whole of government objectives

Key objective	Agency's contribution
Lower costs	<ul style="list-style-type: none"> <li>• Streamline services, ask for and listen to feedback.</li> <li>• Use our resources efficiently.</li> </ul>
Better Services	<ul style="list-style-type: none"> <li>• Develop laws and policy that increase public safety.</li> <li>• Strengthen systems that protect the vulnerable, elderly and victims.</li> <li>• Identify and progress initiatives that prevent and reduce domestic violence.</li> <li>• Support strategies that prevent crime and reduce harm.</li> <li>• Support the delivery of emergency services.</li> <li>• Design and deliver timely, accessible and fair dispute resolution services.</li> <li>• Inform individuals and business about their legal obligations and rights.</li> <li>• Promote and protect the rights of people who are Aboriginal, vulnerable or disadvantaged.</li> <li>• Help victims exercise their rights and access assistance.</li> <li>• Support information sharing, transparency and ease of access to public data.</li> <li>• Deliver justice system reforms that benefit the community.</li> <li>• Ensure the justice system protects the community and victims, whilst being inclusive of defendants' needs.</li> <li>• Provide timely, useful legal and policy advice across government.</li> <li>• Provide services that deal with disputes early and efficiently.</li> <li>• Make it easier for clients, partners and the community to interact with us.</li> <li>• Implement innovative approaches to make it easier to work with us.</li> <li>• Invest in technology that supports service delivery and increases productivity.</li> <li>• Invest in facilities that meet business and customer needs.</li> <li>• Progress initiatives that improve digitalisation.</li> <li>• Protect against cyber security and other threats.</li> </ul>

## Agency specific objectives and performance

Agency objectives	Indicators	Performance
Safe communities	<p>Legislation to respond to the COVID-19 Pandemic passed Parliament:</p> <ul style="list-style-type: none"> <li>• <i>COVID-19 Emergency Response Act 2020.</i></li> </ul>	<p>The <i>COVID-19 Emergency Response Act 2020</i> passed Parliament on 8 April 2020 and commenced on 9 April 2020.</p> <p>This legislation was developed to amend a number of acts to:</p> <ul style="list-style-type: none"> <li>• ensure the safe and efficient functioning of Government</li> <li>• mitigate the economic impacts on the state and promote general community safety by adopting measures that support social distancing and other community restrictions in line with health advice.</li> </ul>
	<p>Further legislative changes to respond to the COVID-19 pandemic passed Parliament throughout April and May:</p> <ul style="list-style-type: none"> <li>• <i>COVID-19 Emergency Response (Bail) Amendment Act 2020</i>; and</li> <li>• <i>COVID-19 Emergency Response (Further Measures) Amendment Act 2020.</i></li> </ul>	<p>The COVID-19 Emergency Response (Bail) Amendment Act 2020 passed Parliament on 30 April 2020 and commenced on 7 May 2020.</p> <p>The Amendment Act inserts new provisions in to the COVID-19 Emergency Response Act 2020 to reverse the presumption of bail for offenders who commit an offence against particular classes of victims, including emergency workers, hospital workers and others employed in retrieval medicine, as well for offences of serious criminal trespass in residential and non-residential premises and criminal trespass in residential premises during the COVID-19 pandemic.</p>

		The COVID-19 Emergency Response (Further Measures) Amendment Act 2020 also passed Parliament on 14 May 2020 and commenced on 15 May 2020.
	<p>Legislation to further enhance protections for our front line workers passed Parliament:</p> <ul style="list-style-type: none"> <li>• <i>Criminal Law Consolidation (Assaults on Prescribed Emergency Workers) Amendment Act 2019.</i></li> </ul>	<p>The <i>Criminal Law Consolidation (Assaults on Prescribed Emergency Workers) Amendment Act 2019</i> passed Parliament on 23 July 2019 and commenced on 3 October 2019.</p> <p>The Act increases the number of workers who are classified as 'prescribed emergency workers' as well as increasing the available penalties for those who assault emergency workers.</p>
	Office of the Public Advocate (OPA) worked with the National Disability Insurance Agency and the NDIS Quality and Safeguards Commission to assist clients under guardianship to successfully participate in the NDIS	<p>As at 30 June 2020, 687 (43%) of OPA clients had an NDIS plan (note not all OPA clients are eligible for the NDIS).</p> <p>The OPA met monthly with the NDIA during 2019-20 and six weekly with the NDIS Commission.</p>
	All restrictive practices used for persons under guardianship accessing the NDIS are properly authorised	<p>The OPA has provided training to staff about authorisation of restrictive practices in South Australia.</p> <p>The OPA has dedicated resources to review the need for special powers orders for its existing clients and has reviewed office policies and practices to ensure that all appropriate consents and authorisations are in place when restrictive practices are applied.</p>

Fairly administered laws	COVID-19 - Liquor licensing relief	<p>In response to the impacts of COVID-19, annual liquor licensing fees payable in June 2020 were waived for the liquor licence categories most impacted by the pandemic.</p> <p>Holders of a General and Hotel Licence who have a bottle-shop received reduced fees, or a full waiver if they do not have a bottle shop.</p>
	<p>Commencement of provisions regarding commercial leases to support the small business community with the Small Business Commissioner able to provide dispute resolution services and mediation:</p> <ul style="list-style-type: none"> <li>• <i>COVID-19 Emergency Response Act 2019.</i></li> </ul>	<p>Additional resources have been provided to assist the Small Business Commissioner to undertake alternative dispute resolution as lessees and lessors seek assistance to negotiate rental arrangements due to financial distress being experienced by many businesses due to COVID-19.</p> <p>The Small Business Commissioner has expanded his mediation panel in response to an increase in demand between lessees and lessors. Mediations are conducted online where appropriate.</p> <p>Between March and June 2020 the OSBC dealt with 241 COVID-19 related enquiries and 75 COVID-19 related cases.</p>



	<p>Legislation to regulate the practice of foreign law by foreign lawyers in South Australia passed Parliament:</p> <ul style="list-style-type: none"> <li>• <i>Legal Practitioners (Foreign Lawyers and Other Matters) Amendment Act 2019.</i></li> </ul>	<p>The <i>Legal Practitioners (Foreign Lawyers and Other Matters) Amendment Act 2019</i> passed Parliament on 10 December 2019.</p> <p>The legislation brings South Australia into line with other jurisdictions, ensuring foreign lawyers practising law in South Australia are registered, thereby increasing public confidence in their services.</p> <p>Sections 7 and 15 came into operation on 21 May 2020, with the remainder commencing on 1 July 2020.</p>
	<p>The standalone Act regulating surrogacy in South Australia passed Parliament:</p> <ul style="list-style-type: none"> <li>• <i>Surrogacy Act 2019;</i></li> <li>• <i>and</i></li> <li>• <i>Surrogacy Regulations 2020.</i></li> </ul>	<p>The <i>Surrogacy Act 2019</i> and <i>Surrogacy Regulations 2020</i> passed Parliament on 31 October 2019. It commenced on 1 September 2020.</p> <p>The Act repeals Part 2B of the <i>Family Relationships Act 1975</i> and provides for the transfer of parentage from a woman who gives birth to a child (the birth mother) to one or more 'intended parents', provided the parties have met the regulatory requirements.</p> <p>The pregnancy must be preceded by a 'lawful surrogacy agreement' made in writing, the requirements of which are set out in section 10 of the Act and include counselling, legal advice, and exchange of criminal history checks.</p>

	<p>Legislation to create a new aggravated offence for trespass on primary production premises in the <i>Summary Offences Act 1953</i>.</p>	<p>The <i>Summary Offences (Trespass on Primary Production Premises) Amendment Act 2020</i> passed Parliament on 28 April 2020 and commenced on 9 July 2020.</p> <p>The Amendment Act creates a new aggravated offence with significant penalties of \$10,000 or 12 months imprisonment for trespass on primary production premises. It also increases the existing penalties for trespass-related offending on primary production premises.</p>
	<p>Amending the <i>Land Acquisition Act 1969</i>:</p> <ul style="list-style-type: none"> <li>• <i>Land Acquisition (Miscellaneous) Amendment Act 2019</i>.</li> </ul>	<p>The <i>Land Acquisition (Miscellaneous) Amendment Act 2019</i> passed Parliament on 12 December 2019 and commenced on 2 July 2020.</p> <p>This was a joint project with the then Department for Planning, Transport Infrastructure. The legislation introduced a new Part into the <i>Land Acquisition Act 1969</i> to allow for the acquisition of underground land as well as other amendments.</p>

	<p>Implementation of changes to the <i>Liquor Licencing Act 1997</i>.</p>	<p>The final stage of the reform to liquor licensing in South Australia came into operation in November 2019.</p> <p>The reform saw the implementation of recommendations made by the Hon. Tim Anderson QC and aimed to modernise the South Australian licensing system in order to support a vibrant hospitality industry, while maintaining a safe drinking culture.</p> <p>The reforms included:</p> <ul style="list-style-type: none"> <li>• updated licence categories</li> <li>• a revised fee structure</li> <li>• the development of a new customer facing portal – Liquor and Gaming Online</li> <li>• a new system to support the improved management of applications within CBS.</li> </ul>
--	---	--

	<p>Amendment of gambling legislation:</p> <ul style="list-style-type: none"> <li>• <i>Statutes Amendment (Gambling Regulation) Act 2019.</i></li> </ul>	<p>In December 2019, State Parliament passed legislation to significantly reform the regulation of gambling in South Australia.</p> <p>Work has progressed on implementing the Gambling Reform Package, with regulations required under each of the gambling acts now drafted.</p> <p>Work is continuing on the review of the Codes of Practice and Social Effect Inquiry Process.</p> <p>CBS are continuing to work with the gambling sector to ensure they are appropriately prepared for the remaining legislative and regulatory requirements that will commence later in the year.</p>
An efficient and effective justice system	<p>South Australia signed the National Legal Assistance Partnership 2020-2025</p>	<p>South Australia negotiated and signed the National Legal Assistance Partnership 2020-2025, which will provide almost \$150 million over five years to legal assistance services across the state.</p> <p>This includes funding to the Legal Services Commission, the Aboriginal Legal Rights Movement and Community Legal Centres to support the provision of legal assistance services to vulnerable people facing disadvantage who are unable to afford private legal services.</p>

	<p>Legislation passed Parliament removing some restrictions on reporting on criminal proceedings relating to sexual offences:</p> <ul style="list-style-type: none"> <li>• <i>Evidence (Reporting on Sexual Offences) Amendment Act 2020.</i></li> </ul>	<p>The <i>Evidence (Reporting on Sexual Offences) Amendment Act 2020</i> passed Parliament on 3 March 2020 and commenced on 7 May 2020.</p> <p>The Amendment Act brings South Australia's suppression laws into line with the restrictions in most other jurisdictions in Australia.</p> <p>Unless a court grants a suppression order under s69A of the <i>Evidence Act 1929</i> a person charged with sex offences can be identified after their first court appearance on those charges.</p> <p>The amendments retain the prohibition on any publication that might identify the victim of such an offence.</p>
	<p>Legislation removing the requirement for victims of crime to serve a copy of their application for compensation on the offender passed Parliament:</p> <ul style="list-style-type: none"> <li>• <i>Victims of Crime (Offender Service and Joinder) Amendment Act 2019.</i></li> </ul>	<p>The <i>Victims of Crime (Offender Service and Joinder) Amendment Act 2019</i> passed Parliament on 2 July 2019 and commenced on 2 September 2019.</p> <p>This amendment removes the requirement for victims of crime to serve a copy of their application for compensation on the offender.</p>

	<p>Legislation to transfer a number of jurisdictions on SACAT passed Parliament:</p> <ul style="list-style-type: none"> <li>• <i>Statutes Amendment (SACAT) Act 2019.</i></li> </ul>	<p>The <i>Statutes Amendment (SACAT) Act 2019</i> passed Parliament on 4 July 2019.</p> <p>Commencement was staggered, with jurisdictions transferring to SACAT throughout 2019-20.</p> <p>The Act transferred various functions to SACAT, including the work of:</p> <ul style="list-style-type: none"> <li>• the former Health Practitioners Tribunal</li> <li>• equal opportunity matters from the South Australian Employment Tribunal</li> <li>• miscellaneous disciplinary and review jurisdiction of the District Court.</li> </ul>
	<p>The ODPP Canine Court Companion Project moves from a pilot program to a long-term strategy.</p>	<p>Stage 2 of the Canine Court Companion (CCC) program involves the introduction of the CCC into the District and Supreme Court environments (not courtrooms) with particular focus on attendance at the waiting areas of Vulnerable Witness Suites.</p> <p>Phase 1 of this project - where the CCC 'Zero' - attends new places of work and becomes familiar with the physical environment will commence once the CCC completes the familiarisation training and COVID-19 restrictions ease further.</p> <p>An MOU with Guide Dogs SA/NT has also been signed until February 2024.</p>

Our staff meet customer needs and continuously improve services	White Ribbon Workplace Reaccreditation	<p>AGD commenced the White Ribbon workplace accreditation process as part of its Workplace Equality and Respect Project. Other work undertaken as part of the project included:</p> <ul style="list-style-type: none"> <li>• reviewing HR policies to ensure those experiencing violence are supported</li> <li>• ensuring leadership programs and opportunities are accessible and accessed by women.</li> </ul>
	Promoting Aboriginal culture and reconciliation and launch Reconciliation Action Plan	<p>AGD launched its <i>Innovate</i> Reconciliation Action Plan in March 2020 and promoted Aboriginal culture through:</p> <ul style="list-style-type: none"> <li>• delivering five cultural awareness sessions</li> <li>• guided tours of the Tarnanthi art exhibition at the Art Gallery of South Australia</li> <li>• three online cultural awareness quizzes for staff.</li> </ul> <p>AGD also celebrated Reconciliation Week and NAIDOC week by hosting cultural awareness events. Training and activities were held throughout the year for AGD employees to further promote reconciliation and cultural awareness.</p>
	Celebrating the Centenary of the Archives	<p>State Records hosted a celebration event at the Radford Auditorium (Art Gallery of South Australia), the original home of the archives, and sponsored <i>Designing the Archive</i>, an international archives conference presented by the Australian Society of Archivists and other institutions.</p>



<p>Supportive infrastructure</p>	<p>Successful move to the new GPO Exchange building</p>	<p>In 2019, AGD relocated around 700 staff from 45 Pirie Street into the new GPO Exchange building at 10 Franklin Street.</p> <p>The new building helped support an estimated 645 jobs during its construction and fit-out.</p> <p>The GPO Exchange building provided an integrated fit-out, custom designed to meet the needs of AGD.</p> <p>The GPO Exchange building has achieved a 6-star Green Star rating – this represents 'world leadership' in environmentally sustainable building practices. The building is also on track to achieve a 5-star NABERS Energy rating.</p>
----------------------------------	---	---

	<p>Improvements to the FERU</p>	<p>The FERU continued to improve its processes and online presence to allow for greater self-service capability.</p> <p>A review was undertaken in 2019-20 of the FERU's processes. After implementing a process redesign, improved call flow management and the introduction of real-time resource management in customer facing areas, the FERU has achieved a 15% capacity increase with existing call centre staffing levels and a 10% reduction in average call times.</p> <p>The FERU website was also updated to reflect a more user friendly language and provide increased online functionality for clients including:</p> <ul style="list-style-type: none"> <li>• online enforcement dispute applications</li> <li>• the ability for clients to contact the unit through their online account</li> <li>• ability for clients to manage civil debt online.</li> </ul> <p>All FERU client facing communication continues to encourage clients to use these online services and there has been a 50% increase in individuals using this functionality to establish payment arrangements.</p> <p>The following portals were also established to streamline information flow between FERU and referral agencies:</p> <ul style="list-style-type: none"> <li>• Civil Debt Agency online portal</li> </ul>
--	---------------------------------	--

		<ul style="list-style-type: none"> <li>• Approved Treatment Provider portal</li> <li>• Issuing Authorities online portal.</li> </ul>
	Improvements to CBS	<p>In 2019-20 CBS undertook various business process improvement initiatives, enabling greater access for consumers and business, including:</p> <ul style="list-style-type: none"> <li>• launching a new public-facing online portal used by liquor licence holders to apply, track, manage and pay for liquor licences.</li> <li>• enabling citizens to register births online.</li> <li>• introducing an additional customer service channel by piloting a virtual customer service assistant able to answer frequently asked questions about residential tenancies and consumer rights relating to the COVID-19 pandemic.</li> <li>• implementing a customer service improvement strategy across the Customer Service Centre and CBS' customer facing systems. This included reviewing accessibility for vulnerable South Australians, and has resulted in increased resolution rates, reduction in call wait times and improved quality of services.</li> </ul>

	<p>Transitioning AGD to a digital Safety Management System</p>	<p>AGD participated in the system procurement, transition and implementation for a new digital safety management system - MySAFETY.</p> <p>The Workforce Wellbeing Team undertook User Acceptance Testing and announced the transition to MySAFETY in an all-staff communication in February 2020.</p>
	<p>Providing critical consumer support services remotely, rolling out working from home solutions and increasing protection of AGD information enabling staff to work securely from home.</p>	<p>AGD fast tracked the rollout of collaboration tools to support internal and customer facing engagement when COVID-19 restrictions came into effect.</p> <p>This included:</p> <ul style="list-style-type: none"> <li>• a cloud-based solution to enable remote call centre capability.</li> <li>• rapidly improving secure remote access capabilities to enable more staff to work from home.</li> <li>• significant increase of ICT infrastructure capacity to support large increase in working from home demand</li> <li>• introducing multi-factor authentication for staff to access AGD information securely outside of the office</li> <li>• providing guidance to staff on securely working with AGD resources off-site</li> <li>• putting in place mechanisms to ensure staff devices continue to remain secure and protected while off-site.</li> </ul>

	<p>Implementing security systems that provide tailored cyber security for each of the justice agencies.</p>	<p>Four justice agencies have been migrated to their own virtual firewalls, providing them with their own capabilities for cyber security initiatives.</p> <p>The migration of a further two agencies is in progress.</p>
	<p>Republishing more than 50 per cent of consolidated regulations as digital versions on the South Australian legislation website.</p>	<p>All new consolidated Acts, regulations and Treasurer's Instructions have been published as authorised versions on the South Australian Legislation website since 1 July 2019.</p> <p>99 per cent of current consolidated Acts and regulations have been republished as authorised versions.</p> <p>Historical consolidations for Acts and regulations are being progressively republished as resources allow.</p>
	<p>Co-locating the Offices of the Public Trustee and the Public Advocate.</p>	<p>The Office of the Public Advocate (OPA) was co-located with the Public Trustee (PT) in June 2020.</p> <p>The co-location provides shared clients with a single location to support their needs. It also facilitates greater collaboration and coordination between the staff of both offices to improve services and safeguards for clients.</p>

	Reduction in paper usage, increased use of electronic processes.	<p>The CSO is undertaking a staged project across each of its sections to implement digital workflow practices, improve efficiency and reduce consumption of paper.</p> <p>Over half of the office has now implemented digital practices, with the remaining section to be completed in the coming financial year.</p> <p>Since 2016, the CSO has increased the percentage of files created as digital from 8% to 94% as of August 2020.</p>
	FSSA purchased a computed tomography (CT) scanner.	<p>The 2019-20 budget provided \$2 million for the purchase of a dedicated on-site CT scanner, allowing bodies to be scanned on admission to FSSA.</p> <p>The project was delivered on time and within budget.</p> <p>The integration of the CT scanner into the post mortem processes will reduce the number of full post mortems required. This is expected to reduce the wait time for reports and, more timely provide assistance for grieving families.</p>
Open and transparent government	<p>Legislation strengthening protections for South Australian whistleblowers passed Parliament:</p> <ul style="list-style-type: none"> <li>• <i>Public Interest Disclosure Act 2018.</i></li> </ul>	<p>The <i>Public Interest Disclosure Act 2018</i> passed Parliament on 6 November 2018 and commenced on 1 July 2019.</p> <p>The Act includes better protections for South Australians who blow the whistle on corruption or maladministration in the public sector.</p>

	<p>Legislation to implement changes to Freedom of Information introduced to Parliament;</p> <ul style="list-style-type: none"> <li>Freedom of Information (Miscellaneous) Amendment Bill 2020</li> </ul>	<p>The Freedom of Information (Miscellaneous) Amendment Bill 2020 was introduced in Parliament on 8 April 2020.</p> <p>This Bill will update the FOI Act in line with legislative developments interstate and changes in technology. The Bill also takes into account concerns for enhanced transparency and accountability and the need to balance this with sustainability and efficiency in administering the legislation.</p> <p>The legislation will implement changes arising from the Ombudsman's recommendations, and the AGD review of the <i>Freedom of Information Act 1991</i>.</p>
	<p>New policy supporting improved accountability by government.</p>	<p>State Records published an Information Management Strategy and an Information Management Standard to guide State government agencies in improving the management of government information.</p>
<p>Providing timely, high quality, legal services to Ministers and Government Agencies</p>	<p>Supporting Government agency responses to three national Royal Commissions.</p>	<p>The CSO has provided advice on legal issues arising in connection with the State's response to the three national Royal Commissions:</p> <ul style="list-style-type: none"> <li>Royal Commission into Aged Care Quality and Safety</li> <li>Disability Royal Commission</li> <li>Royal Commission into National Natural Disaster Arrangements</li> </ul> <p>The CSO has also provided assistance to and representation of state government witnesses to each commission.</p>



	<p>Providing advice during COVID-19</p>	<p>The CSO provided legal advice and assistance to the government on the exercise of powers throughout the management of the COVID-19 major emergency and related legal issues, including the effect on various government contracts.</p> <p>The CSO provided support including to Parliamentary Counsel and the Department of Treasury and Finance in relation to COVID-19 legislation and regulations.</p> <p>The CSO also assisted the Office of the Commissioner of Public Sector Employment, the Department of Health and Wellbeing and the Department of Education with advice on multiple employment and workforce issues, and advised in relation to rent relief and other tenancy issues.</p>
	<p>Supporting government to deliver its infrastructure agenda, including Lot 14 and major road and rail projects.</p>	<p>The CSO has been directly involved in supporting the Government's complex and high value projects which are of significant importance to the state including:</p> <ul style="list-style-type: none"> <li>• the SAHMRI 2 Project</li> <li>• Schools PPP</li> <li>• Darlington road upgrade</li> <li>• Lot 14 projects</li> <li>• NYRSTAR</li> <li>• Olympic Dam</li> <li>• Eyre Peninsula Desalination Project</li> <li>• major road and rail projects</li> <li>• the bus tender and tram outsourcing project</li> <li>• the road maintenance outsourcing project.</li> </ul>

Emergency and essential services	24/7 availability of the South Australia Computer Aided Dispatch (SACAD) and South Australian Government Radio Network (SAGRN)	<p>SACAD delivered 24x7 availability to the emergency operations centres (000) of SAPOL, SAAS and SAFECOM (for the MFS, CFS and SES). In 2019-20 SACAD dispatched more than one million police, ambulance and emergency services responses to the community.</p> <p>The SAGRN delivered 24x7 availability to the State's police, ambulance, emergency and essential services. In 2019-20 the SAGRN carried approximately 24.3 million voice calls and sent over 2.9 million pager messages.</p>
	Upgrading systems, network infrastructure and call receipt and dispatch system	<p>The SACAD Network Upgrade project was completed in November 2019 which replaced all end of life network devices with contemporary models that provide many functional and security benefits and ensures the ongoing 24x7 availability of SACAD.</p> <p>The SAGRN Upgrade has also progressed, and will ensure the system will continue to meet the needs of users and provide improved coverage, capacity and resilience for emergency communications.</p> <p>In 2019-20 the SAGRN:</p> <ul style="list-style-type: none"> <li>• verified approximately 250,000sqm coverage for voice communications across the state</li> <li>• activated an additional paging site on the Yorke Peninsula and completed planning for another new paging site in the South East.</li> </ul>

	<p>Providing 24 x 7 availability of the State Rescue Helicopter Service (SRHS)</p>	<p>The SRHS delivered 24x7 availability to the state's ambulance and police services enabling them to respond to incidents that presented an immediate threat to the lives and safety of people.</p> <p>In 2019-20 the SRHS flew over 1,100 police, medical retrieval and search and rescue missions.</p>
--	--	---

## Corporate performance summary

### Performance at a glance

- 2019-20 budget targets were met.
- AGD relocated around 700 staff from 45 Pirie Street into the new GPO Exchange building. The new building provides an integrated fit-out designed to meet the needs of AGD.
- AGD achieved a 23% reduction in the cost of workers compensation claims in 2019-20

### Employment opportunity programs

Program name	Performance
Aboriginal Employment and Retention Strategy (AERS)	AGD employs an Aboriginal Engagement Officer to support the Aboriginal Employment and Retention Strategy. The Aboriginal Engagement Officer organised a series of Cultural Awareness Sessions and a number of events for National Reconciliation Week and NAIDOC week to promote and raise awareness of Aboriginal Culture. The Aboriginal Engagement Officer has also mentored and supported AGD's Aboriginal employees. As at 30 June 2020, AGD has a 2.7% representation of Aboriginal employees.
Aboriginal Employment Register	AGD has been actively engaged in the equal opportunity program – Aboriginal Employment Register. Potential Aboriginal candidates were referred for 16 roles and 5 candidates were placed.

### Agency performance management and development systems

Performance management and development system	Performance
Performance management is captured using the ELMO Performance Management System. AGD aims for a compliance rate of 100% of all active staff having at least one performance review during the year.	80% of active staff as at 30 June 2020 are recorded as having had at least one performance management review in 2019-20.

## Work health, safety and return to work programs

Program name	Performance
Wellbeing and Safety Strategic Plan 2018-20	<p>AGD continued to work to its Wellbeing and Safety Strategic Plan 2018-20 goals:</p> <ul style="list-style-type: none"> <li>• leaders demonstrate commitment to safety by their actions</li> <li>• organisational practices support wellbeing and engagement</li> <li>• risk management is systematic and proportionate</li> <li>• regular verification and evaluation of safety performance is undertaken.</li> </ul> <p>A number of key wellbeing and safety activities have been undertaken by AGD during 2019-20, as highlighted below.</p> <p>As part of the <i>Your Voice Action Plan</i>, Workforce Wellbeing delivered a promotional campaign focusing on AGD's Employee Assistance Program (EAP). AGD recorded EAP use of 8%, compared to the public sector average of 7.7%.</p> <p>Approximately 700 employees relocated to the new GPO Exchange building in late 2019. This relocation included an extensive wellbeing and safety component. Ergonomic workstation set-up support was provided to all employees through online training, posters/flyers and individual ergonomic assessments.</p> <p>A quarterly Health and Safety Representative (HSR) forum was established to support the Health and Safety Committee (HSC), to ensure high quality consultation on significant wellbeing and safety matters.</p> <p>AGD has been involved with the development and implementation of MySAFETY – a new safety management system and upgrade of the current injury management system for all of the public sector.</p>

	<p>With the emergence of the COVID-19 pandemic, AGD successfully transitioned around 75% of its workforce to work safely from home in some capacity, with no associated injuries. An AGD wellbeing survey, undertaken post this transition, recorded an 8% increase in wellbeing experienced by employees, compared to the wellbeing score recorded by employees prior to the pandemic.</p>												
Early intervention, return to work and injury management	<p>AGD's approach to early intervention, return to work and injury management continues to result in positive outcomes for all parties. This is demonstrated by the department's performance against the South Australian Public Sector Work Health, Safety and Injury Management Performance Measures, together with a 23% decrease in costs associated with claims management.</p> <p>AGD recorded an increase in claims in 2019-20 (16 claims) compared to the previous financial year (4 claims). Whilst this increase is higher compared to 2018-19, when considering AGD claim rates over the past 5 financial years, the number of claims for 2019-20 is more consistent with this average.</p> <div><p><b>AGD RTW Claims per FY</b></p><table><tr><th></th><th>2015-16</th><th>2016-17</th><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>Number of Claims</td><td>12</td><td>14</td><td>13</td><td>4</td><td>16</td></tr></table></div>		2015-16	2016-17	2017-18	2018-19	2019-20	Number of Claims	12	14	13	4	16
	2015-16	2016-17	2017-18	2018-19	2019-20								
Number of Claims	12	14	13	4	16								
<p>AGD Wellbeing program:</p> <p>A program which includes the provision of a survey, focus groups and recommendations to improve wellbeing in the workplace – used to mitigate agency risk of psychological injury.</p>	<p>The AGD Wellbeing Program continued to be rolled-out across the department. Since its progressive implementation, there has been a significant reduction in the cost of psychological injury claims to the AGD.</p>												

<b>Workplace injury claims</b>	<b>Current year 2019-20</b>	<b>Past year 2018-19</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	16*	4	300%
Fatalities	0	0	0%
Seriously injured workers**	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	3.2	0	N/A

\* Refer explanation on previous page regarding the increase in the number of claims.

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

<b>Work health and safety regulations</b>	<b>Current year 2019-20</b>	<b>Past year 2018-19</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	0	0	0%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	0%

<b>Return to work costs**</b>	<b>Current year 2019-20</b>	<b>Past year 2018-19</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	\$195,725.43	\$306,710.79	-36.2%
Income support payments – gross (\$)	\$64,917.85	\$59,462.08	9.2%

\*\*before third party recovery

Data for previous years is available at:

<https://data.sa.gov.au/data/organization/attorney-general-s-dept>

## Executive employment in the agency

Executive classification	Number of executives
Chief Executive	1
SAES2	14*
SAES1	55*
Statutory Appointments	8

\* Includes Executive legal officers

Data for previous years is available at:

<https://data.sa.gov.au/data/organization/attorney-general-s-dept>

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



## Financial performance

### Financial performance at a glance

The department recorded a favourable net result of \$20.7 million in 2019-20, compared with the unfavourable net result of \$8.4 million in the revised budget.

The favourable variance is mainly attributable to donated asset income received on completion of the GPO Exchange building fit-out (\$25.6m).

The detailed 2019-20 financial statements and notes to the accounts are presented in the Appendices.

#### Statement of Comprehensive Income

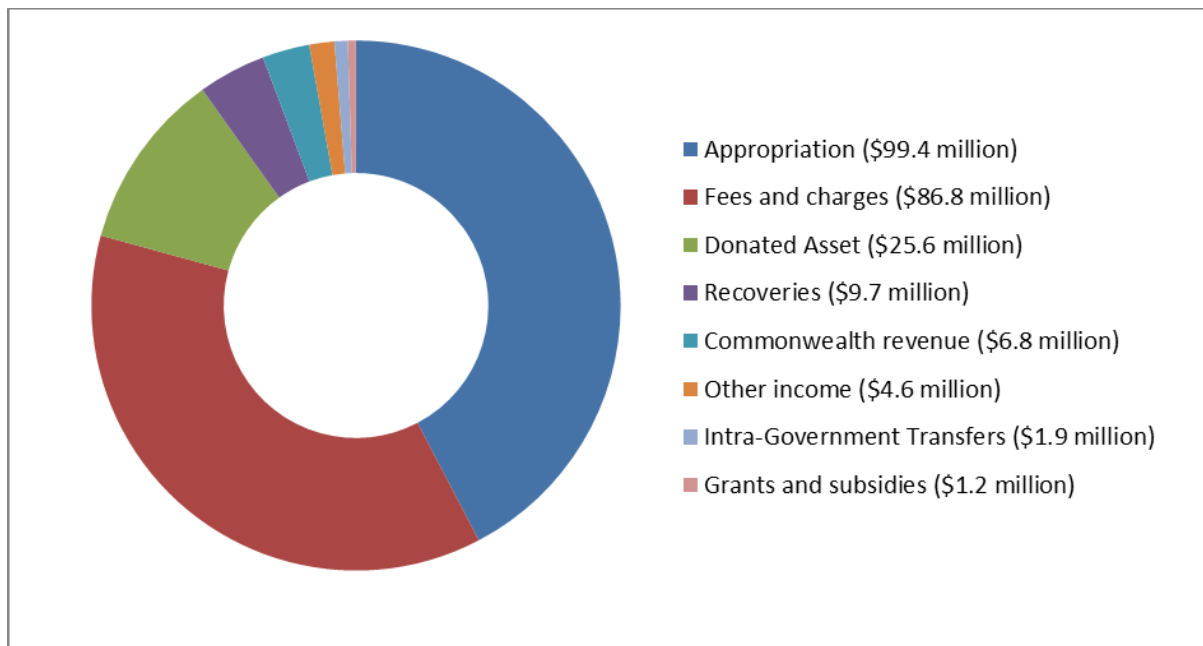
	Revised Budget 2019-20 \$'000	Actual Result 2019-20 \$'000	Variance \$'000	Actual Result 2018-19 \$'000
Total Income	211,902	234,950	23,048	207,774
Total Expenses	220,303	214,249	6,054	221,429
<b>Net Result</b>	<b>(8,401)</b>	<b>20,701</b>	<b>29,102</b>	<b>(13,655)</b>

The increase in income in 2019-20 compared to 2018-19 is mainly attributable to the donated asset income associated with the GPO Exchange building fit-out.

The decrease in expenses in 2019-20 compared to 2018-19 is mainly attributable to lower employee benefits costs, including a reduction in targeted voluntary separation payments and long service leave expenses, which is partly offset by indexation of costs in 2019-20.

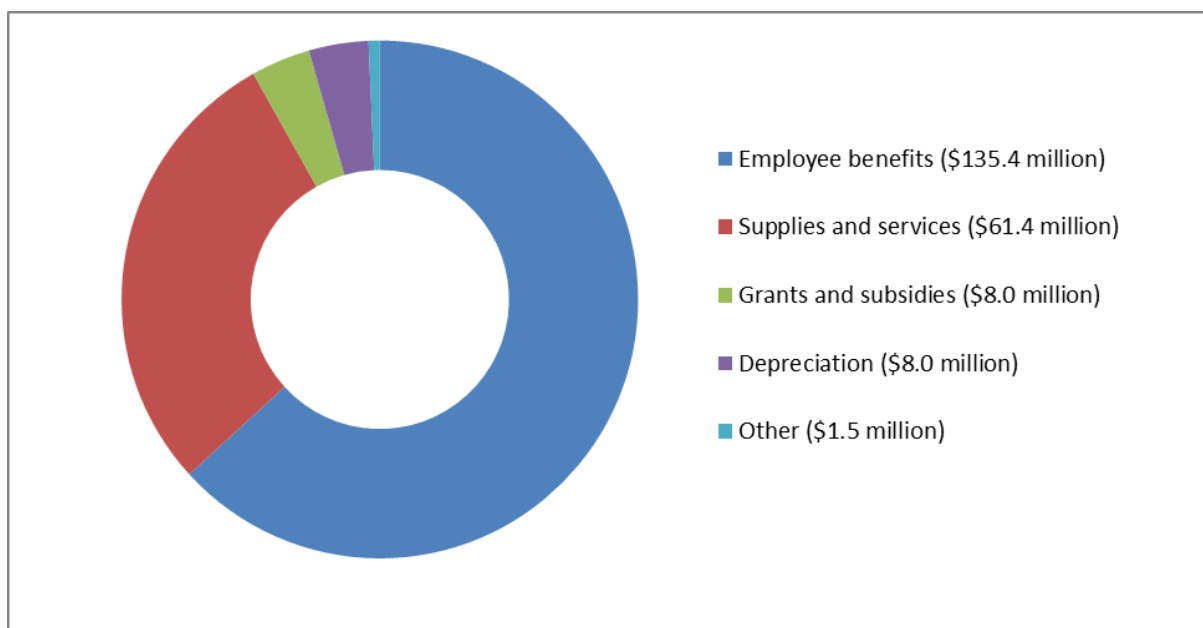
Total operating income for 2019-20, including appropriation, was \$235.0 million. Income from state government appropriations accounted for around 42% of total income. A summary of income by source is shown in the figure below.

### Income by category 2019-20



Total expenses were \$214.2 million in 2019-20. A summary of expenses by category is shown in the figure below.

### Expenses by category 2019-20



## Statement of Financial Position

AGD's net assets increased by \$20.4 million during 2019-20. This increase is mainly attributable to the increase in non-current assets due to the completion of the GPO Exchange building fit-out.

The favourable variance for non-current liabilities relates to the GPO Exchange building fit-out. The fit-out was recognised as donated asset income rather than a lease incentive in the Statement of Financial Position.

### Statement of Financial Position

	<b>Revised Budget 2019-20 \$'000</b>	<b>Actual Result 2019-20 \$'000</b>	<b>Variance \$'000</b>	<b>Actual Result 2018-19 \$'000</b>
Current assets	41,882	40,625	(1,257)	39,163
Non-current assets	44,333	40,086	(4,247)	21,042
<b>Total assets</b>	<b>86,215</b>	<b>80,711</b>	<b>(5,504)</b>	<b>60,205</b>
Current liabilities	32,098	28,897	3,201	27,679
Non-current liabilities	61,282	34,792	26,490	35,899
<b>Total liabilities</b>	<b>93,380</b>	<b>63,689</b>	<b>29,691</b>	<b>63,578</b>
<b>Net assets</b>	<b>(7,165)</b>	<b>17,022</b>	<b>(35,195)</b>	<b>(3,373)</b>

## Account Payment Performance

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

### Account payment performance 2019-20

	Accounts paid		Value of accounts paid	
	Number	%	\$	%
Paid within 20 calendar days	17,186	95.9%	155,055,555	89.2%
Paid within 21 to 30 calendar days	595	3.3%	13,835,448	8.0%
Paid within 31 to 60 calendar days	131	0.7%	4,692,419	2.7%
Paid greater than 60 calendar days	13	0.1%	186,840	0.1%

The department was able to pay 99.2% of all invoices within 30 calendar days (99.4% in 2018-19). The remaining 0.8% of invoices reflect both disputed accounts and late payment of undisputed accounts.

## Consultancies

Consultancies	Purpose	Value
All consultants below \$10,000 each	Various	\$59,297
<b>Consultancies above \$10,000 each</b>		
Limebridge Australia Pty Ltd	Customer service process review (CBS)	\$330,000
Limebridge Australia Pty Ltd	Business process review (FERU)	\$287,272
Elementology	Review and evaluate Lawmaster	\$185,637
Ann Vanstone QC	Review of the <i>Royal Commissions Act (SA) 1917</i>	\$62,600
Hon Brian Martin AO QC	Review of major indictable reforms	\$45,100
Capgemini Pty Ltd	Development of complexity index for court matters	\$35,446
PricewaterhouseCoopers	Bond compensation and debt recovery project	\$30,868
Auxiliary Judge Gordon Barrett QC	Police Complaints and Discipline Act Reviewer	\$30,525
Kym Davies Consulting	Use of Alice Springs Supreme Court for specific SA matters	\$30,000
KDN Services	Case management system and online forms platform	\$29,191
Information Integrity Solutions	Privacy advice for SA Government agencies	\$26,400
MPH Architects	Architectural work and engineering services	\$23,574
SRA Information Technology	Online liquor and gaming system	\$13,640
Rosslyn Cox and Mark Williams Consulting Pty Ltd	Staff survey and management workshops	\$11,250
Becky Hirst Consulting	Tandanya Adelaide Declaration response workshop	\$10,200
	<b>Subtotal</b>	<b>\$1,151,703</b>
<b>Total all consultancies (rounded)</b>		<b>\$1,211,000</b>

**Contractors**

<b>Contractors</b>	<b>Business Unit</b>	<b>Value</b>
All contractors below \$10,000 each	Various	\$104,558
<b>Contractors above \$10,000 each</b>		
Hays Specialist Recruitment	ICT	\$298,915
Hays Specialist Recruitment	Facilities	\$257,924
Hays Specialist Recruitment	FSSA	\$130,410
Hays Specialist Recruitment	SACAT	\$124,789
Evolve Scientific Recruitment	FSSA	\$109,752
Hudson Global Resources (Aust) Pty Ltd	SACAT	\$77,188
Hays Specialist Recruitment	CSO	\$74,623
Modis Staffing Pty Ltd	Justice Technology Services	\$52,070
Talent International (SA) Pty Ltd	Facilities	\$43,090
DFP Recruitment Services	OPA	\$39,172
DFP Recruitment Services	CBS	\$38,006
Hays Specialist Recruitment	Justice Policy and Analytics	\$35,516
DFP Recruitment Services	FSSA	\$28,511
KPP Ventures Pty Ltd	CBS	\$24,931
Hays Specialist Recruitment	OPA	\$16,757
Modis Staffing Pty Ltd	ICT	\$15,771
Talent International (SA) Pty Ltd	ICT	\$15,223
KDN Services Pty Ltd	SACAT	\$13,794
	<b>Subtotal</b>	<b>\$1,396,442</b>
<b>Total all contractors (rounded)</b>		<b>\$1,501,000</b>

## **Other information**

Nil to report.

## **Risk management**

### **Risk and audit at a glance**

The AGD Audit and Risk Management Committee (ARMC) provides independent advice and assistance to the Chief Executive on AGD's risk, control and compliance framework, business ethics, policies and practices and its internal and external accountability responsibilities. The ARMC met five times during 2019-20.

AGD currently has an independent, internal audit provider in Deloitte Touche Tohmatsu (Deloitte) that undertakes audit and risk management functions. A total of five internal audit reviews were undertaken in 2019-20.

### **Fraud detected in the agency**

In 2019-20, there was one instance of fraud.

CBS' residential tenancies bond system was subject to a fraud incident in February 2020. Its systems were circumvented to obtain monies from third parties without authorisation. An internal review was conducted and all known security issues have been resolved and stricter security protocols and system changes implemented. Insurance arrangements have protected the loss of any monies held in the fund.

*NB: Fraud reported includes actual and reasonably suspected incidents of fraud.*

### **Strategies implemented to control and prevent fraud**

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

As part of the audit program, the internal audit function performs reviews over the AGD system and control environments.

Data for previous years is available at:

<https://data.sa.gov.au/data/organization/attorney-general-s-dept>

## Public interest disclosure

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

Nil

Data for previous years is available at:

<https://data.sa.gov.au/data/organization/attorney-general-s-dept>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## Reporting required under any other act or regulation

The Chief Recovery Officer's Annual Report 2019-20	
Act or Regulation	Requirement
<i>Fines Enforcement and Debt Recovery Act 2017</i> and <i>Fines Enforcement and Debt Recovery Regulations 2018</i>	<p><b><i>Fines Enforcement and Debt Recovery Act 2017</i></b> 7—Annual report</p> <p>(1) The Chief Executive of the administrative unit of the Public Service that is, under a Minister, responsible for the administration of this Act must, not later than 30 September in each year, submit to the Minister a report on the work of the Chief Recovery Officer for the financial year ending on the preceding 30 June.</p> <p>(2) The report must include information prescribed by the regulations or required by the Minister.</p>

In accordance with the *Fines Enforcement and Debt Recovery Act 2017*, the work of the Chief Recovery Officer in 2019-20 is reported in the table below. Note that some totals may not add due to rounding.

	<b>Court Penalties</b>	<b>Expiation</b>	<b>Total</b>	<b>Civil Debt</b>
Total amount of debt payable to the Chief Recovery Officer as at 1 July 2019	\$148.2m	\$296.7m	<b>\$444.9m</b>	\$2.8m
Total amount of debt that became payable to Chief Recovery Officer during the financial year (1 July 2019 to 30 June 2020)	\$35.8m	\$154.5m	<b>\$190.4m</b>	\$5.8m
Total amount paid to the Chief Recovery Officer during the financial year (1 July 2019 to 30 June 2020)	\$22.0m	\$87.0m	<b>\$108.9m</b>	\$1.9m
Total amount of debt waived* by the Chief Recovery Officer during the financial year (1 July 2019 to 30 June 2020)	\$20.8m	\$24.7m	<b>\$45.5m</b>	-
Total amount of debt that was written off by the Chief Recovery Officer during the financial year (1 July 2019 – 30 June 2020)	\$14.6m	\$32.4m	<b>\$47.0m</b>	-

<b>Total amount of penalties managed by the Chief Recovery Officer as at 30 June 2020 including:</b>	<b>Court Penalties</b>	<b>Expiation</b>	<b>Total</b>	<b>Civil Debt</b>
Total amount subject to Arrangements	\$31.6m	\$79.6m	<b>\$111.1m</b>	\$1.6m
Total amount on which Payment has been deferred (Stay, Community Service, custody)	\$7.9m	\$16.0m	<b>\$23.8m</b>	\$0.2m
Total amount subject to Enforcement Action	\$51.3m	\$147.6m	<b>\$198.9m</b>	\$3.8m
Total amount not yet due (not debt)	\$5.6m	\$26.0m	<b>\$31.7m</b>	-
Total amount not owed to State	\$29.0m	\$14.8m	<b>\$43.8m</b>	-
<b>Total</b>	<b>\$125.4m</b>	<b>\$284.0m</b>	<b>\$409.4m</b>	<b>\$5.6m</b>

An external debt collection agency panel is engaged by the FERU to assist in the recovery of debt. All payments from debtor contact are made to the FERU not the external debt collection agencies.

\*The Chief Recovery Officer has absolute discretion to waive payment of a fine or any part of an enforced fine. When an enforced fine is waived the liability for payment is expunged.



**The Commissioner of Consumer Affairs and Liquor & Gambling with Consumer & Business Services' Annual Report 2019-20**

Act or Regulation	Requirement
<i>Associations Incorporation Act 1985</i>	S9—Annual report (1) The Commission must, on or before 31 December in each year, deliver to the Minister a report on the administration of this Act during the period of 12 months that ended on the preceding 30 June.

Associations	2019-20	2018-19
Incorporated associations on the register	21,292	21,090
Incorporated during the year	222	310
De-registered and wound-up	18	94
Periodic returns lodged	122	210
Searches of the public register	531	329

<i>Authorised Betting Operations Act 2000</i>	S90 – Annual Report (1) The Commissioner must, on or before 30 September in each year, prepare and present to the Minister a report on the performance of the Commissioner's functions under this Act during the preceding financial year.
---	---

Licensing	2019-20	2018-19
Number of Licensed Bookmakers	17	16
Number of Licensed Agents	41	40
Number of TAB outlets	332	334
Number of Racing Clubs	50	44

Compliance	2019-20	2018-19
Number of inspections completed	151	315
Non-Compliance matters detected	4	93
Investigations closed with enforcement outcome	0	1
Investigations closed without enforcement outcome	3	3

Prior to 1 December 2018, the Independent Gambling Authority was responsible for any matters that required further disciplinary action in relation to non-compliance matters.

<i>Authorised Betting Operations Act 2000</i>	<p>S90 – Annual Report</p> <p>(3) The Commissioner's report must include—</p> <p>(a) details of any statutory default occurring during the course of the relevant financial year; and</p> <p>(b) details of any disciplinary action taken by the Commissioner; and</p> <p>(c) details of any directions given to the Commissioner by the Minister.</p>
---	--

<b>Report</b>	<b>2019-20</b>
Details of any statutory default occurring during the course of the relevant financial year	No statutory defaults to report
Details of any disciplinary action taken by the Commissioner	No disciplinary action to report
Details of any directions given to the Commissioner by the Minister	No directions to report

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

<b>Builders licences</b>	<b>2019-20</b>	<b>2018-19</b>
Held by bodies corporate	5,456	5,291
Held by natural persons (individuals or members of partnerships). Includes contractors only and contractors & supervisors. Does not include supervisors only	17,945	18,228
Held by building work supervisors (registrations only)	4,297	4,152
<b>Total</b>	<b>27,698</b>	<b>27,671</b>
Applications for new licences/registrations or a change of conditions received	2,658	2,761

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

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

<b>Companies Liquidation Account</b>	<b>Amount</b>
Balance at 30 June 2019	\$94,244.40
Add: Amounts received during the year pursuant to section 427(1) of the Companies Code	0
Less: Amount paid to claimants in accordance with section 427(1) Payments to Consolidated Account in accordance with section 427(6)	0
<b>Balance at 30 June 2020</b>	<b>\$94,244.40</b>

<i>Casino Act 1997</i>	<b>S71 – Annual Report</b> (1) The Commissioner must, on or before 30 September in each year, prepare and present to the Minister a report on the performance of the Commissioner's functions under this Act during the preceding financial year.
------------------------	--

<b>Compliance</b>	<b>2019-20</b>	<b>2018-19</b>
Number of inspections completed	366 (1,091) <sup>1</sup>	365 (1,543) <sup>1</sup>
Non-Compliance matters detected	1	13
Investigations closed with enforcement outcome	0	1
Investigations closed without enforcement outcome	0	2

<sup>1</sup> 366 Casino Daily Audits were undertaken by CBS during 2019-20. Each daily audit consists of several specific compliance criteria being monitored relating to the Casino's operations. The total number of Casino compliance criteria inspected totalled 1,091.

Prior to 1 December 2018, the Independent Gambling Authority was responsible for any matters that required further disciplinary action in relation to non-compliance matters.

<i>Casino Act 1997</i>	<b>S71 – Annual Report</b> (3) The report must include— (a) details of any statutory default occurring during the course of the relevant financial year; and  (b) details of any disciplinary action taken by the Commissioner.
------------------------	---

<b>Report</b>	<b>2019-20</b>
Details of any statutory default occurring during the course of the relevant financial year	No statutory defaults to report
Details of any disciplinary action taken by the Commissioner	No disciplinary action to report

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

<b>Registrations</b>	<b>2019-20</b>	<b>2018-19</b>
Held by bodies corporate	99	93
Held by natural persons	587	597
<b>Total</b>	<b>686</b>	<b>690</b>
Applications for new registrations received	34	40

A copy of the audited financial statements for the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2020.

<i>Co-operatives National Law (South Australia) Act 2013*</i>	<p>10—Disposal of consideration for shares compulsorily acquired (Co-operatives National Law section 436)</p> <p>For the purposes of section 436(3)(b)(i) of the Co-operatives National Law (South Australia)—</p> <p>(a) the applied provisions of the Corporations Act are to be read as if the following provision were inserted in Part 9.7 before section 1339:</p> <p>S1338D—Co-operatives Liquidation Account</p> <p>(1) The Co-operatives Liquidation Account established under Division 3 of Part 6 of the Co-operatives Act 1983 of South Australia continues in existence under this Part.</p> <p>(2) The Account must continue to be kept in a separate account at the Treasury.</p>
---	--

<b>Co-operatives Liquidation Account</b>	<b>Amount</b>
Balance at 30 June 2019	\$64,992.85
Add: Amounts received during the year pursuant to section 331 of the <i>Co-operatives Act 1997</i>	0
Less: Amount paid to claimants in accordance with section 331	0
<b>Balance at 30 June 2020</b>	<b>\$64,992.85</b>

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

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

<b>Advice and conciliation</b>	<b>2019-20</b>	<b>2018-19</b>
No. of advices provided	30,021	31,843
No. of disputes conciliated	1,295	1,152
No. of disputes referred to compulsory conciliation conference	406	373

<b>Prosecutions/ Disciplinary action under the <i>Fair Trading Act 1987</i> (and related Acts), and the <i>Liquor Licensing Act 1997</i>.</b>		
<b>Date</b>	<b>Trader (where applicable)</b>	<b>Action</b>
21/08/2019	James Pepper and Innovate Projects Pty Ltd	<p>Prosecution for breaches of the <i>Building Work Contractors Act 1995</i> and the <i>Australian Consumer Law (SA)</i> including carrying on a business as a building work contractor without a licence, performing building work without a policy of building indemnity insurance in force, accepting an unauthorised deposit, accepting payment for services and failing to provide the services within a reasonable time and making a false or misleading representation about sponsorship, approval or affiliation.</p> <p>Court Outcome: James Pepper Convicted and fined \$8,700 Innovate Projects Pty Ltd</p>

		Convicted and fined \$1,050.
22/10/2019	William Cook	<p>Disciplinary action brought under section 21 of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> (PGE Act).</p> <p>Outcome:</p> <ol style="list-style-type: none"> <li>1. Disqualified from being licensed as an electrical contractor under the PGE Act until such time as the Commissioner considers he is a fit and proper person to be licensed as an electrical contractor;</li> <li>2. Prohibited from being registered as a worker until successful completion of training through TAFE SA: <ol style="list-style-type: none"> <li>a) Wiring Rules Refresher Course AS3000:2018 Update</li> <li>b) Single Phase Installation Testing Refresher; and</li> </ol> </li> <li>3. Prohibited from being employed or engaged in the business of a contractor unless working under the direct supervision of an appropriately qualified electrician(s) for a period of 12 months from the date of engagement and thereafter this order continues to have effect unless the Commissioner is satisfied that he no longer requires direct supervision.</li> </ol>
22/10/2019	Matthew Tonkin	<p>Disciplinary action brought under section 21 of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> (PGE Act).</p> <p>Outcome:</p> <ol style="list-style-type: none"> <li>1. Reprimanded;</li> <li>2. Fined \$8,000</li> </ol>
28/10/2019	Hayley Marley-Duncan	<p>Disciplinary action brought under section 43 of the <i>Land Agents Act 1994</i> for improper conduct and to not be a fit and proper person.</p> <p>Outcome:</p> <ol style="list-style-type: none"> <li>1. Reprimanded;</li> <li>2. Fined \$7,500;</li> <li>3. Licence conditions imposed including a requirement to complete a training course;</li> </ol>

		<p>4. Prohibited from operating as a licensed land agent for the period of 6 months; and</p> <p>5. Prohibited from being the director of any company which is a corporate agent for a period of 6 months.</p>
29/11/2019	Francesco Joseph Falco	<p>Prosecution for breaching section 6(1) and section 30(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building Work Contractor when not authorised by licence and demanding an unauthorised payment.</p> <p>Court Outcome: Convicted and fined \$7,500 Compensation \$11,238</p>
10/12/2019	Yonghua Lu	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building Work Contractor when not authorised by licence</p> <p>Court Outcome: Convicted and fined \$2,000 Compensation \$788</p>
17/12/2019	Alessandro Zollo and Built It Pty Ltd	<p>Disciplinary action brought under section to section 22 of the <i>Building Work Contractors Act 1995</i> for acting improperly.</p> <p>Outcome:</p> <ol style="list-style-type: none"> <li>1. Permanently disqualified and prohibited from being licensed or registered under the <i>Building Work Contractors Act 1995</i>;</li> <li>2. Permanently disqualified and prohibited from being a director of, or employed by, or otherwise engaged in the business of, a building work contractor; and</li> <li>3. Permanently disqualified and prohibited from being a director of, or employed by, or otherwise engaged in the business of, a building consultant.</li> </ol>
28/02/2020	Randall Bartram trading as RGB Property Maintenance	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a</p>

		<p>building Work Contractor when not authorised by licence.</p> <p>Court Outcome:                      Convicted and fined \$1,000                      Compensation of \$1,400</p>
25/03/2020	Adam Mills	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building Work Contractor when not authorised by licence and section 8A of the <i>Fair Trading Act 1987</i> by failing to attend a compulsory Conciliation Conference.</p> <p>Court Outcome:                      Convicted and fined \$5,500                      Compensation \$2,050</p>
05/05/2020	Brooke Sims	<p>Disciplinary action brought under section 43 of the <i>Land Agents Act 1994</i> for mismanagement of trust money and carrying on a business as a land agent whilst not registered.</p> <p>Outcome:</p> <ol style="list-style-type: none"> <li>1. Disqualified from being registered under the <i>Land Agents Act 1994</i>;</li> <li>2. Prohibited from being employed or otherwise engaged in the business of a land agent; and</li> <li>3. Prohibited from being a director or a body corporate that is a land agent.</li> </ol>
13/05/2020	John Gordon Steele Trading as Johnny's Home Maintenance Service	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building Work Contractor when not authorised by licence, section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failed to supply all the services within a reasonable time and Section 8A of the <i>Fair Trading Act 1987</i> by failing to attend a Compulsory Conciliation Conference.</p> <p>Court Outcome:                      Convicted and fined \$5,000</p>



		Compensation \$1,100
02/06/2020	Andrew Laundry trading as Creative Scapes	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building Work Contractor when not authorised by licence section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failed to supply all the services within a reasonable time</p> <p>Court Outcome: (incorporating theft charges) Convicted and sentenced to 7 months 3 weeks imprisonment Compensation \$23,061</p>

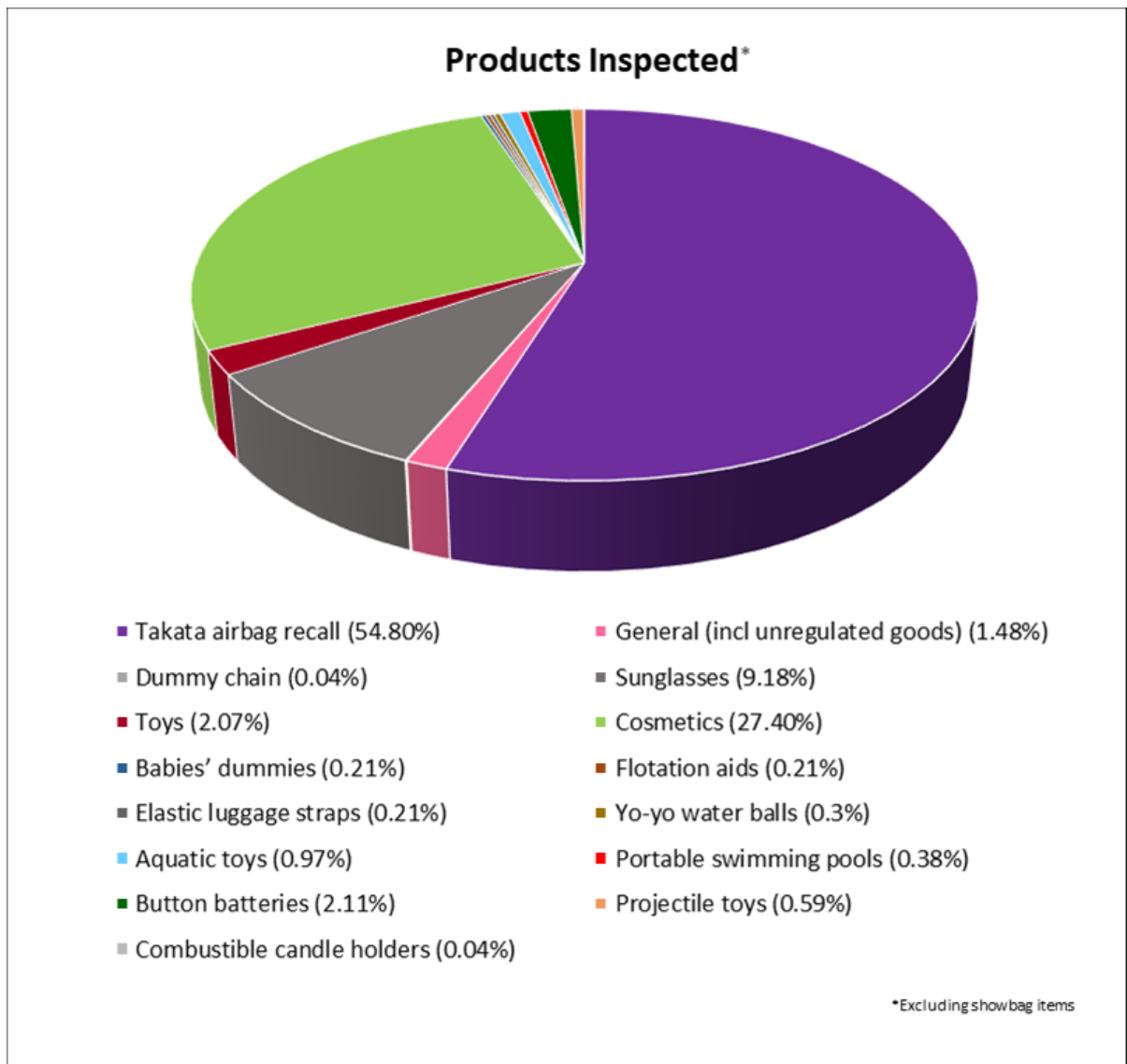
**Assurances and Undertakings given under the *Fair Trading Act 1987* (and related Acts), the *Liquor Licensing Act 1997* and the *Australian Consumer Law***

Date	Trader (where applicable)	Action
12/07/2019	Rodney Keith Burton	Assurance to the Commissioner to comply with section 7(1) of <i>Second-hand Vehicle Dealers Act 1995</i> .
18/07/2019	David Stuart Cook trading as 'Elders Real Estate Barossa'	Undertaking to the Commissioner to comply with section 30(1)(e) of the <i>Australian Consumer Law (SA)</i> .
28/08/2019	Matthew Slater and Slater Plumbing Pty Ltd	Assurance to the Commissioner to comply with sections 6 and 13 of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> .
27/08/2019	Craig John Smith trading as 'Your Area Plumbing'	Assurance to the Commissioner to comply with section 6 and 13 of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> and section 6(1)(b) of the <i>Building Work Contractors Act 1995</i> .
25/09/2019	Matthew Overton and Puddle Plumbing and Gas Pty Ltd	Assurance to the Commissioner to comply with section 6 of the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> .
30/09/2019	Kaylah Christie Horner	Assurance to the Commissioner to comply with section 7(1) of <i>Second-hand Vehicle Dealers Act 1995</i> .
30/09/2019	Neville John Skinner	Assurance to the Commissioner to comply with section 7(1) of <i>Second-hand Vehicle Dealers Act 1995</i> .

25/10/2019	City Builders Pty Ltd	Assurance to the Commissioner to comply with section 34(a) of the <i>Building Work Contractors Act 1995</i> .
13/11/2019	<i>Details withheld</i>	Undertaking to the Commissioner <i>Details withheld</i>
11/05/2020	Rami Emmanuel Yacoub Michael	Assurance to the Commissioner to comply with sections 6 and 30 of the <i>Building Work Contractors Act 1995</i> and an Undertaking to the Commissioner to comply with section 158(5) of the <i>Australian Consumer Law (SA)</i> .
29/05/2020	Talal Abdul Samad	Assurance to the Commissioner to comply with section 7(1) of <i>Second-hand Vehicle Dealers Act 1995</i> .
29/05/2020	Steven Jackson Warrick trading as 'Entwine the Wine Business'	Undertaking to the Commissioner to ensure that at all times, the sale and supply of liquor, will only occur when authorised by an appropriate licence and ensure that future advertisements, pertaining to direct sales transactions of liquor, will feature the licence number under which the transaction is authorised in compliance with the <i>Liquor Licensing Act 1997</i> .
03/06/2020	John Mori McDonald and JM & CO Landscaping Pty Ltd	Assurance to the Commissioner to comply with section 6(1)(a) of the <i>Building Work Contractors Act 1995</i> .
15/06/2020	Justin Peter Scott trading as 'C & C Building Consultants'	Assurance to the Commissioner to comply with sections 6, 34(a) and 28 of the <i>Building Work Contractors Act 1995</i> .
16/06/2020	Paul Nardinocchi and Centina Group Pty Ltd	Assurance to the Commissioner to ensure that any sub-contractor performing building work is the holder of an appropriate building work contractor's licence in compliance with section 6(1)(a) of the <i>Building Work Contractors Act 1995</i> .

For a full list of Consumer and Business Services related media releases for 2019-20, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

Product Safety Inspections Summary 2019-20	
Products inspected	3,942
Products compliant	3,085
Products withdrawn	840
Product recalls	20



<i>Gaming Machines Act 1992</i>	<p><b>S74 – Annual Report</b></p> <p>(1) The Commissioner must, on or before 30 September in each year, prepare and submit to the Minister a report on the performance of the Commissioner's functions under this Act during the preceding financial year.</p>
---------------------------------	--

<b>Licences</b>	<b>2019-20</b>	<b>2018-19</b>
Hotels	502	463
Clubs	60	60
On Premises	1	N/A
Special Circumstances	N/A	40
<b>Total</b>	<b>563</b>	<b>563</b>

Note: On 18 November 2019, the Special Circumstances Licence category was abolished due to amendments to the *Liquor Licensing Act 1997*. Licences previously in the Special Circumstances category have all transitioned to General and Hotel category except for one licence which transitioned to the On Premises category.

<b>Compliance</b>	<b>2019-20</b>	<b>2018-19</b>
Number of inspections completed	357	549
Non-Compliance matters detected	77	213
Investigations closed with enforcement outcome	13	16
Number of expiation notices issued	10	15
Number of prosecutions commenced	1	1
Investigations closed without enforcement outcome	12	8

<b>Prosecutions commenced for offences against this Act</b>		
<b>Date</b>	<b>Individual/Entity</b>	<b>Action</b>
23/10/2019	Mansfield Park Hotel Pty Ltd and Mr Shaun Seymour Matthews.	<p>Prosecution for breaching section 51B(2) of the <i>Gaming Machines Act 1992</i> by allowing a person to withdraw funds above the approved transaction limits.</p> <p>Outcome:  Mansfield Park Hotel  Convicted and fined \$21,000  Shaun Matthews  Fined \$10,500</p>

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

<b>Registrations</b>	<b>2019-20</b>	<b>2018-19</b>
Held by land agent bodies corporate	1,022	999
Held by land agent natural persons	2,459	2,402
Held by sales representative and auctioneer natural persons	2,511	2,589
Held by property manage natural persons	1,211	103
<b>Total</b>	<b>7,203</b>	<b>6,093</b>
Applications for new registrations or change of conditions received	2,294	1,008

Note: the *Land Agents Act 1994* was amended to require property managers to be registered from 28 September 2019. Consumer and Business Services began accepting applications for registration from 1 February 2019.

A copy of the report on the administration of the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2020.

<i>Land Valuers Act 1995</i>	<p>S23—Annual report</p> <p>(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June.</p>
------------------------------	--

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

Two additional Land Valuers were added during the reporting period.

Details of approved Land Valuers can be found at:

[https://www.cbs.sa.gov.au/assets/LAR/occupational/APPROVEDVALUERSLIST\\_for\\_web.pdf](https://www.cbs.sa.gov.au/assets/LAR/occupational/APPROVEDVALUERSLIST_for_web.pdf)

<p><i>Liquor Licensing Act 1997</i></p>	<p><b>S128A—Report to Minister on barring orders</b></p> <p>(1) The Commissioner must, on or before 30 September in each year (other than the calendar year in which this section comes into operation), provide a report to the Minister specifying the following information in relation to the financial year ending on the preceding 30 June:</p> <ul style="list-style-type: none"> <li>(a) in relation to an order made under Subdivision 2 barring a person from licensed premises for an indefinite period or a period exceeding 6 months—</li> <li>(i) in the case of orders made under section 125(1)(aa) (a <i>welfare order</i>)— <ul style="list-style-type: none"> <li>(A) the number of welfare orders made; and</li> <li>(B) the location of the licensed premises from which the persons were barred;</li> </ul> </li> <li>(ii) in any other case— <ul style="list-style-type: none"> <li>(A) the number of orders made; and</li> <li>(B) statistical information about the type of conduct giving rise to the orders; and</li> <li>(C) the location of the licensed premises from which the persons were barred;</li> </ul> </li> <li>(b) in relation to an order made under Subdivision 3 because of information classified by the Commissioner of Police as criminal intelligence—</li> <li>(i) the number of orders made; and</li> <li>(ii) the location of the licensed premises from which the persons were barred; and</li> <li>(iii) statistical information about— <ul style="list-style-type: none"> <li>(A) the period for which the orders have effect; and</li> <li>(B) the age, gender, race and residential postcode of the persons barred;</li> <li>(C) the number of reviews of orders conducted under section 128 and the outcome of any such review.</li> </ul> </li> </ul>
---	---

**Details of barring orders issued by licensees for an indefinite period or a period exceeding six months (this does not including barring orders issued by South Australia Police)**
**Licensee welfare barring orders**

Location of Licensed Premises	Number of Welfare Orders by Suburb	
	2019-20	2018-19
Adelaide	0	4
Aldinga	0	1
Barmera	1	0
Keith	1	0
Mannum	1	0
Murray Bridge	0	1
Noarlunga Centre	1	0
Port Adelaide	0	3
Salisbury	0	1
Strathablyn	0	1
Whyalla Norrie	0	1
<b>Total</b>	<b>4</b>	<b>12</b>

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

Location of Licensed Premises	Number of Orders by Suburb	
	2019-20	2018-19
Aberfoyle Park	0	1
Adelaide	10	3
Alberton	1	0
Angle Park	1	0
Ardrossan	1	0
Auburn	1	0
Brompton Park	0	1
Camden Park	0	1
Davoren Park	0	3
Elizabeth	0	1
Elizabeth Downs	3	1
Findon	0	2
Gawler	0	2
Glenelg	1	0
Goolwa	0	1
Hackham	2	0
Hilton	1	0
Keith	0	1
Kilburn	0	2
Kingscote	0	1
Klemzig	0	4
Magill	0	2
Mawson Lakes	1	0
Middleton	1	0

Millicent	0	1
Mount Barker	0	2
Morphett Vale	3	0
Mount Gambier	3	2
Murray Bridge	4	8
Naracoorte	1	0
Noarlunga Centre	3	1
Noarlunga Downs	1	0
North Adelaide	1	0
Northfield	1	3
Norwood	1	2
Oaklands Park	0	1
Ovingham	0	2
Palmer	0	1
Paradise	0	1
Para Hills West	1	0
Paralowie	2	3
Pennington	2	1
Pooraka	0	2
Port Adelaide	0	2
Port Lincoln	0	2
Port Noarlunga	2	1
Prospect	1	0
Quorn	1	0
Richmond	1	0
Robe	1	0
Rosewater	0	3
Royal Park	1	0
Roxby Downs	0	1
Salisbury	2	4
Seaton	1	0
Sellicks Hill	0	1
Semaphore	0	2
Tailem Bend	0	1
Unley	1	0
Walkerville	0	1
Warradale	1	0
West Croydon	0	1
West Lakes	1	1
Whyalla	0	1
Whyalla Norrie	5	0
Willunga	0	1
<b>Total</b>	<b>64</b>	<b>78</b>



Statistical information about the type of conduct (some barring's were issued for more than one reason)		
Type of Conduct	Number of Instances	
	2019-20	2018-19
Drunken Behaviour	7	9
Disorderly Behaviour	16	15
Assault	5	9
Property Damage	9	6
Drugs	4	1
Staff Assault	12	12
Theft	3	5
Excessive Gambling	0	1
Welfare at Risk	3	9
Cheating	0	0
False Pretences	1	0
Other	9	8
<b>Total</b>	<b>69</b>	<b>75</b>

Outcome of the review of barring orders under section 128		
Outcome of Review	Number of Reviews	
	2019-20	2018-19
Adjourned	0	0
Confirmed	8	11
Dismissed	2	3
Invalid	0	0
Revoked	3	3
Varied	0	0
Withdrawn	1	3
NULL	5	3
<b>Total</b>	<b>19</b>	<b>23</b>

Pursuant to section 128A(1)(b), South Australia Police has advised that no barring orders were issued on the grounds of criminal intelligence during 1 July 2019 to 30 June 2020.

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

<b>Plumbers</b>	<b>2019-20</b>	<b>2018-19</b>
Holding a contractor licence only (individual or company)	717	726
Holding a workers registration	4,779	4,571
Holding both a worker registration and contractor licence	1,669	1,690

<b>Gas fitters</b>	<b>2019-20</b>	<b>2018-19</b>
Holding a contractor licence only (individual or company)	657	665
Holding a workers registration	4,334	4,151
Holding both a worker registration and contractor licence	1,443	1,447

<b>Electricians</b>	<b>2019-20</b>	<b>2018-19</b>
Holding a contractor licence only (individual or company)	1,815	1,790
Holding a workers registration	19,621	19,070
Holding both a worker registration and contractor licence	4,702	4,700

<b>Plumbers, Gas Fitters &amp; Electricians</b>	<b>2019-20</b>	<b>2018-19</b>
Applications for new licences/registrations or change of conditions received	3,038	3,754

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

<b>Bonds – numbers held</b>	<b>2019-20</b>	<b>2018-19</b>
Total tenant provided residential bonds held	168,905	166,153
Total Housing SA provided residential bonds held	178	218
Total Housing SA residential bond guarantees held	71,098	73,213
<b>Total residential bonds held</b>	<b>240,181</b>	<b>239,584</b>

<b>Residential Tenancies Bonds</b>	<b>2019-20</b>	<b>2018-19</b>
Residential bonds lodged	61,740	64,545
Residential bonds refunded	57,018	61,124

<b>Incoming contact</b>	<b>2019-20</b>	<b>2018-19</b>
Incoming bond calls	22,301	38,129
Incoming emails requesting advice	17,800	10,253

<b>Advice</b>	<b>2019-20</b>	<b>2018-19</b>
Tenancy advice provided	30,492	32,651
Expiation notices issued	23	48

A copy of the report on the administration of the Residential Tenancies Fund will be available on the Consumer and Business Services website on or before 31 December 2020.

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

<b>Residential Park Bonds</b>	<b>2019-20</b>	<b>2018-19</b>
Total residential park bonds held	928	851
Total residential park bonds held (\$)	\$494,113	\$445,589
Residential park bonds lodged	228	210
Residential park bonds refunded	202	151

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

<b>Licences</b>	<b>2019-20</b>	<b>2018-19</b>
<b>Held by bodies corporate</b>		
Second-hand motor vehicle dealers	381	374
Second-hand motor cycle dealers	26	26
<b>Held by natural persons</b>		
Second-hand vehicle dealers	849	796
Second-hand motor cycle dealers	44	50
<b>Total</b>	<b>1,300</b>	<b>1,246</b>
<b>Applications for new licences/registrations received</b>		
Second-hand vehicle dealers	166	145
Second-hand motor cycle dealers	2	0
Registration of trading premises (new application)	39	47

A copy of the report on the administration of the Second-hand Vehicles Compensation Fund will be available on the Consumer and Business Services website on or before 31 December 2020.

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

<b>Security and investigation agents licences</b>	<b>2019-20</b>	<b>2018-19</b>
Held by bodies corporate	526	515
Held by natural persons	8,666	8,570
<b>Total</b>	<b>9,192</b>	<b>9,085</b>
Applications for new licences or a change of conditions received	1,295	1,455

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

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

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

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

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

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	15
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	14
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	2
Communication	Communication quality	Inadequate, delayed or absent communication with customer	15
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	1
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	70
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	16
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	28
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	1

Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	12
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	18
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	17
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	8
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	21
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	4
		<b>Total</b>	<b>242</b>

<b>Additional Metrics *</b>	<b>Total</b>
Number of positive feedback comments	66
Number of negative feedback comments	242
Total number of feedback comments	465
% complaints resolved within policy timeframes	* 64.4%

\* Refer comments on next page under service improvements for CBS

Data for previous years is available at:  
<https://data.sa.gov.au/data/organization/attorney-general-s-dept>

## Service improvements for period: Attorney-General's Department

### Service Improvements resulting from complaints or consumer suggestions over 2019-20

The AGD has developed a central complaints management system, which was implemented on 1 July 2019. This will act as a central repository for all contacts and allow for greater visibility of all complaints, compliments and feedback.

AGD Business units are able to provide information on complaints, compliments and feedback, covering:

- The details and number of complaints, compliments and feedback received.
- Issues arising from complaints and feedback, for example complaint trends, risks, systemic issues and improvements made as a result of contact.
- Category of the complaint or feedback
- Status of matter (open, referred for investigation, under investigation, closed).
- Length of process, from initial contact to closure.

Within the central site, officers are able to log complaints, compliments or feedback on behalf of customers, which will then (if required) be escalated for review. It will also capture correspondence made from the whole of government complaints form and department's website, email, letter and phone contact.

## Service improvements for period: Consumer and Business Services

### Service Improvements resulting from complaints or consumer suggestions over 2019-20

In 2019-20, CBS launched new behavioural pillars for staff that link to each of CBS's strategic goals. CBS has defined 'go the extra mile for our customer' as a behavioural pillar in recognition of the customer focused nature of CBS's business. These behaviour pillars are integrated in to the employee performance review and development process for all staff. CBS migrated its phone system to 'CXone', allowing for all calls made to CBS to be recorded and feedback to be provided to staff where appropriate.

The percentage of complaints resolved within policy timeframes for 2019-20 includes complaints for CBS which reflects some system limitations and issues with the recording of complaint resolutions. CBS has engaged independent experts in the area of customer service who have redesigned a significant number of customer facing services to ensure consistent information, process efficiency and improved customer satisfaction. CBS is currently working through a series of improvements relating to the complaints management system.

CBS' Senior Management team have also elevated the reporting and analysis of trends and open complaints, which is now a standing agenda item at management meetings.

## **Appendix: Audited financial statements 2019-20**



# INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000

Tel +618 8226 9640

Fax +618 8226 9688

ABN 53 327 061 410

[audgensa@audit.sa.gov.au](mailto:audgensa@audit.sa.gov.au)

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

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

### Opinion

I have audited the financial report of Attorney-General's Department for the financial year ended 30 June 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Attorney-General's Department as at 30 June 2020, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- Notes, comprising significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2020
- a Statement of Administered Financial Position as at 30 June 2020
- a Statement of Administered Cash Flows for the year ended 30 June 2020
- a Schedule of Expenses and Income attributable to administered programs for the year ended 30 June 2020
- a Schedule of Assets and Liabilities attributable to administered programs as at 30 June 2020
- Notes, comprising significant accounting policies and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director Finance, People and Performance.

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

### **Responsibilities of the Chief Executive for the financial report**

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

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of Attorney-General's Department for the financial year ended 30 June 2020.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Attorney-General's Department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

A handwritten signature in black ink, appearing to read 'A. Richardson', followed by a horizontal line extending to the right.

Andrew Richardson

**Auditor-General**

23 September 2020

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

**Financial Statements**

For the year ended 30 June 2020

**Attorney-General's Department**  
**Statement of Certification**  
*for the year ended 30 June 2020*

---

We certify that the attached general purpose financial statements for the Attorney-General's 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 Attorney-General's Department
- present a true and fair view of the financial position of the Attorney-General's Department as at 30 June 2020 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Attorney-General's Department 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 Mealor  
Chief Executive  
21 September 2020



Andrew Swanson  
Executive Director Finance, People and Performance  
21 September 2020

**Attorney-General's Department**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2020*

---

	<b>Note</b>	<b>2020 \$'000</b>	<b>2019 \$'000</b>
<b>Income</b>			
Appropriation	2.1	99 423	96 286
Fees and charges	2.2	86 791	82 958
Donated assets	2.3	25 573	-
Recoveries	2.4	9 732	11 451
Commonwealth - sourced grants and funding	2.5	6 782	4 121
Resources received free of charge	2.7	2 120	2 288
Intra-Government transfers	2.6	1 888	8 022
Grants and subsidies	2.8	1 176	339
Other income	2.9	1 465	2 309
<b>Total income</b>		<b>234 950</b>	<b>207 774</b>
<b>Expenses</b>			
Employee benefits	3.3	135 413	147 182
Supplies and services	4.1	61 373	58 087
Grants and subsidies	4.2	7 971	7 887
Depreciation and amortisation	4.3	7 999	6 902
Net loss from disposal of non-current assets	4.6	730	481
Borrowing costs	4.4	15	-
Other expenses	4.5	748	890
<b>Total expenses</b>		<b>214 249</b>	<b>221 429</b>
<b>Net result</b>		<b>20 701</b>	<b>(13 655)</b>
<b>Total comprehensive result</b>		<b>20 701</b>	<b>(13 655)</b>

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

**Attorney-General's Department**  
**Statement of Financial Position**  
*as at 30 June 2020*

	<b>Note</b>	<b>2020 \$'000</b>	<b>2019 \$'000</b>
<b>Current assets</b>			
Cash and cash equivalents	6.1	24 614	27 004
Receivables	6.2	16 011	12 159
<b>Total current assets</b>		<b>40 625</b>	<b>39 163</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.1	30 642	9 710
Intangible assets	5.4	9 444	11 332
<b>Total non-current assets</b>		<b>40 086</b>	<b>21 042</b>
<b>Total assets</b>		<b>80 711</b>	<b>60 205</b>
<b>Current liabilities</b>			
Payables	7.1	10 812	9 178
Employee benefits	3.4	16 427	17 258
Financial liabilities	7.2	435	-
Provisions	7.3	626	626
Other current liabilities	7.4	597	617
<b>Total current liabilities</b>		<b>28 897</b>	<b>27 679</b>
<b>Non-current liabilities</b>			
Payables	7.1	2 804	2 886
Employee benefits	3.4	30 270	31 473
Financial liabilities	7.2	429	-
Provisions	7.3	816	663
Other liabilities	7.4	473	877
<b>Total non-current liabilities</b>		<b>34 792</b>	<b>35 899</b>
<b>Total liabilities</b>		<b>63 689</b>	<b>63 578</b>
<b>Net assets</b>		<b>17 022</b>	<b>(3 373)</b>
<b>Equity</b>			
Asset revaluation surplus		4 264	4 534
Retained earnings		12 758	(7 907)
<b>Total equity</b>		<b>17 022</b>	<b>(3 373)</b>

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

**Attorney-General's Department**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2020*

---

	Asset revaluation surplus	Retained earnings	Total equity
Note	\$'000	\$'000	\$'000
<b>Balance at 30 June 2018</b>	<b>4 534</b>	<b>3 670</b>	<b>8 204</b>
Net result for 2018-19	-	(13 498)	(13 498)
Error Correction	-	(157)	(157)
<b>Total comprehensive result for 2018-19</b>	<b>-</b>	<b>(13 655)</b>	<b>(13 655)</b>
<b>Transfer between equity components</b>			
Net assets received from an administrative restructure	-	2 078	2,078
<b>Balance at 30 June 2019</b>	<b>4 534</b>	<b>(7 907)</b>	<b>(3 373)</b>
Net result for 2019-20	-	20 701	20 701
<b>Total comprehensive result for 2019-20</b>	<b>-</b>	<b>20 701</b>	<b>20 701</b>
 Transfer between equity components	 (270)	 270	 -
Error Correction	-	(306)	(306)
<b>Balance at 30 June 2020</b>	<b>4 264</b>	<b>12 758</b>	<b>17 022</b>

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



**Attorney-General's Department**  
**Statement of Cash Flows**  
*for the year ended 30 June 2020*

		<b>2020</b>	<b>2019</b>
		<b>(Outflows)</b>	<b>(Outflows)</b>
		<b>Inflows</b>	<b>Inflows</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		103 612	96 286
Fees and charges		86 811	96 849
Recoveries		10 142	12 674
Receipts from Commonwealth - sourced grants		7 068	4 121
GST recovered from the ATO and customers		3 355	2 748
Intra-government transfers		1 968	8 022
Other receipts		1 526	3 149
Grants and subsidies		1 226	510
Receipts for paid parental leave scheme		578	523
<b>Cash generated from operations</b>		<b>216 286</b>	<b>224 882</b>
<b>Cash outflows</b>			
Employee benefits payments		(137 158)	(144 700)
Payments for supplies and services		(65 244)	(68 983)
Payments for grants and subsidies		(9 494)	(9 565)
Payments for parental leave scheme		(547)	(520)
Interest paid		(15)	-
Other payments		(892)	(982)
<b>Cash used in operations</b>		<b>(213 350)</b>	<b>(224 750)</b>
<b>Net cash provided by / (used in) operating activities</b>	8.2	<b>2 936</b>	<b>132</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(3 333)	(3 050)
Purchase of intangible assets		(1 684)	(1 756)
<b>Cash used in investing activities</b>		<b>(5 017)</b>	<b>(4 806)</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(5 017)</b>	<b>(4 806)</b>
<b>Cash flows from financing activities</b>			
<b>Cash inflows</b>			
Proceeds from lease incentives		-	2 896
Cash received from restructuring activities		-	4 891
<b>Cash generated from financing activities</b>		<b>-</b>	<b>7 787</b>
<b>Cash outflows</b>			
Cash transferred as a result of administrative restructure		-	(36)
Repayment of leases		(309)	-
<b>Cash used in financing activities</b>		<b>(309)</b>	<b>(36)</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>(309)</b>	<b>7 751</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(2 390)</b>	<b>3 077</b>
Cash and cash equivalents at the beginning of the reporting period		27 004	23 927
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>24 614</b>	<b>27 004</b>

The accompanying notes form part of these financial statements.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**NOTES TO THE FINANCIAL STATEMENTS**

<b>1</b>	<b>About the Attorney-General's Department.....</b>	<b>88</b>
1.1.	Basis of preparation .....	89
1.2.	Objectives and programs .....	90
1.3.	Impact of COVID-19 pandemic on the Department.....	101
1.4.	Budget performance .....	101
1.5.	Significant transactions with government related entities.....	102
<b>2.</b>	<b>Income .....</b>	<b>103</b>
2.1.	Appropriation.....	103
2.2.	Revenues from fees and charges .....	103
2.3.	Donated Asset .....	103
2.4.	Recoveries .....	104
2.5.	Commonwealth – sourced grants and funding .....	104
2.6.	Intra-government transfers .....	104
2.7.	Resources received free of charge.....	105
2.8.	Grants and subsidies .....	105
2.9.	Other income .....	105
<b>3.</b>	<b>Board, committees and employees .....</b>	<b>106</b>
3.1.	Key management personnel.....	106
3.2.	Board and committee members.....	107
3.3.	Employee benefits expenses.....	110
3.4.	Employee benefits liability .....	112
<b>4.</b>	<b>Expenses .....</b>	<b>114</b>
4.1.	Supplies and services .....	114
4.2.	Grants and subsidies .....	115
4.3.	Depreciation and amortisation .....	116
4.4.	Borrowing costs .....	116
4.5.	Other expenses.....	117
4.6.	Net loss from the disposal of property, plant and equipment .....	117
<b>5.</b>	<b>Non-financial assets .....</b>	<b>118</b>
5.1.	Property, plant and equipment by asset class.....	118
5.2.	Property, plant and equipment owned by the Department .....	119
5.3.	Property, plant and equipment leased by the Department .....	120
5.4.	Intangible assets .....	120
<b>6.</b>	<b>Financial assets .....</b>	<b>122</b>
6.1.	Cash and cash equivalents.....	122
6.2.	Receivables .....	122
<b>7.</b>	<b>Liabilities .....</b>	<b>124</b>
7.1.	Payables .....	124

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

7.2.	Financial liabilities .....	125
7.3.	Provisions .....	125
7.4.	Other liabilities .....	126
<b>8.</b>	<b>Other disclosures .....</b>	<b>127</b>
8.1.	Equity .....	127
8.2.	Cash flow .....	127
<b>9.</b>	<b>Changes in accounting policy .....</b>	<b>128</b>
9.1.	AASB 16 Leases .....	128
9.2.	AASB 15 Revenue from Contract with Customers .....	129
9.3.	AASB 1058 Income of Not-for-Profit Entities .....	130
9.4.	Presentation of Financial Statements .....	130
<b>10.</b>	<b>Outlook .....</b>	<b>131</b>
10.1.	Unrecognised contractual commitments .....	131
10.2.	Contingent assets and liabilities .....	132
10.3.	Impact of standards and statements not yet effective .....	132
10.4.	COVID-19 pandemic outlook for the Department .....	132
10.5.	Events after the reporting period .....	132
<b>11.</b>	<b>Measurement and risk .....</b>	<b>133</b>
11.1.	Long service leave liability – measurement .....	133
11.2.	Fair value .....	133
11.3.	Financial instruments .....	137

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

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

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

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

For the purposes of accrual accounting and external financial reporting, the Ombudsman, South Australian Civil and Administrative Tribunal and Office for the Public Advocate are included in the controlled reporting entity of the department.

Administered items of the department include:

- Child Abuse Program
- Crown Solicitor's Trust Account
- Fines Enforcement and Recovery Unit - Revenue
- Legal Services Commission - Grants
- Native Title
- Royal Commission - Response Units
- SA Computer Aided Dispatch Project
- SA Government Radio Network
- Special Acts - Payment of Ministerial Salary and Allowances
- Special Acts - Payment of Statutory Officer Salaries
- State Rescue Helicopter Service
- Taxation Receipts
- Victims of Crime Fund

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**1.1. Basis of preparation**

The financial statements are general purpose financial statements prepared in compliance with:

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

For the 2019-20 financial statements the department adopted *AASB 15 – Revenue from Contracts with Customers*, *AASB 16 - Leases* and *AASB 1058 Income of Not-for-Profit Entities*. Further information is provided in note 9.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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.

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

Where asset and liability line items combine amounts expected to be realised within 12 months and more than 12 months, the department has separately disclosed the amounts expected to be recovered or settled after more than 12 months.

## **1.2. Objectives and programs**

### **Objectives**

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

#### ***Solicitor-General***

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

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

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

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

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

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

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

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

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

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

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

#### ***Consumer and Business Services***

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

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

### ***Forensic Science***

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

### ***Ombudsman***

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

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

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

### ***Equal Opportunity Commission***

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

### ***Fines Enforcement and Recovery Unit***

The Fines Enforcement and Recovery Unit manages overdue fines and expiations issued by authorities across South Australia, including court imposed pecuniary sums. The Unit also manages the recovery of Victims of Crime and Criminal Injury Compensation debts, and is able to recover civil (state) debts referred from state government entities. The Fines Unit does not issue fines, nor does it set fines rates or determine how or when fines should be applied. Fines are determined by legislation across three levels of government in South Australia and are issued by relevant authorities, or ordered by a court.

### ***State Records***

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

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

***Justice Technology Services***

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

***Other***

Certain items of the department are not allocated to activities.

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



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.2 Objectives and programs (continued)**

Expenses and income by program	Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>								
Appropriation	-	-	-	-	-	-	-	-
Fees and charges	-	-	976	964	25 652	25 310	3 678	3 643
Donated assets	646	-	9 465	-	11 190	-	-	-
Recoveries	-	-	1 051	1 367	5 475	6 019	265	304
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-
Resources received free of charge	5	4	198	171	231	136	147	203
Intra-Government transfers	-	3	149	1 317	907	2 001	26	497
Grants and subsidies	-	-	185	28	176	138	77	36
Other income	-	-	-	-	-	-	-	-
<b>Total income</b>	<b>651</b>	<b>7</b>	<b>12 024</b>	<b>3 847</b>	<b>43 631</b>	<b>33 604</b>	<b>4 193</b>	<b>4 683</b>
<b>Expenses</b>								
Employee benefits	(43)	(51)	(21 922)	(24 163)	(32 392)	(36 730)	(8 166)	(9 119)
Supplies and services	(184)	(113)	(7 189)	(4 331)	(9 084)	(3 444)	(3 689)	(5 146)
Grants and subsidies	-	-	-	-	(336)	(339)	-	-
Depreciation and amortisation	-	-	(412)	(333)	(17)	(27)	(877)	(583)
Net loss from disposal of non-current assets	-	-	(730)	-	-	-	-	-
Borrowing costs	-	-	(1)	-	(2)	-	(1)	-
Other expenses	-	-	(748)	(836)	-	-	-	-
<b>Total expenses</b>	<b>(227)</b>	<b>(164)</b>	<b>(31 002)</b>	<b>(29 663)</b>	<b>(41 831)</b>	<b>(40 540)</b>	<b>(12 733)</b>	<b>(14 848)</b>
<b>Net result</b>	<b>424</b>	<b>(157)</b>	<b>(18 978)</b>	<b>(25 816)</b>	<b>1 800</b>	<b>(6 936)</b>	<b>(8 540)</b>	<b>(10 165)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**1.2 Objectives and programs (continued)**

Expenses and income by program	Office of Parliamentary Counsel		Legislative and Policy Services		Consumer and Business Services		Forensic Science	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
<b>Income</b>								
Appropriation	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	41 475	38 060	1 437	1 433
Donated assets	-	-	1 506	-	-	-	-	-
Recoveries	335	275	726	758	88	165	885	1 016
Commonwealth - sourced grants and funding	-	-	6 782	4 121	-	-	-	-
Resources received free of charge	20	15	32	31	307	261	356	429
Intra-Government transfers	95	166	110	268	193	1 288	153	1 070
Grants and subsidies	-	-	-	48	-	-	-	89
Other income	-	-	-	-	980	2 166	-	-
<b>Total income</b>	<b>450</b>	<b>456</b>	<b>9 156</b>	<b>5 226</b>	<b>43 043</b>	<b>41 940</b>	<b>2 831</b>	<b>4 037</b>
<b>Expenses</b>								
Employee benefits	(3 000)	(3 042)	(4 935)	(4 917)	(21 784)	(23 631)	(18 447)	(19 628)
Supplies and services	(841)	(377)	(1 196)	(788)	(10 417)	(6 617)	(8 649)	(10 899)
Grants and subsidies	-	-	(7 136)	(7 209)	(401)	(255)	(93)	(79)
Depreciation and amortisation	-	(7)	-	(4)	(1 926)	(1 635)	(2 559)	(2 385)
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-
Borrowing costs	-	-	-	-	(3)	-	(2)	-
Other expenses	-	-	-	-	-	(54)	-	-
<b>Total expenses</b>	<b>(3 841)</b>	<b>(3 426)</b>	<b>(13 267)</b>	<b>(12 918)</b>	<b>(34 531)</b>	<b>(32 192)</b>	<b>(29 750)</b>	<b>(32 991)</b>
<b>Net result</b>	<b>(3 391)</b>	<b>(2 970)</b>	<b>(4 111)</b>	<b>(7 692)</b>	<b>8 512</b>	<b>9 748</b>	<b>(26 919)</b>	<b>(28 954)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**1.2 Objectives and programs (continued)**

Expenses and income by program	Ombudsman		Office of the Public Advocate		Equal Opportunity Commission		Fines Enforcement and Recovery Unit	
	Activity 9		Activity 10		Activity 11		Activity 12	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>								
Appropriation	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	185	191	-	-
Donated assets	-	-	-	-	860	-	-	-
Recoveries	772	892	-	-	124	169	11	-
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-
Resources received free of charge	27	17	28	24	11	20	238	249
Intra-Government transfers	189	156	12	215	4	88	27	522
Grants and subsidies	-	-	-	-	-	-	738	-
Other income	-	-	-	-	-	-	31	37
<b>Total income</b>	<b>988</b>	<b>1 065</b>	<b>40</b>	<b>239</b>	<b>1 184</b>	<b>468</b>	<b>1 045</b>	<b>808</b>
<b>Expenses</b>								
Employee benefits	(2 873)	(2 857)	(4 103)	(3 944)	(1 245)	(1 613)	(8 897)	(9 583)
Supplies and services	(1066)	(433)	(1019)	(603)	(361)	(518)	(5 841)	(6 309)
Grants and subsidies	-	-	-	-	(5)	(5)	-	-
Depreciation and amortisation	(41)	(72)	(46)	(38)	(10)	(24)	(1 584)	(1 432)
Net loss from disposal of non-current assets	-	(409)	-	(72)	-	-	-	-
Borrowing costs	-	-	-	-	-	-	(2)	-
Other expenses	-	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>(3 980)</b>	<b>(3 771)</b>	<b>(5 168)</b>	<b>(4 657)</b>	<b>(1 621)</b>	<b>(2 160)</b>	<b>(16 324)</b>	<b>(17 324)</b>
<b>Net result</b>	<b>(2 992)</b>	<b>(2 706)</b>	<b>(5 128)</b>	<b>(4 418)</b>	<b>( 437)</b>	<b>(1 692)</b>	<b>(15 279)</b>	<b>(16 516)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**1.2 Objectives and programs (continued)**

Expenses and income by program	Justice Technology						Total	
	State Records		Services		Other			
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
<b>Income</b>								
Appropriation	-	-	-	-	99 423	96 286	99 423	96 286
Fees and charges	150	253	13 238	13 104	-	-	86 791	82 958
Donated assets	671	-	1 235	-	-	-	25 573	-
Recoveries	-	69	-	417	-	-	9 732	11 451
Commonwealth - sourced grants and funding	-	-	-	-	-	-	6 782	4 121
Resources received free of charge	122	164	398	564	-	-	2 120	2 288
Intra-Government transfers	10	188	13	243	-	-	1 888	8 022
Grants and subsidies	-	-	-	-	-	-	1 176	339
Other income	111	106	343	-	-	-	1 465	2 309
<b>Total income</b>	<b>1 064</b>	<b>780</b>	<b>15 227</b>	<b>14 328</b>	<b>99 423</b>	<b>96 286</b>	<b>234 950</b>	<b>207 774</b>
<b>Expenses</b>								
Employee benefits	(3 207)	(3 451)	(4 399)	(4 453)	-	-	(135 413)	(147 182)
Supplies and services	(3 055)	(4 158)	(8 782)	(14 351)	-	-	(61 373)	(58 087)
Grants and subsidies	-	-	-	-	-	-	(7 971)	(7 887)
Depreciation and amortisation	(350)	(270)	(178)	(92)	-	-	(7 999)	(6 902)
Net loss from disposal of non-current assets	-	-	-	-	-	-	(730)	(481)
Borrowing Costs	(1)	-	(3)	-	-	-	(15)	-
Other expenses	-	-	-	-	-	-	(748)	(890)
<b>Total expenses</b>	<b>(6 613)</b>	<b>(7 879)</b>	<b>(13 362)</b>	<b>(18 896)</b>	<b>-</b>	<b>-</b>	<b>(214 249)</b>	<b>(221 429)</b>
<b>Net result</b>	<b>(5 549)</b>	<b>(7 099)</b>	<b>1 865</b>	<b>(4 568)</b>	<b>99 423</b>	<b>96 286</b>	<b>20 701</b>	<b>(13 655)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.2 Objectives and programs (continued)**

Assets and liabilities by program	Office of the Director of Public Prosecutions						South Australian Civil and Administrative Tribunal	
	Solicitor-General		Prosecutions		Crown Solicitor's Office		Tribunal	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
<b>Current assets</b>								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Receivables	3	11	202	295	6 603	7 209	259	231
<b>Total current assets</b>	<b>3</b>	<b>11</b>	<b>202</b>	<b>295</b>	<b>6 603</b>	<b>7 209</b>	<b>259</b>	<b>231</b>
<b>Non-current assets</b>								
Property, plant and equipment	-	-	15	33	(4)	29	5 106	2 066
Intangible assets	-	-	814	1 122	-	-	-	230
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>829</b>	<b>1 155</b>	<b>(4)</b>	<b>29</b>	<b>5 106</b>	<b>2 296</b>
<b>Total assets</b>	<b>3</b>	<b>11</b>	<b>1 031</b>	<b>1 450</b>	<b>6 599</b>	<b>7 238</b>	<b>5 365</b>	<b>2 527</b>
<b>Current liabilities</b>								
Payables	(2)	(3)	(930)	(908)	(1 153)	(1 031)	(517)	(629)
Employee benefits	(6)	(9)	(2 698)	(2 914)	(4 012)	(4 046)	(913)	(1 007)
Financial liabilities	-	-	-	-	-	-	(72)	-
Provisions	-	-	(102)	(105)	(152)	(146)	(35)	(36)
Other current liabilities	-	-	-	(1)	-	(1)	-	(86)
<b>Total current liabilities</b>	<b>(8)</b>	<b>(12)</b>	<b>(3 730)</b>	<b>(3 928)</b>	<b>(5 317)</b>	<b>(5 224)</b>	<b>(1 537)</b>	<b>(1 758)</b>
<b>Non-current liabilities</b>								
Payables	(2)	(4)	(460)	(502)	(679)	(695)	(116)	(108)
Employee benefits	(17)	(18)	(4 955)	(5 455)	(7 325)	(7 590)	(1 253)	(1 173)
Financial liabilities	-	-	-	-	-	-	(71)	-
Provisions	-	-	-	(113)	-	(159)	-	(25)
Other liabilities	-	(1)	(41)	(3)	-	(3)	-	(187)
<b>Total non-current liabilities</b>	<b>(19)</b>	<b>(23)</b>	<b>(5 456)</b>	<b>(6 073)</b>	<b>(8 004)</b>	<b>(8 447)</b>	<b>(1 440)</b>	<b>(1 493)</b>
<b>Total liabilities</b>	<b>(27)</b>	<b>(35)</b>	<b>(9 186)</b>	<b>(10 001)</b>	<b>(13 321)</b>	<b>(13 671)</b>	<b>(2 977)</b>	<b>(3 251)</b>
<b>Net assets</b>	<b>(24)</b>	<b>(24)</b>	<b>(8 155)</b>	<b>(8 551)</b>	<b>(6 722)</b>	<b>(6 433)</b>	<b>2 388</b>	<b>(724)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.2 Objectives and programs (continued)**

Assets and liabilities by program	Office of Parliamentary Counsel		Legislative and Policy Services		Consumer and Business Services		Forensic Science	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>								
Cash and cash equivalents	-	-	-	-	4 826	4 826	173	173
Receivables	110	141	110	-	6 439	2 043	795	1 117
<b>Total current assets</b>	<b>110</b>	<b>141</b>	<b>110</b>	<b>-</b>	<b>11 265</b>	<b>6 869</b>	<b>968</b>	<b>1 290</b>
<b>Non-current assets</b>								
Property, plant and equipment	-	-	-	-	6 442	3 477	14 791	2 225
Intangible assets	-	-	-	-	1 919	940	3 648	4 788
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 361</b>	<b>4 417</b>	<b>18 439</b>	<b>7 013</b>
<b>Total assets</b>	<b>110</b>	<b>141</b>	<b>110</b>	<b>-</b>	<b>19 626</b>	<b>11 286</b>	<b>19 407</b>	<b>8 303</b>
<b>Current liabilities</b>								
Payables	(67)	(192)	(913)	(802)	(1046)	(1 270)	(2 823)	(1 328)
Employee benefits	(348)	(354)	(631)	(620)	(2 620)	(3 003)	(2 328)	(2 401)
Financial liabilities	-	-	-	-	(93)	-	(210)	-
Provisions	(13)	(13)	(24)	(22)	(101)	(109)	(88)	(87)
Other current liabilities	-	-	-	-	(100)	(171)	(66)	(106)
<b>Total current liabilities</b>	<b>(428)</b>	<b>(559)</b>	<b>(1 568)</b>	<b>(1 444)</b>	<b>(3 960)</b>	<b>(4 553)</b>	<b>(5 515)</b>	<b>(3 922)</b>
<b>Non-current liabilities</b>								
Payables	(78)	(78)	(111)	(104)	(443)	(466)	(448)	(456)
Employee benefits	(846)	(849)	(1 210)	(1 131)	(4 791)	(5 109)	(4 836)	(4 998)
Financial liabilities	-	-	-	-	(91)	-	(207)	-
Provisions	-	(18)	-	(24)	-	(107)	-	(105)
Other liabilities	-	-	-	1	(96)	(314)	(183)	(200)
<b>Total non-current liabilities</b>	<b>(924)</b>	<b>(945)</b>	<b>(1 321)</b>	<b>(1 258)</b>	<b>(5 421)</b>	<b>(5 996)</b>	<b>(5 674)</b>	<b>(5 759)</b>
<b>Total liabilities</b>	<b>(1 352)</b>	<b>(1 504)</b>	<b>(2 889)</b>	<b>(2 702)</b>	<b>(9 381)</b>	<b>(10 549)</b>	<b>(11 189)</b>	<b>(9 681)</b>
<b>Net assets</b>	<b>(1 242)</b>	<b>(1 363)</b>	<b>(2 779)</b>	<b>(2 702)</b>	<b>10 245</b>	<b>737</b>	<b>8 218</b>	<b>(1 378)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.2 Objectives and programs (continued)**

Assets and liabilities by program	Ombudsman		Office of the Public Advocate		Equal Opportunity Commission		Fines Enforcement and Recovery Unit	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Receivables	239	280	-	-	9	2	92	216
<b>Total current assets</b>	<b>239</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>2</b>	<b>92</b>	<b>216</b>
<b>Non-current assets</b>								
Property, plant and equipment	-	127	719	287	-	66	433	201
Intangible assets	-	-	-	-	-	-	3 063	4 252
<b>Total non-current assets</b>	<b>-</b>	<b>127</b>	<b>719</b>	<b>287</b>	<b>-</b>	<b>66</b>	<b>3 496</b>	<b>4 453</b>
<b>Total assets</b>	<b>239</b>	<b>407</b>	<b>719</b>	<b>287</b>	<b>9</b>	<b>68</b>	<b>3 588</b>	<b>4 669</b>
<b>Current liabilities</b>								
Payables	(102)	(94)	(145)	(87)	(59)	(27)	(982)	(1 060)
Employee benefits	(388)	(378)	(467)	(416)	(109)	(138)	(952)	(960)
Financial liabilities	-	-	(10)	-	-	-	(6)	-
Provisions	(15)	(14)	(18)	(15)	(4)	(5)	(36)	(35)
Other current liabilities	-	(5)	-	(12)	-	(3)	(431)	(42)
<b>Total current liabilities</b>	<b>(505)</b>	<b>(491)</b>	<b>(640)</b>	<b>(530)</b>	<b>(172)</b>	<b>(173)</b>	<b>(2 407)</b>	<b>(2 097)</b>
<b>Non-current liabilities</b>								
Payables	(43)	(43)	(69)	(58)	(13)	(23)	(146)	(142)
Employee benefits	(464)	(470)	(743)	(631)	(132)	(241)	(1 569)	(1 549)
Financial liabilities	-	-	(10)	-	-	-	(6)	-
Provisions	-	(10)	-	(13)	-	(5)	-	(32)
Other liabilities	-	(11)	-	(26)	-	(6)	(153)	(18)
<b>Total non-current liabilities</b>	<b>(507)</b>	<b>(534)</b>	<b>(822)</b>	<b>(728)</b>	<b>(145)</b>	<b>(275)</b>	<b>(1 874)</b>	<b>(1 741)</b>
<b>Total liabilities</b>	<b>(1 012)</b>	<b>(1 025)</b>	<b>(1 462)</b>	<b>(1 258)</b>	<b>(317)</b>	<b>(448)</b>	<b>(4 281)</b>	<b>(3 838)</b>
<b>Net assets</b>	<b>(773)</b>	<b>(618)</b>	<b>(743)</b>	<b>(971)</b>	<b>(308)</b>	<b>(380)</b>	<b>(693)</b>	<b>831</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.2 Objectives and programs (continued)**

Assets and liabilities by program	State Records		Justice Technology Services		Other		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>								
Cash and cash equivalents	-	-	-	-	19 615	22 005	24 614	27 004
Receivables	43	101	1 107	513	-	-	16 011	12 159
<b>Total current assets</b>	<b>43</b>	<b>101</b>	<b>1 107</b>	<b>513</b>	<b>19 615</b>	<b>22 005</b>	<b>40 625</b>	<b>39 163</b>
<b>Non-current assets</b>								
Property, plant and equipment	1 509	827	1 631	372	-	-	30 642	9 710
Intangible assets	-	-	-	-	-	-	9 444	11 332
<b>Total non-current assets</b>	<b>1 509</b>	<b>827</b>	<b>1 631</b>	<b>372</b>	<b>-</b>	<b>-</b>	<b>40 086</b>	<b>21 042</b>
<b>Total assets</b>	<b>1 552</b>	<b>928</b>	<b>2 738</b>	<b>885</b>	<b>19 615</b>	<b>22 005</b>	<b>80 711</b>	<b>60 205</b>
<b>Current liabilities</b>								
Payables	(274)	(279)	(1 799)	(1 468)	-	-	(10 812)	(9 178)
Employee benefits	(340)	(354)	(615)	(658)	-	-	(16 427)	(17 258)
Financial liabilities	(21)	-	(23)	-	-	-	(435)	-
Provisions	(15)	(15)	(23)	(24)	-	-	(626)	(626)
Other current liabilities	-	(175)	-	(15)	-	-	(597)	(617)
<b>Total current liabilities</b>	<b>(650)</b>	<b>(823)</b>	<b>(2 460)</b>	<b>(2 165)</b>	<b>-</b>	<b>-</b>	<b>(28 897)</b>	<b>(27 679)</b>
<b>Non-current liabilities</b>								
Payables	(67)	(65)	(129)	(142)	-	-	(2 804)	(2 886)
Employee benefits	(724)	(700)	(1 405)	(1 559)	-	-	(30 270)	(31 473)
Financial liabilities	(21)	-	(23)	-	-	-	(429)	-
Provisions	(816)	(19)	-	(33)	-	-	(816)	(663)
Other liabilities	-	(75)	-	(34)	-	-	(473)	(877)
<b>Total non-current liabilities</b>	<b>(1 628)</b>	<b>(859)</b>	<b>(1 557)</b>	<b>(1 768)</b>	<b>-</b>	<b>-</b>	<b>(34 792)</b>	<b>(35 899)</b>
<b>Total liabilities</b>	<b>(2 278)</b>	<b>(1 682)</b>	<b>(4 017)</b>	<b>(3 933)</b>	<b>-</b>	<b>-</b>	<b>(63 689)</b>	<b>(63 578)</b>
<b>Net assets</b>	<b>(726)</b>	<b>(754)</b>	<b>(1 279)</b>	<b>(3 048)</b>	<b>19 615</b>	<b>22 005</b>	<b>17 022</b>	<b>(3 373)</b>



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

### 1.3. Impact of COVID-19 pandemic on the Department

The COVID-19 pandemic has impacted on the operations of the department and the impacts are included under the relevant disclosure notes. The key impacts in 2019-20 were:

- An increase in Commonwealth revenues of \$4.5 million to help the legal assistance sector respond to increased demand due to COVID-19;
- A reduction in Liquor Licensing Fee revenue (approximately \$2.5 million) due to temporary fee relief being provided to the industry;
- Contributing towards an increase in the Annual Leave liability (\$0.9 million in total) due to a reduction in Annual Leave taken by employees;
- The Crown Solicitors Office provided legal services valued at \$0.9 million with respect to COVID-19 matters.
- Delays in planned expenditure, such as for Information and Communications Technology equipment, which was expected to be incurred in 2019-20.

### 1.4. Budget performance

The budget performance table compares the departments outcomes against budget information presented to Parliament (2019-20 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		<b>Original budget 2020 \$'000</b>	<b>Actual 2020 \$'000</b>	<b>Variance \$'000</b>
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
Appropriation	a	162 125	99 423	(62 702)
Fees and charges		87 444	86 791	(653)
Donated assets	b	-	25 573	25 573
Recoveries		10 804	9 732	(1 072)
Commonwealth - sourced grants and funding		4 465	6 782	2 317
Resources received free of charge		2 195	2 120	(75)
Intra-Government transfers		-	1 888	1 888
Grants and subsidies		909	1 176	267
Other income		1 872	1 465	(407)
<b>Total income</b>		<b>269 814</b>	<b>234 950</b>	<b>(34 864)</b>
<b>Expenses</b>				
Employee benefits		139 880	135 413	(4 467)
Supplies and services		55 486	61 373	5 887
Grants and subsidies		8 894	7 971	(923)
Depreciation and amortisation		9 191	7 999	(1 192)
Net loss from disposal of non-current assets		-	730	730
Borrowing costs		-	15	15
Other expenses		1 268	748	(520)
<b>Total expenses</b>		<b>214 719</b>	<b>214 249</b>	<b>(470)</b>
<b>Net result</b>		<b>55 095</b>	<b>20 701</b>	<b>(34 394)</b>

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**1.4. Budget performance (continued)**

- a Variance primarily relates to various budget adjustments mainly comprising budget corrections to the fit out of the GPO Exchange building (\$26.6m) and Accrual Appropriation (\$34.5m).
- b Variance relates to the recognition of the fit out associated with the GPO Exchange building.

	Note	Original budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total new projects		2 050	1 656	(394)
Total existing projects	c	27 868	23 467	(4 401)
Total annual program		655	1 651	996
<b>Total investing expenditure</b>		<b>30 573</b>	<b>26 774</b>	<b>(3 799)</b>

- c Variance primarily relates to costs associated with the fit out of the GPO Exchange building being expensed due to the value of these items not meeting the capitalisation threshold of \$10 000.

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

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

- \$25.2m fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$18.5m payments to Department of Planning, Transport and Infrastructure for accommodation.
- \$13.2m fees and charges received from various SA Government entities for network services provided by Justice Technology Services. Refer note 2.2.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**2. Income**

**2.1. Appropriation**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i>	99 423	96 286
<b>Total appropriations</b>	<b>99 423</b>	<b>96 286</b>

Appropriations are recognised on receipt.

The total appropriation consist of \$94 million (2019: \$90 million) for operational funding and \$5 million (2019: \$6 million) for capital projects. For details on the expenditure associated with the operational funding received and capital funding received refer to notes 3.3, 4.1 to 4.6.

There were no material variations between the amount appropriated and the expenditure associated with this appropriation.

**2.2. Revenues from fees and charges**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Licence and regulatory fees	38 056	34 470
Legal services	25 150	24 918
Network services	13 236	13 096
Recovery of expenditure	8 521	8 569
Forensic services	1 437	1 432
Other	391	473
<b>Total revenues from fees and charges</b>	<b>86 791</b>	<b>82 958</b>

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.

**2.3. Donated Asset**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Donated asset	25 573	-
<b>Total donated asset</b>	<b>25 573</b>	<b>-</b>

Represents the recognition of the fit out associated with the GPO Exchange building including \$21.7 million for leasehold improvements and \$3.8 million in low value assets that were expensed. DPTI project managed the fitout and transferred the asset to AGD on completion.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**2.4. Recoveries**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Recovery of expenditure for:</b>		
Crown Solicitor's Office	4 343	4 297
Office of the Director of Public Prosecutions	834	864
Forensic Science	702	725
Ombudsman	608	637
Justice Policy and Analytics	544	493
Parliamentary Counsel	266	196
SA Civil and Administrative Tribunal	210	217
SA Employment Tribunal	-	1 993
Other	2 225	2 029
<b>Total recoveries</b>	<b>9 732</b>	<b>11 451</b>

The SA Employment Tribunal transferred to the Department of Treasury and Finance on 1 October 2018.

**2.5. Commonwealth – sourced grants and funding**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
National Partnership Agreement on Legal Assistance Services	4 232	4 121
Project Agreement for COVID-19 Legal Assistance Funding	2 258	-
Project Agreements for Legal Assistance Bushfire Support	292	-
<b>Total Commonwealth revenues</b>	<b>6 782</b>	<b>4 121</b>

Commonwealth-sourced grants and funding are recognised as income on receipt.

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

For accounting purposes, the obligations under the funding arrangements with the National Partnership Agreement on Legal Assistance Services do not sit with the department.

**2.6. Intra-government transfers**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Recovery from the Department of Treasury and Finance for TVSPs	1 888	8 022
<b>Total intra-government transfers</b>	<b>1 888</b>	<b>8 022</b>

Intra-government transfers are recognised as income on receipt.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**2.7. Resources received free of charge**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Services received free of charge - Shared Services SA	2 120	2 288
<b>Total services received free of charge</b>	<b>2 120</b>	<b>2 288</b>

SSSA is directly appropriation funded for the services provided by SSSA to general government agencies. Under *AASB 1004, Contributions*, the contribution of services provided by SSSA to government agencies are disclosed in the financial statements as income because the fair value of the services can be reliably measured and the services would have been purchased if they had not been donated. A corresponding expense is recognised in the financial statements (see note 4.1).

**2.8. Grants and subsidies**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Grants and subsidies</b>		
Fines Enforcement and Recovery Unit	581	-
Office of the Director of Public Prosecutions	146	35
Child Protection Fund	138	170
National Centre for Clinical Research on Emerging Drugs (NCCRED)	-	110
Other	311	24
<b>Total grants and subsidies</b>	<b>1 176</b>	<b>339</b>

**2.9. Other income**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Other	1 465	2 309
<b>Total other income</b>	<b>1 465</b>	<b>2 309</b>

Other income consists of refunds and other recoveries.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the Department include the Attorney-General, the Chief Executive Officer and the 10 members of the Executive Management Group who have responsibility for the strategic direction and management of the department. Total compensation for key management personnel was \$3.5 million in 2019-20 and \$3.6 million in 2018-19.

The compensation detailed below excludes salaries and other benefits the Attorney-General receives. The Attorney-General's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*. Compensation detailed below excludes the salaries and other benefits the Public Trustee receives as key management personnel, as these are reflected in the Public Trustee financial statements.

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and other short term employee benefits	3 078	3 047
Post-employment benefits	389	296
Other long-term employment benefits	-	272
<b>Total compensation</b>	<b>3 467</b>	<b>3 615</b>

Salaries and other short term employee benefits include salaries and wages, terminal annual leave and SERL, fringe benefits tax paid and salary sacrifice. Post-employment benefits include employer superannuation. Other long-term employment benefits include terminal long service leave only.

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

Refer to note 3.1 above for key management personnel compensation. There are no other material transactions or balances to disclose with key management personnel or related parties.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**3.2. Board and committee members**

Members during the 2019-20 financial year were:

**Audit and Risk Management Committee**

P Chau (appointed February 2020) \*  
D Contala (appointed as Chair February 2020)  
A Kilvert (appointed February 2020) \*  
E Labadas (appointed February 2020) \*  
R Parry (appointed 1 August 2019) \*  
C Pearman (appointed February 2020) \*  
P Wilksch (appointed February 2020) \*  
A Williams (appointed February 2020) \*  
T Brumfield (expired February 2020) \*  
A Gale (expired February 2020) \*  
M Hanson (expired February 2020) \*  
P J Martin (expired February 2020)  
D Soulio (expired February 2020) \*  
M Turner (expired February 2020) \*

**State Records Council**

H M Donovan (appointed January 2020)  
R K Foster  
K Hazel (appointed January 2020)  
A Lindsay (appointed January 2020) \*  
S E Marsden  
H J Merritt (expired January 2020)  
K Nicholas \*  
H P Onopko (expired January 2020)  
D J Rathman (resigned November 2019)  
S Smith (resigned October 2019)\*  
N L Sumner (resigned October 2019)\*  
I T Sutherland  
M Webster-Bradman (resigned  
November 2019) \*  
K White \*

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

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

**SA Civil and Administrative Tribunal**

M S Alvino (expired March 2020)	R Hordern (appointed April 2020)
R M Armour	J Hughes *
M Bagato (now M Berg)	J Hundertmark
K H Baillie	A R Hunter
J Bakas (expired March 2020) *	J Irving
J Barnes (appointed April 2020)	R J Johns
K J Bean	B E Johns (expired January 2020) *
A Bills	M T Kennedy
G B Box (expired September 2019)	D M A Kay
L D Byrt (appointed April 2020)	A G King *
B M Caldeira (appointed April 2020)	J Lammersma
S Carlton	A Lazarevich
J M Carrel (appointed April 2020)	C D Lester (expired March 2020) *
L Clark *	M Madden (appointed April 2020)
D M Close	R Maerschel
D T Coyte	H R Mares
J Cowdroy	P C McEntee
R Croser (appointed April 2020)	K P McEvoy
C J D'Arcy	J L McGrath
S L De Lacey	J C McMahon
M Demosthenous	T A Micallef (appointed April 2020)
C E Dolling	P K Mickan
P J Duffy	K J Millar
J S Dunstone	A V Moroney
M C Eckert	J R Moularadellis (appointed April 2020)
A C Faulkner	M R Moy
A D Files *	M Murphy
J D Forgan	J Pappin*
O R Frank	D R R Parker
M Fuller	M P Parsons
S Georgiadis (expired March 2020) *	J M Petrie
L Gilfillan (expired March 2020) *	G R Pitcher
J Gipslis	K L Plastow
E Golding	A M Radin
S E Gooch (appointed April 2020)	N M Rainford (expired March 2020)
T D Griffin *	S M Raphael
N M Gross-Parsons	G L Rawson
D E Gursansky	A P Reilly (appointed April 2020)
B G Harvey	J C Richardson
L Hastwell	K A Ryan
R C S Heah	R R Schroeder



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

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

**SA Civil and Administrative Tribunal (continued)**

E F Skinner	H Wang
T W Sparrow (appointed April 2020)	H Ward (appointed April 2020) *
M A Stevens (expired January 2020) *	D P Watson
E Stratton-Smith	J A Wheeler
A E Trengrove (appointed April 2020)	C L Wilson
G N Twohig (expired September 2019)	

\* 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.

**Board and committee remuneration**

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

	<b>2020</b>	<b>2019</b>
\$0 - \$19 999	92	167
\$20 000 - \$39 999	9	12
\$40 000 - \$59 999	6	5
\$60 000 - \$79 999	4	3
\$80 000 - \$99 999	6	1
\$100 000 - \$119 999	2	2
\$120 000 - \$139 999	2	2
\$160 000 - \$179 999	-	1
<b>Total number of members</b>	<b>121</b>	<b>193</b>

The total remuneration received or receivable by members was \$1.9 million (2019: \$1.7 million). Amounts paid to a superannuation plan for board/ committee members was \$0.14 million (2019: \$0.15 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**3.3. Employee benefits expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	101 520	103 423
Employment on-costs - superannuation	11 988	12 142
Annual leave	9 512	9 295
Employment on-costs - payroll tax	6 272	6 670
Targeted voluntary separation packages (refer below)	1 989	6 844
Board fees	1 912	1 707
Long service leave (LSL)	1 147	6 415
Skills and experience retention leave (SERL)	663	637
Workers' compensation	305	46
Other employee related expenses	105	3
<b>Total employee benefits expenses</b>	<b>135 413</b>	<b>147 182</b>

**Employment on costs - superannuation**

The superannuation employment on-cost charge represents the department's contributions to superannuation plans in respect of current services of current employees.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**3.3. Employee benefits expenses (continued)**

**Executive remuneration**

The number of officers whose remuneration received or receivable falls within the following bands:	<b>2020 Number</b>	<b>2019 Number</b>
\$151 000 to \$154 000*	N/A	11
\$154 001 to \$174 000**	53	49
\$174 001 to \$194 000**	20	20
\$194 001 to \$214 000	6	7
\$214 001 to \$234 000	18	15
\$234 001 to \$254 000**	5	8
\$254 001 to \$274 000**	7	6
\$274 001 to \$294 000**	3	5
\$294 001 to \$314 000**	4	6
\$314 001 to \$334 000**	3	3
\$334 001 to \$354 000**	5	3
\$354 001 to \$374 000	1	1
\$374 001 to \$394 000**	-	2
\$394 001 to \$414 000**	2	-
\$434 001 to \$454 000	1	2
\$454 001 to \$474 000	1	-
\$494 001 to \$514 000	-	1
\$514 001 to \$534 000	1	-
\$594 001 to \$614 000	-	4
\$614 001 to \$634 000	4	-
\$654 001 to \$674 000**	-	1
\$694 001 to \$714 000**	-	1
\$754 001 to \$774 000**	-	1
<b>Total number of officers</b>	<b>134</b>	<b>146</b>

\* This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2018-19.

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

Total remuneration received by these officers for the year was \$30.5 million (2019: \$34.2 million).

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**3.3. Employee benefits expenses (continued)**

**Executive remuneration by category**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Legal	93	99
Executive	21	20
Other	20	27
<b>Total number of officers</b>	<b>134</b>	<b>146</b>

**Targeted voluntary separation packages**

The number of employees who received a TVSP during the reporting period was 20 (75).

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Amounts paid to separated employees:		
Targeted Voluntary Separation Packages	1 989	6 844
Leave paid to separated employees	1 435	1 348
Recovery from the Department of Treasury and Finance	(1 888)	(8 022)
<b>Net cost to the department</b>	<b>1 536</b>	<b>170</b>

**3.4. Employee benefits liability**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	9 310	8 380
Accrued salaries and wages	3 211	4 108
Long service leave	3 106	4 012
Skills and experience retention leave	800	758
<b>Total current employee benefits</b>	<b>16 427</b>	<b>17 258</b>
<b>Non-current</b>		
Long service leave	30 270	31 473
<b>Total non-current employee benefits</b>	<b>30 270</b>	<b>31 473</b>
<b>Total employee benefits</b>	<b>46 697</b>	<b>48 731</b>

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

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

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

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

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

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

#### **Long service leave**

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided at note 11.1.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**4. Expenses**

Employee benefits expenses are disclosed in note 3.3

**4.1. Supplies and services**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Accommodation	23 771	19 791
Information technology and communications	16 624	16 559
Outsourced services	2 549	2 144
Shared Services SA charges	2 208	2 403
Office expenses	1 777	1 881
Laboratory supplies	1 770	1 343
Contract staff	1 501	1 643
Telephone related expenses	1 283	1 407
Consultants	1 211	655
Repairs, maintenance and minor purchases	1 156	1 186
Staff payments	1 067	1 343
Promotions and publications	739	703
Legal fees	681	1 332
Storage and archive costs	353	380
Tax payments	321	460
Motor vehicle expenses	160	470
Operating lease minimum payments	-	233
Other	4 202	4 154
<b>Total supplies and services</b>	<b>61 373</b>	<b>58 087</b>

Refer to note 2.6 for an explanation on Shared Services SA charges.

**Accommodation**

Most of the department's accommodation is provided by the Department of Planning, Transport and Infrastructure under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. MoAA do not meet the definition of lease set out in AASB 16.

In prior years expenses associated with MoAA have been classified as operating lease payments. Expenses associated with MoAA have been re-classified as accommodation expenses for the current year. Further details about this re-classification is set out in note 9.1.

**Operating lease payments**

Operating lease payments (less any lease incentives) are recognised on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern of benefits derived from the use of the leased assets.

Operating lease payments do not include payments associated with accommodation MoAA. This information is provided for 2018-19 only, as AASB 16 Leases does not distinguish between operating and finance leases for lessees.

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Operating lease minimum payments	-	233
<b>Total operating lease payments</b>	<b>-</b>	<b>233</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**4.1 Supplies and services (continued)**

**Consultants**

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

	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>
	<b>Number</b>	<b>\$'000</b>	<b>Number</b>	<b>\$'000</b>
Below \$10 000	16	59	7	39
Between \$10 000 and \$50 000	11	286	8	193
\$50 000 or above	4	866	4	423
<b>Total paid / payable to the consultants engaged</b>	<b>31</b>	<b>1 211</b>	<b>19</b>	<b>655</b>

**4.2. Grants and subsidies**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Community Legal Centres	5 403	5 202
Policy and Research	1 452	1 563
Native Title	330	330
Crime Prevention and CCTV	145	246
Consumer and Business Services	161	210
Other	480	336
<b>Total grants and subsidies</b>	<b>7 971</b>	<b>7 887</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**4.3. Depreciation and amortisation**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Plant and equipment	631	599
Right-of-use buildings	192	-
Right-of-use vehicles	210	-
Information technology	177	134
<b>Total depreciation</b>	<b>1 210</b>	<b>733</b>
<b>Amortisation</b>		
Intangible assets	3 572	3 747
Leasehold improvements	3 217	2 422
<b>Total amortisation</b>	<b>6 789</b>	<b>6 169</b>
<b>Total depreciation and amortisation</b>	<b>7 999</b>	<b>6 902</b>

All non-current assets, with a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. Amortisation is used in relation to intangible assets such as software, while depreciation is applied to tangible assets such as property, plant and equipment.

Library collections are not depreciated.

**Useful lives**

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

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

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

**Review of accounting estimates**

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected 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. There were no changes to accounting estimates for the year ended 30 June 2020.

**4.4. Borrowing costs**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest expense on lease liabilities	15	-
<b>Total borrowing costs</b>	<b>15</b>	<b>-</b>

The department does not capitalise borrowing costs.



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**4.5. Other expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Witness expenses	405	479
Other *	343	411
<b>Total other expenses</b>	<b>748</b>	<b>890</b>

\* Includes audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$295 000 (2019: \$268 000). No other services were provided by the Auditor-General's Department.

**4.6. Net loss from the disposal of property, plant and equipment**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Leasehold improvements</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	688	481
<b>Net loss from disposal of leasehold improvements</b>	<b>688</b>	<b>481</b>
<b>Plant and equipment</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	33	-
<b>Net loss from disposal of plant and equipment</b>	<b>33</b>	<b>-</b>
<b>Information Technology</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	9	-
<b>Net loss from disposal of information technology</b>	<b>9</b>	<b>-</b>
<b>Total assets</b>		
Total proceeds from disposal	-	-
Less total carrying amount of assets disposed	730	481
<b>Total net loss from disposal of property, plant and equipment</b>	<b>730</b>	<b>481</b>

Losses on disposal are recognised at the date control of the asset is passed to the buyer and are determined after deducting the carrying amount of the asset from the proceeds at that time. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**5. Non-financial assets**

**5.1. Property, plant and equipment by asset class**

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Right of use buildings</b>		
Right of use buildings at cost	865	-
Accumulated depreciation	(192)	-
<b>Total right of use buildings</b>	<b>673</b>	<b>-</b>
<b>Leasehold improvements</b>		
Leasehold improvements at fair value	43 018	23 890
Accumulated amortisation	(18 155)	(16 738)
<b>Total leasehold improvements</b>	<b>24 863</b>	<b>7 152</b>
<b>Plant and equipment</b>		
Plant and equipment at fair value	15 475	13 490
Accumulated depreciation	(11 970)	(11 766)
<b>Total plant and equipment</b>	<b>3 505</b>	<b>1 724</b>
<b>Right of use vehicles</b>		
Right of use vehicles at cost	352	-
Accumulated depreciation	(141)	-
<b>Total right of use vehicles</b>	<b>211</b>	<b>-</b>
<b>Information technology</b>		
Information technology at fair value	3 804	3 475
Accumulated depreciation	(3 191)	(3 105)
<b>Total information technology</b>	<b>613</b>	<b>370</b>
<b>Library collections</b>		
Library collections at cost (deemed 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	370	57
<b>Total capital work in progress</b>	<b>370</b>	<b>57</b>
<b>Total property, plant and equipment</b>	<b>30 642</b>	<b>9 710</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**5.2. Property, plant and equipment owned by the Department**

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

Property, plant and equipment owned by the Department is recorded at fair value. Detail about the department's approach to fair value is set out in note 11.2.

**Donated asset**

Refer to note 2.3.

**Impairment**

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

**Reconciliation 2019-20**

The following table shows movement in property, plant and equipment during 2019-20:

	<b>Land and buildings</b>	<b>Leasehold improvements</b>	<b>Plant and equipment</b>	<b>Information technology</b>	<b>Library collections</b>	<b>Capital work in progress</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	-	7 152	1 724	370	407	57	9 710
Additions	-	-	2 441	429	-	463	3 333
Depreciation and amortisation	-	(3 217)	(631)	(177)	-	-	(4 025)
Donated asset	-	21 754	-	-	-	-	21 754
Transfers to/(from) work in progress	-	150	-	-	-	(150)	-
Disposals	-	(688)	(33)	(9)	-	-	(730)
Other	-	(288)	4	-	-	-	(284)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>24 863</b>	<b>3 505</b>	<b>613</b>	<b>407</b>	<b>370</b>	<b>29 758</b>

**Reconciliation 2018-19**

The following table shows movement in property, plant and equipment during 2018-19:

	<b>Land and buildings</b>	<b>Leasehold improvements</b>	<b>Plant and equipment</b>	<b>Information technology</b>	<b>Library collections</b>	<b>Capital work in progress</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	5 728	12 470	1 989	314	407	93	21 001
Additions	-	-	558	190	-	2 302	3 050
Depreciation and amortisation	-	(2 422)	(599)	(134)	-	-	(3 155)
Transfer out from restructure	(5 728)	(4 752)	(224)	-	-	-	(10 704)
Transfers to/(from) work in progress	-	2 338	-	-	-	(2 338)	-
Disposals	-	(482)	-	-	-	-	(482)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>7 152</b>	<b>1 724</b>	<b>370</b>	<b>407</b>	<b>57</b>	<b>9 710</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**5.3. Property, plant and equipment leased by the Department**

Property, plant and equipment leased by the department is recorded at cost.

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

The department has a limited number of leases:

- 60 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- A lease with the Courts Administrative Authority for accommodation at Port Adelaide for the right of use for office space for the Fines Enforcement and Recovery Unit.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. The department's maturity analysis of its lease liabilities is disclosed in note 11.3. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 4. Cash outflows related to leases are disclosed in note 8.2.

**Impairment**

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

**5.4. Intangible assets**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Computer software</b>		
Internally developed computer software	23 661	21 428
Accumulated amortisation	(14 379)	(10 804)
<b>Total internally generated computer software</b>	<b>9 282</b>	<b>10 624</b>
<b>Computer software intangible work in progress</b>		
Intangible work in progress at cost	162	708
<b>Total work in progress</b>	<b>162</b>	<b>708</b>
<b>Total intangible assets</b>	<b>9 444</b>	<b>11 332</b>

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

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**5.4. Intangible assets (continued)**

**Intangibles reconciliation 2019-20**

The following table shows movement in intangibles during 2019-20:

	<b>Computer software</b>	<b>Intangible work in progress</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	10 624	708	11 332
Additions	176	1 508	1 684
Transfers to/(from) work in progress	2 054	(2 054)	-
Depreciation and amortisation	(3 572)	-	(3 572)
<b>Carrying amount at the end of the period</b>	<b>9 282</b>	<b>162</b>	<b>9 444</b>

**Intangibles reconciliation 2018-19**

The following table shows movement in intangibles during 2018-19:

	<b>Computer software</b>	<b>Intangible work in progress</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	12 831	867	13 698
Additions	-	1 982	1 982
Transfers to/(from) work in progress	1 508	(1 508)	-
Depreciation and amortisation	(3 747)	-	(3 747)
Donated out asset	(17)	(633)	(650)
Transfers in from restructure	49	-	49
<b>Carrying amount at the end of the period</b>	<b>10 624</b>	<b>708</b>	<b>11 332</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	24 574	26 964
Cash on hand (including petty cash)	40	40
<b>Total cash and cash equivalents</b>	<b>24 614</b>	<b>27 004</b>

Cash is measured at nominal amounts.

**Deposits with the Treasurer**

The Department has two deposit accounts with the Treasurer: a general operating account and an Accrual Appropriation Excess Funds Account. Although the Department controls the money reported above in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. Funds included in this account total \$5 million (2019: \$5.7 million). The department does not earn interest on its deposits with the Treasurer.

**6.2. Receivables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Receivables	12 455	8 899
Less impairment loss on receivables	(8)	(17)
	<u>12 447</u>	<u>8 882</u>
GST input tax receivable	2 087	1 895
Prepayments	<u>1 477</u>	<u>1 382</u>
<b>Total current receivables</b>	<b>16 011</b>	<b>12 159</b>
 <b>Total receivables</b>	 <b>16 011</b>	 <b>12 159</b>

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

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

Refer to note 11.3 for further information on risk management.

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The net amount of GST payable to the ATO is included as part of receivables.

## **6.2 Receivables (continued)**

### **Allowance for impairment loss on receivables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	17	19
Increase/(decrease) in allowance recognised in profit or loss	(9)	(2)
<b>Carrying amount at the end of the period</b>	<b>8</b>	<b>17</b>

All of the above impairment losses are from receivables arising from contracts with customers.

Refer to note 11.3 for details regarding credit risk and the methodology for determining impairment.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**7. Liabilities**

Employee benefits liabilities are disclosed in note 3.4.

**7.1. Payables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Accrued expenses	7 539	6 083
Employment on-costs	2 313	2 122
Creditors	947	931
Other current payables	13	42
<b>Total current payables</b>	<b>10 812</b>	<b>9 178</b>
<b>Non-current</b>		
Employment on-costs	2 804	2 886
<b>Total non-current payables</b>	<b>2 804</b>	<b>2 886</b>
<b>Total payables</b>	<b>13 616</b>	<b>12 064</b>

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

The net amount of GST recoverable from the ATO is included as part of payables.

**Employment on-costs**

Employment on-costs include payroll tax, WorkCover levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed from the 2019 rate (41%) to 42%. The average factor for the calculation of employer superannuation on-costs has remained the same as the 2019 rate (9.8%). These rates are used in the employment on-cost calculation. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is immaterial.

**Paid parental leave scheme**

Other current payables include paid parental leave scheme payable 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.



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**7.2. Financial liabilities**

	<b>Note</b>	<b>2020 \$'000</b>	<b>2019 \$'000</b>
<b>Current</b>			
Lease liabilities	5.3	435	-
<b>Total current financial liabilities</b>		<b>435</b>	<b>-</b>
<b>Non-current</b>			
Lease liabilities	5.3	429	-
<b>Total non-current financial liabilities</b>		<b>429</b>	<b>-</b>
<b>Total financial liabilities</b>		<b>864</b>	<b>-</b>

The department measures financial liabilities at amortised cost.

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

**7.3. Provisions**

	<b>2020 \$'000</b>	<b>2019 \$'000</b>
<b>Current</b>		
Provision for workers' compensation	626	626
<b>Total current provisions</b>	<b>626</b>	<b>626</b>
<b>Non-current</b>		
Provision for workers' compensation	816	663
<b>Total non-current provisions</b>	<b>816</b>	<b>663</b>
<b>Total provisions</b>	<b>1 442</b>	<b>1 289</b>
<b>Movement in provisions</b>		
Carrying amount at the beginning of the period	1 289	1 732
Additional provisions recognised	305	46
Reductions arising from payments/ other sacrifice of future economic benefits	(152)	(489)
<b>Carrying amount at the end of the period</b>	<b>1 442</b>	<b>1 289</b>

A provision has been reported to reflect unsettled workers' compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**7.4. Other liabilities**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Accommodation incentive	404	404
Other	193	213
<b>Total current other liabilities</b>	<b>597</b>	<b>617</b>
<b>Non-current</b>		
Accommodation incentive	473	877
<b>Total non-current other liabilities</b>	<b>473</b>	<b>877</b>
<b>Total other liabilities</b>	<b>1 070</b>	<b>1 494</b>

Other liabilities relate to unclaimed monies and accounts receivable refunds.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**8. Other disclosures**

**8.1. Equity**

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

**8.2. Cash flow**

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

**Cash flow reconciliation**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Leases</b>		
Buildings	109	-
Vehicles	215	-
<b>Total cash outflow for leases</b>	<u>324</u>	<u>-</u>

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	<u>24 614</u>	<u>27 004</u>
Balance as per the Statement of Cash Flows	<u>24 614</u>	<u>27 004</u>

**Reconciliation of net cash provided by / (used in) operating activities to net result**

Net cash provided by/(used in) operating activities	2 936	132
---	-------	-----

**Add / (less) non-cash Items**

Depreciation and amortisation	(7 999)	(6 902)
Services received free of charge - expense	(2 120)	(2 288)
Services received free of charge - income	2 120	2 288
Net gain/(loss) from disposal of non-current assets	(730)	(481)
Donated assets	25 573	-
Non-current assets accrual in payables	-	226
Low value assets expensed	(3 819)	-

**Movement in assets and liabilities**

Increase/(decrease) in receivables	3 852	(5 654)
Increase/(decrease) in lease incentive receivable	-	(70)
(Increase)/decrease in payables	(1 417)	1 719
(Increase)/decrease in employee benefits	2 034	(3 498)
(Increase)/decrease in provisions	(153)	236
(Increase)/decrease in financial liabilities	-	679
(Increase)/decrease in other liabilities	424	(42)
<b>Net result</b>	<u><b>20 701</b></u>	<u><b>(13 655)</b></u>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

## 9. Changes in accounting policy

### 9.1. AASB 16 Leases

AASB 16 sets out a comprehensive model for lessee accounting that addresses recognition, measurement, presentation and disclosure of leases. Lessor accounting is largely unchanged. AASB 16 *Leases* replaces AASB 117 *Leases* and related interpretations.

The adoption of AASB 16 *Leases* from 1 July 2019 resulted adjustments to the amounts recognised from a lessee perspective in the financial statements:

- AASB 117 *Leases* only required the recognition of an asset and lease liability in relation to finance leases. AASB 16 *Leases* applies a comprehensive model to all leases. Applying AASB 16 will result in leases previously classified as operating leases having right-of-use assets and related lease liabilities being recognised in the Statement of Financial Position
- AASB 117 *Leases* resulted in operating lease payments being recognised as an expense under Supplies and Services. AASB 16 *Leases* largely replaces this with depreciation expenses that represents the use of the right-of-use asset and borrowing costs that represent the cost associated with financing the right-of-use asset.

#### Impact on retained earnings

The total impact on the department's retained earnings as at 1 July 2019 is as follows:

	\$000
<b>Closing retained earnings 30 June 2019 - AASB 117</b>	<b>(7 907)</b>
<b><u>Assets</u></b>	
Property, plant and equipment	1 177
Receivables	(112)
<b><u>Liabilities</u></b>	
Financial liabilities	(1 065)
<b>Opening retained earnings 1 July 2019 - AASB 16</b>	<b>(7 907)</b>

The department disclosed in its 2018-19 financial report total undiscounted operating lease commitments of \$160 million and other commitments of \$0.403 million under AASB 117.

The department has accommodation services provided by the Department of Planning, Transport and Infrastructure (DPTI) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies.

These MoAA do not meet the definition of a lease set out either in AASB 16 or in the former standard AASB 117. Accordingly, the 2018-19 undiscounted operating lease commitments should have been disclosed as \$0.233 million under AASB 117. There is no material difference between the revised operating lease commitments when discounted and the financial liabilities recognised as at 1 July 2019.

Commitments related to accommodation services provided by DPTI are included in Note 10.1.

The misclassification did not impact on the Statement of Comprehensive Income or the Statement of Financial Position in prior years. This misclassification impacted items within the supplies and services expenses line. Note 4.1 applies the correct classification for both the current and comparative years.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**9.1 AASB 16 Leases (continued)**

**Accounting policies on transition**

AASB 16 sets out accounting policies on transition in its transitional provisions. The Treasurer's Instructions (Accounting Policy Statements) requires certain choices in those transitional provisions to be taken. The department has adopted the following accounting policies:

- to apply AASB 16 retrospectively. The cumulative effect of initially applying the Standard was recognised at 1 July 2019. Comparatives have not been restated.
- at 1 July 2019 AASB 16 was applied only to contracts that were previously identified as containing a lease under AASB 117 and related interpretations.
- the initial measurement of lease liability was the present value of the remaining lease payments discounted using the relevant incremental borrowing published by the Department of Treasury and Finance rate as at 1 July 2019 based on the SA Government's cost of borrowing. The average weighted incremental borrowing rate for this purpose was 1.49%.
- the initial measurement of right-of-use assets has been calculated as an amount equal to the lease liability on transition adjusted for prepaid or accrued lease payments and lease incentive liabilities.
- the initial measurement of lease liabilities and right-of-use assets excludes all leases that ended by 30 June 2020, except for vehicles leased from SAFA.

**Ongoing accounting policies**

The Treasurer's Instructions (Accounting Policy Statements) specify required accounting policies for public authorities in applying AASB 16. These requirements are reflected in the department's accounting policies as follows:

- AASB 16 is not applied to leases of intangible assets.
- right-of-use assets and lease liabilities are not recognised for leases of low value assets, being assets which have a value of \$15 000 or less, nor short-term leases, being those with a lease term of 12 months or less.
- the department, in the capacity of a lessee, does not include non-lease components in lease amounts.
- right-of-use assets are not measured at fair value on initial recognition for leases that have significantly below-market terms and conditions principally to enable the public authority to further its objectives.
- right-of-use assets are subsequently measured applying a cost model.

Significant accounting policies relate to the application of AASB 16 are disclosed under relevant notes and are referenced at note 5.3

**9.2. AASB 15 Revenue from Contract with Customers**

AASB 15 *Revenue from Contracts with Customers* establishes a revenue recognition model for revenue arising from contracts with customers. It requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. AASB 15 supersedes AASB 111 *Construction contracts*, AASB 118 *Revenue* and related Interpretations and applies to all revenue arising from contracts with customers.

**Accounting policies on transition**

On transition, there was no impact on retained earnings.

## **9.2 AASB 15 Revenue from Contract with Customers**

### **Ongoing accounting policies**

The *Treasurer's Instructions (Accounting Policy Statements)* specify requirements for public authorities in applying AASB 15. These requirements are reflected in the department's accounting policies as follows:

- for non-intellectual property licences, low value licences (i.e. assets which have a value of \$15 000 or less) and short-term licences (i.e. being those with a licence term of 12 months or less) are exempt from AASB 15 revenue recognition requirements. The department has elected to recognise revenue at the point in time the licence is issued.
- AASB 15 is applied to a portfolio contracts with similar characteristics.
- there is no adjustment to the promised amount of consideration for the effects of a significant financing component if the period between the transfer of goods/services and the payment date is one year or less.
- the incremental costs of obtaining a contract are expensed when incurred when the amortisation period of the asset that the department would have recognised is one year or less.
- for measuring progress towards satisfaction of performance obligations when the output method is applied, revenue is recognised in the amount to which there is a right to invoice corresponding directly to the value to the customers of the department's performance completed to date.

## **9.3. AASB 1058 Income of Not-for-Profit Entities**

AASB 1058 *Income of Not-for-Profit Entities* establishes new income recognition requirements for not-for-profit entities. Its requirements apply where the consideration to acquire an asset, including cash, is significantly less than fair value principally to the entity to further its objectives. AASB 1058 also contains requirements for the receipt of volunteer services. AASB 1058 supersedes income recognition requirements in AASB 1004 *Contributions*, AASB 118 *Revenue* and AASB 111 *Construction Contracts*. However, elements of AASB 1004 remain in place, primarily in relation to restructures of administrative arrangements and other contributions and distributions by owners.

### **Accounting policies on transition**

On transition, there was no impact on retained earnings.

## **9.4. Presentation of Financial Statements**

Treasurer's Instructions (Accounting Policy Statements) issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the department. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**10. Outlook**

**10.1. Unrecognised contractual commitments**

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

**Operating lease commitments**

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	-	17 348
Later than one year but not longer than five years	-	59 918
Later than five years	-	83 213
<b>Total operating lease commitments</b>	<b>-</b>	<b>160 479</b>

The 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.

Operating lease commitments is provided for the comparative year only as AASB 16 Leases does not distinguish between operating and finance leases for the lessee. The comparative amount does include commitments for memoranda of administrative arrangements with the Department of Planning, Transport and Infrastructure for accommodation. This has been reclassified and included under other commitments. For more detail about the reclassification see 9.1

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Other commitments</b>		
Within one year	30 443	15 621
Later than one year but not longer than five years	98 335	561
Later than five years	72 730	-
<b>Total other commitments</b>	<b>201 508</b>	<b>16 182</b>

**Representing:**

Grants <sup>(1)</sup>	56 010	13 397
Motor vehicles <sup>(2)</sup>	-	403
Accommodation <sup>(3)</sup>	142 952	-
Other <sup>(4)</sup>	2 546	2 382
<b>Total</b>	<b>201 508</b>	<b>16 182</b>

<sup>(1)</sup> A new National Legal Assistance partnership – Multilateral Agreements was signed between the Commonwealth and the State and Territories, in June 2020 and the grant commitments as at 30 June 2020 reflect this new agreement.

<sup>(2)</sup> Agreements for the provision of motor vehicles to executive officers or sections (that is, pool vehicles) are leased from South Australian Government Financing Authority (SAFA) through their agent LeasePlan Australia. There are no purchase options available to the department.

<sup>(3)</sup> The Departments commitments include MoAA with DPTI for accommodation.

<sup>(4)</sup> Other commitments relate to purchase orders placed for goods and services before 30 June 2020 and maintenance agreements.

## **10.2. Contingent assets and liabilities**

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

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

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

The department has assessed the impact of new and changed Australian Accounting Standards Board Standards and Interpretations not yet effective.

### **AASB 1059 Service Concession Arrangements: Grantors**

AASB 1059 prescribes the accounting for certain arrangements in which an operator provides public services on behalf of a public sector grantor involving a service concession arrangement. This standard applies to reporting periods beginning on or after 1 January 2020. The department has assessed its arrangements where operators provide services and has concluded that none of these will be within the scope of AASB 1059.

## **10.4. COVID-19 pandemic outlook for the Department**

The COVID-19 pandemic will continue to impact the operations of the department in 2020-21. The key expected impacts are:

- A reduction in Liquor Licensing Fee revenue (approximately \$1.0 million) due to temporary fee relief being provided to the industry.
- A further increase in the Annual Leave liability should the reduction in Annual Leave taken continue.
- Continued provision of legal advice by the Crown Solicitors Office on COVID-19 matters
- Increases in expenditure, such as for Information and Communications Technology equipment, carried over from 2019-20.

## **10.5. Events after the reporting period**

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2020 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2020.

Note disclosure is made about events between 30 June 2020 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2020 and which may have a material impact on the results of subsequent years.

The Planning and Local Government function of the former Department of Planning, Transport and Infrastructure will transfer to the department during 2020-21.



## **11. Measurement and risk**

### **11.1. Long service leave liability – measurement**

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

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

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has decreased from 1.5% (2019) to 0.75% (2020).

The actuarial assessment performed by the Department of Treasury and Finance has decreased the salary inflation rate from 4% (2019) to 2.5% (2020) for long service leave liability.

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

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$2.6 million and employee benefits expense of \$2.6 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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

### **11.2. Fair value**

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

#### **Initial recognition**

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

## **11.2 Fair value (continued)**

### **Revaluation**

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

The revaluation process is reviewed by the Chief Finance Officer.

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

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

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

### **Fair value hierarchy**

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

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

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

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

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

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

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

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

During 2020 and 2019, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**11.2. Fair value (continued)**

**Fair value classification - non-financial assets at 30 June 2020**

	<b>Level 2</b>	<b>Level 3</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>			
Leasehold improvements	-	24 863	24 863
Information technology	-	613	613
Library collections	-	407	407
Plant and equipment	-	3 505	3 505
<b>Total recurring fair value measurements</b>	<b>-</b>	<b>29 388</b>	<b>29 388</b>
<b>Total fair value measurements</b>	<b>-</b>	<b>29 388</b>	<b>29 388</b>

**Fair value classification - non-financial assets at 30 June 2019**

	<b>Level 2</b>	<b>Level 3</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>			
Leasehold improvements	-	7 152	7 152
Information technology	-	370	370
Library collections	-	407	407
Plant and equipment	-	1 724	1 724
<b>Total recurring fair value measurements</b>	<b>-</b>	<b>9 653</b>	<b>9 653</b>
<b>Total fair value measurements</b>	<b>-</b>	<b>9 653</b>	<b>9 653</b>

**Leasehold improvements**

An independent valuation of leasehold improvements owned by the department was performed by Martin Burns, M.B.A., B.App.Sc. Property Resource Management, AAPI, an independent Certified Practising Valuer of Liquid Pacific as at 30 June 2015.

**Other assets**

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**11.2. Fair value (continued)**

**Reconciliation of level 3 recurring fair value measurements as at 30 June 2020**

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3).

	Land and buildings	Leasehold improvements	Information technology	Library collections	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	7 152	370	407	1 724	9 653
Additions	-	-	429	-	2 441	2 870
Transfers to/(from) work in progress	-	150	-	-	-	150
Assets donated free of charge	-	21 754	-	-	-	21 754
Disposals	-	(688)	( 9)	-	(33)	(730)
Other	-	(288)	-	-	4	(284)
Gains/(losses) for the period recognised in net result:						
Depreciation and amortisation	-	(3 217)	(177)	-	(631)	(4 025)
Total gains/(losses) recognised in net result	-	(3 217)	(177)	-	(631)	(4 025)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>24 863</b>	<b>613</b>	<b>407</b>	<b>3 505</b>	<b>29 388</b>

**Reconciliation of level 3 recurring fair value measurements as at 30 June 2019**

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3).

	Land and buildings	Leasehold improvements	Information technology	Library collections	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	5 138	12 470	314	407	1 989	20 318
Additions	-	-	190	-	558	748
Transfers to/(from) work in progress	-	2 338	-	-	-	2 338
Transfer in from restructure	(5 138)	(4 752)	-	-	(224)	(10 114)
Disposals	-	(482)	-	-	-	(482)
Depreciation and amortisation	-	(2 422)	(134)	-	(599)	(3 155)
Total gains/(losses) recognised in net result	-	(2 422)	(134)	-	(599)	(3 155)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>7 152</b>	<b>370</b>	<b>407</b>	<b>1 724</b>	<b>9 653</b>

### **11.3. Financial instruments**

#### **Financial risk management**

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

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

#### **Liquidity risk**

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

Refer to notes 7.1 and 7.3 for further information.

#### **Credit risk**

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

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

#### **Impairment of financial assets**

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

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

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

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

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

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

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

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

### **11.3 Financial instruments (continued)**

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

In the comparative period, the impairment of receivables was assessed based on the incurred loss model. The allowance was recognised when there was objective evidence that a receivable was impaired. The allowance for impairment was recognised in other expenses for specific debtors and debtors assessed on a collective basis for which such evidence existed.

#### **Market risk**

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

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

#### **Categorisation of financial instruments**

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

#### **Classification of financial instruments**

The department measures all financial instruments at amortised cost.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**11.3. Financial instruments (continued)**

Category of financial asset and financial liability	Note	2020	2020 Contractual maturities	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
<b>Financial assets</b>				
<b>Cash and cash equivalents</b>				
Cash and cash equivalents	6.1	24 614	24 614	-
<b>Financial assets at amortised cost</b>				
Receivables	6.2	12 447	12 447	-
<b>Total financial assets</b>		<b>37 061</b>	<b>37 061</b>	<b>-</b>
<b>Financial liabilities</b>				
<b>Financial liabilities at amortised cost</b>				
Payables	7.1	7 636	7 636	-
Lease Liabilities	7.2	864	435	429
Other financial liabilities	7.4	193	52	141
<b>Total financial liabilities</b>		<b>8 693</b>	<b>8 123</b>	<b>570</b>

Category of financial asset and financial liability	Note	2019	2019 Contractual maturities	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
<b>Financial assets</b>				
<b>Cash and cash equivalents</b>				
Cash and cash equivalents	6.1	27 004	27 004	-
<b>Financial assets at amortised cost</b>				
Receivables	6.2	8 882	8 882	-
<b>Total financial assets</b>		<b>35 886</b>	<b>35 886</b>	<b>-</b>
<b>Financial liabilities</b>				
<b>Financial liabilities at amortised cost</b>				
Payables	7.1	6 025	6 025	-
Other financial liabilities	7.4	213	54	159
<b>Total financial liabilities</b>		<b>6 238</b>	<b>6 079</b>	<b>159</b>

**Receivables and payables**

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). 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 levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost.

The receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note 6.2.

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

**Administered Financial Statements**

For the year ended 30 June 2020



**Attorney-General's Department**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2020*

---

	<b>Note</b>	<b>2020 \$'000</b>	<b>2019 \$'000</b>
<b>Administered income</b>			
Taxation	A2.2	184 550	269 072
Fines and related fees		95 155	91 237
Appropriation	A2.1	64 183	102 061
Government Radio Network		34 262	34 057
Victims of Crime levies		25 516	23 095
Commonwealth-sourced grants and funding	A2.3	17 161	16 801
Recoveries and other income	A2.6	12 939	13 041
Intra-government transfers	A2.4	7 377	3 427
Interest revenues	A2.5	6 999	2 064
Fees and charges		2 702	2 782
<b>Total administered income</b>		<b>450 844</b>	<b>557 637</b>
<b>Administered expenses</b>			
Payments to Consolidated Account	A4.1	267 346	353 087
Grants and subsidies	A4.3	46 631	62 480
Victims of Crime payments		24 156	24 868
Government Radio Network		21 601	21 115
Depreciation and amortisation	A4.4	20 800	7 296
Employee benefits	A3.1	10 991	10 323
State Rescue Helicopter Service		4 512	17 182
Borrowing costs	A4.5	143	-
Net loss from disposal of non-current assets	A4.2	143	7 776
Other	A4.6	30 477	31 028
<b>Total administered expenses</b>		<b>426 800</b>	<b>535 155</b>
<b>Net result</b>		<b>24 044</b>	<b>22 482</b>
<b>Total comprehensive result</b>		<b>24 044</b>	<b>22 482</b>

The accompanying notes form part of these financial statements.

**Attorney-General's Department**  
**Statement of Financial Position**  
*as at 30 June 2020*

	<b>Note</b>	<b>2020 \$'000</b>	<b>2019 \$'000</b>
<b>Administered current assets</b>			
Cash and cash equivalents	A6.1	313 510	307 975
Receivables	A6.2	58 572	29 558
<b>Total current assets</b>		<b>372 082</b>	<b>337 533</b>
<b>Administered non-current assets</b>			
Property, plant and equipment	A5.1	90 826	88 931
Intangible assets	A5.4	219	271
<b>Total non-current assets</b>		<b>91 045</b>	<b>89 202</b>
<b>Total assets</b>		<b>463 127</b>	<b>426 735</b>
<b>Administered current liabilities</b>			
Payables	A7.1	10 925	8 723
Financial liabilities	A7.2	3 290	-
Employee benefits	A3.2	747	678
Other current liabilities	A7.3	40 065	34 255
<b>Total current liabilities</b>		<b>55 027</b>	<b>43 656</b>
<b>Administered non-current liabilities</b>			
Employee benefits	A3.2	1 452	1 487
Financial liabilities	A7.2	1 010	-
Payables	A7.1	149	147
<b>Total non-current liabilities</b>		<b>2 611</b>	<b>1 634</b>
<b>Total liabilities</b>		<b>57 638</b>	<b>45 290</b>
<b>Net assets</b>		<b>405 489</b>	<b>381 445</b>
<b>Administered equity</b>			
Retained earnings		402 321	378 221
Asset revaluation surplus		3 168	3 224
<b>Total equity</b>		<b>405 489</b>	<b>381 445</b>

The total equity is attributable to the SA Government as owner.

**Attorney-General's Department**  
**Statement of Administered Cash Flows**  
*for the year ended 30 June 2020*

		2020 (Outflows) Inflows \$'000	2019 (Outflows) Inflows \$'000
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash inflows</b>			
Taxation		156 493	269 072
Fines and related fees		88 970	91 427
Appropriation		68 189	103 499
Government Radio Network		34 262	34 057
Victims of Crime levies		25 516	23 095
Commonwealth-sourced grants and funding		17 161	16 801
Intra-government transfers		3 371	1 989
Interest receipts		967	2 221
Fees and charges		2 702	2 782
Other receipts		24 183	13 105
<b>Cash generated from operations</b>		<b>421 814</b>	<b>558 048</b>
<b>Cash outflows</b>			
Payments to Consolidated Account		(261 443)	(352 766)
Grants and subsidies		(46 631)	(64 065)
Victims of Crime payments		(24 156)	(24 868)
Employee benefit payments		(10 949)	(10 504)
Interest paid		(143)	-
Other payments		(54 471)	(69 453)
<b>Cash used in operations</b>		<b>(397 793)</b>	<b>(521 656)</b>
<b>Net cash provided by / (used in) operations</b>	<b>A8.1</b>	<b>24 021</b>	<b>36 392</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(5 617)	(6 625)
<b>Cash used in investing activities</b>		<b>(5 617)</b>	<b>(6 625)</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(5 617)</b>	<b>(6 625)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of leases		(12 869)	-
Cash transferred for administrative restructure		-	(331)
<b>Cash used in financing activities</b>		<b>(12 869)</b>	<b>(331)</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>(12 869)</b>	<b>(331)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>5 535</b>	<b>29 436</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>307 975</b>	<b>278 539</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>A6.1</b>	<b>313 510</b>	<b>307 975</b>

The accompanying notes form part of these financial statements.

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2020*

Administered programs - refer note A1.1	<b>Consumer and Business Services</b>		<b>Victims of Crime</b>		<b>Public Safety</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered income</b>						
Taxation	184 550	269 072	-	-	-	-
Fines and related fees	-	-	-	-	-	-
Appropriation	-	-	9 076	8 855	22 316	39 092
Government Radio Network	-	-	-	-	34 262	34 057
Victims of Crime levies	-	-	25 516	23 095	-	-
Commonwealth-sourced grants and funding	835	610	-	-	-	-
Recoveries and other income	69	1 641	5 030	2 935	7 780	8 052
Intra-government transfers	-	-	-	-	2 228	1 789
Interest revenues	14	38	6 985	2 018	-	-
Fees and charges	2 702	2 782	-	-	-	-
<b>Total administered income</b>	<b>188 170</b>	<b>274 143</b>	<b>46 607</b>	<b>36 903</b>	<b>66 586</b>	<b>82 990</b>
<b>Administered expenses</b>						
Payments to Consolidated Account	(186 986)	(271 642)	-	-	(1 286)	(1 078)
Grants and subsidies	-	-	(6 342)	(6 088)	(530)	(528)
Victims of Crime payments	-	-	(24 156)	(24 868)	-	-
Government Radio Network	-	-	-	-	(21 601)	(21 115)
Depreciation and amortisation	-	-	-	-	(20 783)	(7 282)
Employee benefits	-	-	(1 878)	(1 840)	(3 138)	(3 494)
State Rescue Helicopter Service	-	-	-	-	(4 512)	(17 182)
Borrowing costs	-	-	-	-	(143)	-
Net loss from disposal of non-current assets	-	-	-	-	(143)	(7 776)
Other	(158)	(2 211)	(2 599)	(3 010)	(4 275)	(4 569)
<b>Total administered expenses</b>	<b>(187 144)</b>	<b>(273 853)</b>	<b>(34 975)</b>	<b>(35 806)</b>	<b>(56 411)</b>	<b>(63 024)</b>
<b>Net result</b>	<b>1 026</b>	<b>290</b>	<b>11 632</b>	<b>1 097</b>	<b>10 175</b>	<b>19 966</b>

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2020*

Administered programs - refer note A1.1

	<b>Legal Aid</b>		<b>Fines Enforcement and Recovery</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered income</b>				
Taxation	-	-	-	-
Fines and related fees	-	-	95 155	91 237
Appropriation	250	22 888	-	-
Government Radio Network	-	-	-	-
Victims of Crime levies	-	-	-	-
Commonwealth-sourced grants and funding	16 326	16 191	-	-
Recoveries and other income	-	-	-	-
Intra-government transfers	-	1 051	-	-
Interest revenues	-	-	-	-
Fees and charges	-	-	-	-
<b>Total administered income</b>	<b>16 576</b>	<b>40 130</b>	<b>95 155</b>	<b>91 237</b>
<b>Administered expenses</b>				
Payments to Consolidated Account	-	-	(78 529)	(79 615)
Grants and subsidies	(17 411)	(40 792)	-	-
Victims of Crime payments	-	-	-	-
Government Radio Network	-	-	-	-
Depreciation and amortisation	-	-	-	-
Employee benefits	-	-	-	-
State Rescue Helicopter Service	-	-	-	-
Borrowing costs	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-
Other	-	-	(16 457)	(12 792)
<b>Total administered expenses</b>	<b>(17 411)</b>	<b>(40 792)</b>	<b>(94 986)</b>	<b>(92 407)</b>
<b>Net result</b>	<b>(835)</b>	<b>(662)</b>	<b>169</b>	<b>(1 170)</b>

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2020*

Administered programs - refer note A1.1

	Other		Total	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
<b>Administered income</b>				
Taxation	-	-	184 550	269 072
Fines and related fees	-	-	95 155	91 237
Appropriation	32 541	31 226	64 183	102 061
Government Radio Network	-	-	34 262	34 057
Victims of Crime levies	-	-	25 516	23 095
Commonwealth-sourced grants and funding	-	-	17 161	16 801
Recoveries and other income	60	413	12 939	13 041
Intra-government transfers	5 149	587	7 377	3 427
Interest revenues	-	8	6 999	2 064
Fees and charges	-	-	2 702	2 782
<b>Total administered income</b>	<b>37 750</b>	<b>32 234</b>	<b>450 844</b>	<b>557 637</b>
<b>Administered expenses</b>				
Payments to Consolidated Account	(545)	(752)	(267 346)	(353 087)
Grants and subsidies	(22 348)	(15 072)	(46 631)	(62 480)
Victims of Crime payments	-	-	(24 156)	(24 868)
Government Radio Network	-	-	(21 601)	(21 115)
Depreciation and amortisation	(17)	(14)	(20 800)	(7 296)
Employee benefits	(5 975)	(4 989)	(10 991)	(10 323)
State Rescue Helicopter Service	-	-	(4 512)	(17 182)
Borrowing costs	-	-	(143)	-
Net loss from disposal of non-current assets	-	-	(143)	(7 776)
Other	(6 988)	(8 446)	(30 477)	(31 028)
<b>Total administered expenses</b>	<b>(35 873)</b>	<b>(29 273)</b>	<b>(426 800)</b>	<b>(535 155)</b>
<b>Net result</b>	<b>1 877</b>	<b>2 961</b>	<b>24 044</b>	<b>22 482</b>

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*as at 30 June 2020*

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	9 454	33 018	158 729	153 247	119 549	104 911
Receivables	49 442	21 393	7 145	1 068	1 731	6 777
<b>Total current assets</b>	<b>58 896</b>	<b>54 411</b>	<b>165 874</b>	<b>154 315</b>	<b>121 280</b>	<b>111 688</b>
<b>Administered non-current assets</b>						
Property, plant and equipment	-	-	-	-	90 820	88 923
Intangible assets	-	-	-	-	219	271
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91 039</b>	<b>89 194</b>
<b>Total administered assets</b>	<b>58 896</b>	<b>54 411</b>	<b>165 874</b>	<b>154 315</b>	<b>212 319</b>	<b>200 882</b>
<b>Administered current liabilities</b>						
Payables	(548)	(1 724)	(725)	(831)	(3 443)	(6 115)
Financial liabilities	-	-	-	-	(3 290)	-
Employee benefits	-	-	(148)	(128)	(320)	(323)
Other current liabilities	(28 697)	(23 227)	-	-	(1 263)	(1 492)
<b>Total current liabilities</b>	<b>(29 245)</b>	<b>(24 951)</b>	<b>(873)</b>	<b>(959)</b>	<b>(8 316)</b>	<b>(7 930)</b>
<b>Administered non-current liabilities</b>						
Employee benefits	-	-	(363)	(354)	(625)	(743)
Financial liabilities	-	-	-	-	(1 010)	-
Payables	-	-	(34)	(32)	(63)	(71)
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>(397)</b>	<b>(386)</b>	<b>(1 698)</b>	<b>(814)</b>
<b>Total administered liabilities</b>	<b>(29 245)</b>	<b>(24 951)</b>	<b>(1 270)</b>	<b>(1 345)</b>	<b>(10 014)</b>	<b>(8 744)</b>
<b>Net assets</b>	<b>29 651</b>	<b>29 460</b>	<b>164 604</b>	<b>152 970</b>	<b>202 305</b>	<b>192 138</b>

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*as at 30 June 2020*

Administered programs - refer note A1.1	Crown Solicitor's Trust Accounts		Legal Aid		Fines Enforcement and Recovery	
	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	2 347	2 483	(324)	(272)	8 005	7 142
Receivables	-	-	-	-	77	95
<b>Total current assets</b>	<b>2 347</b>	<b>2 483</b>	<b>(324)</b>	<b>(272)</b>	<b>8 082</b>	<b>7 237</b>
<b>Administered non-current assets</b>						
Property, plant and equipment	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total administered assets</b>	<b>2 347</b>	<b>2 483</b>	<b>(324)</b>	<b>(272)</b>	<b>8 082</b>	<b>7 237</b>
<b>Administered current liabilities</b>						
Payables	-	-	-	(52)	140	107
Financial liabilities	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Other current liabilities	(2 347)	(2 483)	-	-	(7 758)	(7 053)
<b>Total current liabilities</b>	<b>(2 347)</b>	<b>(2 483)</b>	<b>-</b>	<b>(52)</b>	<b>(7 618)</b>	<b>(6 946)</b>
<b>Administered non-current liabilities</b>						
Employee benefits	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-
Payables	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total administered liabilities</b>	<b>(2 347)</b>	<b>(2 483)</b>	<b>-</b>	<b>(52)</b>	<b>(7 618)</b>	<b>(6 946)</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>(324)</b>	<b>(324)</b>	<b>464</b>	<b>291</b>



**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*as at 30 June 2020*

Administered programs - refer note A1.1

	Other		Total	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>				
Cash and cash equivalents	15 750	7 446	313 510	307 975
Receivables	177	225	58 572	29 558
<b>Total current assets</b>	<b>15 927</b>	<b>7 671</b>	<b>372 082</b>	<b>337 533</b>
<b>Administered non-current assets</b>				
Property, plant and equipment	6	8	90 826	88 931
Intangible assets	-	-	219	271
<b>Total non-current assets</b>	<b>6</b>	<b>8</b>	<b>91 045</b>	<b>89 202</b>
<b>Total administered assets</b>	<b>15 933</b>	<b>7 679</b>	<b>463 127</b>	<b>426 735</b>
<b>Administered current liabilities</b>				
Payables	(6 349)	(108)	(10 925)	(8 723)
Financial liabilities	-	-	(3 290)	-
Employee benefits	(279)	(227)	(747)	(678)
Other current liabilities	-	-	(40 065)	(34 255)
<b>Total current liabilities</b>	<b>(6 628)</b>	<b>(335)</b>	<b>(55 027)</b>	<b>(43 656)</b>
<b>Administered non-current liabilities</b>				
Employee benefits	(464)	(390)	(1 452)	(1 487)
Financial liabilities	-	-	(1 010)	-
Payables	(52)	(44)	(149)	(147)
<b>Total non-current liabilities</b>	<b>(516)</b>	<b>(434)</b>	<b>(2 611)</b>	<b>(1 634)</b>
<b>Total administered liabilities</b>	<b>(7 144)</b>	<b>(769)</b>	<b>(57 638)</b>	<b>(45 290)</b>
<b>Net assets</b>	<b>8 789</b>	<b>6 910</b>	<b>405 489</b>	<b>381 445</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**NOTES TO THE FINANCIAL STATEMENTS**

<b>A1. Basis of preparation and accounting policies .....</b>	<b>151</b>
A1.1. Objectives/Activities of the department's Administered Items .....	151
A1.2. Impact of COVID-19 pandemic on the department .....	151
A1.3. Budget performance .....	152
A1.4. Significant transactions with government related entities .....	153
<b>A2. Income .....</b>	<b>154</b>
A2.1. Appropriation .....	154
A2.2. Taxation revenue .....	154
A2.3. Commonwealth-sourced grants and funding .....	154
A2.4. Intra-government transfers .....	155
A2.5. Interest revenues .....	155
A2.6. Recoveries and other income .....	155
<b>A3. Board, committees and employees .....</b>	<b>156</b>
A3.1. Employee benefits expenses .....	156
A3.2. Employee benefits liability – Administered items .....	157
<b>A4. Expenses .....</b>	<b>158</b>
A4.1. Payment to Consolidated Account .....	158
A4.2. Net loss from the disposal of non-current assets .....	158
A4.3. Grants and subsidies .....	158
A4.4. Depreciation and amortisation .....	159
A4.5. Borrowing Costs .....	159
A4.6. Other expenses .....	160
<b>A5. Non-financial assets .....</b>	<b>161</b>
A5.1. Property, plant and equipment by asset class .....	161
A5.2. Property, plant and equipment owned by the department .....	162
A5.3. Property, plant and equipment leased by the department .....	163
A5.4. Intangible assets .....	164
<b>A6. Financial assets .....</b>	<b>165</b>
A6.1. Cash and cash equivalents .....	165
A6.2. Receivables .....	165
<b>A7. Liabilities .....</b>	<b>166</b>
A7.1. Payables – Administered items .....	166
A7.2. Financial Liabilities .....	166
A7.3. Other liabilities – Administered items .....	167
<b>A8. Other disclosures .....</b>	<b>168</b>
A8.1. Cash flow reconciliation – Administered items .....	168
<b>A9. Changes in accounting policy .....</b>	<b>169</b>
A9.1. AASB 16 Leases .....	169
A9.2. AASB 15 Revenue from Contract with Customers .....	171
A9.3. AASB 1058 Income of Not-for-Profit Entities .....	171
A9.4. Presentation of Financial Statements .....	171
<b>A10. Outlook .....</b>	<b>172</b>
A10.1. Unrecognised contractual commitments – Administered items .....	172
A10.2. Contingent assets and liabilities – Administered items .....	173
A10.3. Impact of standards and statements not yet effective .....	174
A10.4. COVID-19 pandemic outlook for the Department .....	174
A10.5. Events after the reporting period .....	174
<b>A11. Measurement and risk .....</b>	<b>175</b>
A11.1. Long service leave liability – measurement .....	175
A11.2. Fair value .....	176
A11.3. Financial instruments – Administered items .....	178

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

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

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

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

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

***Consumer and Business Services***

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

***Victims of Crime***

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

***Public Safety***

This administered program relates to the activities of the State Rescue Helicopter Service as well as the SA Computer Aided Dispatch (SACAD) system, and the SA Government Radio Network (SAGRN).

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

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

***Legal Aid***

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

***Fines Enforcement and Recovery***

This administered program relates to the collection of revenue by the Fines Enforcement and Recovery Unit.

***Other***

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

**A1.2. Impact of COVID-19 pandemic on the department**

The COVID-19 pandemic has impacted on the operations of Administered Items and the impacts are included under the relevant disclosure notes. The key impacts in 2019-20 were:

- Contributing towards a reduction in gaming machine taxation income (approximately \$87 million in total) due to business closures/restrictions.
- A Gaming Machine Trading Round was planned in 2019-20 however did not progress due to trading restrictions. In terms of estimating the potential financial impact for 2019-20, income recognised from Gaming Machine Trading Rounds was \$1.6 million in 2018-19.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**A1.3. Budget performance**

The budget performance table compares the departments outcomes against budget information presented to Parliament (2019-20 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Statement of Administered Comprehensive Income	Note	Original budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Administered Income</b>				
Taxation	a	274 706	184 550	(90 156)
Fines and related fees		92 060	95 155	3 095
Appropriation		61 625	64 183	2 558
Government Radio Network		34 280	34 262	(18)
Victims of Crime levies		37 035	25 516	(11 519)
Commonwealth-sourced grants and funding		16 326	17 161	835
Recoveries and other income		29 430	12 939	(16 491)
Intra-government transfers		4 139	7 377	3 238
Interest revenues		2 392	6 999	4 607
Fees and charges		419	2 702	2 283
<b>Total administered income</b>		<b>552 412</b>	<b>450 844</b>	<b>(101 568)</b>
<b>Administered Expenses</b>				
Payments to Consolidated Account	b	368 218	267 346	(100 872)
Grants and subsidies		41 879	46 631	4 752
Victims of Crime payments		21 657	24 156	2 499
Government Radio Network		21 232	21 601	369
Depreciation and amortisation		11 715	20 800	9 085
Employee benefits		10 030	10 991	961
State Rescue Helicopter Service		17 524	4 512	(13 012)
Borrowing costs		-	143	143
Net loss from disposal of non-current assets		-	143	143
Other		9 353	30 477	21 124
<b>Total administered expenses</b>		<b>501 608</b>	<b>426 800</b>	<b>(74 808)</b>
<b>Net result</b>		<b>50 804</b>	<b>24 044</b>	<b>(26 760)</b>

The following are brief explanations of variances between original budget and actual amounts. Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- a Taxation revenue was lower than the original budget mainly due to lower gaming machines taxation revenue collected due to the closure of licensed venues due to COVID-19 restrictions.
- b Payments to consolidated account were lower than the original budget mainly due to lower gaming machines taxation revenue collected due to the closure of licensed venues due to COVID-19 restrictions.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A1.3. Budget performance (continued)**

		Original budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Investing expenditure summary</b>	<b>Note</b>			
Total existing projects	c	22 392	5 617	(16 775)
<b>Total investing expenditure</b>		<b>22 392</b>	<b>5 617</b>	<b>(16 775)</b>

- c Investing expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which will be carried over into 2020-21.

**A1.4. Significant transactions with government related entities**

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

- Victims of crime levies received from various SA Government entities of \$9.9 million.
- Recoveries received from various SA Government entities of \$30.3 million for the usage of Government Radio Network assets.
- Recoveries received from various SA Government entities of \$8.7 million for the usage of the State Rescue Helicopter Service.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A2. Income**

**A2.1. Appropriation**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Revenues from appropriation</b>		
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	52 201	89 747
Appropriation under other Acts	11 982	12 314
<b>Total revenues from appropriation</b>	<b>64 183</b>	<b>102 061</b>

**Appropriation**

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$57.1 million (2019: \$80.3 million) for operational funding and \$7.1 million (2019: \$23.2 million) for capital projects. There was no material variations between the amount appropriated and the expenditure associated with this appropriation. Refer to notes A3.1, A4.1 to A5.1 for details on the expenditure associated with operational funding and capital funding received.

The decrease in appropriation was mainly due to a change in the timing of grant payment to the Legal Services Commission in 2018-19 and a decrease in appropriation for the SA Government Radio Network project.

**A2.2. Taxation revenue**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Taxation gaming machines	184 431	268 950
Taxation off-course totalisator	119	122
<b>Total taxation revenue</b>	<b>184 550</b>	<b>269 072</b>

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
National Partnership Agreement on Legal Assistance Services	16 326	16 191
Project Agreement for Family Advocacy and Support Services	835	610
<b>Total Commonwealth-sourced grants and funding</b>	<b>17 161</b>	<b>16 801</b>

Commonwealth-sourced grants and funding are recognised as income on receipt.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A2.4. Intra-government transfers**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Treasurer's Contingency Fund	4 006	1 438
State Rescue Helicopter Service	1 938	1 499
State Redress Response Unit	743	-
SA Computer Aided Dispatch	290	290
Child Protection Fund	200	200
Harm Minimisation Fund	200	-
<b>Total Intra-government transfers</b>	<b>7 377</b>	<b>3 427</b>

**A2.5. Interest revenues**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest from SAICORP	6 199	-
Interest from the Department of Treasury and Finance	800	2 064
<b>Total interest revenues</b>	<b>6 999</b>	<b>2 064</b>

**A2.6. Recoveries and other income**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
State Rescue Helicopter Service	6 906	7 404
Confiscation of profits	4 148	1 916
SA Computer Aided Dispatch	874	648
Recoveries from offenders	854	992
Gaming Machine Trading Round revenue	-	1 633
Other	157	448
<b>Total recoveries and other income</b>	<b>12 939</b>	<b>13 041</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A3. Board, committees and employees**

**A3.1. Employee benefits expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	8 903	8 442
Employment on-costs - superannuation	945	1 021
Annual leave	581	324
Employment on-costs - other	433	386
Long service leave	111	97
Skills and experience retention leave	18	13
Other	-	40
<b>Total employee benefits expenses</b>	<b>10 991</b>	<b>10 323</b>

**Employment on costs - superannuation**

The superannuation employment on-cost charge represents the department's contributions to superannuation plans in respect of current services of current employees.

**Executive remuneration**

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
\$151 000 to \$154 000*	N/A	1
\$154 001 to \$174 000	2	3
\$174 001 to \$194 000	2	-
\$214 001 to \$234 000	1	1
\$294 001 to \$314 000	-	1
\$354 001 to \$374 000	-	1
\$374 001 to \$394 000	1	1
\$394 001 to \$414 000	1	-
\$574 001 to \$594 000	1	-
\$614 001 to \$634 000	-	1
\$654 001 to \$674 000	-	1
\$674 001 to \$694 000	1	-
<b>Total number of officers</b>	<b>9</b>	<b>10</b>

\* This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2018-19.

Total remuneration received or receivable by these officers for the year was \$3 million (\$3.2 million).

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



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

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

**Executive remuneration by category**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Legal	2	2
Executive	3	5
Other	4	3
<b>Total number of officers</b>	<b>9</b>	<b>10</b>

**A3.2. Employee benefits liability – Administered items**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	408	346
Long service leave	143	184
Accrued salaries and wages	175	126
Skills and experience retention leave	21	22
<b>Total current employee benefits</b>	<b>747</b>	<b>678</b>
<b>Non-current</b>		
Long service leave	1 452	1 487
<b>Total non-current employee benefits</b>	<b>1 452</b>	<b>1 487</b>
<b>Total employee benefits</b>	<b>2 199</b>	<b>2 165</b>

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

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

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

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

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

**Long service leave**

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note A11.1.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A4. Expenses**

Employee benefits expenses are disclosed in note A3.1.

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

	2020	2019
	\$'000	\$'000
Payments to Consolidated Account	267 346	353 087
<b>Total payments to Consolidated Account</b>	<b>267 346</b>	<b>353 087</b>

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

**A4.2. Net loss from the disposal of non-current assets**

	2020	2019
	\$'000	\$'000
<b>Government Radio Network assets</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	143	7 776
<b>Net loss from disposal of Government Radio Network assets</b>	<b>143</b>	<b>7 776</b>
<b>Total assets</b>		
Total proceeds from disposal	-	-
Less total carrying amount of assets disposed	143	7 776
<b>Total net loss from disposal of non-current assets</b>	<b>143</b>	<b>7 776</b>

**A4.3. Grants and subsidies**

	2020	2019
	\$'000	\$'000
Independent Commissioner Against Corruption and Office for Public Integrity	19 535	13 676
Legal Services Commission	17 411	40 792
Victims of Crime	6 342	6 088
Office of the Small Business Commissioner	1 885	-
Expensive Criminal Cases	469	950
Other	989	974
<b>Total grants and subsidies</b>	<b>46 631</b>	<b>62 480</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A4.4. Depreciation and amortisation**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Right-of-use plant and equipment	12 892	-
Government Radio Network assets	7 641	7 169
Right-of-use land	114	-
Buildings and other structures	55	55
Right-of-use vehicles	22	-
Plant and equipment	6	6
<b>Total depreciation</b>	<b>20 730</b>	<b>7 230</b>
<b>Amortisation</b>		
Intangible assets	70	55
Leasehold improvements	-	11
<b>Total amortisation</b>	<b>70</b>	<b>66</b>
<b>Total depreciation and amortisation</b>	<b>20 800</b>	<b>7 296</b>

**A4.5. Borrowing Costs**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest expense on lease liabilities	143	-
<b>Total Borrowing Costs</b>	<b>143</b>	<b>-</b>

The department does not capitalise borrowing costs.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A4.6. Other expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Suitor payments	16 455	12 792
Claims	6 000	5 978
Information technology and communications charges	3 172	2 840
Victims of Crime Fund	2 430	2 855
Legal fees	578	1 633
Operating lease minimum payments	-	144
Office expenses	246	498
Accommodation	736	719
Consultants	175	227
Contract staff	56	242
Gaming Machine Trading Round disbursements	8	1 358
Other expenses	621	1 742
<b>Total other expenses</b>	<b>30 477</b>	<b>31 028</b>

**Accommodation**

Most of the department's accommodation is provided by the Department of Planning, Transport and Infrastructure under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. MoAA do not meet the definition of lease set out in AASB 16.

In prior years expenses associated with MoAA have been classified as operating lease payments. Expenses associated with MoAA have been re-classified as accommodation expenses for both the current year and the comparative. Further details about this re-classification is set out in note 9.1.

**Consultants**

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

	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>
	<b>Number</b>	<b>\$'000</b>	<b>Number</b>	<b>\$'000</b>
Below \$10 000	1	7	5	10
Between \$10 000 and \$50 000	1	13	6	144
\$50 000 or above	2	155	1	73
<b>Total paid / payable to the consultants engaged</b>	<b>4</b>	<b>175</b>	<b>12</b>	<b>227</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A5. Non-financial assets**

**A5.1. Property, plant and equipment by asset class**

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Buildings and other structures</b>		
Buildings and other structures at cost (deemed fair value)	1 933	1 933
Accumulated depreciation	(674)	(619)
<b>Total buildings &amp; other structures</b>	<b>1 259</b>	<b>1 314</b>
<b>Leasehold improvements</b>		
Leasehold improvements at cost (deemed fair value)	-	162
Accumulated amortisation	-	(162)
<b>Total leasehold improvements</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>		
Plant and equipment at cost (deemed fair value)	28	28
Accumulated depreciation	(16)	(10)
<b>Total plant and equipment</b>	<b>12</b>	<b>18</b>
<b>Information technology</b>		
Information technology at cost (deemed fair value)	1 610	1 693
Accumulated depreciation	(1 610)	(1 693)
<b>Total information technology</b>	<b>-</b>	<b>-</b>
<b>Capital work in progress</b>		
Capital work in progress at cost (deemed fair value)	2 049	7 678
<b>Total capital work in progress</b>	<b>2 049</b>	<b>7 678</b>
<b>Government Radio Network assets</b>		
Government Radio Network assets at cost (deemed fair value)	125 602	116 348
Accumulated depreciation	(42 237)	(36 427)
<b>Total Government Radio Network assets</b>	<b>83 365</b>	<b>79 921</b>
<b>Right-of-use land</b>		
Right-of-use land at cost	1 008	-
Accumulated depreciation	(114)	-
<b>Total right-of-use land</b>	<b>894</b>	<b>-</b>
<b>Right-of-use vehicles</b>		
Right-of-use vehicles at cost	22	-
Accumulated depreciation	(15)	-
<b>Total right-of-use vehicles</b>	<b>7</b>	<b>-</b>
<b>Right-of-use plant and equipment</b>		
Right-of-use plant and equipment at cost	16 132	-
Accumulated depreciation	(12 892)	-
<b>Total right-of-use plant and equipment</b>	<b>3 240</b>	<b>-</b>
<b>Total property, plant and equipment</b>	<b>90 826</b>	<b>88 931</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A5.2. Property, plant and equipment owned by the department**

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value is set out in note A11.2.

**Impairment**

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

**Reconciliation 2019-20**

	<b>Leasehold improvements</b>	<b>Information technology</b>	<b>Plant and equipment</b>	<b>Capital work in progress</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	-	-	18	7 678
Additions	-	-	-	5 617
Depreciation and amortisation	-	-	(6)	-
Transfers to/(from) work in progress	-	-	-	(11 246)
Disposals	-	-	-	-
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>2 049</b>

	<b>Buildings and other structures</b>	<b>Government Radio Network assets</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	1 314	79 921	88 931
Additions	-	-	5 617
Depreciation and amortisation	(55)	(7 641)	(7 702)
Transfers to/(from) to work in progress	-	11 228	(18)
Disposals	-	(143)	(143)
<b>Carrying amount at the end of the period</b>	<b>1 259</b>	<b>83 365</b>	<b>86 685</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**A5.2. Property, plant and equipment owned by the department (continued)**

**Reconciliation 2018-19**

	<b>Leasehold improvements</b>	<b>Information technology</b>	<b>Plant and equipment</b>	<b>Capital work in progress</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	11	-	24	69 620
Additions	-	-	-	7 206
Depreciation and amortisation	(11)	-	(6)	-
Transfers to/(from) to work in progress	-	-	-	(69 148)
Disposals	-	-	-	-
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>7 678</b>

	<b>Buildings and other structures</b>	<b>Government Radio Network assets</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	1 369	25 718	96 742
Additions	-	-	7 206
Depreciation and amortisation	(55)	(7 169)	(7 241)
Transfers to/(from) to work in progress	-	69 148	-
Disposal	-	(7 776)	(7 776)
<b>Carrying amount at the end of the period</b>	<b>1 314</b>	<b>79 921</b>	<b>88 931</b>

**A5.3. Property, plant and equipment leased by the department**

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note A4.6.

The department has a limited number of leases:

- 3 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The Lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 6 of these leases give the right-of-use for the land and/or space within the scope of the agreement.

The lease liabilities related to the right-of-use assets are disclosed in note A7.2. The department's maturity analysis of its lease liabilities is disclosed in note A11.3. Expenses related to leases, including depreciation and interest expenses, are disclosed in note A4.4 and A4.5. Cash outflows related to leases are disclosed in note A8.1.

**Impairment**

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A5.4. Intangible assets**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Intangible assets</b>		
Intangible assets at cost	356	338
Accumulated amortisation	(137)	(67)
<b>Total intangible assets</b>	<b>219</b>	<b>271</b>

**Reconciliation 2019-20**

	<b>Intangibles</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	271	271
Transfers from (to) work in progress	18	18
Depreciation and amortisation	(70)	(70)
<b>Carrying amount at the end of the period</b>	<b>219</b>	<b>219</b>

**Reconciliation 2018-19**

	<b>Intangibles</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	236	236
Additions	90	90
Depreciation and amortisation	(55)	(55)
<b>Carrying amount at the end of the period</b>	<b>271</b>	<b>271</b>



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A6. Financial assets**

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	313 510	307 975
<b>Total cash and cash equivalents</b>	<b>313 510</b>	<b>307 975</b>

Cash is measured at nominal amounts.

**Interest rate risk**

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

**A6.2. Receivables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Receivables	49 764	26 799
Prepayments	982	998
Accrued interest	14	181
Other	7 812	1 580
<b>Total current receivables</b>	<b>58 572</b>	<b>29 558</b>
<b>Total receivables</b>	<b>58 572</b>	<b>29 558</b>

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

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

Refer to note A11.3 for further information on risk management.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**A7. Liabilities**

Employee benefits liabilities are disclosed in note A3.2.

**A7.1. Payables – Administered items**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors and accruals	10 836	8 640
Employment on costs	89	83
<b>Total current payables</b>	<b>10 925</b>	<b>8 723</b>
<b>Non-current</b>		
Employment on costs	149	147
<b>Total non-current payables</b>	<b>149</b>	<b>147</b>
<b>Total payables</b>	<b>11 074</b>	<b>8 870</b>

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

Refer to note A11.3 for further information on risk management.

**Employment on-costs**

Employment on-costs include payroll tax, WorkCover levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed from the 2019 rate (41%) to 42%. The average factor for the calculation of employer superannuation on-costs has remained the same as the 2019 rate (9.8%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is immaterial.

**A7.2. Financial Liabilities**

	<b>Note</b>	<b>2020</b>	<b>2019</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>			
Lease liabilities	A5.3	3 290	-
<b>Total current financial liabilities</b>		<b>3 290</b>	<b>-</b>
<b>Non-current</b>			
Lease liabilities	A5.3	1 010	-
<b>Total non-current financial liabilities</b>		<b>1 010</b>	<b>-</b>
<b>Total financial liabilities</b>		<b>4 300</b>	<b>-</b>

The department measures financial liabilities at amortised cost.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A7.3. Other liabilities – Administered items**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Gaming, fines and other receipts payable	34 604	28 701
Crown Solicitor's Trust Account	2 347	2 483
Other	3 114	3 071
<b>Total other current liabilities</b>	<b>40 065</b>	<b>34 255</b>
<b>Total other liabilities</b>	<b>40 065</b>	<b>34 255</b>

**Crown Solicitor's Trust Account**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Movement in Trust account</b>		
Balance at the beginning of the period	2 483	2 753
Receipts	26 235	79 747
Payments	(26 371)	(80 017)
<b>Balance at the end of the period</b>	<b>2 347</b>	<b>2 483</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A8. Other disclosures**

**A8.1. Cash flow reconciliation – Administered items**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Leases</b>		
Plant and equipment	12 822	-
Land	168	-
Vehicles	22	-
<b>Total cash outflow for leases</b>	<b>13 012</b>	<b>-</b>

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	313 510	307 975
Balance as per the Statement of Cash Flows	313 510	307 975
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	24 021	36 392
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(20 800)	(7 296)
Gain/(loss) on disposal of non-current assets	(143)	(7 776)
Assets in payables	-	672
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	29 014	( 312)
(Increase)/decrease in payables	(2 204)	(1 083)
(Increase)/decrease in employee benefits	(34)	141
(Increase)/decrease in other liabilities	(5 810)	1 744
<b>Net result</b>	<b>24 044</b>	<b>22 482</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A9. Changes in accounting policy**

**A9.1. AASB 16 Leases**

AASB 16 sets out a comprehensive model for lessee accounting that addresses recognition, measurement, presentation and disclosure of leases. Lessor accounting is largely unchanged. AASB 16 *Leases* replaces AASB 117 *Leases* and related interpretations.

The adoption of AASB 16 *Leases* from 1 July 2019 resulted in adjustments to the amounts recognised from a lessee perspective in the financial statements:

- AASB 117 *Leases* only required the recognition of an asset and lease liability in relation to finance leases. AASB 16 *Leases* applies a comprehensive model to all leases. Applying AASB 16 will result in leases previously classified as operating leases having right-of-use assets and related lease liabilities being recognised in the Statement of Financial Position
- AASB 117 *Leases* resulted in operating lease payments being recognised as an expense under Supplies and Services. AASB 16 *Leases* largely replaces this with depreciation expenses that represents the use of the right-of-use asset and borrowing costs that represent the cost associated with financing the right-of-use asset.

**Impact on retained earnings**

The total impact on the department's retained earnings as at 1 July 2019 is as follows:

	<u>\$'000</u>
<b>Closing retained earnings 30 June 2019 – AASB 117</b>	378 221
<b><u>Assets</u></b>	
Property, Plant and Equipment	16 826
Receivables	(68)
<b><u>Liabilities</u></b>	
Financial liabilities	(16 758)
<b>Opening retained earnings 1 July 2019 – AASB 16</b>	<u><b>378 221</b></u>

The department disclosed in its 2018-19 financial report total undiscounted operating lease commitments of \$5.8 million and other commitments of \$0.064 million under AASB 117.

The department has accommodation services provided by the Department of Planning, Transport and Infrastructure (DPTI) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies.

These MoAA do not meet the definition of lease set out either in AASB 16 or in the former standard AASB 117. Accordingly, the 2018-19 undiscounted operating lease commitments should have been disclosed as \$5.8 million under AASB 117. There is no material difference between the revised operating lease commitments when discounted and the financial liabilities recognised as at 1 July 2019.

Commitments related to accommodation services provided by DPTI are included in Note A10.1.

The misclassification did not impact on the Statement of Comprehensive Income or the Statement of Financial Position in prior years. This misclassification impacted items within the supplies and services expenses line. Note A4.6 applies the correct classification for both the current and comparative years.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A9.1 AASB 16 Leases (continued)**

**Accounting policies on transition**

AASB 16 sets out accounting policies on transition in its transitional provisions. The Treasurer's Instructions (Accounting Policy Statements) requires certain choices in those transitional provisions to be taken. The department has adopted the following accounting policies:

- to apply AASB 16 retrospectively. The cumulative effect of initially applying the Standard was recognised at 1 July 2019. Comparatives have not been restated.
- at 1 July 2019 AASB 16 was applied only to contracts that were previously identified as containing a lease under AASB 117 and related interpretations.
- the initial measurement of lease liability was the present value of the remaining lease payments discounted using the relevant incremental borrowing rate published by the Department of Treasury and Finance as at 1 July 2019 based on the SA Government's cost of borrowing.
- the initial measurement of right-of-use assets has been calculated as an amount equal to the lease liability on transition adjusted for prepaid or accrued lease payments and lease incentive liabilities.
- the initial measurement of lease liabilities and right-of-use assets excludes all leases that ended by 30 June 2020, except for vehicles leased from SAFA.

**Ongoing accounting policies**

The Treasurer's Instructions (Accounting Policy Statements) specify required accounting policies for public authorities in applying AASB 16. These requirements are reflected in the department's accounting policies as follows:

- AASB 16 is not applied to leases of intangible assets.
- right-of-use assets and lease liabilities are not recognised for leases of low value assets, being assets which have a value of \$15 000 or less, nor short-term leases, being those with a lease term of 12 months or less.
- the department, in the capacity of a lessee, does not include non-lease components in lease amounts.
- right-of-use assets are not measured at fair value on initial recognition for leases that have significantly below-market terms and conditions principally to enable the public authority to further its objectives.
- right-of-use assets are subsequently measured applying a cost model.

Significant accounting policies related to the application of AASB 16 are disclosed under relevant notes and are referenced at note A5.3.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A9.2. AASB 15 Revenue from Contract with Customers**

AASB 15 *Revenue from Contracts with Customers* establishes a revenue recognition model for revenue arising from contracts with customers. It requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. AASB 15 supersedes AASB 111 *Construction contracts*, AASB 118 *Revenue* and related Interpretations and applies to all revenue arising from contracts with customers.

**Accounting policies on transition**

On transition, there was no impact on retained earnings.

**Ongoing accounting policies**

The *Treasurer's Instructions (Accounting Policy Statements)* specify requirements for public authorities in applying AASB 15. These requirements are reflected in the department's accounting policies as follows:

- for non-intellectual property licences, low value licences (i.e. assets which have a value of \$15 000 or less) and short-term licences (i.e. being those with a licence term of 12 months or less) are exempt from AASB 15 revenue recognition requirements. The department has elected to recognise revenue at the point in time the licence is issued.
- AASB 15 is applied to a portfolio contracts with similar characteristics.
- there is no adjustment to the promised amount of consideration for the effects of a significant financing component if the period between the transfer of goods/services and the payment date is one year or less.
- the incremental costs of obtaining a contract are expensed when incurred when the amortisation period of the asset that the department would have recognised is one year or less.
- for measuring progress towards satisfaction of performance obligations when the output method is applied, revenue is recognised in the amount to which there is a right to invoice corresponding directly to the value to the customers of the department's performance completed to date.

**A9.3 AASB 1058 Income of Not-for-Profit Entities**

AASB 1058 *Income of Not-for-Profit Entities* establishes new income recognition requirements for not-for-profit entities. Its requirements apply where the consideration to acquire an asset, including cash, is significantly less than fair value principally to the entity to further its objectives. AASB 1058 also contains requirements for the receipt of volunteer services. AASB 1058 supersedes income recognition requirements in AASB 1004 *Contributions*, AASB 118 *Revenue* and AASB 111 *Construction Contracts*. However, elements of AASB 1004 remain in place, primarily in relation to restructures of administrative arrangements and other contributions and distributions by owners.

**Accounting policies on transition**

On transition, there was no impact on retained earnings.

**A9.4 Presentation of Financial Statements**

Treasurer's Instructions (Accounting Policy Statements) issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the department. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A10. Outlook**

**A10.1. Unrecognised contractual commitments – Administered items**

**Operating lease commitments**

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	-	1 081
Later than one year but not longer than five years	-	2 702
Later than five years	-	2 032
<b>Total operating lease commitments</b>	<b>-</b>	<b>5 815</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:

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	-	1 159
Later than one year but not longer than five years	-	2 245
Later than five years	-	821
<b>Total operating lease commitments</b>	<b>-</b>	<b>4 225</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.



**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A10.1 Unrecognised contractual commitments – Administered items (continued)**

**Other commitments**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	66 260	65 913
Later than one year but not longer than five years	96 570	45 858
Later than five years	538	-
<b>Total other commitments</b>	<b>163 368</b>	<b>111 771</b>
Grants <sup>(1)</sup>	94 654	16 326
Motor vehicles <sup>(2)</sup>	-	64
Capital <sup>(3)</sup>	25 646	29 801
Accommodation <sup>(4)</sup>	2 500	-
Other <sup>(5)</sup>	40 568	65 580
<b>Total other commitments</b>	<b>163 368</b>	<b>111 771</b>

- <sup>(1)</sup> 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 2019 relates to the National Partnership Agreement on Legal Assistance Services between the Commonwealth of Australia and the States and Territories. A new National Legal Assistance partnership – Multilateral Agreements was signed in between the Commonwealth and the State and Territories, in June 2020 and the grant commitments as at 30 June 2020 reflect this new agreement.
- <sup>(2)</sup> Agreements for the provision of motor vehicles to executive officers or sections (that is, pool vehicles) are leased from the South Australian Government Financing Authority (SAFA) through their agent LeasePlan Australia. There are no purchase options available to the department.
- <sup>(3)</sup> Includes the SA Government Radio Network Upgrade.
- <sup>(4)</sup> The Departments commitments include MoAA with DPTI for accommodation.
- <sup>(5)</sup> Other commitments relate to annual service and maintenance for the SA Computer Aided Dispatch system, SA Government Radio Network and State Rescue Helicopter Service.

**A10.2. Contingent assets and liabilities – Administered items**

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

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A10.3 Impact of standards and statements not yet effective**

The department has assessed the impact of new and changed Australian Accounting Standards Board Standards and Interpretations not yet effective.

**AASB 1059 Service Concession Arrangements: Grantors**

AASB 1059 prescribes the accounting for certain arrangements in which an operator provides public services on behalf of a public sector grantor involving a service concession arrangement. This standard applies to reporting periods beginning on or after 1 January 2020. The department has assessed its arrangements where operators provide services and has concluded that none of these will be within the scope of AASB 1059.

**A10.4 COVID-19 pandemic outlook for the Department**

The COVID-19 pandemic will continue to impact the operations of Administered Items in 2020-21. The key expected impacts are:

- Continued reduction in gaming machines taxation income due to business closures/restrictions.
- Possibly lower Fines and related fees income due to a continued decreased ability in debtors to pay.

**A10.5 Events after the reporting period**

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2020 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2020.

Note disclosure is made about events between 30 June 2020 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2020 and which may have a material impact on the results of subsequent years.

As at the date of this report there are no known or material events that have occurred after the reporting period.

**A11. Measurement and risk**

**A11.1. Long service leave liability – measurement**

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

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

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has decreased from 1.25% (2019) to 0.75% (2020).

The actuarial assessment performed by the Department of Treasury and Finance has decreased the salary inflation rate from 4% (2019) to 2.5% (2020) for long service leave liability.

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

The net financial effect of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability of \$154 000 and employee benefits expense of \$154 000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A11.2. Fair value**

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

**Initial recognition**

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

**Revaluation**

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

The revaluation process is reviewed by the Chief Finance Officer.

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

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

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

**Fair value hierarchy**

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

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

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

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

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

During 2020 and 2019, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A11.2. Fair value (continued)**

**Fair value classification - non-financial assets at 30 June 2020**

	<b>Level 3</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>		
Government Radio Network assets	83 365	83 365
Buildings and other structures	1 259	1 259
Plant and equipment	12	12
<b>Total recurring fair value measurements</b>	<b>84 636</b>	<b>84 636</b>
<b>Total fair value measurements</b>	<b>84 636</b>	<b>84 636</b>

**Fair value classification - non-financial assets at 30 June 2019**

	<b>Level 3</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>		
Government Radio Network assets	79 921	79 921
Buildings and other structures	1 314	1 314
Plant and equipment	18	18
<b>Total recurring fair value measurements</b>	<b>81 253</b>	<b>81 253</b>
<b>Total fair value measurements</b>	<b>81 253</b>	<b>81 253</b>

**Valuation of leasehold improvements**

Valuations of leasehold improvements were performed by Martin Burns, M.B.A., B.App.Sc. Property Resource Management, AAPI, an independent Certified Practising Valuer of Liquid Pacific as at 30 June 2015.

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

Valuations of buildings and other structures and radio network assets were performed by an independent valuer, Mark Ochota, Principal Consultant of UXC Consulting as at 30 June 2016.

**Other assets**

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

---

**A11.3. Financial instruments – Administered items**

**Financial risk management**

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

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

**Liquidity risk**

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

**Credit risk**

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

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

**Market risk**

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

**Categorisation of financial instruments**

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

**Classification of financial instruments**

The department measures all financial instruments at amortised cost.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**A11.3. Financial instruments – Administered items (continued)**

Category of financial asset and financial liability	Note	2020	2020 Contractual maturities	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
<b>Financial assets</b>				
<b>Cash and cash equivalents</b>				
Cash and cash equivalents	A6.1	313 510	313 510	-
<b>Financial assets at amortised cost</b>				
Receivables	A6.2	7 756	7 756	-
<b>Total financial assets</b>		<b>321 266</b>	<b>321 266</b>	<b>-</b>
<b>Financial liabilities</b>				
<b>Financial liabilities at amortised cost</b>				
Payables	A7.1	10 825	10 825	-
Lease liabilities	A7.2	4 300	3 290	1 010
Other financial liabilities	A7.3	40 065	40 065	-
<b>Total financial liabilities</b>		<b>55 190</b>	<b>54 180</b>	<b>1 010</b>

Category of financial asset and financial liability	Note	2019	2019 Contractual maturities	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
<b>Financial assets</b>				
<b>Cash and cash equivalents</b>				
Cash and cash equivalents	A6.1	307 975	307 975	-
<b>Financial assets at amortised cost</b>				
Receivables	A6.2	6 730	6 730	-
<b>Total financial assets</b>		<b>314 705</b>	<b>314 705</b>	<b>-</b>
<b>Financial liabilities</b>				
<b>Financial liabilities at amortised cost</b>				
Payables	A7.1	8 629	8 629	-
Other financial liabilities	A7.3	34 255	34 255	-
<b>Total financial liabilities</b>		<b>42 884</b>	<b>42 884</b>	<b>-</b>

**Receivables and payables**

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). 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 levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost.

The receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note A6.2.