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**Government  
of South Australia**

# **ATTORNEY-GENERAL'S DEPARTMENT**

## **2020-21 Annual Report**

**ATTORNEY-GENERAL'S DEPARTMENT**

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2020-21 ANNUAL REPORT for the Attorney-General's Department

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*, *Architectural Practice Act 2009*, *Associations Incorporation Act 1985*, *Authorised Betting Operations Act 2000*, *Building Work Contractors Act 1995*, *Casino Act 1997*, *Commissioner for Kangaroo Island Act 2014*, *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*, *Gaming Machines Act 1992*, *Land Agents Act 1994*, *Land Valuers Act 1995*, *Liquor Licensing Act 1997*, *Outback Communities (Administration and Management) Act 2009*, *Planning, Development and Infrastructure Act 2016*, *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*, *South Australian Local Government Grants Commission Act 1992*, *West Beach Recreation Reserve Act 1987* 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

Date 30 September 2021

Signature



## From the Chief Executive



It has been another challenging year for many South Australians, and the Attorney-General's Department (AGD) has not been immune from the difficulties presented by the ongoing COVID-19 pandemic.

Yet despite these challenges, AGD has continued to provide high quality services to both Government and the people of South Australia, adapting to the changing environment and ensuring our services are provided in a timely, efficient and professional manner.

As with the previous year, this agency has played a pivotal role in the Government's ongoing response to COVID-19, with the Crown Solicitor's Office, Parliamentary Counsel and Legislative Services providing advice and support on ongoing measures to protect South Australians through directions enacted by the State Coordinator and laws enacted by Parliament. In addition, Consumer and Business Services continued to support liquor licence holders and the Small Business Commissioner advocated on behalf of those small businesses impacted by the pandemic.

As the state's largest employer of the legal profession, this agency also watched with great interest as the then Acting Commissioner for Equal Opportunity reviewed the workplace culture within the legal profession, making recommendations aimed at delivering a fairer, more inclusive workplace free of discrimination and sexual harassment or abuse.

Given the processes and policies already in place within the public sector, AGD was well-advanced in providing avenues for staff to report concerns about sexual harassment or discrimination. However, there is still work to be done, and we are committed to addressing those findings and recommendations that impact our staff.

The commitment of AGD to helping the most vulnerable in our community has continued. The Public Trustee and the Office of the Public Advocate have strengthened efforts to work collaboratively in relation to shared clients, and the Office of the Director of Public Prosecutions and Victims of Crime SA have worked to assist victims to navigate the justice system, despite the uncertainty created by COVID-19.

Our agency has worked tirelessly to progress numerous reforms – including many aimed at strengthening our criminal justice system and better protecting victims of domestic and family violence, including changes to South Australia's sentencing discount laws to ensure the scheme is more in line with community expectations while still achieving its goals, and the abolition of provocation laws in line with recommendations of the South Australian Law Reform Institute.

This year we also welcomed the staff of Planning and Land Use Services, the Office of Local Government, the Office of the Valuer-General and the Office of the Registrar-General to the department, with the Attorney-General taking on the Planning and Local Government portfolios. We have helped facilitate the passage of long-gestating reforms to the laws governing our state's councils and will be working to implement those progressively.

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2020-21 ANNUAL REPORT for the Attorney-General's Department

2020-21 also heralded the final phase of reforms to the Planning and Design Code that have helped streamline the application and assessment process and improve certainty and consistency around decision-making. Both reforms are significant and represent many years of hard work and commitment by those involved.

Through Consumer and Business Services, we have ushered in greater transparency in petrol pricing by introducing a trial of real time petrol price monitoring. The scheme gives all South Australians access to accurate, up-to-date information about petrol prices to help them find the cheapest price at the bowser.

During the past financial year, and beyond, we have farewelled the Fines Enforcement and Recovery Unit which moved to the Department of Treasury and Finance and a number of senior staff who moved on to other positions.

It was with equal amounts of pride and sadness that we said farewell to the Crown Solicitor, Laura Stein, who has been appointed to the Supreme Court. She has made a tremendous contribution to the Crown Solicitor's Office over some 20 years – both in terms of her legal work, and her work on reform on the structure and processes within the office itself.

It was also with great sadness that we saw the early retirement of Zero, the state's inaugural canine court companion, due to ill health. For those unfamiliar with Zero, he has been a welcome presence – not just within the Office of the Director of Public Prosecutions but in both the GPO Exchange Building and more recently, our courtrooms. As a court companion, he has helped provide support to vulnerable witnesses and victims. As an AGD staff member, Zero had become something of an unofficial mascot for AGD. His absence has been felt throughout the entire building.

On a more positive note, it was incredibly pleasing to welcome Dr Linzi Wilson-Wilde OAM as the new Director of Forensic Science SA. Her work at both a state and national level in law enforcement will be a tremendous asset to the team. It's also worth noting that she will be the first woman to lead Forensic Science SA in its history, which is significant in and of itself. She replaces Professor Chris Pearman, whose calm, authoritative presence will be missed as he enjoys replacing forensic pathology with the considerably less grisly world of retirement.

Looking ahead, there are still a number of reforms being progressed and considerable work to be done, including work on coercive control laws and other initiatives to address domestic violence, privacy laws, and consultation on a number of Planning Code amendments currently underway.

As always, none of this work would be possible without the efforts of the department's Executive Management Group and their staff, and I thank them for their efforts over the past year, under circumstances that have sometimes been less than ideal. I am constantly struck by the level of support I receive across AGD. It continues to be an extraordinary privilege to be the Chief Executive of the Attorney-General's Department and to work with the Attorney-General, the Honourable Vickie Chapman and her staff.



Caroline Mealor

**Chief Executive**

Attorney-General's Department

## Contents

<b>Overview: about the agency</b> .....	<b>6</b>
Our strategic focus.....	6
Our organisational structure.....	7
Changes to the agency .....	8
Annual Reporting .....	8
Legislation administered by the agency .....	14
<b>The agency's performance</b> .....	<b>19</b>
Performance at a glance.....	19
Agency response to COVID-19.....	19
Agency contribution to whole of Government objectives.....	20
Agency specific objectives and performance .....	21
Corporate performance summary .....	38
Employment opportunity programs .....	38
Agency performance management and development systems.....	38
Work health, safety and return to work programs .....	39
Executive employment in the agency.....	40
<b>Financial performance</b> .....	<b>41</b>
Financial performance at a glance .....	41
Consultants disclosure.....	43
Contractors .....	45
<b>Risk management</b> .....	<b>47</b>
Risk and audit at a glance.....	47
Fraud detected in the agency.....	47
Strategies implemented to control and prevent fraud.....	47
Public interest disclosure .....	47
<b>Reporting required under any other act or regulation</b> .....	<b>48</b>
Reporting required under the <i>Carers' Recognition Act 2005</i> .....	68
<b>Public complaints</b> .....	<b>69</b>
Number of public complaints reported .....	69
Additional Detail .....	70
Service Improvements: Attorney-General's Department.....	71
Service Improvements: Consumer and Business Services.....	71
Compliance Statement.....	71
<b>Appendix: Audited financial statements 2020-21</b> .....	<b>72</b>

## Overview: about the agency

### Our strategic focus

The 2018-21 Strategic Plan was finalised prior to Planning and Local Government shifting to AGD. A new Strategic Plan will be developed in 2021-22.

## 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.



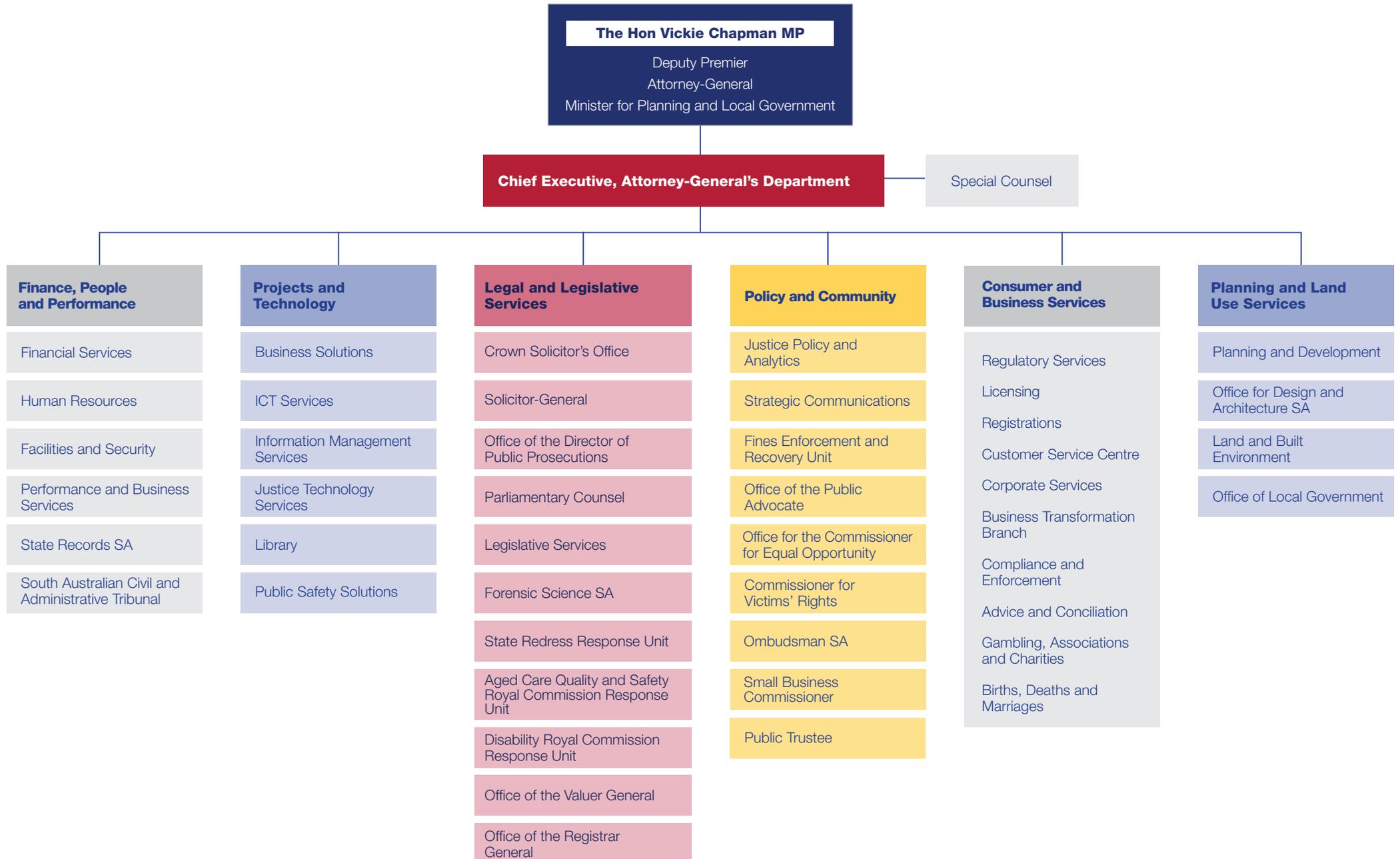
### Supportive infrastructure

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 2021



On 01 July 2021, the Fines Enforcement and Recovery Unit transitioned to the Department of Treasury and Finance.



## **Changes to the agency**

During 2020-21, Planning and Land Use Services, the Office of the Registrar-General and the Office of the Valuer-General transferred to the Attorney-General's Department from the Department of Infrastructure and Transport.

The Fines Enforcement and Recovery Unit (FERU) transferred from the Attorney-General's Department to the Department of Treasury and Finance as of 1 July 2021.

## **Annual Reporting**

The following areas of AGD submit their own annual reports:

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

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

- Courts Administration Authority
- Electoral Commissioner
- Independent Commissioner Against Corruption
- Judicial Conduct Commissioner
- Legal Services Commission
- Local Government Grants Commission
- Outback Communities Authority

## Our Minister



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

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

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

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

## Key Personnel



### Mike Wait SC

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

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

## OFFICIAL



### **Laura Stein**

Laura was appointed the Crown Solicitor, commencing 3 August 2020. The Crown Solicitor of South Australia is responsible for leading the Crown Solicitor's Office (CSO), which comprises the Public Law, Civil Litigation, Crown Counsel, Commercial, Environment & Native Title and Business Services sections. The CSO provides advice to, and represents, the South Australian Government on behalf of the Attorney-General. This includes providing legal services to Cabinet, Ministers and South Australian Government agencies on a wide variety of legal issues.

Laura was appointed a Supreme Court Justice commencing 6 September 2021.



### **Adam Kilvert**

Adam is the Executive Director for the Policy and Community division, which includes Justice Policy and Analytics and Strategic Communications, which provide advice and support to the Attorney-General and the broader department. The division also consists of the offices of the Ombudsman, Public Advocate, Public Trustee, the Commissioner for Equal Opportunity, Small Business Commissioner 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).

## OFFICIAL



### **Dini Soulio**

Dini is the Commissioner for Consumer Affairs and Liquor and Gambling within Consumer and Business Services (CBS). CBS has a broad portfolio including consumer protection, product safety, occupational licensing, liquor licensing, gambling regulation, charities regulation, residential tenancies, births, deaths and marriages and Justice of the Peace services.



### **Joanna Martin**

Joanna is the Executive Director of the Legal and Legislative Services division. The division includes Legislative Services, who provide legal and policy advice on legislative reform and Parliamentary Counsel, who provide legislative drafting services to members of South Australia's Parliament. The division also consists of the CSO, Forensic Science SA (FSSA), the Office of the Director of Public Prosecutions (ODPP), the Valuer-General (an independent statutory officer who maintains accountability and ownership over the valuation roll) and the Registrar-General (who provides oversight to the operations of the Land Titles Office by Land Services SA).



### **John Ovenstone**

John is the Chief Recovery Officer and Director, Fines Enforcement and Recovery Unit (Fines Unit). The Fines Unit 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, the Fines Unit provides a range of non-financial options for individuals to resolve outstanding fines such as community service.

## OFFICIAL



### **Dr Linzi Wilson-Wilde OAM**

Linzi is a forensic scientist who took up the position of Director, FSSA in February 2021. FSSA provides independent scientific and pathology services to the justice system of South Australia in the disciplines of Biology, Chemistry, Pathology and Toxicology. FSSA collaborates closely with the tertiary sector, in particular the three local universities, to ensure it maintains a high quality and contemporary scientific service through research, training and teaching.



### **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 AGD, the division provides Public Safety and Justice Information services to more than twenty other Government agencies.



### **Martin Hinton QC**

Martin is the Director of Public Prosecutions. He 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 oversees the operations of the Office of the Director for Public Prosecutions (ODPP) comprising Trial Counsel, Solicitors (including Confiscations), and Business Services (including the Witness Assistance Service) to ensure the ODPP provides the people of South Australia with an independent and effective criminal prosecution service that is timely, efficient and just.

## OFFICIAL



### **Nicolle Rantanen**

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



### **Sally Smith**

Sally is the Executive Director of Planning and Land Use Services and the Office for Local Government. The role is responsible for managing the planning and land use system for South Australia. This includes planning and development, architecture, design and land use to grow our economy and create more vibrant places for our communities.

**Legislation administered by the agency**

*Action for Breach of Promise of Marriage (Abolition) Act 1971*  
*Acts Interpretation Act 1915*  
*Adelaide Cemeteries Authority Act 2001*  
*Adelaide Children's Hospital and Queen Victoria Hospital (Testamentary Dispositions) Act 1990*  
*Adelaide Park Lands Act 2005*  
*Adelaide Show Grounds (Regulations and By-Laws) Act 1929*  
*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*  
*Architectural Practice Act 2009*  
*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*  
*Bills of Sale Act 1886*  
*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*  
*Character Preservation (Barossa Valley) Act 2012*  
*Character Preservation (McLaren Vale) Act 2012*  
*Child Sex Offenders Registration Act 2006*  
*City of Adelaide Act 1998*  
*Civil Liability Act 1936*  
*Classification (Publications, Films and Computer Games) Act 1995*  
*Collections for Charitable Purposes Act 1939*  
*Commercial Arbitration Act 2011*  
*Commissioner for Kangaroo Island Act 2014*  
*Commonwealth Legislative Power Act 1931\**  
*Commonwealth Places (Administration of Laws) Act 1970*  
*Commonwealth Powers (De Facto Relationships) Act 2009*  
*Commonwealth Powers (Family Law) Act 1986*  
*Community Titles Act 1996*  
*Companies (Administration) Act 1982*  
*Constitutional Powers (Coastal Waters) Act 1979*  
*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 Conveyancing National Law (South Australia) Act 2013*  
*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*

OFFICIAL

*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 2019*  
*Gaming Machines Act 1992*  
*Geographical Names Act 1991*  
*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 of Property Act 1936*  
*Law Reform (Contributory Negligence and Apportionment of Liability) Act 2001*  
*Legal Practitioners Act 1981*  
*Legal Services Commission Act 1977*  
*Legislation Revision and Publication Act 2002*  
*Limitation of Actions Act 1936*  
*Linear Parks Act 2006*  
*Liquor Licensing Act 1997*  
*Little Sisters of the Poor (Testamentary Dispositions) Act 1986*  
*Lobbyists Act 2015*  
*Local Government Act 1999*  
*Local Government (Elections) Act 1999*  
*Local Government (Implementation) Act 1999*  
*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*  
*Outback Communities (Administration and Management) Act 2009*  
*Parliamentary Committees Act 1991*  
*Partnership Act 1891*  
*Personal Property Securities (Commonwealth Powers) Act 2009*  
*Planning, Development and Infrastructure Act 2016*  
*Plumbers, Gas Fitters and Electricians Act 1995*  
*Police Complaints and Discipline Act 2016*  
*Powers of Attorney and Agency Act 1984*  
*Prices Act 1948*  
*Private Parking Areas Act 1986*  
*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 Act 1886*  
*Real Property (Commonwealth Titles) Act 1924*  
*Real Property (Foreign Governments) Act 1950*  
*Real Property (Registration of Titles) Act 1945*  
*Recreation Grounds (Regulations) Act 1931*  
*Registration of Deeds Act 1935*  
*Relationships Register Act 2016*  
*Residential Parks Act 2007*  
*Residential Tenancies Act 1995*  
*Retail and Commercial Leases Act 1995*  
*Roads (Opening and Closing) Act 1991*  
*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*

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*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*  
*South Australian Local Government Grants Commission Act 1992*  
*Spent Convictions Act 2009*  
*St. John (Discharge of Trusts) Act 1997*  
*State Records Act 1997*  
*Stock Mortgages and Wool Liens Act 1924*  
*Strata Titles Act 1988*  
*Subordinate Legislation Act 1978*  
*Summary Offences Act 1953*  
*Supreme Court Act 1935*  
*Surrogacy Act 2019*  
*Surveillance Devices Act 2016*  
*Survey Act 1992*  
*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*  
*Valuation of Land Act 1971*  
*Victims of Crime Act 2001*  
*Waite Trust (Miscellaneous Variations) Act 1996\**  
*Warehouse Liens and Storage Act 1990*  
*West Beach Recreation Reserve Act 1987*  
*Wills Act 1936*  
*Worker's Liens Act 1893*  
*Young Offenders Act 1993*  
*Youth Court Act 1993*

*\* Denotes Act of limited application*

## The agency's performance

### Performance at a glance

- Progressed reforms to better protect victims of domestic and family violence, changed sentencing discount laws and abolished provocation laws.
- The Acting Equal Opportunity Commissioner undertook separate reviews of the workplace culture within both the legal profession and Parliament.
- Consumer and Business Services introduced a trial of real time petrol price monitoring which provides up-to-date information about petrol prices.
- Implemented the final phase of reforms to the Planning and Design Code to streamline the application and assessment process for planning approvals.
- Continued to progress local government reforms to improve council member capacity and conduct, reduce costs, increase financial accountability and improve local government election processes.

### Agency response to COVID-19

- The Crown Solicitor's Office (CSO) continued to provide drafting, legal advice and assistance to government including on multiple aspects of the management of the COVID-19 major emergency.
- CSO continued to provide representation in child protection matters during COVID-19, including managing remote hearings with witnesses and Department for Child Protection staff in multiple locations.
- Legislative Services developed an across government legislative package in response to COVID-19 to, amongst other benefits, ensure the safe and efficient function of government and promote general community safety.
- Legislative Services developed the Statutes Amendment (COVID-19 Permanent Measures) Bill 2021 for introduction into Parliament to make permanent some provisions of the *Emergency Response Act 2020* which assisted in the management of the COVID-19 pandemic.
- Parliamentary Counsel undertook the drafting and publishing of over 100 directions relating to COVID-19 under the *Emergency Management Act 2004*.
- SACAT maintained a continuous schedule of hearings delivered remotely due to COVID-19 and identified and embedded lessons learned through adapting to COVID-19 and engaging with the public through remote methods.
- Consumer and Business Services (CBS) continued to provide fee relief to liquor licensees due to the impact of COVID-19.
- AGD worked with the legal assistance sector to progress key deliverables under the National Legal Assistance Partnership 2020-2025, including establishing new programs to deliver legal assistance bushfire support and COVID-19 legal assistance services.
- The Office of the Valuer-General completed COVID-19 research for the 2021-22 General Valuation.
- The Fines Unit ceased financial garnishments and any invasive enforcement actions as a temporary relief measure.

**Agency contribution to whole of Government objectives**

<b>Key objective</b>	<b>Agency's contribution</b>
<b>Better Services</b>	<ul style="list-style-type: none"> <li>• Implemented a number of funding and legislative measures to address domestic and family violence and further assist victims.</li> <li>• Strengthened the protection of the vulnerable and the elderly, including responding to increases in work associated with restrictive practices and further developing synergies between the Office of the Public Advocate and the Public Trustee.</li> <li>• The Equal Opportunity Commissioner undertook reviews of harassment in the legal profession and Parliament to help reduce discrimination the workplace.</li> <li>• Provided timely, useful legal and policy advice across government, particularly regarding COVID-19 matters.</li> <li>• Supported strategies that prevent crime and reduce harm such as implementing changes associated with unexplained wealth and driving at extreme speed.</li> <li>• Implemented the Fuel Pricing Information Scheme to support information sharing, transparency and ease of access to data.</li> <li>• Provided over \$22 million to the community through the Open Space Grants Program.</li> <li>• Made it easier for the community to interact with us with the e-Planning system going live in March 2021.</li> <li>• Continued with improvements to the South Australia Government Radio Network (SAGRN) to better support the delivery of emergency services.</li> </ul>
<b>Lower costs</b>	<ul style="list-style-type: none"> <li>• Implemented technology, such as a CT scanner in Forensic Science SA and updated Audio-Visual Links across the Justice sector, that supports service delivery and increases productivity.</li> <li>• Improved the security of ICT systems to reduce cyber security threats whilst improving support for staff working from home.</li> <li>• Continued to identify and implement process improvement initiatives across the agency.</li> </ul>

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p><b>Safe communities</b></p>	<p>Legislation was drafted, introduced and passed Parliament to respond to the COVID-19 pandemic including extending the <i>COVID-19 Emergency Response Act 2020</i> (which amended a number of Acts to ensure the safe and efficient functioning of Government, mitigated the economic impacts on the State and promoted general community safety):</p> <ul style="list-style-type: none"> <li>• <i>COVID-19 Emergency Response (Expiry and Rent) Amendment Act 2020</i></li> <li>• <i>COVID-19 Emergency Response (Expiry) Amendment Act 2021</i></li> <li>• <i>COVID-19 Emergency Response (Expiry) (No 2) Amendment Act 2021</i></li> <li>• <i>Statutes Amendment (COVID-19 Permanent Measures) Act 2021.</i></li> </ul>	<p><i>COVID-19 Emergency Response (Expiry and Rent) Amendment Act 2020</i></p> <ul style="list-style-type: none"> <li>• Commenced on 25 September 2020 and extended the <i>COVID-19 Emergency Response Act 2020</i> and amended the <i>COVID-19 Emergency Response Act 2020</i> to provide that there could be no rental increase for residential tenancies if the tenant was suffering financial hardship due to the pandemic.</li> </ul> <p><i>COVID-19 Emergency Response (Expiry) Amendment Act 2021</i> and <i>COVID-19 Emergency Response (Expiry) (No 2) Amendment Act 2021</i></p> <ul style="list-style-type: none"> <li>• Extended the operation of the <i>COVID-19 Emergency Response Act 2020</i>.</li> </ul> <p><i>Statutes Amendment (COVID-19 Permanent Measures) Act 2021</i></p> <ul style="list-style-type: none"> <li>• Passed the Parliament on 25 May 2021 (yet to commence) and makes permanent some provisions of the <i>COVID-19 Emergency Response Act</i> which assisted in the management of the pandemic.</li> <li>• The Act makes permanent amendments to the <i>Aboriginal Lands Parliamentary Standing Committee Act 2003</i>, the <i>Acts Interpretation Act 1915</i>, the <i>Criminal Law Consolidation Act 1935</i>, the <i>Emergency Management Act 2004</i>, the <i>Parliamentary Committees Act 1991</i> and the <i>South Australian Public Health Act 2011</i>.</li> </ul>

	<p>Drafting and publishing of regulations and over 100 Directions and Declarations under the <i>Emergency Management Act 2004</i> in response to the COVID-19 pandemic was appropriately prioritised and conducted in an efficient and effective manner, including the <i>COVID-19 Emergency Response (Commercial Leases No 2) (Prescribed Period) Variation Regulations 2020</i>.</p>	<p>All COVID-19 related drafting work was resourced and prioritised to meet Cabinet, Parliamentary and online publishing deadlines.</p> <p>Modifications were made to the publishing of historical directions on the South Australian Legislation website to improve access/visibility of ceased directions and declarations.</p>
	<p>Providing timely, high quality, legal services to Ministers and Government Agencies during COVID-19.</p>	<p>The CSO provided assistance and legal advice to Government on issues related to the COVID-19 emergency including advice on powers of various government agencies, vaccination, contractual and property aspects of agencies' services, information sharing to facilitate contact tracing and on multiple employment and workforce issues related to the emergency.</p> <p>The CSO and Parliamentary Counsel also drafted the directions given by the State Co-ordinator and provided support and advice to AGD Legislative Services, SA Health and SAPOL on COVID-19 legislation and regulations.</p>

	<p>Implemented a number of funding and legislative measures to address domestic and family violence.</p>	<p>Funding measures:</p> <ul style="list-style-type: none"> <li>• \$200,000 to the Women’s and Children’s Health Network in 2021-22 to support young parents experiencing domestic and family violence with a focus on addressing the effects of violence on their children.</li> <li>• \$832,000 over two years to extend the Domestic Violence and Aboriginal Family Violence Gateway Service to 24 hours a day, 7 days a week.</li> <li>• \$250,000 over two years to the Office for Women to administer the Family Safety Framework which supports families experiencing domestic and family violence to access services in a structured and systematic way.</li> <li>• \$1.9 million over four years to the Legal Services Commission to provide the Women’s Domestic Violence Court Assistance Service.</li> </ul> <p>Legislative amendments to the <i>Sentencing Act 2017</i>:</p> <ul style="list-style-type: none"> <li>• lower the discount for various serious offences against the person, including those often experienced in a domestic violence situation, to ensure the penalty given to perpetrators reflects the seriousness of the crime.</li> <li>• abolish the defence of provocation.</li> </ul> <p>This legislation contained family violence-specific provisions to ensure evidence of family violence and the circumstances surrounding it can be taken into account at trial and in sentencing.</p>
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	<p>Introduce legislation in response to the Report of the Independent Inquiry into Child Protection undertaken by Mr Paul Rice QC (Rice Report).</p>	<p>The Rice Report was tabled in Parliament on 16 February 2021.</p> <p>Two of the recommendations made in the Rice Report required legislative amendment.</p> <p>The Statutes Amendment (Recommendations of Independent Inquiry into Child Protection) Bill 2021 was introduced into Parliament on 16 March 2021 and passed the Parliament on 6 May 2021. The Act commenced on 2 August 2021.</p> <p>The Act amends the <i>Children and Young People (Safety) Act 2017</i> and the <i>Bail Act 1985</i> to:</p> <ul style="list-style-type: none"> <li>• increase the penalty for failing to comply with written directions issued by the Chief Executive of the Department for Child Protection</li> <li>• provide that the presumption in favour of bail does not apply to a person arrested for breach of written directions issued by the Chief Executive of the Department for Child Protection.</li> </ul>
	<p>The <i>Criminal Law Consolidation (Driving at Extreme Speed) Amendment Act 2021</i> passed the Parliament on 24 June 2021.</p>	<p>The <i>Criminal Law Consolidation (Driving at Extreme Speed) Amendment Act 2021</i> creates a new offence in the <i>Criminal Law Consolidation Act 1935</i> of driving at an extreme speed.</p> <p>This offence occurs if a person exceeds a speed limit that is 60km/h or less by 55km/h or more, or if a person exceeds a speed limit of more than 60km/h by 80km/h or more.</p> <p>If convicted, a motorist can be jailed for up to three years for a basic offence and five years for an aggravated offence.</p>

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	<p>Introduction of Regulations under the <i>Land and Business (Sales &amp; Conveyancing) Act 1994</i> to disclose the existence of Aluminium Composite Panels (ACP) Cladding on buildings identified by the South Australian Building Cladding Audit.</p>	<p>An additional Regulation was made to require the vendor to disclose whether or not the building has been identified as having ACP installed that constitutes a moderate, high or extreme fire risk, any actions required to remediate the risk and the estimated costs of remediation.</p>
	<p>Planned for the Commencement of the Custody Notification Service (CNS).</p>	<p>Regulations for the commencement of a CNS are now in place. AGD is working with the Aboriginal Legal Rights Movement and the Commonwealth and State governments to implement this service in 2021.</p>
	<p>Funding for Crime Stoppers SA.</p>	<p>AGD has entered a four-year funding agreement with Crime Stoppers. The agreement provides \$200,000 annually to enable an expansion of the operation of this crime fighting service.</p>
	<p>Keeping victims informed.</p>	<p>Over \$600,000 has been committed from the Justice Rehabilitation Fund to the Victim Services Unit within the Department for Correctional Services.</p> <p>This funding will enable victims to receive information about changes to their perpetrator’s custody status, parole conditions and supervised bail conditions to facilitate safety planning.</p> <p>The service commenced 1 July 2021.</p>

	<p>The Office of the Public Advocate (OPA) responding to increases in work associated with Restrictive Practices.</p>	<p>The OPA has established a specialist Restrictive Practices Guardianship Team to manage this increased workload. The team has:</p> <ul style="list-style-type: none"> <li>• established a consistent process for the OPA to assess relevant information, and to authorise and document the use of restrictive practices for its clients</li> <li>• progressed the review and remediation of guardianship client matters in need of detention orders</li> <li>• provided oversight of new applications to SACAT to authorise detention or the use of force for new client matters.</li> </ul> <p>These processes work to ensure that people are kept safe whilst upholding the rights of guardianship clients.</p>
	<p>OPA and the Public Trustee have a significant number of shared customers, many of which are the most vulnerable people in the South Australian community.</p>	<p>During 2020-21, the OPA and Public Trustee:</p> <ul style="list-style-type: none"> <li>• established staff, manager and executive forums to share information and coordinate service responses for vulnerable clients</li> <li>• established information sharing protocols with the National Disability Insurance Agency to improve service outcomes for NDIS clients</li> <li>• worked collaboratively to implement safeguards to protect vulnerable and complex clients</li> <li>• conducted joint staff education and professional development programs.</li> </ul>

	<p>Office of the Commissioner for Equal Opportunity's</p> <ul style="list-style-type: none"> <li>• Review of Harassment in the Legal Profession</li> <li>• Independent Review of Harassment in the Parliament Workplace.</li> </ul>	<p>Both reviews were undertaken and completed by the Office of the Commissioner for Equal Opportunity in 2020-21. AGD is working on implementing a number of recommendations arising from both Reviews, including:</p> <ul style="list-style-type: none"> <li>• implementing a policy to ensure that external providers of legal services have relevant policies and procedures in place to prevent and appropriately respond to instances of bullying and harassment in the workplace</li> <li>• developing an information sharing protocol between SafeWork SA, the Legal Profession Conduct Commissioner and the Commissioner for Equal Opportunity in relation to matters involving workplace harassment</li> <li>• providing advice to the Attorney-General on the recommendations for legislative reform.</li> </ul>
<p><b>Fairly administered laws</b></p>	<p>Expanded legal assistance services (Commonwealth funding).</p>	<p>The National Legal Assistance Partnership (NLAP) 2020-2025 commenced on 1 July 2020 with South Australia to receive over \$148 million in funding over five years. South Australia has also received a further \$3.6 million over two years in COVID-19 funding to meet the anticipated increase in demand for legal assistance.</p> <p>This funding has increased capacity for legal assistance to be meet the anticipated increase in demand as a result of COVID-19. This includes additional funding for specialist services to support women and children experiencing or at risk of domestic violence.</p>

		<p>South Australia also received Bushfire legal assistance funding of \$874,000 over two years to support relief and recovery from the 2019-20 bushfires.</p>
	<p>Implemented a South Australian Fuel Pricing Information Scheme.</p>	<p>On 19 March 2021, the Government implemented the South Australian Fuel Pricing Information Scheme under the <i>Fair Trading Act 1987</i>.</p> <p>The scheme will ensure that South Australians have access to comprehensive and reliable fuel data to make informed decisions when purchasing fuel.</p>
	<p>Implemented the Gambling Reform Package.</p>	<p>Implementation is continuing which will involve:</p> <ul style="list-style-type: none"> <li>• consultation on the review of sale of gaming machine trading system</li> <li>• establishing the Gambling Advisory Council</li> <li>• drafting regulations and supporting explanatory document for the new Lottery Regulations 2019</li> <li>• reviewing gaming Codes of Practice</li> <li>• reviewing gambling industry training requirements.</li> </ul>

<p><b>An efficient and effective justice system</b></p>	<p>Implemented the CT scanner into post-mortem processes and reduced turnaround times for post-mortem reporting.</p>	<p>Of the 1,240 cases scanned since the implementation of the CT scanner, 469 (38%) have been resolved without the need for an internal post-mortem examination. The number of post-mortem reports in progress has fallen from 1,287 to 853 at the end of June 2021, a reduction of 33%. There has also been a 72% reduction in the number of cases over 12 months old and a 45% reduction in the number of cases over six months old.</p>
	<p>Assistance provided to SAPOL in the exhumation and identification of the unknown deceased known as 'Somerton Man'.</p>	<p>The deceased, known as 'Somerton Man', was exhumed on 19 May 2021. FSSA provided forensic scientific and medical advice and assistance to SAPOL in the exhumation of the body. Expert advice regarding the types of DNA testing which could be applied to the remains of the deceased, and the potential information they could yield, has been provided.</p>
	<p>Legislation to transfer a number of jurisdictions on SACAT passed Parliament.</p>	<p>The remaining provisions of the <i>Statutes Amendment (SACAT) Act 2019</i> (No 14 of 2019) came into operation on 4 May 2020. The Act transferred various functions to SACAT, including the miscellaneous disciplinary and review jurisdiction of the District Court.</p>
	<p>SACAT responded to increases in application numbers from the NDIS and Restrictive Practices.</p>	<p>Used sessional member workforce to ensure SACAT is able to list a matter when needed while assessing urgency to ensure fairness.</p>

	<p>The <i>Unexplained Wealth (Commonwealth Powers) Act 2021</i> passed the Parliament on 24 June 2021 and will commence on 1 September 2021.</p>	<p>The Act operates to allow South Australia to join the National Cooperative Scheme on Unexplained Wealth (the National Scheme), as well as making related and consequential amendments to the <i>Criminal Assets Confiscation Act 2005</i> (the CAC Act) and the <i>Serious and Organised Crime (Unexplained Wealth Act) 2009</i>.</p> <p>Joining the National Scheme will enhance the ability of South Australia to seize and confiscate unexplained wealth.</p> <p>The National Scheme is designed to sit alongside States' own legislation as a complementary scheme.</p> <p>These reforms will have a positive impact on the community by improving the ability of law enforcement agencies to target unexplained wealth and organised crime.</p>
	<p>Implemented Stage 2 and 3 of the Canine Court Companion (CCC) Project which aims to provide support to vulnerable victims and witnesses in major indictable matters in a court environment.</p>	<p>Following the successful completion of Stage 1 in the CCC program in which Zero, the court canine companion attended 136 appointments with vulnerable witnesses within the ODPP environment, the ODPP commenced planning for the implementation of Stages 2 and 3 which would result in the extension of Zero's environment to the courts.</p> <p>Amendments to the <i>Evidence Act 1929</i> were proclaimed in March 2021 (<i>the Evidence (Vulnerable Witnesses) Amendment Act (Commencement) Proclamation 2021</i>) which allow for an application to be made for a Court Canine Companion to accompany a vulnerable witness giving evidence.</p>

<p><b>Our people meet customer needs</b></p>	<p>50% reduction in liquor licence annual fees (additional support in response to COVID-19)</p>	<p>In response to the impacts of COVID-19, liquor licence holders who received a JobKeeper payment for themselves or one or more employees between 4 January and 28 March 2021 received a 50% waiver for annual fees payable.</p>
	<p>SACAT was flexible in the way in which the Tribunal conducts its business</p>	<p>Provided visits to protected persons in hospitals and residential care to enable participation in hearings that would otherwise not be possible. Also transitioned to hearings being conducted remotely during COVID-19.</p>
	<p>Promoted Aboriginal culture and continued implementing the AGD Reconciliation Action Plan.</p>	<p>Activities in 2020-21 included:</p> <ul style="list-style-type: none"> <li>• finalising the Innovate RAP and commencing development of the new Stretch RAP which includes boards and committees within the AGD portfolio</li> <li>• implementing actions under the Buthera Agreement Justice Strategy in partnership with Narungga nation</li> <li>• contributing to SA’s new Aboriginal Affairs Action plan and Closing the Gap implementation plan</li> <li>• entering funding agreements with Aboriginal communities outside the APY Lands to provide municipal services</li> <li>• co-curating and hosting the <i>Spirit of Place: Contemporary Aboriginal Architecture, Landscape Architecture and Placemaking</i> exhibition</li> <li>• updating the AGD online cultural awareness training module</li> <li>• celebrating National Reconciliation Week and NAIDOC week by hosting cultural awareness events.</li> </ul>

	<p>State Records response to the Tandanya Declaration was communicated and implemented.</p>	<p>State Records joined with the State Library to form a joint Aboriginal Reference Group, which will guide the institutions' response to the Tandanya Declaration.</p>
	<p>A collection of photographs of Aboriginal people and culture taken by FJ Gillen in the early twentieth century was repatriated to communities in the Northern Territory.</p>	<p>The FJ Gillen collection of photographs was repatriated to the Museum and Art Gallery of Northern Territory (MAGNT) in May 2021. MAGNT now holds the photographs on behalf of the communities represented in the images and administers access to the photographs in line with community expectations.</p>
<p><b>Supportive infrastructure</b></p>	<p>Upgraded systems and network infrastructure</p>	<p>The SAGRN Upgrade progressed beyond practical completion in 2020-21 and remains on track to help ensure the SAGRN continues to meet the needs of the emergency and essential services users across the State.</p> <p>In 2020-21 the SAGRN:</p> <ul style="list-style-type: none"> <li>• activated an additional paging site in the South-East</li> <li>• progressed optimisation of the Paging network</li> <li>• investigated design opportunities for the Voice and Paging networks to further enhance critical communications infrastructure available for the emergency services.</li> </ul>

	<p>Upgraded Audio-Visual Link technology across the justice sector</p>	<p>The Government has committed over \$15 million in funding to improve Audio-Visual Links (AVL) across the Department for Correctional Services, the Courts Administration Authority and South Australia Police.</p> <p>This funding has seen upgrades to Court facilities across multiple metropolitan and regional sites, enabled SAPOL to have 54 AVL facilities installed in police stations across metropolitan and regional South Australia and provided an additional 20 AVL suites across the state’s prison network.</p>
	<p>Reviewed Municipal Services for Aboriginal Communities Program (MUNS Program).</p>	<p>A new annual service grant program has been put in place for all Aboriginal communities and other bodies that are supported to provide municipal services outside of the APY Lands. This will ensure a consistent approach to funding to deliver core services to all communities.</p> <p>The Office for Local Government is also delivering a \$9.1 million investment in upgrading and renewing critical municipal infrastructure across all communities outside of the APY Lands.</p>
	<p>Improved security of ICT Systems and continued to improve support for staff working from home</p>	<p>Measures included:</p> <ul style="list-style-type: none"> <li>• significant progress made implementing the requirements of the South Australian Cyber Security Framework</li> <li>• improved remote access capabilities</li> <li>• introduction of TEAMS phone services</li> <li>• commenced transitioning AGD’s intranet to SharePoint online.</li> </ul>

<p><b>Planning &amp; Local Government</b></p> <p><i>The 2018-21 AGD Strategic Plan was finalised prior to Planning and Local Government transferring to AGD in 2020-21</i></p> <p><i>Indicators and performance relating to Planning and Local Government are shown in this section.</i></p> <p><i>A new AGD Strategic Plan will be developed during 2021-22.</i></p>	<p>Completed the 2020-21 Open Space Grant round.</p>	<p>The 2020-21 Open Space Grant Program was successfully completed, with over \$22 million allocated in 2020-21.</p> <p>The Open Space Grant Program application criteria and the guidelines were also reviewed and refreshed in early 2021 to improve the process for applicants for the 2021-22 Grant Program.</p>
	<p>Implemented the <i>Planning, Development and Infrastructure Act 2016</i>, including the Planning and Design Code (the Code) for South Australia.</p>	<p>The Code was implemented in three phases:</p> <ul style="list-style-type: none"> <li>• Outback - 1 July 2019</li> <li>• Rural Areas - 31 July 2020</li> <li>• Urban Areas - 19 March 2021.</li> </ul> <p>The third Phase of the Code was completed though two stages of community engagement.</p> <p>A total of 2,368 written submissions were received.</p> <p>The Code was complemented by new Regulations, Practice Directions and Guidelines.</p>
	<p>Implemented the PlanSA Portal.</p>	<p>The ePlanning solution has been introduced in two stages:</p> <ul style="list-style-type: none"> <li>• Rural Areas - 31 July 2020</li> <li>• Urban Areas - 19 March 2021.</li> </ul> <p>The Solution provides a statewide platform to support the orderly development of South Australia.</p>
	<p>Introduced Regulations under the <i>Planning, Development and Infrastructure Act 2016</i> to support the HomeBuilder Scheme.</p>	<p>Regulations were made under the <i>Planning, Development and Infrastructure Act 2016</i> on 19 March 2021 to streamline HomeBuilder applications lodged through the PlanSA Portal.</p>
	<p>Passage of the <i>Statutes Amendment (Local Government Review) Act 2021</i>.</p>	<p>The <i>Statutes Amendment (Local Government Review) Act 2021</i> received assent on 17 June 2021 and introduces the most significant reforms to the <i>Local Government Act 1999</i> since it was first enacted.</p>

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	<p>Remediation of buildings identified by the South Australian Building Cladding Audit as containing Aluminium Composite Panels Cladding constituting a high or extreme fire risk.</p>	<p>Number of buildings rated by the audit as high or extreme reduced from 28 to 7.</p>
	<p>Amendment of <i>Ministerial Building Standard 010 - Construction requirements for the control of external sound</i> to address health issues associated with aircraft noise in dwellings.</p>	<p>New dwellings constructed in areas identified as subject to aircraft noise have measures that protect occupants from health issues.</p>
	<p>Undertook additional flood hazard mapping and enhanced the planning policy relating to the flood hazard.</p> <p>Incorporated the enhanced flood hazard mapping into the Planning and Design Code through a code amendment.</p>	<p>\$3 million was provided in the 2020-21 budget to consolidate flood mapping data.</p> <p>The flood hazard mapping has been fully scoped and has moved to the procurement phase.</p> <p>A phase one code amendment has commenced.</p>
	<p>Local Design Review Scheme.</p>	<p>The Local Design Review Scheme was established under section 121 of the <i>Planning, Development and Infrastructure Act 2016</i> to provide a consistent approach for councils to provide Design Review within their communities.</p> <p>The Scheme was approved by the Minister for Planning and Local Government in February 2021.</p>

	<p>State Design Review Program.</p>	<p>A total of 35 State Design Review sessions were held in 2020-21. These sessions were for 29 private and public sector projects with a total project value of approximately \$1.5 billion.</p> <p>The Office for Design and Architecture SA (ODASA) undertook a three-yearly refresh of the State Design Review Panel. 15 additional panel members were appointed to the panel, bringing the total pool of design experts to 45.</p>
	<p>Design for Government.</p>	<p>ODASA provided strategic advice to government on the planning and design review of major building and infrastructure projects.</p> <p>ODASA completed a total of 150 Architectural, 170 Landscape Architecture/Urban Design projects in 2020-21.</p>
	<p>Construction of the Local Government Information Framework.</p>	<p>The Office for Local Government is delivering a local government information system, as recommended by the SA Productivity Commission in its inquiry into local government costs and efficiencies.</p> <p>This Framework will consist of a public website capturing high level comparative information about councils' performance over time, and more detailed reporting to councils to support sector benchmarking.</p>

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	<p>Digital Plan Lodgement – developed by Land Services SA in consultation with the Offices of the Registrar-General and Surveyor-General - a new innovative solution for the lodgement of digital cadastral survey plans.</p>	<p>Introduced on 21 April 2021, as of June 2021, 81% of surveying industry companies currently engaged.</p> <p>The project demonstrates collaboration and partnership between the State, Land Services SA and industry to deliver an innovative solution that improves the quality of submitted plans, provides a superior customer experience for industry, and reduces costs to Property Developers, all of which support the continued growth of the SA property market.</p>
	<p>Conveyancing - Interoperability between Electronic Lodgement Network Operators (ELNOs)</p>	<p>Significant work was undertaken at a national level by the Office of the Registrar-General to work towards implementation of interoperability across different ELNOs.</p> <p>The Office of the Registrar-General is one of the leads in this initiative. Work will continue on the roll-out across all jurisdictions in 2021-22.</p>

**Corporate performance summary**

- 66% of staff participated in the 2021 Your Voice Survey, with AGD achieving improvements across all areas compared to the 2018 results.
- AGD continues to implement a Gender Equality and Respect Action Plan consistent with Our Watch standards. AGD has also been re-accredited as a White Ribbon Workplace.
- Continued to provide critical ICT support and security which allowed AGD staff to work securely from home during COVID-19.
- Successfully transitioned the Planning and Local Government Ministerial Portfolio to AGD.

**Employment opportunity programs**

Program name	Performance
Diversity and Inclusion Plan 2020-2022	<p>In November 2020, AGD launched the Diversity and Inclusion Plan 2020-2022 to support an inclusive and respectful environment for all staff.</p> <p>The Plan includes AGD’s commitment to increasing appointments of Aboriginal candidates in Traineeships, Cadetships and work experience programs. AGD’s Aboriginal Engagement Officer facilitates a complimentary trainee program to support new Aboriginal employees into the workplace as well as providing mentoring and assistance to staff.</p> <p>AGD also organised a series of Cultural Awareness Sessions and a number of events around National Reconciliation Week and NAIDOC to further raise awareness of our Aboriginal strategy.</p>
Aboriginal Employment Register and associated programs	<p>AGD actively engaged in the equal opportunity program – Aboriginal Employment Register and established a partnership with Tauondi College for their work-ready program. Five Aboriginal candidates were engaged through these programs.</p>
Skilling SA trainees	<p>AGD filled 13 Skilling SA places including four which have been offered to Aboriginal trainees.</p>

**Agency performance management and development systems**

Performance management & development	Performance
AGD has a twice yearly performance management process	<p>80% of AGD employees had at least one performance review in the last 12 months. A survey showed that staff were generally satisfied with the quality of conversations.</p>

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

Program name	Performance
<p>Wellbeing and Safety Strategic Plan 2020 - 2022</p>	<p>AGD continued to work to its Wellbeing and Safety Strategic Plan 2020-22 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>AGD Human Resources has procured a new, local Adelaide-based Employee Assistance Provider (EAP), Human Psychology and they have been available for all employees since 1 May 2021. Usage has nearly doubled in the first three months and feedback to date has been overwhelmingly positive. A promotional campaign and targeted support for larger Business Units is currently being rolled out.</p> <p>There was no marked increase in EAP usage during the COVID-19 pandemic although this will continue to be monitored. Human Psychology are also looking at providing additional support around vicarious trauma for certain areas.</p> <p>The quarterly Health and Safety Representative (HSR) forum is continuing to support the Health and Safety Committee (HSC), to ensure high quality consultation on significant wellbeing and safety matters.</p>
<p>Early intervention, return to work and injury management</p>	<p>AGD’s approach to early intervention, return to work and injury management continues to result in positive outcomes for all parties.</p> <p>Despite an increase in costs associated with return to work of \$39,000, there was a reduction in the number of claims, including significant injuries, in 2020-21.</p> <p>In 2020-21, AGD recorded 11 claims compared to 16 in 2019-20. In comparison to the SA Public Sector overall, AGD’s psychological injury claims per 1,000 FTE is also lower.</p> <p>AGD’s focus on the prevention of future psychological claims through education and training is continuing with a particular focus on vicarious trauma and working with the new Employee Assistance Provider, Human Psychology.</p>

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<b>Workplace injury claims</b>	<b>2020-21</b>	<b>2019-20</b>	<b>% Change</b>
Total new workplace injury claims	11	16	-31.3%
Fatalities	0	0	0
Seriously injured workers*	0	0	0
Significant injuries (where lost time exceeds a working week, expressed per 1,000 FTE)	2.5	3.2	-21.9%

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

<b>Work health and safety regulations</b>	<b>2020-21</b>	<b>2019-20</b>	<b>% Change</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	1	0	+100%
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>2020-21</b>	<b>2019-20</b>	<b>% Change</b>
Total gross workers compensation expenditure	\$202,777.18	\$195,725.43	3.6%
Income support payments – gross	\$97,074.57	\$64,917.85	49.5%

\*\* Before third party recovery

### Executive employment in the agency

<b>Executive classification</b>	<b>Number of executives</b>
Chief Executive	1
SAES1	66
SAES2	16
Statutory Appointments	7

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 following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2020-21 are attached to this report.

The department recorded an unfavourable net result of \$15.9 million in 2020-21, compared with the favourable net result of \$2.7 million estimated in the revised budget.

The unfavourable variance is mainly attributable to the revaluation of an asset transferred to AGD as part of the Planning and Local Government machinery of government change during 2020-21.

The South Australian Integrated Land Information System (SAILIS) is operated and maintained by Land Services SA on behalf of the State. The SAILIS system is a data service concession asset and measured at current replacement cost. The value of the asset transferred to AGD was \$294.8m, which was revalued down to \$264.1m at 30 June 2021. The impact of this revaluation is reported as a loss on revaluation in the financial statements (\$30.7m). This revaluation decrement was due to the inputs associated with the revaluation model, mainly a change in the overhead cost per record and the volume of records used to calculate the value. This is detailed further in note 5.4 of the financial statements.

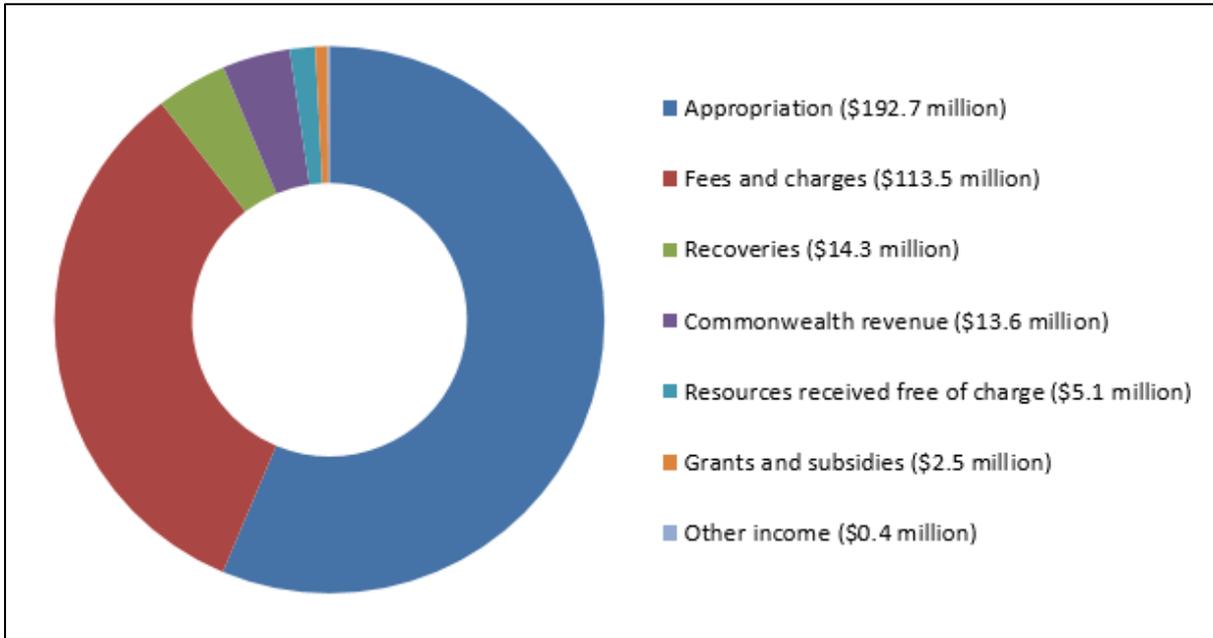
The detailed 2020-21 financial statements and notes to the accounts are presented in the Appendices.

<b>Statement of Comprehensive Income</b>	<b>2020-21 Revised Budget \$000s</b>	<b>2020-21 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2019-20 Actual \$000s</b>
Total Income	338,009	342,006	3,997	234,950
Total Expenses	335,319	357,880	(22,561)	214,249
<b>Net Result</b>	<b>2,690</b>	<b>(15,874)</b>	<b>(18,564)</b>	<b>20,701</b>

The increase in income and expenses in 2020-21 compared to 2019-20 is mainly attributable to the Planning and Local Government function transferring to AGD from DIT.

Total operating income for 2020-21, including appropriation, was \$338.0 million. Income from State Government appropriations accounted for around 56% of total income. A summary of income by source is shown in the figure below.

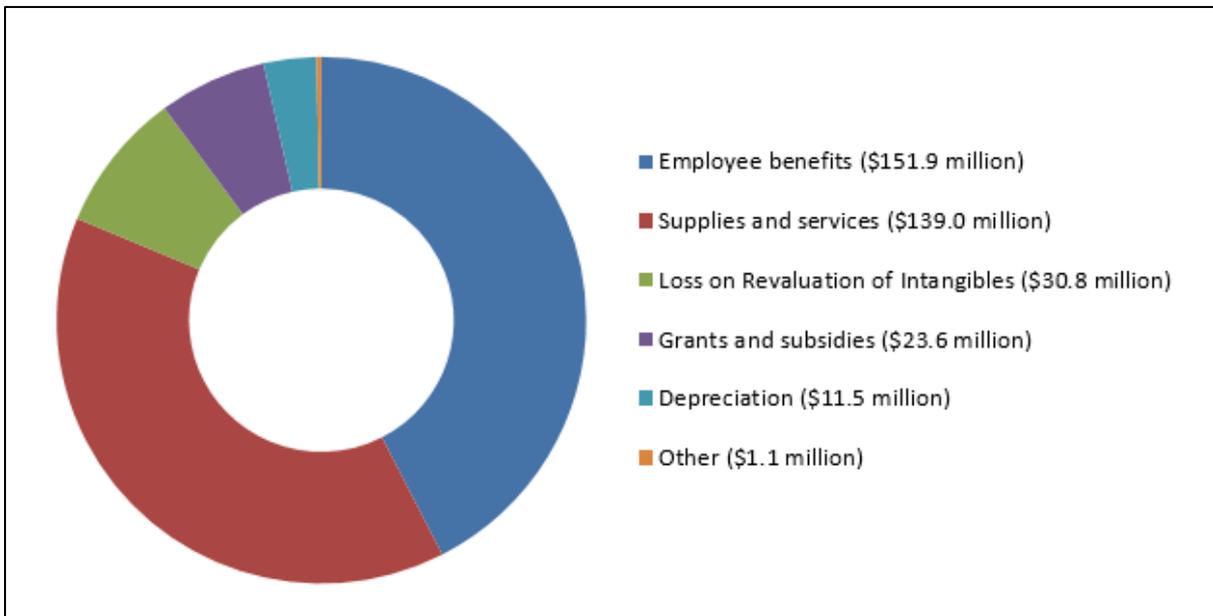
**Income by category 2020-21**



Total expenses were \$357.9 million in 2020-21.

A summary of expenses by category is shown in the figure below.

**Expenses by category 2020-21**



**Statement of Financial Position**

AGD's net assets increased significantly during 2020-21 mainly due to Planning and Local Government machinery of government change during 2020-21.

The detailed 2020-21 financial statements and notes to the accounts are presented in the Appendices.

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Statement of Financial Position	2020-21 Revised Budget \$000s	2020-21 Actual \$000s	Variation \$000s	2019-20 Actual \$000s
Current assets	43,904	71,240	27,336	40,625
Non-current assets	322,247	346,370	24,123	40,086
<b>Total assets</b>	<b>366,151</b>	<b>417,610</b>	<b>51,459</b>	<b>80,711</b>
Current liabilities	30,221	48,914	(18,693)	28,897
Non-current liabilities	57,619	39,455	18,164	34,792
<b>Total liabilities</b>	<b>87,840</b>	<b>88,369</b>	<b>(529)</b>	<b>63,689</b>
<b>Net assets</b>	<b>278,311</b>	<b>329,241</b>	<b>51,988</b>	<b>17,022</b>

**Account Payment Performance**

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

Account payment performance 2020-21				
	Accounts paid		Value of accounts paid	
	Number	%	\$	%
Paid within 20 calendar days	17,339	92.8%	391,087,441	90.2%
Paid within 21 to 30 calendar days	1,015	5.4%	37,568,016	8.7%
Paid within 31 to 60 calendar days	305	1.6%	4,337,507	1.0%
Paid greater than 60 calendar days	33	0.2%	673,105	0.2%

The department was able to pay 92.8% of all invoices within 30 calendar days (99.2% in 2019-20). The remaining 7.2% of invoices reflect both disputed accounts and late payment of undisputed accounts.

**Consultants disclosure**

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$34,179

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

<b>Consultancies</b>	<b>Purpose</b>	<b>Value</b>
Rider Levett Bucknall SA Pty Ltd	Fitout options for accommodation	\$ 11,000
MPH Architects	Architectural work and engineering services	\$ 12,560
OZ Train Pty Ltd	Development of training program and policy review	\$ 15,550
KPMG	Valuation advice on service concession asset	\$ 16,250
Public Private Property	Valuation of leasehold improvements	\$17,000
Planning Futures Pty Ltd	Review of overlays, zones, sub zones and general policy	\$ 17,190
KDN Services Pty Ltd	Development of ICT Strategy	\$ 17,225
Enterprise Knowledge Pty Ltd	Development of information guidelines	\$ 19,080
Deloitte	Penetration testing of websites	\$ 23,250
MPH Architects	Architectural work & engineering services	\$ 25,400
Resonate Consultants Pty Ltd	Analysis and report on aircraft noise	\$ 26,080
KPMG	Technical advice on service concession asset	\$ 27,409
Nexia Edwards Marshall	Incorporated Association review	\$ 37,500
Altura Partners Pty Ltd	Organisation review	\$ 41,360
Ernst & Young	Robotics process automation	\$ 42,500
PricewaterhouseCoopers	Future accommodation analysis	\$ 56,000
KDN Services Pty Ltd	Case management system and online forms platform	\$ 86,906
Elementology	Transition to digital work processes	\$ 137,748
	<b>Total</b>	<b>\$ 630,008</b>

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

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

**Contractors**

<b>Contractors</b>	<b>Business Unit</b>	<b>Value</b>
All contractors below \$10,000 each	Various	\$ 32,285
<b>Contractors above \$10,000 each</b>		
Hays Specialist Recruitment	ICT	\$ 672,999
Randstad Pty Ltd	PLUS	\$ 369,715
Hays Specialist Recruitment	PLUS	\$ 217,723
Hays Specialist Recruitment	FSSA	\$ 175,739
Hudson Global Resources (Aust) Pty Ltd	PLUS	\$ 149,985
Talent International (SA) Pty Ltd	ICT	\$ 139,357
DFP Recruitment Services	CBS	\$ 122,807
Modis Staffing Pty Ltd	PLUS	\$ 104,717
Hays Specialist Recruitment	SACAT	\$ 97,894
Hudson Global Resources (Aust) Pty Ltd	SACAT	\$ 94,336
DFP Recruitment Services	OPA	\$ 69,840
Maxima Group Training	PLUS	\$ 67,876
Modis Staffing Pty Ltd	JTS	\$ 66,154
KDN Services Pty Ltd	SACAT	\$ 46,469
Talent International (SA) Pty Ltd	JPA	\$ 46,381
Talent International (SA) Pty Ltd	SACAT	\$ 46,301
Evolve Scientific Recruitment	FSSA	\$ 36,860
Randstad Pty Ltd	CBS	\$ 30,970
Modis Staffing Pty Ltd	ICT	\$ 28,425
Hays Specialist Recruitment	CBS	\$ 28,168

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Hays Specialist Recruitment	OPA	\$ 25,069
Randstad Pty Ltd	State Records	\$ 20,362
Peoplebank Australia Ltd	OPA	\$ 13,357
Maxima Group Training	ICT	\$ 13,302
DFP Recruitment Services	FSSA	\$ 10,560
	<b>Subtotal</b>	<b>\$2,695,366</b>
<b>Total all contractors (rounded)</b>		<b>\$2,727,651</b>

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

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

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

## Risk management

### Risk and audit at a glance

The AGD Audit and Risk Management Committee (ARMC) provides independent advice and assistance to the Chief Executive on AGD’s risk, control and compliance framework, business ethics, policies and practices and its internal and external accountability responsibilities. The ARMC met five times during 2020-21.

AGD currently has an independent, internal audit provider in Deloitte Touche Tohmatsu (Deloitte) that undertakes audit and risk management functions. A total of six internal audit reviews were undertaken in 2020-21.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
Cheque fraud	2

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

Cheque fraud related to suspicious dealings with two cheques issued by the Fines Enforcement and Recovery Unit in June 2021.

### 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.

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

AGD received one Public Interest Disclosure during 2020-21 which, in accordance with section 5(4) and 5(5), was determined not to be an appropriate disclosure under the *Public Interest Disclosure Act 2018*.

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 2020-21	
Act or Regulation	Requirement
<i>Fines Enforcement and Debt Recovery Act 2017 and Fines Enforcement and Debt Recovery Regulations 2018</i>	<p><b><i>Fines Enforcement and Debt Recovery Act 2017</i></b></p> <p>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 2020-21 is reported in the table below. Note that some totals may not add due to rounding.

	Court Penalties	Expiation	Total	Civil Debt
Total amount of debt payable to the Chief Recovery Officer as at 1 July 2020	\$125.4m	\$284.0m	<b>\$409.4m</b>	\$5.7m
Total amount of debt that became payable to Chief Recovery Officer	\$42.7m	\$155.5m	<b>\$198.2m</b>	\$35.7m
Total amount paid to the Chief Recovery Officer	\$22.6m	\$89.9m	<b>\$112.5m</b>	\$3.7m
Total amount State Debt resolved by payment direct to Public Authorities	-	-	-	\$3.9m
Total amount of debt waived* by the Chief Recovery Officer	\$13.8m	\$22.6m	<b>\$36.4m</b>	-
Total amount of debt written off by the Chief Recovery Officer	\$2.3m	\$19.1m	<b>\$21.4m</b>	-

\*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.

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<b>Total amount of penalties managed by the Chief Recovery Officer as at 30 June 2021 including:</b>	<b>Court Penalties</b>	<b>Expiation</b>	<b>Total</b>	<b>Civil Debt</b>
Total amount subject to Arrangements <i>Total amount subject to arrangements includes amounts "not owed to state" and "not yet due"</i>	\$51.9m	\$131.0m	<b>\$182.9m</b>	\$5.2m
Total amount on which Payment has been deferred (Stay, Community Service, custody)	\$11.9m	\$20.1m	<b>\$32.1m</b>	\$1.5m
Total amount subject to Enforcement Action	\$41.9m	\$122.0m	<b>\$163.9m</b>	\$22.7m
Total amount not yet due (not debt)	\$5.3m	\$1.9m	<b>\$7.2m</b>	-
Total amount not owed to State	\$17.3m	\$7.5m	<b>\$24.8m</b>	-
<b>Total</b>	<b>\$128.3m</b>	<b>\$282.6m</b>	<b>\$410.9m</b>	<b>\$29.4m</b>

External debt collection agency panel has been engaged to assist in the recovery of debt. All payments from debtor contact are made to the Fines Enforcement and Recovery Unit - not the external agency.

<b>The Commissioner for Consumer Affairs and Liquor and Gambling with Consumer and Business Services' Annual Report 2020-21</b>	
<b>Act or Regulation</b>	<b>Requirement</b>
<i>Associations Incorporation Act 1985</i>	S9—Annual report 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.

<b>Associations</b>	<b>2020-21</b>	<b>2019-20</b>
Incorporated associations on the register	21,349	21,292
Incorporated during the year	216	222
De-registered and wound-up	42	18
Periodic returns lodged	95	122
Searches of the public register	545	531

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Act or Regulation	Requirement
<i>Authorised Betting Operations Act 2000</i>	<p>S90 – Annual Report</p> <p>(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.</p>

Licensing	2020-21	2019-20
Number of Licensed Bookmakers	17	17
Number of Licensed Agents	42	41
Number of TAB outlets	336	332
Number of Racing Clubs	54	50

Compliance	2020-21	2019-20
Number of inspections completed	195	151
Non-compliance matters detected	17	4
Investigations closed with enforcement outcome	3	0
Investigations closed without enforcement outcome	4	3

Act or Regulation	Requirement
<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>

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Report	2020-21
Details of any statutory default occurring during the course of the relevant financial year	Three (3) Compliance Notices, pursuant to section 37 of the <i>Gambling Administration Act 2019</i> , were issued to the holder of the Major Betting Operations Licence during 2020-21. Each of these notices dealt with a number of non-compliant items detected.
Details of any disciplinary action taken by the Commissioner	Compliance Notices are issued to a gambling provider in lieu of disciplinary action, conveying to the provider that a contravention has been established and providing a course of action, which must then be followed to avoid and further action.
Details of any directions given to the Commissioner by the Minister	None.

Act or Regulation	Requirement
<i>Building Work Contractors Act 1995</i>	S61—Annual report 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.

Builders licences	2020-21	2019-20
Held by bodies corporate	5,705	5,456
Held by natural persons (individuals or members of partnerships) - includes contractors only and contractors and supervisors. Does not include supervisors only	18,008	17,945
Held by building work supervisors (registrations only)	4,422	4,297
<b>Total</b>	<b>28,135</b>	<b>27,698</b>
Applications for new licences/registrations or a change of conditions received	3,495	2,658

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Act or Regulation	Requirement
<i>Companies (Administration) Act 1982*</i>	<p>S8A—Report</p> <p>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.</p>

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

Companies Liquidation Account	Amount
Balance at 30 June 2020	\$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 2021</b>	<b>\$94,244.40</b>

Act or Regulation	Requirement
<i>Casino Act 1997</i>	<p>S71 – Annual Report</p> <p>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.</p>

Compliance	2020-21	2019-20
Number of inspections completed	365 (1,679) <sup>1</sup>	366 (1,091)
Non-compliance matters detected	25	1
Investigations closed with enforcement outcome	0	0
Investigations closed without enforcement outcome	0	0

<sup>1</sup> 365 Casino Daily Audits were undertaken by CBS during 2020-21. 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 1,679.

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Act or Regulation	Requirement
<i>Casino Act 1997</i>	S71 – Annual Report (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.

Report	2020-21
Details of any statutory default occurring during the course of the relevant financial year	A number of matters are still under investigation
Details of any disciplinary action taken by the Commissioner	A number of matters are still under investigation

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

Registrations	2020-21	2019-20
Held by bodies corporate	110	99
Held by natural persons	589	587
<b>Total</b>	<b>699</b>	<b>686</b>
Applications for new registrations received	56	34

A copy of the audited statement of accounts of the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2021.

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Act or Regulation	Requirement
<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 style="padding-left: 40px;">(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 style="padding-left: 20px;">(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 style="padding-left: 20px;">The Account must continue to be kept in a separate account at the Treasury.</p>

Co-operatives Liquidation Account	Amount
Balance at 30 June 2020	\$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 2021</b>	<b>\$64,992.85</b>

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

Act or Regulation	Requirement
<i>Fair Trading Act 1987</i>	<p>S12—Annual report</p> <p>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.</p>

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<b>Advice and conciliation</b>	<b>2020-21</b>	<b>2019-20</b>
No. of advices provided	25,329	30,021
No. of disputes conciliated	1294	1,295
No. of disputes referred to compulsory conciliation conference	390	406

**Prosecutions/ Disciplinary action under the *Fair Trading Act 1987* (and related Acts), and the *Liquor Licensing Act 1997*.**

<b>Date</b>	<b>Trader (where applicable)</b>	<b>Action</b>
27 July 2020	Kym Cowmeadow and Sarah Anderson	<p>Prosecution for breaching section 7(1) of the <i>Second-hand Vehicle Dealers Act 1995</i> by carrying on a business as a second-hand vehicle dealer when not authorised by licence and acting contrary to an assurance contrary to section 81 of the <i>Fair Trading Act 1987</i>.</p> <p>Outcome: Each convicted and fined a total of \$4,000.</p>
20 August 2020	Matthew Rodrigues trading as 'SA Outdoor Construct'	<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 two counts of wrongful acceptance of payment in breach of section 158 of the Australian Consumer Law.</p> <p>Outcome: Convicted and to be of good behaviour (bond of \$1,000) for 2 years, with 80 hours community service to be completed within 12 months.</p> <p>Compensation awarded totalling \$1,715.</p>
10 March 2021	Star Plus Group Pty Ltd, Jashavantkumar Patel and Tejaskumar Patel	<p>Disciplinary action made under section 24 of the <i>Plumbers, Gas Fitters and Electricians Act 2010</i>.</p> <p>Outcome: Each reprimanded and fined a total of \$20,000.</p>
15 April 2021	John Sklrj and Katrina McKerlie	<p>Prosecution for breaching section 7(1) of the <i>Second-hand Vehicle Dealers Act 1995</i> by carrying on a business as a second-hand vehicle dealer when not authorised by licence.</p>

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		<p>John Sklrj also prosecuted for acting contrary to an assurance contrary to section 81 of the <i>Fair Trading Act 1987</i>.</p> <p>Outcome: John Sklrj convicted and fined \$3,600. Katrina McKerlie convicted and fined \$2,400.</p>
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**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
30 July 2020	Varo Property Services Pty Ltd and Loretta Cavallero	<p>Assurance to the Commissioner to: Properly manage and supervise the business as required by sections 10 and 11A of the <i>Land Agents Act 1994</i> by ensuring that its nominated manager follows the practices specified in regulation 10 of the <i>Land Agents Regulations 2010</i>; and</p> <p>Keep detailed records of all trust money received and disbursed as required by section 21 of <i>Land Agents Act 1994</i> as specified in regulations 17,18,19 and 20 of the <i>Land Agents Regulations 2010</i>.</p>
30 July 2020	Garry Craig Rogers, trading as Thorngate Motor Co	<p>Undertaking to the Commissioner for Consumer Affairs to comply with the compulsory recall for motor vehicles with affected Takata airbag inflators and specified spare parts and implement a written product safety compliance program.</p>
4 August 2020	Brendon Geen trading as Bentley Geen Partners Real Estate	<p>Assurance to the Commissioner to: Not act as a land agent unless registered as required by section 6 of the <i>Land Agents Act 1994</i>; and</p> <p>Keep detailed records of all trust money received and disbursed in compliance with section 21 of the <i>Land Agents Act 1994</i>.</p>
1 October 2020	Glenelg Footballers' Club Incorporated	<p>Undertaking to the Commissioner that the Licensee will ensure that the operation of the licensed premises is consistent with any applicable direction of the COVID-19 Emergency Management Directions.</p>

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<p>1 October 2020</p>	<p>Greenacres Football Club Incorporated</p>	<p>Undertaking to the Commissioner that the Licensee will ensure that the operation of the licensed premises is consistent with any applicable direction of the COVID-19 Emergency Management Directions.</p>
<p>2 December 2020</p>	<p>Lifestyle Mobility Pty Ltd</p>	<p>Undertaking to the Commissioner to ensure that the clause of concern is removed from the terms and conditions, will ensure prescribed text is included in the terms and conditions and will ensure that any terms and conditions of its standard form contracts will not mislead consumers as to their rights under the <i>Australian Consumer Law</i>.</p>
<p>4 March 2021</p>	<p>Carpe Diem Hotel Group Pty Ltd trading as St Kilda Hotel</p>	<p>Undertaking to the Commissioner that the Licensee will ensure that the licensed premises, whilst open to the public, is supervised by an approved responsible person in accordance with section 97(1) of the <i>Liquor Licensing Act 1997</i>.</p>
<p>1 April 2021</p>	<p>David Crisanti trading as David Crisanti Home Services</p>	<p>Assurance to the Commissioner to: Not carry on a business as a building work contractor unless authorised by licence as required by section 6 of the <i>Building Work Contractors Act 1995</i>; and Ensure that building work contracts entered into with consumers meet the formal requirements in relation to formal building work contracts as required by section 28 of the <i>Building Work Contractors Act 1995</i>.</p>
<p>7 May 2021</p>	<p>Prisdale Pty Ltd trading as Masterguard Security  Peter Edward Robinson and Melanie Jane Robinson</p>	<p>Assurance to the Commissioner by Prisdale Pty Ltd to:  Not carry on a business as a building work contractor unless authorised by licence and not advertise or hold itself out as being entitled to carry on a business as a building work contractor unless authorised by licence as required by section 6 of the <i>Building Work Contractors Act 1995</i>.</p>

		<p>Assurance to the Commissioner that Peter Robinson and Melanie Robinson to:</p> <p>Ensure that the company carrying on a business as a building work contractor in South Australia, of which they are directors, will be appropriately licenced as required by section 6 of the <i>Building Work Contractors Act 1995</i>;</p> <p>Ensure that any company, of which they are directors will not advertise or otherwise hold itself out as being entitled to carry on the business of a building work contractor unless the company is appropriately licensed as required by section 6 of the <i>Building Work Contractors Act 1995</i>.</p>
25 May 2021	Jeff Denton Nominees Pty Ltd trading as Thevenard Hotel	Undertaking to the Commissioner that the Licensee will ensure that any person purchasing liquor for consumption off the licensed premises will be required to produce photographic identification, in accordance with the third Attachment A condition of the General & Hotel Licence.

For a full list of Consumer and Business Services related media releases for 2020-21, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

<b>Product Safety Inspections Summary 2020-21</b>	
Products inspected	1,111
Products compliant	525
Products withdrawn	692 <sup>1</sup>
Product recalls	13 <sup>2</sup>

<sup>1</sup> This figure is higher than products incorrect (n=586) as on occasion multiple identical products were identified and withdrawn from sale but recorded as one incorrect product.

<sup>2</sup> Some investigations are ongoing. Not all products are the subject of a recall. For example: CBS may assist another product safety regulator with inspections related to their investigations, products are identified by CBS prior to sale, products are rectified in certain cases (e.g. warning or labelling errors, particularly where mandatory standards have been newly made or updated), or suppliers are non-responsive (this is generally the case with suppliers who reside overseas, but in these cases, CBS makes efforts to contact consumers).

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Act or Regulation	Requirement
<i>Gaming Machines Act 1992</i>	<p>*Section 61 - Annual Report</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 the gambling Acts during the preceding financial year.</p> <p>(3) The Commissioner's report must include the following information:</p> <ul style="list-style-type: none"> <li>(a) the total net State wagering revenue of all authorised betting operators under the <i>Authorised Betting Operations Act 2000</i> in respect of the financial year to which the report relates;</li> <li>(b) the total net gambling revenue of the holders of all gaming machine licences and the special club licence under the <i>Gaming Machines Act 1992</i> in respect of the financial year to which the report relates.</li> </ul>

\* This is a new measure introduced under the amendments to the *Gambling Administration Act 2019* which came into operation on 1 December 2020.

Revenue	2020-21
State wagering revenue of authorised betting operators	\$326,455,000
Gambling revenue of gaming machine licensees - Clubs	\$94,224,837
Gambling revenue of gaming machine licensees - Hotels	\$675,652,283
Total net gambling revenue of gaming machine licensees	\$769,877,120

Gaming Machine Licences	2020-21	2019-20
Hotels	498	502
Clubs	57	60
On Premises	1	1
<b>Total</b>	<b>556</b>	<b>563</b>

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<b>Compliance</b>	<b>2020-21</b>	<b>2019-20</b>
Number of inspections completed	367	357
Non-compliance matters detected	140	77
Investigations closed with enforcement outcome	1	13
Number of expiation notices issued	0	10
Number of prosecutions commenced	0	1
Investigations closed without enforcement outcome	7	12

<b>Prosecutions commenced for offences against this Act</b>		
<b>Date</b>	<b>Individual/Entity</b>	<b>Action</b>

Note: Nil prosecutions in 2020-21

<b>Act or Regulation</b>	<b>Requirement</b>
<i>Land Agents Act 1994</i>	<p>S64—Annual report</p> <p>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>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>2020-21</b>	<b>2019-20</b>
Held by land agent bodies - corporate	1,036	1,022
Held by land agent - natural persons	2,454	2,459
Held by sales representative and auctioneer - natural persons	2,559	2,511
Held by property manager - natural persons	1,341	1,211
<b>Total</b>	<b>7,390</b>	<b>7,203</b>
Applications for new registrations or a change of conditions	1,141	2,294

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.

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A copy of the audited statement of accounts of the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2021.

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

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

7 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)

Act or Regulation	Requirement
<i>Liquor Licensing Act 1997</i>	S128A—Report to Minister on barring orders (1) The Commissioner must, on or before 30 September in each year (other than the calendar year in which this section comes into operation), provide a report to the Minister specifying the following information in relation to the financial year ending on the preceding 30 June:  (a) in relation to an order made under Subdivision 2 barring a person from licensed premises for an indefinite period or a period exceeding 6 months— (i) in the case of orders made under section 125(1)(aa) (a <i>welfare order</i> )— (A) the number of welfare orders made; and (B) the location of the licensed premises from which the persons were barred; (ii) in any other case— (A) the number of orders made; and

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Act or Regulation	Requirement
	<p>(B) statistical information about the type of conduct giving rise to the orders; and</p> <p>(C) the location of the licensed premises from which the persons were barred;</p> <p>(b) in relation to an order made under Subdivision 3 because of information classified by the Commissioner of Police as criminal intelligence—</p> <p>(i) the number of orders made; and</p> <p>(ii) the location of the licensed premises from which the persons were barred; and</p> <p>(iii) statistical information about—</p> <p style="padding-left: 40px;">(A) the period for which the orders have effect; and</p> <p style="padding-left: 40px;">(B) the age, gender, race and residential postcode of the persons barred;</p> <p>the number of reviews of orders conducted under section 128 and the outcome of any such review.</p>

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

**Licensee welfare barring orders**

Location of Licensed Premises	Number of Welfare Orders by Suburb	
	2020-21	2019-20
Barmera	0	1
Ceduna	1	0
Clare	0	1
Clearview	1	0
Clovelly Park	0	1
Cooper Pedy	0	1
Elizabeth	1	0
Hilton	1	0
Keith	0	1
Mannum	0	1
Noarlunga Centre	0	1
Northfield	0	1
Rosewater	1	0

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Semaphore	1	0
Streaky Bay	2	0
Willunga	1	0
<b>Total</b>	<b>9</b>	<b>8</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	
	2020-21	2019-20
Aberfoyle Park	1	1
Adelaide	4	10
Alberton	0	1
Aldinga	1	1
Angle Park	0	1
Ardrossan	0	1
Auburn	0	1
Barmera	1	0
Berri	1	0
Burnside	1	0
Ceduna	1	0
Christies Beach	1	0
Clearview	0	1
Elizabeth	6	2
Elizabeth Downs	0	3
Fullarton	1	0
Gilles Plains	1	0
Glenelg	1	1
Glenelg North	1	0
Hackham	0	2
Hallett Cove	1	0
Hilton	0	1
Kilburn	2	0
Mawson Lakes	0	1
Middleton	0	1
Moorook	1	0
Morphett Vale	0	3
Mount Gambier	2	3
Murray Bridge	2	4
Naracoorte	0	1
Noarlunga Centre	0	3

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Noarlunga Downs	1	1
North Adelaide	0	1
Northfield	1	1
Norwood	0	1
Para Hills	1	0
Para Hills West	0	1
Parafield Gardens	1	0
Paralowie	2	2
Pennington	1	2
Port Adelaide	1	0
Port Augusta	4	0
Port Lincoln	4	0
Port Noarlunga	1	2
Prospect	0	1
Quorn	0	1
Renmark	2	1
Richmond	0	1
Robe	0	1
Royal Park	1	1
Salisbury	1	2
Seaton	0	1
Semaphore	2	0
Smithfield	1	0
Strathalbyn	2	0
Tailem Bend	0	1
Tea Tree Gully	1	0
Unley	1	1
Victor Harbor	1	0
Warradale	0	1
West Lakes	0	1
Whyalla	1	0
Whyalla Norrie	3	5
Willaston	1	0
<b>Total</b>	<b>63</b>	<b>71</b>

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

Type of Conduct	Number of Instances	
	2020-21	2019-20
Assault	7	5
Assault – Staff	14	13

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Disorderly Behaviour	22	16
Drugs	2	4
Drunken Behaviour	8	7
False Pretences	2	1
Property Damage	5	9
Theft	5	3
Welfare – Risk	8	4
Welfare – Risk to Family	2	3
Other Reason	11	10
<b>Total</b>	<b>86</b>	<b>75</b>

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

Outcome of Review	Number of Reviews	
	2020-21	2019-20
No Decision	2	5
Determined	1	5
Dismissed	21	2
Granted	9	3
Refused	3	1
Revoked	5	3
Withdrawn	2	1
<b>Total</b>	<b>43</b>	<b>20</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 2020 to 30 June 2021.

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

Plumbers	2020-21	2019-20
Holding a contractor licence only (individual or company)	748	717
Holding a workers registration	4,914	4,779
Holding both a worker registration and contractor licence	1,696	1,669

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<b>Gas fitters</b>	<b>2020-21</b>	<b>2019-20</b>
Holding a contractor licence only (individual or company)	686	657
Holding a workers registration	4,495	4,335
Holding both a worker registration and contractor licence	1,479	1,443

<b>Electricians</b>	<b>2020-21</b>	<b>2019-20</b>
Holding a contractor licence only (individual or company)	1,863	1,815
Holding a workers registration	19,695	19,621
Holding both a worker registration and contractor licence	4,775	4,702

<b>Act or Regulation</b>	<b>Requirement</b>
<i>Residential Tenancies Act 1995</i>	<p>S10—Annual report</p> <p>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>The report must include a report on the administration of the Fund.</p>

<b>Bonds – numbers held</b>	<b>2020-21</b>	<b>2019-20</b>
Total tenant provided residential bonds held	169,191	168,905
Total Housing SA provided residential bonds held	174	178
Total Housing SA residential bond guarantees held	66,603	71,098
<b>Total residential bonds held</b>	<b>235,968</b>	<b>240,181</b>

<b>Residential Tenancies Bonds</b>	<b>2020-21</b>	<b>2019-20</b>
Residential bonds lodged	52,818	61,470
Residential bonds refunded	54,137	57,018

<b>Incoming contact</b>	<b>2020-21</b>	<b>2019-20</b>
Incoming bond calls	42,286	43,670
Incoming emails requesting advice	10,500 <sup>1</sup>	17,800

<sup>1</sup> In addition to the 10,500 general enquiry forms, there were 59,000 direct emails to the bonds team general email inbox. The reason for the unusually high number of emails was due to the COVID-19 impact on normal business operations during 2020-21, where refund and lodgement forms could be submitted via email, which was previously limited to postal or in person submissions.

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Advice	2020-21	2019-20
Tenancy advice provided	22,401	30,492
Expiation notices issued	10	23

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 2021.

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

Residential Park Bonds	2020-21	2019-20
Total residential park bonds held	921	928
Total residential park bonds held (\$)	\$504,614	\$494,113
Residential park bonds lodged	197	228
Residential park bonds refunded	185	202

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

Licences	2020-21	2019-20
<b>Held by bodies corporate</b>		
Second-hand motor vehicle dealers	436	381
Second-hand motorcycle dealers	26	26
<b>Held by natural persons</b>		
Second-hand vehicle dealers	978	849
Second-hand motorcycle dealers	38	44

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<b>Total</b>	<b>1,478</b>	<b>1,300</b>
<b>Applications for new licences/registrations received</b>		
Second-hand vehicle dealers	222	166
Second-hand motorcycle dealers	2	2
Registration of trading premises (new application)	56	39

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 2021.

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

Security and investigation agents licences	2020-21	2019-20
Held by bodies corporate	543	526
Held by natural persons	8,999	8,666
<b>Total</b>	<b>9,542</b>	<b>9,192</b>
Applications for new licences or a change of conditions received	1,613	1,295

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

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

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

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

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

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	16
Professional behaviour	Staff competency	Failure to action service request, poorly informed decisions, incorrect or incomplete service provided	18
Professional behaviour	Staff knowledge	Lack of service specific knowledge, incomplete or out-of-date knowledge	7
Communication	Communication quality	Inadequate, delayed or absent communication with customer	13
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	41
Service delivery	Access to services	Service difficult to find, location poor, facilities/ environment poor standard, not accessible to customers with disabilities	9
Service delivery	Process	Processing error, incorrect process used, delay in processing application, process not customer responsive	18
Policy	Policy application	Incorrect policy interpretation, incorrect policy applied, conflicting policy advice given	6

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Policy	Policy content	Policy content difficult to understand, policy unreasonable or disadvantages customer	6
Service quality	Information	Incorrect, incomplete, outdated or inadequate information, not fit for purpose	14
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use, not plain English	2
Service quality	Timeliness	Lack of staff punctuality, excessive waiting times (outside of service standard); timelines not met	22
Service quality	Safety	Maintenance, personal or family safety, duty of care not shown, poor security service/ premises, poor cleanliness	1
Service quality	Service responsiveness	Service design doesn't meet customer needs, poor service fit with customer expectations	41
No case to answer	No case to answer	Third party, customer misunderstanding, redirected to another agency, insufficient information to investigate	9
		<b>Total</b>	<b>224</b>

Additional Detail	Total
Number of positive feedback comments	44
Number of negative feedback comments	231
Total number of feedback comments	275
% complaints resolved within policy timeframes	69.7%*

\* Refer to comments on next page under service improvements.

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

**Service Improvements: Attorney-General’s Department**

AGD has developed a complaints dashboard which includes an alert for timeliness to track overdue events which are now highlighted for increased visibility, including graphical detail on the types of complaints made.

The dashboard allows for greater visibility of all complaints, compliments and feedback. Furthermore, the dashboard provides drill down functionality and the ability to perform trend analysis.

**Service Improvements: Consumer and Business Services**

In 2020, CBS engaged experts in customer service management to undertake a review of CBS’ complaints management process. This identified a number of recommendations for improvement, including the improved capture of complaints and the timely recording of their resolution on CBS’ system to better enable more accurate data capture and analysis.

CBS reported a reduction across most complaint categories, with a notable 100% reduction in complaints about service quality – access to information and an overall reduction of around 16% for all complaints.

CBS also noted a marked improvement in communication quality and all service delivery categories. These may be attributable to CBS’ timely response to COVID-19 to minimise and disruption to its services.

The percentage of complaints resolved within policy timeframes still reflects some system recording limitations. In some cases, the actual resolution timeframe is better than what the system indicates.

**Compliance Statement**

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

**Appendix: Audited financial statements 2020-21**



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

### Opinion

I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2021.

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 2021, 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 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- Disaggregated Disclosures – Expenses and Income for the year ended 30 June 2021
- Disaggregated Disclosures – Assets and Liabilities as at 30 June 2021
- notes, comprising significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2021
- a Statement of Administered Financial Position as at 30 June 2021
- a Statement of Administered Changes in Equity for the year ended 30 June 2021
- a Statement of Administered Cash Flows for the year ended 30 June 2021
- a Schedule of Expenses and Income attributable to administered programs for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director – Finance, People & Performance.

## **Basis for opinion**

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Attorney-General's Department. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

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

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

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

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

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2021.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Attorney-General's Department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Andrew Richardson

**Auditor-General**

24 September 2021



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

**Financial Statements**

For the year ended 30 June 2021

**Attorney-General's Department**  
**Statement of Comprehensive Income**  
*For the year ended 30 June 2021*

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We certify that the:

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



**Caroline Mealor**  
Chief Executive

20 September 2021



**Andrew Swanson** FCPA  
Executive Director, Finance People and Performance

20 September 2021

**Attorney-General's Department**  
**Statement of Comprehensive Income**  
*For the year ended 30 June 2021*

	Note	2021 \$'000	2020 \$'000
<b>Income</b>			
Appropriation	2.1	192 700	99 423
Fees and charges	2.2	113 506	86 791
Recoveries	2.4	14 258	10 794
Commonwealth - sourced grants and funding	2.5	13 596	6 782
Resources received free of charge	2.7	5 097	2 120
Grants and subsidies	2.8	2 486	1 176
Donated assets	2.3	-	25 573
SA Government grants, subsidies and transfers	2.6	-	1 888
Other income	2.9	363	403
<b>Total income</b>		<b>342 006</b>	<b>234 950</b>
<b>Expenses</b>			
Employee benefits	3.3	151 924	135 413
Supplies and services	4.1	139 042	61 373
Loss on revaluation of intangibles	5.4	30 761	-
Grants and subsidies	4.2	23 567	7 971
Depreciation and amortisation	4.3	11 512	7 999
Borrowing costs		10	15
Net loss from disposal of non-current assets	4.5	-	730
Other expenses	4.4	1 064	748
<b>Total expenses</b>		<b>357 880</b>	<b>214 249</b>
<b>Net result</b>		<b>(15 874)</b>	<b>20 701</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to net result			
Changes to asset revaluation surplus		5 289	-
<b>Total other comprehensive income</b>		<b>5 289</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>(10 585)</b>	<b>20 701</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 2021*

	Note	2021 \$'000	2020 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	42 614	24 614
Receivables	6.2	28 626	16 011
<b>Total current assets</b>		<b>71 240</b>	<b>40 625</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.1	33 324	30 642
Intangible assets	5.4	313 046	9 444
<b>Total non-current assets</b>		<b>346 370</b>	<b>40 086</b>
<b>Total assets</b>		<b>417 610</b>	<b>80 711</b>
<b>Current liabilities</b>			
Payables	7.1	28 207	10 812
Employee benefits liability	3.4	18 781	16 427
Financial liabilities	7.2	451	435
Provisions	7.3	814	626
Other liabilities	7.4	661	597
<b>Total current liabilities</b>		<b>48 914</b>	<b>28 897</b>
<b>Non-current liabilities</b>			
Payables	7.1	3 252	2 804
Employee benefits liability	3.4	34 551	30 270
Financial liabilities	7.2	211	429
Provisions	7.3	1 372	816
Other liabilities	7.4	69	473
<b>Total non-current liabilities</b>		<b>39 455</b>	<b>34 792</b>
<b>Total liabilities</b>		<b>88 369</b>	<b>63 689</b>
<b>Net assets</b>		<b>329 241</b>	<b>17 022</b>
<b>Equity</b>			
Asset revaluation surplus	8.1	9 553	4 264
Retained earnings	8.1	319 688	12 758
<b>Total equity</b>		<b>329 241</b>	<b>17 022</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 2021*

		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
<b>Balance at 30 June 2019</b>		4 534	(7 907)	(3 373)
Net result for 2019-20		-	20 701	20 701
Error Correction		-	(306)	(306)
<b>Total comprehensive result for 2019-20</b>		-	<b>20 395</b>	<b>20 395</b>
<b>Transfer between equity components</b>				
Transfer between equity components		(270)	270	-
<b>Balance at 30 June 2020</b>	8.1	<b>4 264</b>	<b>12 758</b>	<b>17 022</b>
Net result for 2020-21		-	(15 874)	(15 874)
Gain on revaluation of leasehold improvements		5 289	-	5 289
<b>Total comprehensive result for 2020-2021</b>		<b>5 289</b>	<b>(15 874)</b>	<b>(10 585)</b>
Net assets received from an administrative restructure		-	323 026	323 026
Error Correction		-	(222)	(222)
<b>Balance at 30 June 2021</b>	8.1	<b>9 553</b>	<b>319 688</b>	<b>329 241</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 2021

		2021 (Outflows) Inflows \$'000	2020 (Outflows) Inflows \$'000
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash inflows</b>			
Appropriation		192 700	99 423
Fees and charges		118 526	91 000
Recoveries		15 052	10 142
Receipts from Commonwealth - sourced grants		13 596	7 068
GST recovered from the ATO		4 981	3 355
SA Government grants, subsidies and transfers		-	1 968
Other receipts		371	1 526
Grants and subsidies		2 552	1 226
Receipts for paid parental leave scheme		510	578
<b>Cash generated from operations</b>		<b>348 288</b>	<b>216 286</b>
<b>Cash outflows</b>			
Employee benefits payments		(151 664)	(137 158)
Payments for supplies and services		(141 584)	(65 244)
Payments for grants and subsidies		(26 639)	(9 494)
Payments for parental leave scheme		(492)	(547)
Interest paid		(10)	(15)
Other payments		(1 120)	(892)
<b>Cash used in operations</b>		<b>(321 509)</b>	<b>(213 350)</b>
<b>Net cash provided by / (used in) operating activities</b>	<b>8.2</b>	<b>26 779</b>	<b>2 936</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(2 289)	(3 333)
Purchase of intangible assets		(6 112)	(1 684)
<b>Cash generated from investing activities</b>		<b>(8 401)</b>	<b>(5 017)</b>
<b>Net cash used in investing activities</b>		<b>(8 401)</b>	<b>(5 017)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of leases		(378)	(309)
<b>Cash used by financing activities</b>		<b>(378)</b>	<b>(309)</b>
<b>Net cash provided by financing activities</b>		<b>(378)</b>	<b>(309)</b>
<b>Net (decrease) / increase in cash and cash equivalents</b>		<b>18 000</b>	<b>(2 390)</b>
Cash and cash equivalents at the beginning of the reporting period		24 614	27 004
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6.1</b>	<b>42 614</b>	<b>24 614</b>
Non-cash transactions	<b>8.2</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 2021*

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**NOTES TO THE FINANCIAL STATEMENTS**

<b>Statement of Comprehensive Income</b> .....	<b>1</b>
<b>Statement of Financial Position</b> .....	<b>2</b>
<b>Statement of Changes in Equity</b> .....	<b>3</b>
<b>Statement of Cash Flows</b> .....	<b>4</b>
<b>1. About the Attorney-General's Department</b> .....	<b>7</b>
1.1. Basis of preparation .....	8
1.2. Objectives and programs .....	9
1.3. Impact of COVID-19 pandemic on the department.....	20
1.4. Changes to the department.....	21
1.5. Budget performance.....	22
1.6. Significant transactions with government related entities .....	23
<b>2. Income</b> .....	<b>24</b>
2.1. Appropriation .....	24
2.2. Fees and charges .....	24
2.3. Donated Asset.....	25
2.4. Recoveries .....	25
2.5. Commonwealth – sourced grants and funding .....	25
2.6. SA Government grants, subsidies and transfers .....	26
2.7. Resources received free of charge .....	26
2.8. Grants and subsidies .....	26
2.9. Other income.....	26
<b>3. Boards, Committees and Employees</b> .....	<b>27</b>
3.1. Key management personnel .....	27
3.2. Boards and committee members .....	28
3.3. Employee benefits expenses .....	31
3.4. Employee benefits liability.....	33
<b>4. Expenses</b> .....	<b>34</b>
4.1. Supplies and services .....	34
4.2. Grants and subsidies .....	35
4.3. Depreciation and amortisation .....	35
4.4. Other expenses .....	36
4.5. Net loss from the disposal of property, plant and equipment.....	36
<b>5. Non-financial assets</b> .....	<b>37</b>
5.1. Property, plant and equipment by asset class .....	37
5.2. Property, plant and equipment owned by the department .....	38
5.3. Property, plant and equipment leased by the department .....	40
5.4. Intangible assets .....	41
<b>6. Financial assets</b> .....	<b>46</b>
6.1. Cash and cash equivalents .....	46
6.2. Receivables.....	46
<b>7. Liabilities</b> .....	<b>48</b>
7.1. Payables.....	48
7.2. Financial liabilities .....	49
7.3. Provisions.....	49
7.4. Other liabilities.....	50
<b>8. Other disclosures</b> .....	<b>51</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

---

8.1.	Equity .....	51
8.2.	Cash flow reconciliation .....	51
<b>9.</b>	<b>Changes in accounting policy .....</b>	<b>52</b>
<b>10.</b>	<b>Outlook.....</b>	<b>52</b>
10.1.	Unrecognised contractual commitments .....	52
10.2.	Contingent assets and liabilities.....	53
10.3.	Impact of standards and statements not yet effective .....	53
10.4.	COVID-19 pandemic outlook for the department.....	53
10.5.	Events after the reporting period.....	53
<b>11.</b>	<b>Measurement and risk .....</b>	<b>54</b>
11.1.	Long service leave liability - measurement .....	54
11.2.	Fair value.....	54
11.3.	Financial instruments .....	57

# Attorney-General's Department

## Notes to and forming part of the financial statements

For the year ended 30 June 2021

---

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

The Attorney-General's Department (the department) is a government department of the State of South Australia, established pursuant to the *Public Sector Act 2009*. The department is an administrative unit acting on behalf of the Crown.

The department produces both 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 of the Public Advocate are included in the controlled reporting entity of the department.

Administered items of the department include:

- Child Protection Program
- Crown Solicitor's Trust Account
- Fines Enforcement and Recovery Unit - Revenue
- Legal Services Commission - Grants
- Native Title
- Planning Fees
- Real Property Act Assurance Fund
- Real Property Act Trust Accounts
- Registrar-General and Surveyor-General Statutory Act revenues
- Royal Commission - Response Units
- SA Computer Aided Dispatch System
- 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 (gaming, gambling, lottery licences)
- Victims of Crime Fund
- West Beach Trust (trading as West Beach Parks) – taxation equivalent regime
- Worker's Liens Trust Account

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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 purposes of preparing the financial statements, the department is a not-for-profit entity. 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.

GST collections and payments are reported in the department's controlled financial statements.

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

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

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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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.

Planning and Local Government employees transferred from the Department of Infrastructure and Transport (DIT) to the department during 2020-21. This is represented by the Planning and Land Use Services, Office of Local Government, Office of the Valuer-General and Office of the Registrar-General programs which are outlined below. The effective date of the transfer was 1 October 2020.

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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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

***Consumer and Business Services***

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

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

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

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

***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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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.

***Planning and Land Use Services***

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

***Office of the Valuer-General***

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

***Office of the Registrar-General***

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

***Office of Local Government***

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

***Other***

Certain items of the department are not allocated to programs.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**1.2. Objectives and programs**

Income and expenses by program	Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	959	976	25 817	25 652	3 617	3 678	-	-
Recoveries	-	-	1 880	1 051	5 515	5 557	245	265	258	335
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	8	5	188	198	192	231	146	147	23	20
Grants and subsidies	-	-	155	185	155	176	34	77	-	-
Donated assets	-	646	-	9 465	-	11 190	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	149	-	907	-	26	-	95
Other income	-	-	-	-	-	-	-	-	-	-
<b>Total income</b>	<b>8</b>	<b>651</b>	<b>3 182</b>	<b>12 024</b>	<b>31 679</b>	<b>43 713</b>	<b>4 042</b>	<b>4 193</b>	<b>281</b>	<b>450</b>
<b>Expenses</b>										
Employee benefits	(118)	(43)	(22 107)	(21 922)	(31 421)	(32 392)	(9 209)	(8 166)	(2 830)	(3 000)
Supplies and services	(225)	(184)	(5 139)	(7 189)	(5 221)	(9 084)	(3 971)	(3 689)	(640)	(841)
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	(336)	-	-	-	-
Depreciation and amortisation	-	-	(423)	(411)	-	(17)	(518)	(877)	-	-
Borrowing costs	-	-	-	(1)	-	(2)	-	(1)	-	-
Net loss from disposal of non-current assets	-	-	-	(730)	-	-	-	-	-	-
Other expenses	-	-	(985)	(748)	-	-	-	-	-	-
<b>Total expenses</b>	<b>(343)</b>	<b>(227)</b>	<b>(28 654)</b>	<b>(31 001)</b>	<b>(36 642)</b>	<b>(41 831)</b>	<b>(13 698)</b>	<b>(12 733)</b>	<b>(3 470)</b>	<b>(3 841)</b>
<b>Net result</b>	<b>(335)</b>	<b>424</b>	<b>(25 472)</b>	<b>(18 977)</b>	<b>(4 963)</b>	<b>1 882</b>	<b>(9 656)</b>	<b>(8 540)</b>	<b>(3 189)</b>	<b>(3 391)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2021

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

Income and expenses by program	Legislative and Policy Services		Consumer and Business Services		Forensic Science		Ombudsman		Office of the Public Advocate	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Income</b>										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	43 755	41 475	1 525	1 437	-	-	-	-
Recoveries	783	726	1 582	1 068	1 003	885	412	772	98	-
Commonwealth - sourced grants and funding	13 596	6 782	-	-	-	-	-	-	-	-
Resources received free of charge	34	32	295	307	329	356	16	27	34	28
Grants and subsidies	-	-	198	-	-	-	-	-	31	-
Donated assets	-	1 506	-	-	-	-	-	-	-	-
SA Government grants, subsidies and transfers	-	110	-	193	-	153	-	189	-	12
Other income	-	-	47	-	-	-	-	-	-	-
<b>Total income</b>	<b>14 413</b>	<b>9 156</b>	<b>45 877</b>	<b>43 043</b>	<b>2 857</b>	<b>2 831</b>	<b>428</b>	<b>988</b>	<b>163</b>	<b>40</b>
<b>Expenses</b>										
Employee benefits	(4 671)	(4 935)	(20 209)	(21 784)	(17 791)	(18 447)	(2 456)	(2 873)	(5 185)	(4 103)
Supplies and services	(933)	(1 196)	(8 033)	(10 417)	(8 968)	(8 649)	(435)	(1 066)	(936)	(1 019)
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	(18 515)	(7 136)	(364)	(401)	(92)	(93)	-	-	-	-
Depreciation and amortisation	-	-	(1 712)	(1 926)	(3 490)	(2 559)	(10)	(41)	(32)	(46)
Borrowing costs	-	-	(2)	(3)	(1)	(2)	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	(52)	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>(24 119)</b>	<b>(13 267)</b>	<b>(30 372)</b>	<b>(34 531)</b>	<b>(30 342)</b>	<b>(29 750)</b>	<b>(2 901)</b>	<b>(3 980)</b>	<b>(6 153)</b>	<b>(5 168)</b>
<b>Net result</b>	<b>(9 706)</b>	<b>(4 111)</b>	<b>15 505</b>	<b>8 512</b>	<b>(27 485)</b>	<b>(26 919)</b>	<b>(2 473)</b>	<b>(2 992)</b>	<b>(5 990)</b>	<b>(5 128)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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

Income and expenses by program	Office of the Commissioner Fines Enforcement and for Equal Opportunity				Recovery Unit		State Records		Justice Technology Services		Planning and Land Use Services	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Income</b>												
Appropriation	-	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	139	185	24	-	134	150	11 482	13 238	10 268	-	-	-
Recoveries	31	124	-	11	70	-	-	-	1 848	-	-	-
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	14	11	203	238	126	122	308	398	198	-	-	-
Grants and subsidies	-	-	600	738	-	-	-	-	1 313	-	-	-
Donated assets	-	860	-	-	-	671	-	1 235	-	-	-	-
SA Government grants, subsidies and transfers	-	4	-	27	-	10	-	13	-	-	-	-
Other income	-	-	8	31	50	111	137	261	121	-	-	-
<b>Total income</b>	<b>184</b>	<b>1 184</b>	<b>835</b>	<b>1 045</b>	<b>380</b>	<b>1 064</b>	<b>11 927</b>	<b>15 145</b>	<b>13 748</b>			
<b>Expenses</b>												
Employee benefits	(1 034)	(1 245)	(9 116)	(8 897)	(3 162)	(3 207)	(4 527)	(4 399)	(13 729)	-	-	-
Supplies and services	(381)	(361)	(5 541)	(5 841)	(3 437)	(3 055)	(8 395)	(8 782)	(5 414)	-	-	-
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	(5)	(5)	-	-	-	-	-	-	(10)	-	-	-
Depreciation and amortisation	-	(10)	(1 461)	(1 584)	(326)	(350)	(186)	(178)	(1 491)	-	-	-
Borrowing costs	-	-	-	(2)	-	(1)	(1)	(3)	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(16)	-	-	-	-	-	-	-	(11)	-	-	-
<b>Total expenses</b>	<b>(1 436)</b>	<b>(1 621)</b>	<b>(16 118)</b>	<b>(16 324)</b>	<b>(6 925)</b>	<b>(6 613)</b>	<b>(13 109)</b>	<b>(13 362)</b>	<b>(20 655)</b>			
<b>Net result</b>	<b>(1 252)</b>	<b>(437)</b>	<b>(15 283)</b>	<b>(15 279)</b>	<b>(6 545)</b>	<b>(5 549)</b>	<b>(1 182)</b>	<b>1 783</b>	<b>(6 907)</b>			

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2021

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

Income and expenses by program	Office of the Valuer- General		Office of the Registrar- General		Office of Local Government		Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Income</b>										
Appropriation	-	-	-	-	-	-	192 700	99 423	192 700	99 423
Fees and charges	669	-	15 117	-	-	-	-	-	113 506	86 791
Recoveries	288	-	245	-	-	-	-	-	14 258	10 794
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	13 596	6 782
Resources received free of charge	394	-	2 573	-	16	-	-	-	5 097	2 120
Grants and subsidies	-	-	-	-	-	-	-	-	2 486	1 176
Donated assets	-	-	-	-	-	-	-	-	-	25 573
SA Government grants, subsidies and transfers	-	-	-	-	-	-	-	-	-	1 888
Other income	-	-	-	-	-	-	-	-	363	403
<b>Total income</b>	<b>1 351</b>	<b>-</b>	<b>17 935</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>192 700</b>	<b>99 423</b>	<b>342 006</b>	<b>234 950</b>
<b>Expenses</b>										
Employee benefits	(2 670)	-	(737)	-	(952)	-	-	-	(151 924)	(135 413)
Supplies and services	(10 738)	-	(70 196)	-	(439)	-	-	-	(139 042)	(61 373)
Loss on revaluation of intangibles	-	-	(30 761)	-	-	-	-	-	(30 761)	-
Grants and subsidies	-	-	-	-	(4 581)	-	-	-	(23 567)	(7 971)
Depreciation and amortisation	-	-	(1 863)	-	-	-	-	-	(11 512)	(7 999)
Borrowing costs	(1)	-	(5)	-	-	-	-	-	(10)	(15)
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	(730)
Other expenses	-	-	-	-	-	-	-	-	(1 064)	(748)
<b>Total expenses</b>	<b>(13 409)</b>	<b>-</b>	<b>(103 562)</b>	<b>-</b>	<b>(5 972)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(357 880)</b>	<b>(214 249)</b>
<b>Net result</b>	<b>(12 058)</b>	<b>-</b>	<b>(85 627)</b>	<b>-</b>	<b>(5 956)</b>	<b>-</b>	<b>192 700</b>	<b>99 423</b>	<b>(15 874)</b>	<b>20 701</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*As at 30 June 2021*

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

Assets and liabilities by program as at 30 June	Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Current assets</b>										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	-	3	300	202	6 303	6 603	203	259	64	110
<b>Total current assets</b>	<b>-</b>	<b>3</b>	<b>300</b>	<b>202</b>	<b>6 303</b>	<b>6 603</b>	<b>203</b>	<b>259</b>	<b>64</b>	<b>110</b>
<b>Non-current assets</b>										
Property, plant and equipment	-	-	-	15	-	-	3 314	5 102	1 337	-
Intangible assets	-	-	616	814	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>616</b>	<b>829</b>	<b>-</b>	<b>-</b>	<b>3 314</b>	<b>5 102</b>	<b>1 337</b>	<b>-</b>
<b>Total assets</b>	<b>-</b>	<b>3</b>	<b>916</b>	<b>1 031</b>	<b>6 303</b>	<b>6 603</b>	<b>3 517</b>	<b>5 361</b>	<b>1 401</b>	<b>110</b>
<b>Current liabilities</b>										
Payables	(11)	(2)	(1 175)	(930)	(747)	(1 153)	(317)	(517)	(124)	(67)
Employee benefits	(17)	(6)	(2 517)	(2 698)	(3 578)	(4 012)	(823)	(913)	(349)	(348)
Financial liabilities	-	-	-	-	-	-	(45)	(72)	(18)	-
Provisions	(1)	-	(109)	(102)	(155)	(152)	(36)	(35)	(15)	(13)
Other current liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>(29)</b>	<b>(8)</b>	<b>(3 801)</b>	<b>(3 730)</b>	<b>(4 480)</b>	<b>(5 317)</b>	<b>(1 221)</b>	<b>(1 537)</b>	<b>(506)</b>	<b>(428)</b>
<b>Non-current liabilities</b>										
Payables	(2)	(2)	(416)	(460)	(663)	(679)	(116)	(116)	(80)	(78)
Employee benefits	(18)	(17)	(4 423)	(4 955)	(7 053)	(7 325)	(1 230)	(1 253)	(846)	(846)
Financial liabilities	-	-	-	-	(1)	-	(21)	(71)	(8)	-
Provisions	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	(41)	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>(20)</b>	<b>(19)</b>	<b>(4 839)</b>	<b>(5 456)</b>	<b>(7 717)</b>	<b>(8 004)</b>	<b>(1 367)</b>	<b>(1 440)</b>	<b>(934)</b>	<b>(924)</b>
<b>Total liabilities</b>	<b>(49)</b>	<b>(27)</b>	<b>(8 640)</b>	<b>(9 186)</b>	<b>(12 197)</b>	<b>(13 321)</b>	<b>(2 588)</b>	<b>(2 977)</b>	<b>(1 440)</b>	<b>(1 352)</b>
<b>Net assets</b>	<b>(49)</b>	<b>(24)</b>	<b>(7 724)</b>	<b>(8 155)</b>	<b>(5 894)</b>	<b>(6 718)</b>	<b>929</b>	<b>2 384</b>	<b>(39)</b>	<b>(1 242)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*As at 30 June 2021*

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

Assets and liabilities by program as at 30 June	Legislative and Policy Services		Consumer and Business Services		Forensic Science		Ombudsman		Office of the Public Advocate	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Current assets</b>										
Cash and cash equivalents	-	-	4 826	4 826	173	173	-	-	-	-
Receivables	2	110	1 249	6 439	1 209	795	-	239	44	-
<b>Total current assets</b>	<b>2</b>	<b>110</b>	<b>6 075</b>	<b>11 265</b>	<b>1 382</b>	<b>968</b>	<b>-</b>	<b>239</b>	<b>44</b>	<b>-</b>
<b>Non-current assets</b>										
Property, plant and equipment	-	-	1 929	6 442	12 951	14 791	437	-	1 786	719
Intangible assets	-	-	2 672	1 919	2 757	3 648	-	-	-	-
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>4 601</b>	<b>8 361</b>	<b>15 708</b>	<b>18 439</b>	<b>437</b>	<b>-</b>	<b>1 786</b>	<b>719</b>
<b>Total assets</b>	<b>2</b>	<b>110</b>	<b>10 676</b>	<b>19 626</b>	<b>17 090</b>	<b>19 407</b>	<b>437</b>	<b>239</b>	<b>1 830</b>	<b>719</b>
<b>Current liabilities</b>										
Payables	(1 041)	(913)	(1 013)	(1 046)	(2 257)	(2 823)	(51)	(102)	(216)	(145)
Employee benefits	(484)	(631)	(2 424)	(2 620)	(2 131)	(2 328)	(287)	(388)	(551)	(467)
Financial liabilities	-	-	(26)	(93)	(175)	(210)	(6)	-	(24)	(10)
Provisions	(21)	(24)	(104)	(101)	(92)	(88)	(12)	(15)	(24)	(18)
Other current liabilities	-	-	(144)	(100)	-	(66)	-	-	(201)	-
<b>Total current liabilities</b>	<b>(1 546)</b>	<b>(1 568)</b>	<b>(3 711)</b>	<b>(3 960)</b>	<b>(4 655)</b>	<b>(5 515)</b>	<b>(356)</b>	<b>(505)</b>	<b>(1 016)</b>	<b>(640)</b>
<b>Non-current liabilities</b>										
Payables	(94)	(111)	(415)	(443)	(432)	(448)	(42)	(43)	(84)	(69)
Employee benefits	(1 002)	(1 210)	(4 407)	(4 791)	(4 588)	(4 836)	(446)	(464)	(892)	(743)
Financial liabilities	-	-	(12)	(91)	(82)	(207)	(3)	-	(11)	(10)
Provisions	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	(1)	(96)	(1)	(183)	-	-	-	-
<b>Total non-current liabilities</b>	<b>(1 096)</b>	<b>(1 321)</b>	<b>(4 835)</b>	<b>(5 421)</b>	<b>(5 103)</b>	<b>(5 674)</b>	<b>(491)</b>	<b>(507)</b>	<b>(987)</b>	<b>(822)</b>
<b>Total liabilities</b>	<b>(2 642)</b>	<b>(2 889)</b>	<b>(8 546)</b>	<b>(9 381)</b>	<b>(9 758)</b>	<b>(11 189)</b>	<b>(847)</b>	<b>(1 012)</b>	<b>(2 003)</b>	<b>(1 462)</b>
<b>Net assets</b>	<b>(2 640)</b>	<b>(2 779)</b>	<b>2 130</b>	<b>10 245</b>	<b>7 332</b>	<b>8 218</b>	<b>(410)</b>	<b>(773)</b>	<b>(173)</b>	<b>(743)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*As at 30 June 2021*

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

Assets and liabilities by program as at 30 June	Office of the Commissioner for Equal Opportunity		Fines Enforcement and Recovery Unit		State Records		Justice Technology Services		Planning and Land Use Services	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Current assets</b>										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	25	9	84	92	75	43	825	1 107	8 297	-
<b>Total current assets</b>	<b>25</b>	<b>9</b>	<b>84</b>	<b>92</b>	<b>75</b>	<b>43</b>	<b>825</b>	<b>1 107</b>	<b>8 297</b>	<b>-</b>
<b>Non-current assets</b>										
Property, plant and equipment	-	-	1 400	433	3 735	1 509	700	1 631	4 698	-
Intangible assets	-	-	2 114	3 063	-	-	174	-	29 029	-
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>3 514</b>	<b>3 496</b>	<b>3 735</b>	<b>1 509</b>	<b>874</b>	<b>1 631</b>	<b>33 727</b>	<b>-</b>
<b>Total assets</b>	<b>25</b>	<b>9</b>	<b>3 598</b>	<b>3 588</b>	<b>3 810</b>	<b>1 552</b>	<b>1 699</b>	<b>2 738</b>	<b>42 024</b>	<b>-</b>
<b>Current liabilities</b>										
Payables	(40)	(59)	(1 194)	(982)	(248)	(274)	(968)	(1 799)	(4 938)	-
Employee benefits	(96)	(109)	(809)	(952)	(322)	(340)	(716)	(615)	(2 820)	-
Financial liabilities	-	-	(19)	(6)	(51)	(21)	(9)	(23)	(64)	-
Provisions	(4)	(4)	(35)	(36)	(16)	(15)	(31)	(23)	(122)	-
Other current liabilities	-	-	(316)	(431)	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>(140)</b>	<b>(172)</b>	<b>(2 373)</b>	<b>(2 407)</b>	<b>(637)</b>	<b>(650)</b>	<b>(1 724)</b>	<b>(2 460)</b>	<b>(7 944)</b>	<b>-</b>
<b>Non-current liabilities</b>										
Payables	(12)	(13)	(133)	(146)	(63)	(67)	(143)	(129)	(415)	-
Employee benefits	(141)	(132)	(1 412)	(1 569)	(668)	(724)	(1 513)	(1 405)	(4 413)	-
Financial liabilities	-	-	(9)	(6)	(24)	(21)	(4)	(23)	(30)	-
Provisions	-	-	-	-	(1 372)	(816)	-	-	-	-
Other liabilities	-	-	-	(153)	-	-	-	-	(6)	-
<b>Total non-current liabilities</b>	<b>(153)</b>	<b>(145)</b>	<b>(1 554)</b>	<b>(1 874)</b>	<b>(2 127)</b>	<b>(1 628)</b>	<b>(1 660)</b>	<b>(1 557)</b>	<b>(4 864)</b>	<b>-</b>
<b>Total liabilities</b>	<b>(293)</b>	<b>(317)</b>	<b>(3 927)</b>	<b>(4 281)</b>	<b>(2 764)</b>	<b>(2 278)</b>	<b>(3 384)</b>	<b>(4 017)</b>	<b>(12 808)</b>	<b>-</b>
<b>Net assets</b>	<b>(268)</b>	<b>(308)</b>	<b>(329)</b>	<b>(693)</b>	<b>1 046</b>	<b>(726)</b>	<b>(1 685)</b>	<b>(1 279)</b>	<b>29 216</b>	<b>-</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*As at 30 June 2021*

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

Assets and liabilities by program as at 30 June	Office of the Valuer-General		Office of the Registrar-General		Office of Local Government		Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000		
<b>Current assets</b>										
Cash and cash equivalents	-	-	-	-	-	-	37 615	19 615	42 614	24 614
Receivables	7 494	-	2 452	-	-	-	-	-	28 626	16 011
<b>Total current assets</b>	<b>7 494</b>	<b>-</b>	<b>2 452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37 615</b>	<b>19 615</b>	<b>71 240</b>	<b>40 625</b>
<b>Non-current assets</b>										
Property, plant and equipment	371	-	666	-	-	-	-	-	33 324	30 642
Intangible assets	-	-	275 221	-	463	-	-	-	313 046	9 444
<b>Total non-current assets</b>	<b>371</b>	<b>-</b>	<b>275 887</b>	<b>-</b>	<b>463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>346 370</b>	<b>40 086</b>
<b>Total assets</b>	<b>7 865</b>	<b>-</b>	<b>278 339</b>	<b>-</b>	<b>463</b>	<b>-</b>	<b>37 615</b>	<b>19 615</b>	<b>417 610</b>	<b>80 711</b>
<b>Current liabilities</b>										
Payables	(2 171)	-	(10 670)	-	(1 026)	-	-	-	(28 207)	(10 812)
Employee benefits	(464)	-	(206)	-	(187)	-	-	-	(18 781)	(16 427)
Financial liabilities	(5)	-	(9)	-	-	-	-	-	(451)	(435)
Provisions	(20)	-	(9)	-	(8)	-	-	-	(814)	(626)
Other current liabilities	-	-	-	-	-	-	-	-	(661)	(597)
<b>Total current liabilities</b>	<b>(2 660)</b>	<b>-</b>	<b>(10 894)</b>	<b>-</b>	<b>(1 221)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(48 914)</b>	<b>(28 897)</b>
<b>Non-current liabilities</b>										
Payables	(74)	-	(33)	-	(35)	-	-	-	(3 252)	(2 804)
Employee benefits	(785)	-	(341)	-	(373)	-	-	-	(34 551)	(30 270)
Financial liabilities	(2)	-	(4)	-	-	-	-	-	(211)	(429)
Provisions	-	-	-	-	-	-	-	-	(1 372)	(816)
Other liabilities	-	-	(61)	-	-	-	-	-	(69)	(473)
<b>Total non-current liabilities</b>	<b>(861)</b>	<b>-</b>	<b>(439)</b>	<b>-</b>	<b>(408)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39 455)</b>	<b>(34 792)</b>
<b>Total liabilities</b>	<b>(3 521)</b>	<b>-</b>	<b>(11 333)</b>	<b>-</b>	<b>(1 629)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(88 369)</b>	<b>(63 689)</b>
<b>Net assets</b>	<b>4 344</b>	<b>-</b>	<b>267 006</b>	<b>-</b>	<b>(1 166)</b>	<b>-</b>	<b>37 615</b>	<b>19 615</b>	<b>329 241</b>	<b>17 022</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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 2020-21 were:

- Commonwealth revenues of \$2.3 million to help the legal assistance sector respond to increased demand due to COVID-19
- A reduction in Liquor Licensing Fee revenue due to temporary fee relief (\$1.2 million) being provided to the industry
- Continued provision of legal advice, largely non-billable, by the Crown Solicitors Office on COVID-19 matters which amounted to \$0.8 million.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**1.4. Changes to the department**

As a result of an administrative arrangements outlined in the Government Gazette on 29 July 2020 the ministerial responsibilities of the Planning and Local Government, formerly with DIT, transferred to the Attorney-General.

A Chief Executive Agreement between both departments transferred DIT employees in the Planning and Local Government directorate to the department. This is represented by the Planning and Land Use Services, Office of the Local Government, Office of the Valuer-General and Office of the Registrar-General programs which are outlined in note 1.2.

The effective date of the transfer was 1 October 2020.

**Transferred In**

Total income and expenses attributable to Planning and Local Government for 2020-21:	1 July 2020 to	1 October 2020	Total
	30 September	to 30 June	
	2020	2021	
	\$'000	\$'000	\$'000
Fees and charges	17 840	25 454	43 294
SA Government grants, subsidies and transfers	6 700	1 085	7 785
Sales of goods and services	4 707	-	4 707
Recoveries	-	2 042	2 042
Other income	13	330	343
<b>Total income</b>	<b>29 260</b>	<b>28 911</b>	<b>58 171</b>
Employee benefits expenses	4 880	13 554	18 434
Supplies and services	23 508	69 392	92 900
<b>Total expenses</b>	<b>28 388</b>	<b>82 946</b>	<b>111 334</b>
<b>Net result</b>	<b>872</b>	<b>(54 035)</b>	<b>(53 163)</b>

**On transfer of Planning and Local Government the department recognised the following assets and liabilities:**

	1 October 2020	Total
	\$'000	\$'000
Receivables	3 870	3 870
Property, Plant and Equipment	578	578
Intangibles	334 145	334 145
<b>Total assets</b>	<b>338 593</b>	<b>338 593</b>
Payables	7 416	7 416
Employee benefits	8 151	8 151
<b>Total liabilities</b>	<b>15 567</b>	<b>15 567</b>
<b>Total net assets received</b>	<b>323 026</b>	<b>323 026</b>

Net assets assumed by the department because of the administrative restructure are the carrying amount of those assets in the transferor's Statement of Financial Position immediately prior to transfer. The net assets transferred were treated as a contribution by the government as owner.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**1.4 Changes to the department (continued)**

The department acquired the service concession assets, included in the intangibles, on the transfer of Planning and Local Government from 1 October 2020. Service concession assets were recognised at the amounts they were recognised by DIT immediately prior to transfer (refer note 5.4).

**1.5. Budget performance**

The budget performance table compares the department's outcomes against budget information presented to Parliament (2020-21 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposits accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
Appropriation		182 398	192 700	10 302
Fees and charges	a	133 832	113 506	(20 326)
Recoveries		13 754	14 258	504
Commonwealth - sourced grants and funding		13 834	13 596	(238)
Resources received free of charge		2 249	5 097	2 848
Grants and subsidies		502	2 486	1 984
Other income		6 247	363	(5 884)
<b>Total income</b>		<b>352 816</b>	<b>342 006</b>	<b>(10 810)</b>
<b>Expenses</b>				
Employee benefits		169 188	151 924	(17 264)
Supplies and services		147 161	139 042	(8 119)
Loss on revaluation of intangibles	b	-	30 761	30 761
Grants and subsidies		22 868	23 567	699
Depreciation and amortisation		12 991	11 512	(1 479)
Borrowing costs		30	10	(20)
Other expenses		5 238	1 064	(4 174)
<b>Total expenses</b>		<b>357 476</b>	<b>357 880</b>	<b>404</b>
<b>Net result</b>		<b>(4 660)</b>	<b>(15 874)</b>	<b>(11 214)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified to net result</i>				
Changes to asset revaluation surplus	c	-	5 289	5 289
<b>Total other comprehensive income</b>		<b>-</b>	<b>5 289</b>	<b>5 289</b>
<b>Total comprehensive result</b>		<b>(4 660)</b>	<b>(10 585)</b>	<b>(5 925)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**1.5. Budget performance (continued)**

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 Variance is mainly due to the original budget recognising the transfer of Planning and Local Government from DIT from 1 July 2020, whereas the actual is based on an effective date of 1 October 2020.
- b Variance relates to the revaluation of data held in the South Australian Integrated Land Information System (SAILIS), to ensure the value recognised at 30 June 2021 is the current replacement cost, as required under AASB 1059.
- c Variance relates to a gain on revaluation following an independent valuation of the department's leasehold improvements as at 30 June 2021.

	Note	Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total new projects	d	2 300	1 051	(1 249)
Total existing projects	e	7 390	4 586	(2 804)
Total annual programs	f	2 076	3 090	1 014
<b>Total investing expenditure</b>		<b>11 766</b>	<b>8 727</b>	<b>(3 039)</b>

- d The majority of the variance relates to end-of-year carryovers (\$1.137m) that have been submitted to DTF.
- e The Original Budget of \$7.390m was reduced by \$1.2m. The revised variance is mainly due to the Capital budget of \$1.036m that was available in 2020-21 from the GPO Exchange fit-out (total \$26.6m). The major accommodation fitout was completed in 2019-20, and the remaining expenditure in 2020-21 was for various ICT-related initiatives associated with the move (e.g. Tablet replacement to enable better mobility). This was recognised as operating expenditure rather than investing/capital spend.
- f AGD was required to incur additional investing costs to replace critical equipment in Forensic Science SA and necessary ICT initiatives (some of which is in response to Covid).

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

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

- \$24.9 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$18.4 million payments to DIT for accommodation.
- \$11.5 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services. Refer to note 2.2.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**2. Income**

**2.1. Appropriation**

	2021	2020
	\$'000	\$'000
Appropriations from Consolidated Account pursuant to the Appropriation Act	192 700	99 423
<b>Total appropriations</b>	<b>192 700</b>	<b>99 423</b>

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consist of \$185 million (2020: \$94 million) for operational funding and \$8 million (2020: \$5 million) for capital projects. This appropriation comprises money issued and applied to the department as per Schedule 1 of the act, varied pursuant to section 5 of the act for changed functions and duties of the department.

Appropriation in 2020-21 associated with the transfer of Planning and Local Government amounted to \$88.1 million

**2.2. Fees and charges**

	2021	2020
	\$'000	\$'000
Licence and regulatory fees	40 142	38 056
Legal services	24 877	25 150
Land services fees	15 206	-
Network services	11 513	13 236
Planning and land use services	10 158	-
Recovery of expenditure	8 910	8 521
Forensic services	1 529	1 437
Other	1 171	391
<b>Total fees and charges</b>	<b>113 506</b>	<b>86 791</b>

All revenue from fees and charges is revenue recognised from contracts with customers

The department recognises revenue (contracts with customers) from the following major sources:

*Licence and regulatory fees*

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

*Legal services*

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

*Land services fees*

PlanSA provide land, building and planning development application services for the assessment of development plans for development approval. These services include the assessment of applications for subdividing land, amalgamation of property, state and local heritage listed places and objects and development applications. Revenue from land services fees are recognised at a point in time.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**2.3. Donated Asset**

	2021	2020
	\$'000	\$'000
Donated asset	-	25 573
<b>Total donated asset revenue</b>	<b>-</b>	<b>25 573</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. DIT project managed the fit-out and transferred the asset to the department on completion.

**2.4. Recoveries**

	2021	2020
	\$'000	\$'000
<b>Recovery of expenditure for:</b>		
Crown Solicitor's Office	4 740	4 343
Planning and Land Use Services	1 764	-
Office of the Director of Public Prosecutions	1 614	834
Consumer and Business Services	1 205	1 062
Forensic Science	862	702
Justice Policy and Analytics	651	544
Ombudsman	354	608
Parliamentary Counsel	222	266
SA Civil and Administrative Tribunal	211	210
Other	2 635	2 225
<b>Total recoveries</b>	<b>14 258</b>	<b>10 794</b>

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

	2021	2020
	\$'000	\$'000
National Legal Assistance - Aboriginal Legal Services	5 192	-
National Legal Assistance - Community Legal Centres	5 073	4 232
Legal Assistance funding - COVID-19	2 289	2 258
Legal Assistance funding - Bushfire Support	583	292
National Legal Assistance - Administration	459	-
<b>Total commonwealth sourced grants and funding</b>	<b>13 596</b>	<b>6 782</b>

Commonwealth-sourced grants and funding are recognised in accordance with AASB1058 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 2021*

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**2.6. SA Government grants, subsidies and transfers**

	2021	2020
	\$'000	\$'000
Recovery from the Department of Treasury and Finance for TVSPs	-	1 888
<b>Total SA Government grants, subsidies and transfers</b>	<b>-</b>	<b>1 888</b>

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

**2.7. Resources received free of charge**

	2021	2020
	\$'000	\$'000
Services received free of charge - Department of the Premier and Cabinet - ICT	2 819	-
Services received free of charge - Shared Services SA	2 278	2 120
<b>Total services received free of charge</b>	<b>5 097</b>	<b>2 120</b>

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

The department receives Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA. Information, Communication and Technology services are received from the Department of the Premier and Cabinet, following Cabinet's approval to cease intra-government charges.

A corresponding expense is recognised in the financial statements (see note 4.1).

**2.8. Grants and subsidies**

	2021	2020
	\$'000	\$'000
Planning and Land Use Services	1 194	-
Fines Enforcement and Recovery Unit	546	581
Consumer and Business Services	180	-
Office of the Director of Public Prosecutions	141	146
Crown Solicitors Office	141	138
Other	284	311
<b>Total grants and subsidies received</b>	<b>2 486</b>	<b>1 176</b>

**2.9. Other income**

	2021	2020
	\$'000	\$'000
Other	363	403
<b>Total other income</b>	<b>363</b>	<b>403</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 2021*

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**3. Boards, Committees and Employees**

**3.1. Key management personnel**

Key management personnel of the department include the Attorney-General, the Chief Executive Officer and the 11 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 \$3.8 million in 2020-21 and \$3.5 million in 2019-20.

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Compensation</b>		
Salaries and other short term employee benefits	3 386	3 078
Post-employment benefits	416	389
<b>Total compensation</b>	<b>3 802</b>	<b>3 467</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 above for key management personnel compensation. The department did not enter into any transactions with key management personnel or their close family during the reporting period.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**3.2. Boards and committee members**

Members during the 2020-21 financial year were:

**Audit and Risk Management Committee**

D Contala  
A Kilvert \*  
A Williams \*  
C Pearman \* (expired August 2020)  
E Labadas \*  
P Wilksch \*  
P Chau \*  
R Parry \*  
L Wilson – Wilde \* (appointed June 2021)  
S Smith \* (appointed December 2020)

**State Records Council**

R K Foster  
SE Marsden  
K Nicholas  
I T Sutherland  
K White  
H M Donovan  
K Hazel  
A Lindsay  
D F Hanchant-Nichols

**State Commission Assessment Panel**

D Mutton  
R Thomas  
J Eckert  
E Herriman  
P Leadbeter  
G Pember  
M D Adcock

**State Planning Commission**

H Dyer  
M Lennon (resigned March 2021)  
S Smith\*  
C Holden  
A Holmes

**Building Technical Panel**

D Frisby (appointed October 2020)  
J Shillabeer (appointed October 2020)  
J Payne (appointed October 2020)  
J Cibich\* (appointed October 2020)  
B Fennel (appointed October 2020)  
B Steer (appointed October 2020)  
P Murton (appointed October 2020)  
N Ingerson (appointed October 2020)  
M Centofanti (appointed October 2020)  
L Bertholini (appointed October 2020)

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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

**SA Civil and Administrative Tribunal**

K J Bean	C C Bindon
M Berg (formally Bagato) (expired October 2020)	J Pappin
J Barnes	R J Johns
A M Bills (appointed December 2020)	M R Moy
L R Budden (appointed December 2020)	SW Byrne
L D Byrt	D A Cherry
B M Caldeira	P C McEntee
S E Carlton (expired December 2020)	J C McMahan
J M Carrel	D M Kay
D T Coyte (expired October 2020)	O R Frank
J Cowdroy (expired December 2020)	E Golding
R Croser	S M Raphael
C J D'Arcy	D M Close
M Demosthenous (appointed December 2020)	N M Gross-Parsons
P J Duffy (resigned October 2020)	A Cocchiaro
J S Dunstone	M P Parsons
J D Forgan	B A Coombe
M E Fuller (appointed December 2020)	C E Dolling
S E Gooch	K H Baillie
J Gipslis (expired October 2020)	A M Davis
D E Gursansky	P A Glover
B G Harvey	R J Hopprich
L Hastwell	A R Kellie
R F Hordern	G D Martin
J Hundertmark (expired March 2021)	J E McNicholl
A R Hunter (appointed December 2020)	R J Menz
J Irving	J R Nelson (expired June 2021)
M T Kennedy	M D Peters
G B Kirkham (appointed December 2020)	P J Rea
J Lammersma (expired October 2020)	P D Roberts
A Lazarevich	T W Sparrow
M C Madden	
H R Mares	
K P Mcevoy	
J L McGrath (expired December 2020)	
T A Micallef	

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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

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

A V Moroney (appointed December 2020)	E Stratton-Smith
J R Moularadellis	A E Trengove
M Murphy (appointed December 2020)	H Ward
J M Petrie	D P Watson (expired October 2020)
G L Rawson (expired October 2020)	K A Pligl (appointed December 2020)
A P Reilly	S N Robson (appointed December 2020)
J C Richardson (appointed October 2020)	J H Sanders (appointed December 2020)
K A Ryan (appointed December 2020)	C L Wilson (expired December 2020)
R R Schroeder	

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

**Board and committee remuneration**

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

	<b>2021</b>	<b>2020</b>
\$0 - \$19 999	111	92
\$20 000 - \$39 999	7	9
\$40 000 - \$59 999	10	6
\$60 000 - \$79 999	6	4
\$80 000 - \$99 999	5	6
\$100 000 - \$119 999	2	2
\$120 000 - \$139 999	1	2
\$140 000 - \$159 999	1	-
<b>Total number of members</b>	<b>143</b>	<b>121</b>

The total remuneration received or receivable by members was \$2.1 million (2020: \$1.9 million). Amounts paid to a superannuation plan for board/ committee members was \$0.26 million (2020: \$0.14 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 2021*

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**3.3. Employee benefits expenses**

**Employee benefits expenses**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	117 337	101 520
Employment on-costs - superannuation	13 053	11 988
Annual leave	10 328	9 512
Employment on-costs - payroll tax	6 984	6 272
Board fees	2 147	1 912
Workers' compensation	911	305
Skills and experience retention leave (SERL)	787	663
Long service leave (LSL)	316	1 147
Targeted voluntary separation packages (refer below)	-	1 989
Other employee related expenses	61	105
<b>Total employee benefits expenses</b>	<b>151 924</b>	<b>135 413</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 2021*

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

**Executive remuneration**

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

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
\$154 001 to \$174 000	65	53
\$174 001 to \$194 000*	15	20
\$194 001 to \$214 000	12	6
\$214 001 to \$234 000*	18	18
\$234 001 to \$254 000	6	5
\$254 001 to \$274 000	6	7
\$274 001 to \$294 000	3	3
\$294 001 to \$314 000	6	4
\$314 001 to \$334 000	3	3
\$334 001 to \$354 000	1	5
\$354 001 to \$374 000	2	1
\$394 001 to \$414 000	-	2
\$434 001 to \$454 000	1	1
\$454 001 to \$474 000	1	1
\$514 001 to \$534 000	-	1
\$534 001 to \$554 000	1	-
\$614 001 to \$634 000	2	4
\$634 001 to \$654 000	2	-
\$654 001 to \$674 000	1	-
<b>Total number of officers</b>	<b>145</b>	<b>134</b>

\* 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 \$32.3 million (2020: \$30.5 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 2021*

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

Executive remuneration by category

	2021	2020
	Number	Number
Legal	99	93
Executive	26	21
Other	20	20
<b>Total number of officers</b>	<b>145</b>	<b>134</b>

Targeted voluntary separation packages (TVSP)

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

	2021	2020
	\$'000	\$'000
Amounts paid to separated employees:		
TVSP	-	1 989
Leave paid to separated employees	-	1 435
Recovery from the Department of Treasury and Finance	-	(1 888)
<b>Net cost to the department</b>	<b>-</b>	<b>1 536</b>

**3.4. Employee benefits liability**

	2021	2020
	\$'000	\$'000
<b>Current</b>		
Annual leave	11 486	9 310
Accrued salaries and wages	4 328	3 211
Long service leave	1 957	3 106
Skills and experience retention leave	1 010	800
<b>Total current employee benefits</b>	<b>18 781</b>	<b>16 427</b>
<b>Non-current</b>		
Long service leave	34 551	30 270
<b>Total non-current employee benefits</b>	<b>34 551</b>	<b>30 270</b>
<b>Total employee benefits</b>	<b>53 332</b>	<b>46 697</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 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 2021*

**4. Expenses**

Employee benefits expenses are disclosed in note 3.3.

**4.1. Supplies and services**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Contract payments – Land Administration Services	69 444	-
Accommodation	21 310	23 772
Information technology and communications	18 866	16 624
Contract staff	6 165	1 501
Shared Services SA charges	2 365	2 208
Outsourced services	2 405	2 549
Office expenses	1 577	1 777
Laboratory supplies	1 480	1 770
Repairs, maintenance and minor purchases	1 427	1 156
Legal fees	1 055	681
Staff payments	968	1 067
Promotions and publications	922	739
Consultants	688	1 211
Telephone related expenses	662	1 283
Storage and archive costs	359	353
Tax payments	286	321
Motor vehicle expenses	127	160
Other	8 936	4 201
<b>Total supplies and services</b>	<b>139 042</b>	<b>61 373</b>

Refer to note 2.7 for an explanation on Shared Services SA charges.

**Accommodation**

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

**Consultants**

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

	<b>No.</b>	<b>2021</b>	<b>No.</b>	<b>2020</b>
		<b>\$'000</b>		<b>\$'000</b>
Below \$10 000	9	34	16	59
Between \$10 000 and \$50 000	15	349	11	286
Above \$50 000	3	305	4	866
<b>Total</b>	<b>27</b>	<b>688</b>	<b>31</b>	<b>1 211</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**4.2. Grants and subsidies**

	2021	2020
	\$'000	\$'000
National Legal Assistance - Community Legal Services	6 241	5 403
National Legal Assistance - Aboriginal Legal Services	5 192	-
Legal Assistance funding - COVID-19	4 546	-
Office of the Local Government	2 911	-
Planning and Land Use Services	1 615	-
Legal Assistance funding - Bushfire Support	875	-
Policy and Research	728	795
Crime Prevention and CCTV	710	637
Native Title	-	330
Other	749	806
<b>Total grants and subsidies</b>	<b>23 567</b>	<b>7 971</b>

**4.3. Depreciation and amortisation**

	2021	2020
	\$'000	\$'000
<b>Depreciation</b>		
Plant and equipment	1 208	631
Information technology	340	177
Right-of-use buildings	192	192
Right-of-use vehicles	163	210
<b>Total depreciation</b>	<b>1 903</b>	<b>1 210</b>
<b>Amortisation</b>		
Intangible assets	5 894	3 572
Leasehold improvements	3 715	3 217
<b>Total amortisation</b>	<b>9 609</b>	<b>6 789</b>
<b>Total depreciation and amortisation</b>	<b>11 512</b>	<b>7 999</b>

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

Library collections are not depreciated.

**Useful lives**

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

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
For the year ended 30 June 2021

**4.3 Depreciation and amortisation (continued)**

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

**Review of accounting estimates**

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2021.

**4.4. Other expenses**

	2021	2020
	\$'000	\$'000
Witness expenses	600	405
Donated assets	31	-
Other *	433	343
<b>Total other expenses</b>	<b>1 064</b>	<b>748</b>

\* Includes audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$326 000 (2020: \$295 000). No other services were provided by the Auditor-General's Department.

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

	2021	2020
	\$'000	\$'000
<b>Leasehold improvements</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	-	688
<b>Net loss from disposal of leasehold improvements</b>	<b>-</b>	<b>688</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>-</b>	<b>33</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>-</b>	<b>9</b>
<b>Total assets</b>		
Total proceeds from disposal	-	-
Less total carrying amount of assets disposed	-	730
<b>Total net gain/ (loss) from disposal of non-current assets</b>	<b>-</b>	<b>730</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 2021*

**5. Non-financial assets**

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

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

	2021	2020
	\$'000	\$'000
<b>Right of use buildings</b>		
Right of use buildings at cost	865	865
Accumulated depreciation	(384)	(192)
<b>Total right of use buildings</b>	<u>481</u>	<u>673</u>
<b>Leasehold improvements</b>		
Leasehold improvements at fair value	29 828	43 018
Accumulated amortisation	(3 122)	(18 155)
<b>Total leasehold improvements</b>	<u>26 706</u>	<u>24 863</u>
<b>Plant and equipment</b>		
Plant and equipment at fair value	19 020	15 475
Accumulated depreciation	(14 260)	(11 970)
<b>Total plant and equipment</b>	<u>4 760</u>	<u>3 505</u>
<b>Right of use vehicles</b>		
Right of use vehicles at cost	443	352
Accumulated depreciation	(220)	(141)
<b>Total right of use vehicles</b>	<u>223</u>	<u>211</u>
<b>Information technology</b>		
Information technology at fair value	4 208	3 804
Accumulated depreciation	(3 520)	(3 191)
<b>Total information technology</b>	<u>688</u>	<u>613</u>
<b>Library collections</b>		
Library collections at cost (deemed fair value)	406	407
<b>Total library collections</b>	<u>406</u>	<u>407</u>
<b>Capital work in progress</b>		
Capital work in progress at cost	60	370
<b>Total capital work in progress</b>	<u>60</u>	<u>370</u>
<b>Total property, plant and equipment</b>	<u><u>33 324</u></u>	<u><u>30 642</u></u>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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 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 2020-21**

The following table shows movement in property, plant and equipment during 2020-21:

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>24 863</b>	<b>3 505</b>	<b>613</b>	<b>407</b>	<b>370</b>	<b>29 758</b>
Acquisitions	5	2 092	132	(1)	61	2 289
Depreciation and amortisation	(3 715)	(1 208)	(340)	-	-	(5 263)
Donated asset	(31)	-	-	-	-	(31)
Transfer in from restructure	217	109	5	-	247	578
Transfers to/(from) work in progress	78	262	278	-	(618)	-
Revaluation increment	5 289	-	-	-	-	5 289
<b>Carrying amount at the end of the period</b>	<b>26 706</b>	<b>4 760</b>	<b>688</b>	<b>406</b>	<b>60</b>	<b>32 620</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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

**Reconciliation 2019-20**

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

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	7 152	1 724	370	407	57	9 710
Acquisitions	-	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>24 863</b>	<b>3 505</b>	<b>613</b>	<b>407</b>	<b>370</b>	<b>29 758</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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

Reconciliation 2020-21	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	673	211	884
Depreciation and amortisation	(192)	(163)	(355)
Acquisitions	-	175	175
<b>Carrying amount at the end of the period</b>	<b>481</b>	<b>223</b>	<b>704</b>

Reconciliation 2019-20	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	-	-	-
Depreciation and amortisation	(192)	(210)	(402)
Additions on recognition of AASB 16	865	421	1 286
<b>Carrying amount at the end of the period</b>	<b>673</b>	<b>211</b>	<b>884</b>

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

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

The department has a limited number of leases:

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**5.4. Intangible assets**

	2021 \$'000	2020 \$'000
<b>Service concession assets - data</b>		
Service concession asset - data	264 117	-
<b>Total service concession asset - data</b>	<u>264 117</u>	<u>-</u>
<b>Service concession assets - software</b>		
Service concession asset - software	13 207	-
Accumulated amortisation	(1 448)	-
<b>Total service concession asset - software</b>	<u>11 759</u>	<u>-</u>
<b>Computer software</b>		
Internally developed computer software	57 876	23 661
Accumulated amortisation	(22 646)	(14 379)
<b>Total internally generated computer software</b>	<u>35 230</u>	<u>9 282</u>
<b>Computer software intangible work in progress</b>		
Intangible work in progress at cost	1 940	162
<b>Total work in progress</b>	<u>1 940</u>	<u>162</u>
<b>Total intangibles</b>	<u><u>313 046</u></u>	<u><u>9 444</u></u>

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

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

The internally developed computer software mostly relates to the departments ePlanning system with a remaining useful life of 9 years and 9 months and carrying amount of \$28.8m.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**5.4 Intangible assets (continued)**

**Intangibles reconciliation 2020-21**

The following table shows movement in intangibles during 2020-21:

	Service concession asset - data \$'000	Service concession asset - software \$'000	Computer software \$'000	Intangible work in progress \$'000	Total \$'000
<b>Carrying amount at the beginning of the period</b>	-	-	9 282	162	9 444
Acquisitions	-	47	329	5 736	6 112
Transfers to/(from) work in progress	-	126	29 721	(29 847)	-
Amortisation	-	(1 448)	(4 446)	-	(5 894)
Revaluation decrement	(30 761)	-	-	-	(30 761)
Transfers in from restructure	294 878	13 034	344	25 889	334 145
<b>Carrying amount at the end of the period</b>	<b>264 117</b>	<b>11 759</b>	<b>35 230</b>	<b>1 940</b>	<b>313 046</b>

**Intangibles reconciliation 2019-20**

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

	Computer software \$'000	Intangible work in progress \$'000	Total \$'000
<b>Carrying amount at the beginning of the period</b>	<b>10 624</b>	<b>708</b>	<b>11 332</b>
Acquisitions	176	1 508	1 684
Transfers to/(from) work in progress	2 054	(2 054)	-
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>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**5.4. Intangible assets (continued)**

**Intangible – Service Concession Assets**

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

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

Description	Service Concession Arrangement
Name and description of the SCA	Land Services SA (LSSA) operates and maintains the South Australian Integrated Land Information System (SAILIS) on behalf of the State. SAILIS is the electronic register used to keep all current and historical information underpinning the government guarantee of indefeasibility of title.
Terms of the arrangement	Under the Land Services Agreement, the Service Provider LSSA is responsible to deliver the following services;  (i) Lands Titling Services (ii) Valuation Services (iii) General Services (iv) New Project Services; and (v) Disengagement Assistance
Period of the arrangement	The arrangement began on October 2017. The maximum term was 40 years as prescribed in the Land Services Agreement, which has now been extended by a further seven years to 47 years as per the election under clause 9.7(d) of the Implementation Deed.
Rights and obligations	
Changes in arrangements occurred during the FY21	The Offices of the Registrar-General and Valuer-General transferred from the DIT to the department refer note 1.4.
The carrying amount of service concession assets as at transfer date on 1 October 2020 (\$'000)	\$294.8 million (data service concession asset) \$13.0 million (software service concession asset)
The carrying amount of service concession assets as at 30 June 2021 (\$'000)	\$264.1 million (data service concession asset) \$11.7 million (software service concession asset)

**Initial recognition**

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

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**5.4. Intangible assets (continued)**

**Subsequent to initial recognition**

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

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

**Delivery of Land Titling, Registration and Valuation Services**

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

Planning and Local Government transferred to the department from DIT (refer note 1.4) in October 2020 which included SAILIS.

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

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

The value of the data asset subject to the service concession arrangement has been revalued at 30 June 2021 as per the revaluation model in line with AASB 138 *Intangible Assets*.

**Revaluation of data service concession asset**

To comply with the requirements of AASB1059 *Service Concession Arrangements: Grantors*, KPMG were engaged by the department during 2020-21 to undertake a fair value valuation of the data and the cost in replacing that data held within SAILIS. This led to a \$30.7 million revaluation decrement being recognised in 2020-21.

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

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

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**5.4. Intangible assets (continued)**

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

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

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

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

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

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**6. Financial assets**

**6.1. Cash and cash equivalents**

	2021	2020
	\$'000	\$'000
<b><u>Deposits with the Treasurer (Special deposit accounts)</u></b>		
Attorney Generals Department Operating Account	30 834	19 491
Accrual Appropriation Excess Funds	11 740	5 083
Cash on hand (including petty cash)	40	40
<b>Total cash and cash equivalents</b>	<b>42 614</b>	<b>24 614</b>

Cash is measured at nominal amounts.

**Deposits with the Treasurer**

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

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

**6.2. Receivables**

	2021	2020
	\$'000	\$'000
<b>Current:</b>		
Receivables	19 863	12 455
Less impairment loss on receivables	(10)	(8)
	<b>19 853</b>	<b>12 447</b>
GST input tax receivable	6 597	2 087
Prepayments	2 176	1 477
<b>Total current receivables</b>	<b>28 626</b>	<b>16 011</b>
<b>Total receivables</b>	<b>28 626</b>	<b>16 011</b>

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

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

Refer to note 11.3 for further information on risk management.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**6.2 Receivables (continued)**

**Allowance for impairment loss on receivables**

	2021	2020
	\$'000	\$'000
Carrying amount at the beginning of the period	8	17
Increase/(decrease) in allowance recognised in profit or loss	2	(9)
<b>Carrying amount at the end of the period</b>	<b>10</b>	<b>8</b>

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

Refer to note 11.3 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 2021*

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**7. Liabilities**

Employee Benefits Liabilities are discussed in Note 3.4.

**7.1. Payables**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Accrued expenses	21 394	7 539
Employment on-costs	2 822	2 313
Creditors	3 795	947
Other current payables	196	13
<b>Total current payables</b>	<b>28 207</b>	<b>10 812</b>
<b>Non-current</b>		
Employment on-costs	3 252	2 804
<b>Total non-current payables</b>	<b>3 252</b>	<b>2 804</b>
<b>Total payables</b>	<b>31 459</b>	<b>13 616</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, ReturnToWorkSA 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 remained the same as the 2020 rate at 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.1% (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.

**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 2021*

**7.2. Financial liabilities**

	2021 \$'000	2020 \$'000
<b>Current</b>		
Lease liabilities	451	435
<b>Total current financial liabilities</b>	<u>451</u>	<u>435</u>
<b>Non-current</b>		
Lease liabilities	211	429
<b>Total non-current financial liabilities</b>	<u>211</u>	<u>429</u>
<b>Total financial liabilities</b>	<u><u>662</u></u>	<u><u>864</u></u>

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with lease liability payments was \$10 000 (\$15 000).

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

**7.3. Provisions**

	2021 \$'000	2020 \$'000
<b>Current</b>		
Provision for workers' compensation	814	626
<b>Total current provisions</b>	<u>814</u>	<u>626</u>
<b>Non-current</b>		
Provision for workers' compensation	1 372	816
<b>Total non-current provisions</b>	<u>1 372</u>	<u>816</u>
<b>Total provisions</b>	<u><u>2 186</u></u>	<u><u>1 442</u></u>
<b>Movement in provisions</b>	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Movement in provisions</b>		
Carrying amount at the beginning of the period	1 442	1 289
Additional provisions recognised	911	305
Reductions arising from payments/ other sacrifice of future economic benefits	(167)	(152)
<b>Carrying amount at the end of the period</b>	<u><u>2 186</u></u>	<u><u>1 442</u></u>

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 2021 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

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 2021*

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**7.4. Other liabilities**

	2021	2020
	\$'000	\$'000
<b>Current</b>		
Accommodation incentive	404	404
Other	257	193
<b>Total current other liabilities</b>	<u>661</u>	<u>597</u>
<b>Non-current</b>		
Accommodation incentive	69	473
<b>Total non-current other liabilities</b>	<u>69</u>	<u>473</u>
<b>Total other liabilities</b>	<u><u>730</u></u>	<u><u>1 070</u></u>

Other liabilities relate to unclaimed monies and accounts receivable refunds.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**8. Other disclosures**

**8.1. Equity**

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

**8.2. Cash flow reconciliation**

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

Total cash outflows for leases was \$378 000 (2020: \$309 000).

	2021 \$'000	2020 \$'000
<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	42 614	24 614
Balance as per the Statement of Cash Flows	<u>42 614</u>	<u>24 614</u>
<b>Reconciliation of net cash provided by operating activities to net result</b>		
Net cash provided by operating activities	26 779	2 936
<b>Add / (less) non-cash items</b>		
Decrements on revaluation of non-current assets	(30 761)	-
Depreciation and amortisation	(11 512)	(7 999)
Services received free of charge - expense	(5 097)	(2 120)
Services received free of charge - income	5 097	2 120
Net gain/(loss) from disposal of non-current assets	-	(730)
Donated assets	(31)	25 573
Low value assets expensed	-	(3 819)
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	8 745	3 852
(Increase)/decrease in payables	(10 206)	(1 417)
(Increase)/decrease in employee benefits	1 516	2 034
(Increase)/decrease in provisions	(744)	(153)
(Increase)/decrease in other liabilities	340	424
<b>Net result</b>	<u>(15 874)</u>	<u>20 701</u>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**9. Changes in accounting policy**

There have been no change in accounting policies in 2020-2021.

**10. Outlook**

**10.1. Unrecognised contractual commitments**

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

**Contract service commitments**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	55 246	30 902
Later than one year but not longer than five years	154 608	100 243
Later than five years	734 266	72 730
<b>Total other commitments</b>	<b>944 120</b>	<b>203 875</b>

**Representing:**

Grants (1)	78 723	58 377
Accommodation (2)	127 108	142 952
Other (3)	738 289	2 546
<b>Total</b>	<b>944 120</b>	<b>203 875</b>

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

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

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2021 and maintenance agreements.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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 implemented and changes to the Accounting Policy Statements issued by the Treasurer. There are no Accounting Policy Statements that are not yet in effect.

**10.4. COVID-19 pandemic outlook for the department**

The COVID-19 pandemic will continue to impact the operations of the department in 2021-22. The key expected impact is the continued provision of legal advice by the Crown Solicitors Office on COVID-19 matters.

**10.5. Events after the reporting period**

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2021 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2021.

Note disclosure is made about events between 30 June 2021 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2021 and which may have a material impact on the results of subsequent years.

The Fines Enforcement and Recovery Unit transferred to the Department of Treasury and Finance effective from 1 July 2021

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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 increased from 0.75% (2020) to 1.25 % (2021).

The actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate at 2.5% for long service leave liability.

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

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$3.994 million and employee benefits expense of \$3.994 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 value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**11.2. Fair value (continued)**

**Revaluation**

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

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

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

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

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

**Fair value hierarchy**

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

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

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

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

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

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

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

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 2021, 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 2021*

**11.2. Fair value (continued)**

The department measures all assets at level 3.

**Leasehold improvements**

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

**Other assets**

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

**Reconciliation of level 3 recurring fair value measurements as at 30 June 2021**

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

	<b>Service</b>					
	<b>Concession</b>	<b>Leasehold</b>	<b>Information</b>	<b>Library</b>	<b>Plant and</b>	
	<b>Asset – Data</b>	<b>improvements</b>	<b>technology</b>	<b>collections</b>	<b>equipment</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	-	24 863	613	407	3 505	29 388
Acquisitions	-	5	132	(1)	2 092	2 228
Transfer to/(from) work in progress	-	78	278	-	262	618
Assets donated free of charge	-	(31)	-	-	-	(31)
Disposals	-	-	-	-	-	-
Transfer in from restructure	294 878	217	5	-	109	295 209
<b>Gains/(losses) for the period recognised in net result:</b>						
Revaluation increment/(decrement)	(30 761)	-	-	-	-	(30 761)
Depreciation and amortisation	-	(3 715)	(340)	-	(1 208)	(5 263)
<b>Total gains/(losses) recognised in net result</b>	<b>(30 761)</b>	<b>(3 715)</b>	<b>(340)</b>	<b>-</b>	<b>(1 208)</b>	<b>(36 024)</b>
<b>Gains/(Losses) for the period recognised in other comprehensive income (OCI)</b>						
Revaluation increment/(decrement)	-	5 289	-	-	-	5 289
<b>Total gains/(losses) recognised in OCI</b>	<b>-</b>	<b>5 289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 289</b>
<b>Carrying amount at the end of the period</b>	<b>264 117</b>	<b>26 706</b>	<b>688</b>	<b>406</b>	<b>4 760</b>	<b>296 677</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**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).

	Service Concession Asset – Data	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
Acquisitions	-	-	429	-	2 441	2 870
Transfer 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)
<b>Gains/(losses) for the period recognised in net result:</b>						
Depreciation and amortisation	-	(3 217)	(177)	-	(631)	(4 025)
<b>Total gains/(losses) recognised in net result</b>	<b>-</b>	<b>(3 217)</b>	<b>(177)</b>	<b>-</b>	<b>(631)</b>	<b>(4 025)</b>
Carrying amount at the end of the period	-	24 863	613	407	3 505	29 388

**11.3. Financial instruments**

**Financial risk management**

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

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

**Liquidity risk**

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

Refer to notes 7.1, and 7.2 for further information.

**Credit risk**

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

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

**Impairment of financial assets**

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**11.3. Financial instruments (continued)**

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.

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

**Market risk**

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

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

**Categorisation of financial instruments**

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**11.3. Financial instruments (continued)**

**Classification of financial instruments**

The department measures all financial instruments at amortised cost.

**Maturity analysis of financial instruments**

Category of financial asset and financial liability	Note	2021	2021 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	42 614	42 614	-
<b>Financial assets at amortised cost</b>				
Receivables**	6.2	19 853	19 853	-
<b>Total financial assets</b>		<b>62 467</b>	<b>62 467</b>	<b>-</b>

<b>Financial liabilities</b>				
<b>Financial liabilities at amortised cost</b>				
Payables**	7.1	24 187	24 187	-
Lease Liabilities	7.2	662	451	211
Other financial liabilities	7.4	257	257	-
<b>Total financial liabilities</b>		<b>25 106</b>	<b>24 895</b>	<b>211</b>

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>

\*Maturities analysis is presented using the undiscounted cash flows and therefore may not total to equal the carrying amount/fair value of the financial instrument.

\*\*Total amounts disclosed here exclude statutory amounts. Receivables do not include prepayments as these are not financial instruments. Prepayments are presented in note 6.2.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**11.3. Financial instruments (continued)**

**Statutory receivables and payables**

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. This includes Commonwealth, State and Local Government taxes and equivalents, fees and charges; Auditor-General's Department audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. In government, certain rights to receive or pay cash may not be contractual but have their source in legislation and therefore, in these situations, the disclosure requirements of AASB 7 will not apply. The standard defines contract as enforceable by law. All amounts recorded are carried at cost.

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

**Administered Financial Statements**

For the year ended 30 June 2021



**Attorney-General's Department**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2021*

	Note	2021 \$'000	2020 \$'000
<b>Administered income</b>			
Taxation	A2.2	320 196	184 550
Fees and charges	A2.1	229 484	2 702
Fines and related fees		98 560	95 155
Appropriation	A2.3	80 751	64 183
Recoveries and other income	A2.7	39 975	14 155
Government Radio Network		34 735	34 262
Victims of Crime levies		30 513	25 516
Commonwealth-sourced grants and funding	A2.4	18 851	17 161
SA Government grants, subsidies and transfers	A2.5	2 314	6 161
Interest revenues	A2.6	9 065	6 999
<b>Total administered income</b>		<b>864 444</b>	<b>450 844</b>
<b>Administered expenses</b>			
Payments to Consolidated Account	A4.1	583 260	267 346
Grants and subsidies	A4.3	51 214	25 211
Depreciation and amortisation	A4.4	22 306	20 800
Government Radio Network		21 686	21 601
Intra-government transfers	A4.2	18 987	21 420
Victims of Crime payments		17 674	24 156
Employee benefits	A3.1	10 107	10 991
State Rescue Helicopter Service		5 411	4 512
Borrowing costs	A4.5	134	143
Net loss from disposal of non-current assets	A4.6	2	143
Other	A4.7	54 194	30 477
<b>Total administered expenses</b>		<b>784 975</b>	<b>426 800</b>
<b>Net result</b>		<b>79 469</b>	<b>24 044</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		353	-
<b>Total other comprehensive income</b>		<b>353</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>79 822</b>	<b>24 044</b>

The accompanying notes form part of these financial statements.

**Attorney-General's Department**  
**Statement of Administered Financial Position**  
*as at 30 June 2021*

	Note	2021 \$'000	2020 \$'000
<b>Administered current assets</b>			
Cash and cash equivalents	A6.1	379 415	313 510
Receivables	A6.2	96 794	58 462
<b>Total current assets</b>		<b>476 209</b>	<b>371 972</b>
<b>Administered non-current assets</b>			
Property, plant and equipment	A5.1	111 995	90 826
Intangible assets	A5.4	149	219
<b>Total non-current assets</b>		<b>112 144</b>	<b>91 045</b>
<b>Total assets</b>		<b>588 353</b>	<b>463 017</b>
<b>Administered current liabilities</b>			
Contract liabilities	A7.3	34 210	-
Payables	A7.1	5 916	10 940
Financial liabilities	A7.2	14 032	3 180
Employee benefits	A3.2	781	747
Other current liabilities	A7.4	78 989	40 065
<b>Total current liabilities</b>		<b>133 928</b>	<b>54 932</b>
<b>Administered non-current liabilities</b>			
Contract liabilities	A7.3	1 436 808	-
Financial liabilities	A7.2	18 552	1 010
Employee benefits	A3.2	1 441	1 452
Payables	A7.1	137	134
<b>Total non-current liabilities</b>		<b>1 456 938</b>	<b>2 596</b>
<b>Total liabilities</b>		<b>1 590 866</b>	<b>57 528</b>
<b>Net assets</b>		<b>(1 002 513)</b>	<b>405 489</b>
<b>Administered equity</b>			
Retained earnings		(1 005 931)	402 321
Asset revaluation surplus		3 418	3 168
<b>Total equity</b>		<b>(1 002 513)</b>	<b>405 489</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 2021*

		2021 (Outflows) Inflows \$'000	2020 (Outflows) Inflows \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Taxation		319 685	156 493
Fees and charges		198 353	2 702
Fines and related fees		98 560	95 155
Appropriation		80 751	68 189
Government Radio Network		32 407	39 321
Victims of Crime levies		23 652	25 530
Commonwealth-sourced grants and funding		18 851	17 161
SA Government grants, subsidies and transfers		2 314	3 371
Interest receipts		3 531	967
Other receipts		22 314	12 925
<b>Cash generated from operations</b>		<b>800 418</b>	<b>421 814</b>
<b>Cash outflows</b>			
Payments to Consolidated Account		(551 379)	(261 443)
Grants and subsidies		(51 214)	(25 211)
Intra-government transfers		(18 987)	(21 420)
Victims of Crime payments		(17 674)	(24 156)
Employee benefit payments		(10 084)	(10 949)
Interest paid		(134)	(143)
Other payments		(99 728)	(54 471)
<b>Cash used in operations</b>		<b>(749 200)</b>	<b>(397 793)</b>
<b>Net cash provided by / (used in) operations</b>	A8.1	<b>51 218</b>	<b>24 021</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(1 170)	(5 617)
<b>Cash used in investing activities</b>		<b>(1 170)</b>	<b>(5 617)</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(1 170)</b>	<b>(5 617)</b>
<b>Cash flows from financing activities</b>			
<b>Cash inflows</b>			
Cash transferred from administrative restructure		29 348	-
<b>Cash generated from financing activities</b>		<b>29 348</b>	<b>-</b>
<b>Cash outflows</b>			
Repayment of leases		(13 491)	(12 869)
<b>Cash used in financing activities</b>		<b>(13 491)</b>	<b>(12 869)</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>15 857</b>	<b>(12 869)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>65 905</b>	<b>5 535</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>313 510</b>	<b>307 975</b>
<b>Cash and cash equivalents at the end of the period</b>	A6.1	<b>379 415</b>	<b>313 510</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 2021*

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Administered income</b>						
Taxation	320 196	184 550	-	-	-	-
Fees and charges	3 291	2 702	-	-	-	-
Fines and related fees	-	-	-	-	-	-
Appropriation	-	-	9 303	9 076	18 230	22 316
Recoveries and other income	786	69	2 593	5 030	9 752	8 996
Government Radio Network	-	-	-	-	34 735	34 262
Victims of Crime levies	-	-	30 513	25 516	-	-
Commonwealth-sourced grants and funding	-	-	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	-	1 030	1 012
Interest revenues	1	14	9 062	6 985	-	-
<b>Total administered income</b>	<b>324 274</b>	<b>187 335</b>	<b>51 471</b>	<b>46 607</b>	<b>63 747</b>	<b>66 586</b>
<b>Administered expenses</b>						
Payments to Consolidated Account	(279 212)	(186 986)	-	-	(1 405)	(1 286)
Grants and subsidies	-	-	(5 184)	(6 342)	(528)	(530)
Depreciation and amortisation	-	-	-	-	(22 296)	(20 783)
Government Radio Network	-	-	-	-	(21 686)	(21 601)
Intra-government transfers	-	-	-	-	-	-
Victims of Crime payments	-	-	(17 674)	(24 156)	-	-
Employee benefits	-	-	(1 610)	(1 878)	(3 039)	(3 138)
State Rescue Helicopter Service	-	-	-	-	(5 411)	(4 512)
Borrowing costs	-	-	-	-	(134)	(143)
Net loss from disposal of non-current assets	-	-	-	-	(2)	(143)
Other	(16 334)	(158)	(2 213)	(2 599)	(4 336)	(4 275)
<b>Total administered expenses</b>	<b>(295 546)</b>	<b>(187 144)</b>	<b>(26 681)</b>	<b>(34 975)</b>	<b>(58 837)</b>	<b>(56 411)</b>
<b>Net result</b>	<b>28 728</b>	<b>191</b>	<b>24 790</b>	<b>11 632</b>	<b>4 910</b>	<b>10 175</b>

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2021*

Administered programs - refer note A1.1

	Legal Aid		Fines Enforcement and Recovery		Office of the Registrar-General	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Administered income</b>						
Taxation	-	-	-	-	-	-
Fees and charges	-	-	-	-	219 100	-
Fines and related fees	-	-	98 560	95 155	-	-
Appropriation	23 953	250	-	-	114	-
Recoveries and other income	-	-	2	-	26 090	-
Government Radio Network	-	-	-	-	-	-
Victims of Crime levies	-	-	-	-	-	-
Commonwealth-sourced grants and funding	18 851	17 161	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	-	-	-
Interest revenues	-	-	-	-	2	-
<b>Total administered income</b>	<b>42 804</b>	<b>17 411</b>	<b>98 562</b>	<b>95 155</b>	<b>245 306</b>	<b>-</b>
<b>Administered expenses</b>						
Payments to Consolidated Account	-	-	(79 810)	(78 529)	(221 900)	-
Grants and subsidies	(42 858)	(17 411)	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-
Victims of Crime payments	-	-	-	-	-	-
Employee benefits	-	-	-	-	(29)	-
State Rescue Helicopter Service	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Other	-	-	(18 343)	(16 457)	(581)	-
<b>Total administered expenses</b>	<b>(42 858)</b>	<b>(17 411)</b>	<b>(98 153)</b>	<b>(94 986)</b>	<b>(222 510)</b>	<b>-</b>
<b>Net result</b>	<b>(54)</b>	<b>-</b>	<b>409</b>	<b>169</b>	<b>22 796</b>	<b>-</b>

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2021*

Administered programs - refer note A1.1

	Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Administered income</b>				
Taxation	-	-	320 196	184 550
Fees and charges	7 093	-	229 484	2 702
Fines and related fees	-	-	98 560	95 155
Appropriation	29 151	32 541	80 751	64 183
Recoveries and other income	752	60	39 975	14 155
Government Radio Network	-	-	34 735	34 262
Victims of Crime levies	-	-	30 513	25 516
Commonwealth-sourced grants and funding	-	-	18 851	17 161
SA Government grants, subsidies and transfers	1 284	5 149	2 314	6 161
Interest revenues	-	-	9 065	6 999
<b>Total administered income</b>	<b>38 280</b>	<b>37 750</b>	<b>864 444</b>	<b>450 844</b>
<b>Administered expenses</b>				
Payments to Consolidated Account	(933)	(545)	(583 260)	(267 346)
Grants and subsidies	(2 644)	(928)	(51 214)	(25 211)
Depreciation and amortisation	(10)	(17)	(22 306)	(20 800)
Government Radio Network	-	-	(21 686)	(21 601)
Intra-government transfers	(18 987)	(21 420)	(18 987)	(21 420)
Victims of Crime payments	-	-	(17 674)	(24 156)
Employee benefits	(5 429)	(5 975)	(10 107)	(10 991)
State Rescue Helicopter Service	-	-	(5 411)	(4 512)
Borrowing costs	-	-	(134)	(143)
Net loss from disposal of non-current assets	-	-	(2)	(143)
Other	(12 387)	(6 988)	(54 194)	(30 477)
<b>Total administered expenses</b>	<b>(40 390)</b>	<b>(35 873)</b>	<b>(784 975)</b>	<b>(426 800)</b>
<b>Net result</b>	<b>(2 110)</b>	<b>1 877</b>	<b>79 469</b>	<b>24 044</b>

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*as at 30 June 2021*

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Administered current assets</b>						
Cash and cash equivalents	45 855	9 454	180 236	158 729	129 510	119 549
Receivables	49 953	49 442	10 254	7 145	4 888	1 616
<b>Total current assets</b>	<b>95 808</b>	<b>58 896</b>	<b>190 490</b>	<b>165 874</b>	<b>134 398</b>	<b>121 165</b>
<b>Administered non-current assets</b>						
Property, plant and equipment	-	-	-	-	111 667	90 820
Intangible assets	-	-	-	-	149	219
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111 816</b>	<b>91 039</b>
<b>Total administered assets</b>	<b>95 808</b>	<b>58 896</b>	<b>190 490</b>	<b>165 874</b>	<b>246 214</b>	<b>212 204</b>
<b>Administered current liabilities</b>						
Contract liabilities	-	-	-	-	-	-
Payables	(565)	(548)	(612)	(725)	(4 124)	(3 448)
Financial liabilities	-	-	-	-	(14 030)	(3 175)
Employee benefits	-	-	(150)	(148)	(285)	(320)
Other current liabilities	(29 116)	(28 697)	-	-	(1 337)	(1 263)
<b>Total current liabilities</b>	<b>(29 681)</b>	<b>(29 245)</b>	<b>(762)</b>	<b>(873)</b>	<b>(19 776)</b>	<b>(8 206)</b>
<b>Administered non-current liabilities</b>						
Contract liabilities	-	-	-	-	-	-
Financial liabilities	-	-	-	-	(18 552)	(1 010)
Employee benefits	-	-	(303)	(363)	(601)	(625)
Payables	-	-	(29)	(34)	(56)	(58)
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>(332)</b>	<b>(397)</b>	<b>(19 209)</b>	<b>(1 693)</b>
<b>Total administered liabilities</b>	<b>(29 681)</b>	<b>(29 245)</b>	<b>(1 094)</b>	<b>(1 270)</b>	<b>(38 985)</b>	<b>(9 899)</b>
<b>Net assets</b>	<b>66 127</b>	<b>29 651</b>	<b>189 396</b>	<b>164 604</b>	<b>207 229</b>	<b>202 305</b>

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*as at 30 June 2021*

Administered programs - refer note A1.1	Crown Solicitor's Trust Account		Legal Aid		Fines Enforcement and Recovery	
	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	8 622	2 347	(324)	(324)	9 156	8 005
Receivables	-	-	-	-	70	77
<b>Total current assets</b>	<b>8 622</b>	<b>2 347</b>	<b>(324)</b>	<b>(324)</b>	<b>9 226</b>	<b>8 082</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>8 622</b>	<b>2 347</b>	<b>(324)</b>	<b>(324)</b>	<b>9 226</b>	<b>8 082</b>
<b>Administered current liabilities</b>						
Contract liabilities	-	-	-	-	-	-
Payables	-	-	(54)	-	180	140
Financial liabilities	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Other current liabilities	(8 622)	(2 347)	-	-	(8 537)	(7 758)
<b>Total current liabilities</b>	<b>(8 622)</b>	<b>(2 347)</b>	<b>(54)</b>	<b>-</b>	<b>(8 357)</b>	<b>(7 618)</b>
<b>Administered non-current liabilities</b>						
Contract liabilities	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
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>(8 622)</b>	<b>(2 347)</b>	<b>(54)</b>	<b>-</b>	<b>(8 357)</b>	<b>(7 618)</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>(378)</b>	<b>(324)</b>	<b>869</b>	<b>464</b>

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*as at 30 June 2021*

Administered programs - refer note A1.1

	Office of the Registrar-General		Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Administered current assets</b>						
Cash and cash equivalents	(2 591)	-	8 951	15 750	379 415	313 510
Receivables	31 356	-	273	182	96 794	58 462
<b>Total current assets</b>	<b>28 765</b>	<b>-</b>	<b>9 224</b>	<b>15 932</b>	<b>476 209</b>	<b>371 972</b>
<b>Administered non-current assets</b>						
Property, plant and equipment	-	-	328	6	111 995	90 826
Intangible assets	-	-	-	-	149	219
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>328</b>	<b>6</b>	<b>112 144</b>	<b>91 045</b>
<b>Total administered assets</b>	<b>28 765</b>	<b>-</b>	<b>9 552</b>	<b>15 938</b>	<b>588 353</b>	<b>463 017</b>
<b>Administered current liabilities</b>						
Contract liabilities	(34 210)	-	-	-	(34 210)	-
Payables	(124)	-	(617)	(6 359)	(5 916)	(10 940)
Financial liabilities	-	-	(2)	(5)	(14 032)	(3 180)
Employee benefits	-	-	(346)	(279)	(781)	(747)
Other current liabilities	(30 945)	-	(432)	-	(78 989)	(40 065)
<b>Total current liabilities</b>	<b>(65 279)</b>	<b>-</b>	<b>(1 397)</b>	<b>(6 643)</b>	<b>(133 928)</b>	<b>(54 932)</b>
<b>Administered non-current liabilities</b>						
Contract liabilities	(1 436 808)	-	-	-	(1 436 808)	-
Financial liabilities	-	-	-	-	(18 552)	(1 010)
Employee benefits	-	-	(537)	(464)	(1 441)	(1 452)
Payables	-	-	(52)	(42)	(137)	(134)
<b>Total non-current liabilities</b>	<b>(1 436 808)</b>	<b>-</b>	<b>(589)</b>	<b>(506)</b>	<b>(1 456 938)</b>	<b>(2 596)</b>
<b>Total administered liabilities</b>	<b>(1 502 087)</b>	<b>-</b>	<b>(1 986)</b>	<b>(7 149)</b>	<b>(1 590 866)</b>	<b>(57 528)</b>
<b>Net assets</b>	<b>(1 473 322)</b>	<b>-</b>	<b>7 566</b>	<b>8 789</b>	<b>(1 002 513)</b>	<b>405 489</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**NOTES TO THE FINANCIAL STATEMENTS**

<b>A1. Basis of preparation and accounting policies .....</b>	<b>13</b>
A1.1. Objectives/Activities of the department's Administered Items .....	13
A1.2. Impact of COVID-19 pandemic on the department.....	14
A1.3. Changes to the department.....	14
A1.4. Budget performance.....	15
A1.5. Significant transactions with government related entities .....	16
<b>A2. Income.....</b>	<b>17</b>
A2.1. Fees and charges .....	17
A2.2. Taxation revenue .....	17
A2.3. Appropriation.....	17
A2.4. Commonwealth-sourced grants and funding .....	18
A2.5. SA Government grants, subsidies and transfers .....	18
A2.6. Interest revenues .....	18
A2.7. Recoveries and other income .....	18
<b>A3. Board, committees and employees.....</b>	<b>19</b>
A3.1. Employee benefits expenses .....	19
A3.2. Employee benefits liability – Administered items .....	20
<b>A4. Expenses.....</b>	<b>21</b>
A4.1. Payment to Consolidated Account.....	21
A4.2. Intra-government transfers.....	21
A4.3. Grants and subsidies .....	21
A4.4. Depreciation and amortisation .....	22
A4.5. Borrowing Costs.....	22
A4.6. Net loss from the disposal of non-current assets.....	23
A4.7. Other expenses.....	23
<b>A5. Non-financial assets .....</b>	<b>24</b>
A5.1. Property, plant and equipment by asset class .....	24
A5.2. Property, plant and equipment owned by the department .....	25
A5.3. Property, plant and equipment leased by the department.....	26
A5.4. Intangible assets .....	27
<b>A6. Financial assets .....</b>	<b>28</b>
A6.1. Cash and cash equivalents .....	28
A6.2. Receivables.....	28
<b>A7. Liabilities.....</b>	<b>29</b>
A7.1. Payables – Administered items.....	29
A7.2. Financial Liabilities .....	30
A7.3. <b>Contract liabilities</b> .....	30
A7.4. Other liabilities – Administered items .....	31
<b>A8. Other disclosures.....</b>	<b>31</b>
A8.1. Cash flow reconciliation – Administered items.....	31
<b>A9. Outlook.....</b>	<b>32</b>
A9.1. Unrecognised contractual commitments – Administered items .....	32
A9.2. Contingent assets and liabilities – Administered items .....	32
A9.3. Impact of standards and statements not yet effective .....	33
A9.4. COVID-19 pandemic outlook for the Department .....	33
A9.5. Events after the reporting period.....	33
<b>A10. Measurement and risk .....</b>	<b>34</b>
A10.1. Long service leave liability – measurement .....	34
A10.2. Fair value.....	35
A10.3. Financial instruments – Administered items .....	36

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**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 eight 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.

***Office of the Registrar-General***

This administered program relates to the fees and charges collected in relation to land title transactions, mainly under the *Real Property Act 1886*. The Office of the Register-General transferred to the department as part of Planning and Local Government in 2020-21.

***Other***

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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

As part of the response to the COVID -19 pandemic, the Fines Enforcement and Recovery Unit ceased financial garnishments and other invasive enforcement actions as a temporary relief measure to clients. The increase in taxation receipts in 2020-21 is mainly due to lower gaming machine taxation revenue in 2019-20 due to business closures/restrictions of licensed venues.

**A1.3. Changes to the department**

As a result of an administrative arrangement outlined in the Government Gazette on 29 July 2020 the ministerial responsibilities of the Planning and Local Government, formerly with DIT, transferred to the Attorney-General.

For further information refer to Note 1.4 in the department's controlled financial statements

**Total income and expenses attributable to Planning and Local Government for 2020-21 were:**

	1 July 2020 to 30 September 2020 \$'000	1 October 2020 to 30 June 2021 \$'000	Total \$'000
Fees and charges	63 597	303	63 900
Appropriation	66	114	180
Recoveries and other income	8 553	251 982	260 535
<b>Total revenue</b>	<b>72 216</b>	<b>252 399</b>	<b>324 615</b>
Payments to Consolidated Account	59 460	218 579	278 039
Grants and subsidies	800	-	800
Supplies and services	106	31 934	32 040
Employee benefits expenses	79	1	80
Other expenses	719	156	875
<b>Total expenses</b>	<b>61 164</b>	<b>250 670</b>	<b>311 834</b>
<b>Net result</b>	<b>11 052</b>	<b>1 729</b>	<b>12 781</b>

**On transfer of the Planning and Local Government the department recognised the following assets and liabilities:**

	1 October 2020 \$'000	Total \$'000
Cash	29 348	29 348
<b>Total assets</b>	<b>29 348</b>	<b>29 348</b>
Contract liabilities	1 496 675	1 496 675
Payables	20 481	20 481
Employee benefits	16	16
<b>Total liabilities</b>	<b>1 517 172</b>	<b>1 517 172</b>
<b>Total net assets received</b>	<b>(1 487 824)</b>	<b>(1 487 824)</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**A1.4. Budget performance**

The budget performance table compares the departments outcomes against budget information presented to Parliament (2020-21 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposits accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
<b>Statement of Administered Comprehensive Income</b>	<b>Note</b>			
<b>Administered Income</b>				
Taxation		298 705	320 196	21 491
Fees and charges		221 911	229 484	7 573
Fines and related fees		85 448	98 560	13 112
Appropriation		84 570	80 751	(3 819)
Recoveries and other income		45 214	39 975	(5 239)
Government Radio Network		35 104	34 735	(369)
Victims of Crime levies		33 575	30 513	(3 062)
Commonwealth-sourced grants and funding		18 851	18 851	-
SA Government grants, subsidies and transfers		3 424	2 314	(1 110)
Interest revenues		168	9 065	8 897
<b>Total administered income</b>		<b>826 970</b>	<b>864 444</b>	<b>37 474</b>
<b>Administered Expenses</b>				
Payments to Consolidated Account		602 028	583 260	(18 768)
Grants and subsidies		42 981	51 214	8 233
Depreciation and amortisation		27 572	22 306	(5 266)
Government Radio Network		22 641	21 686	(955)
Intra-government transfers		25 753	18 987	(6 766)
Victims of Crime payments		22 949	17 674	(5 275)
Employee benefits		10 335	10 107	(228)
State Rescue Helicopter Service		5 377	5 411	34
Borrowing costs		280	134	(146)
Net loss from disposal of non-current assets		-	2	2
Other	a	14 451	54 194	39 743
<b>Total administered expenses</b>		<b>774 367</b>	<b>784 975</b>	<b>10 608</b>
<b>Net result</b>		<b>52 603</b>	<b>79 469</b>	<b>26 866</b>
<b>Other comprehensive income</b>				
Changes in property, plant and equipment asset revaluation surplus	b	-	353	353
<b>Total other comprehensive income</b>		<b>-</b>	<b>353</b>	<b>353</b>
<b>Total comprehensive result</b>		<b>52 603</b>	<b>79 822</b>	<b>27 219</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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**A1.4. Budget performance (continued)**

- a Other administered expenses were higher than the original budget mainly due to suitor payments by the Fines Enforcement and Recovery Unit and gaming machine taxation refunds, which relate to business closures/restrictions of licensed venues in 2019-20 due to COVID-19.
- b The changes in property, plant and equipment asset revaluation surplus relates to the revaluation of leasehold improvements.

		Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
<b>Investing expenditure summary</b>	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Total existing projects	c	35 514	1 170	(34 344)
Total annual programs		250	270	20
<b>Total investing expenditure</b>		<b>35 764</b>	<b>1 440</b>	<b>(34 324)</b>

- c Investing expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which was carried over into 2021-22.

**A1.5. 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 \$12.9 million.
- Recoveries received from various SA Government entities of \$31.1 million for the usage of Government Radio Network assets.
- SA Government Grants, subsidies and transfers, and Recoveries received from various SA Government entities of \$9.5 million relating to the provision 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 2021*

**A2. Income**

**A2.1. Fees and charges**

	2021	2020
	\$'000	\$'000
Regulatory Fees - Land Services	218 797	-
Regulatory Fees - PLUS	7 093	-
Other	3 594	2 702
<b>Total fees and charges</b>	<b>229 484</b>	<b>2 702</b>

Receipts for Regulatory Fees pursuant to the *Real Property Act 1886* are recognised on receipt.

**A2.2. Taxation revenue**

	2021	2020
	\$'000	\$'000
Taxation gaming machines	320 104	184 431
Taxation off-course totalisator	92	119
<b>Total taxation revenue</b>	<b>320 196</b>	<b>184 550</b>

**A2.3. Appropriation**

	2021	2020
	\$'000	\$'000
<b>Revenues from appropriation</b>		
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	68 709	52 201
Appropriation under other Acts	12 042	11 982
<b>Total revenues from appropriation</b>	<b>80 751</b>	<b>64 183</b>

**Appropriation**

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$80.3 million (2020: \$57.1 million) for operational funding and \$0.5 million (2020: \$7.1 million) for capital projects. There were no material variations between the amount appropriated and the expenditure associated with this appropriation. Refer to notes A3.1, A4.1 to A5.1 for details on the expenditure associated with operational funding and capital funding received.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**A2.4. Commonwealth-sourced grants and funding**

	2021	2020
	\$'000	\$'000
National Legal Assistance Partnership	18 004	16 326
National Legal Assistance - Family Advocacy and Support Services	847	835
<b>Total Commonwealth-sourced grants and funding</b>	<b>18 851</b>	<b>17 161</b>

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt.

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

**A2.5. SA Government grants, subsidies and transfers**

	2021	2020
	\$'000	\$'000
State Rescue Helicopter Service	740	722
SA Computer Aided Dispatch	290	290
Child Protection Fund	200	200
Harm Minimisation Fund	200	200
State Redress Response Unit	884	743
Treasurer's Contingency Fund	-	4 006
<b>Total SA Government grants, subsidies and transfers</b>	<b>2 314</b>	<b>6 161</b>

**A2.6. Interest revenues**

	2021	2020
	\$'000	\$'000
Interest and returns from SAICORP	9 008	6 199
Interest from the Department of Treasury and Finance	57	800
<b>Total interest revenues</b>	<b>9 065</b>	<b>6 999</b>

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

	2021	2020
	\$'000	\$'000
Land Services commercialisation	25 657	-
State Rescue Helicopter Service	8 902	8 122
Confiscation of profits	2 572	4 148
SA Computer Aided Dispatch	802	874
Gaming Machine Trading Round	772	-
Recoveries from offenders	493	854
Resources received free of charge - ICT	95	-
Other	682	157
<b>Total recoveries and other income</b>	<b>39 975</b>	<b>14 155</b>

Land Services commercialisation of \$25.7 million reflects the straight-line apportionment of the total commercialisation price from the period 1 October 2020 to 30 June 2021. The remaining commercialisation price is recognised as unearned revenue refer to note A7.3.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**A3. Board, committees and employees**

**A3.1. Employee benefits expenses**

	2021	2020
	\$'000	\$'000
Salaries and wages	8 286	8 903
Employment on-costs - superannuation	869	945
Annual leave	546	581
Employment on-costs - other	380	433
Long service leave	1	111
Skills and experience retention leave	25	18
<b>Total employee benefits expenses</b>	<b>10 107</b>	<b>10 991</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:

	2021	2020
	Number	Number
\$154 001 to \$174 000	3	2
\$174 001 to \$194 000	1	2
\$194 001 to \$214 000	2	-
\$214 001 to \$234 000	-	1
\$374 001 to \$394 000	1	1
\$394 001 to \$414 000	-	1
\$414 001 to \$434 000	1	-
\$574 001 to \$594 000	-	1
\$614 001 to \$634 000	1	-
\$674 001 to \$694 000	-	1
\$694 001 to \$714 000	1	-
<b>Total number of officers</b>	<b>10</b>	<b>9</b>

Total remuneration received or receivable by these officers for the year was \$3.2 million (\$3 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 2021*

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

**Executive remuneration by category**

	2021 Number	2020 Number
Legal	2	2
Executive	2	3
Other	6	4
<b>Total number of officers</b>	<b>10</b>	<b>9</b>

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

	2021 \$'000	2020 \$'000
<b>Current</b>		
Annual leave	471	408
Accrued salaries and wages	211	175
Long service leave	75	143
Skills and experience retention leave	24	21
<b>Total current employee benefits</b>	<b>781</b>	<b>747</b>
<b>Non-current</b>		
Long service leave	1 441	1 452
<b>Total non-current employee benefits</b>	<b>1 441</b>	<b>1 452</b>
<b>Total employee benefits</b>	<b>2 222</b>	<b>2 199</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 the long service leave liability is provided in note A10.1.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**A4. Expenses**

Employee benefits expenses are disclosed in note A3.1.

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

	2021	2020
	\$'000	\$'000
Payments to Consolidated Account	583 260	267 346
<b>Total payments to Consolidated Account</b>	<b>583 260</b>	<b>267 346</b>

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

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

	2021	2020
	\$'000	\$'000
Independent Commissioner Against Corruption and Office for Public Integrity	13 875	19 535
Outback Communities Authority	2 402	-
Office of the Small Business Commissioner	2 242	1 885
Local Government Grants Commission	468	-
<b>Total intra-government transfers</b>	<b>18 987</b>	<b>21 420</b>

**A4.3. Grants and subsidies**

	2021	2020
	\$'000	\$'000
Legal Services Commission	42 858	17 411
Victims of Crime	5 184	6 342
West Beach Trust	1 442	-
Expensive Criminal Cases	437	469
Other	1 293	989
<b>Total grants and subsidies</b>	<b>51 214</b>	<b>25 211</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**A4.4. Depreciation and amortisation**

	2021	2020
	\$'000	\$'000
<b>Depreciation</b>		
Right-of-use plant and equipment	13 601	12 892
Network assets	8 453	7 641
Right-of-use land	116	114
Buildings and other structures	55	55
Right-of-use vehicles	8	22
Plant and equipment	3	6
<b>Total depreciation</b>	<u>22 236</u>	<u>20 730</u>
<b>Amortisation</b>		
Intangible assets	70	70
<b>Total amortisation</b>	<u>70</u>	<u>70</u>
<b>Total depreciation and amortisation</b>	<u><u>22 306</u></u>	<u><u>20 800</u></u>

The department revalued its leasehold improvements upward at 30 June 2021. Future depreciation expense will increase by \$353 000 as result.

**A4.5. Borrowing Costs**

	2021	2020
	\$'000	\$'000
Interest expense on lease liabilities	134	143
<b>Total Borrowing Costs</b>	<u>134</u>	<u>143</u>

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 2021*

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**A4.6. Net loss from the disposal of non-current assets**

	2021	2020
	\$'000	\$'000
<b>Government Radio Network assets</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	2	143
<b>Net loss from disposal of Government Radio Network assets</b>	<u>2</u>	<u>143</u>
<b>Total assets</b>		
Total proceeds from disposal	-	-
Less total carrying amount of assets disposed	2	143
<b>Total net loss from disposal of non-current assets</b>	<u>2</u>	<u>143</u>

**A4.7. Other expenses**

	2021	2020
	\$'000	\$'000
Suitor payments	18 343	16 455
Gaming Machine taxation refunds	15 568	107
Planning Fees	7 006	-
Claims	4 000	6 000
Information technology and communications charges	3 096	3 173
Victims of Crime Fund	2 093	2 430
Accommodation	918	736
Gaming Machine Trading Round disbursements	702	8
Legal fees	625	578
Office expenses	284	246
Consultants	218	175
Contract staff	179	56
Other expenses	1 162	513
<b>Total other expenses</b>	<u>54 194</u>	<u>30 477</u>

**Accommodation**

Most of the department's accommodation is provided by the Department of Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangements (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are disclosed within accommodation.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**A5. Non-financial assets**

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

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

	2021	2020
	\$'000	\$'000
<b>Buildings and other structures</b>		
Buildings and other structures at cost (deemed fair value)	1 933	1 933
Accumulated depreciation	(729)	(674)
<b>Total buildings &amp; other structures</b>	<u>1 204</u>	<u>1 259</u>
<b>Leasehold improvements</b>		
Leasehold improvements (deemed fair value)	353	-
Accumulated amortisation	-	-
<b>Total leasehold improvements</b>	<u>353</u>	<u>-</u>
<b>Plant and equipment</b>		
Plant and equipment at cost (deemed fair value)	27	28
Accumulated depreciation	(18)	(16)
<b>Total plant and equipment</b>	<u>9</u>	<u>12</u>
<b>Information technology</b>		
Information technology at cost (deemed fair value)	1 574	1 610
Accumulated depreciation	(1 574)	(1 610)
<b>Total information technology</b>	<u>-</u>	<u>-</u>
<b>Capital work in progress</b>		
Capital work in progress at cost (deemed fair value)	1 473	2 049
<b>Total capital work in progress</b>	<u>1 473</u>	<u>2 049</u>
<b>Government Radio Network assets</b>		
Government Radio Network assets at cost (deemed fair value)	127 160	125 602
Accumulated depreciation	(50 504)	(42 237)
<b>Total Government Radio Network assets</b>	<u>76 656</u>	<u>83 365</u>
<b>Right-of-use land</b>		
Right-of-use land at cost	1 008	1 008
Accumulated depreciation	(230)	(114)
<b>Total right-of-use land</b>	<u>778</u>	<u>894</u>
<b>Right-of-use vehicles</b>		
Right-of-use vehicles at cost	22	22
Accumulated depreciation	(22)	(15)
<b>Total right-of-use vehicles</b>	<u>-</u>	<u>7</u>
<b>Right-of-use plant and equipment</b>		
Right-of-use plant and equipment at cost	42 287	16 132
Accumulated depreciation	(10 765)	(12 892)
<b>Total right-of-use plant and equipment</b>	<u>31 522</u>	<u>3 240</u>
<b>Total property, plant and equipment</b>	<u>111 995</u>	<u>90 826</u>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**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 A10.2.

**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 2020-21**

	Leasehold improvements	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	12	2 049	1 259	83 365	86 685
Acquisitions	-	-	1 170	-	-	1 170
Depreciation and amortisation	-	(3)	-	(55)	(8 453)	(8 511)
Transfers to/(from) work in progress	-	-	(1 746)	-	1 746	-
Revaluation Increment	353	-	-	-	-	353
Disposals	-	-	-	-	(2)	(2)
<b>Carrying amount at the end of the period</b>	<b>353</b>	<b>9</b>	<b>1 473</b>	<b>1 204</b>	<b>76 656</b>	<b>79 695</b>

	Leasehold improvements	Plant and equipment	Capital work in progress	Buildings and other structures	Government Radio Network assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	18	7 678	1 314	79 921	88 931
Acquisitions	-	-	5 617	-	-	5 617
Depreciation and amortisation	-	(6)	-	(55)	(7 641)	(7 702)
Transfers to/(from) work in progress	-	-	(11 246)	-	11 228	(18)
Disposals	-	-	-	-	(143)	(143)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>12</b>	<b>2 049</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 2021*

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

Reconciliation 2020-21	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	3 240	894	7	4 141
Acquisitions	41 883		1	41 884
Depreciation and amortisation	(13 601)	(116)	(8)	(13 725)
<b>Carrying amount at the end of the period</b>	<b>31 522</b>	<b>778</b>	<b>-</b>	<b>32 300</b>

Reconciliation 2019-20	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	-	-
Additions on recognition of AASB 16	16 132	1 008	29	17 169
Depreciation and amortisation	(12 892)	(114)	(22)	(13 028)
<b>Carrying amount at the end of the period</b>	<b>3 240</b>	<b>894</b>	<b>7</b>	<b>4 141</b>

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 variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.
- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 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 A10.3. 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 2021*

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**A5.4. Intangible assets**

	2021	2020
	\$'000	\$'000
<b>Intangible assets</b>		
Intangible assets at cost	358	356
Accumulated amortisation	(209)	(137)
<b>Total intangible assets</b>	<u>149</u>	<u>219</u>

**Reconciliation 2020-21**

	Intangibles	Total
	\$'000	\$'000
Carrying amount at the beginning of the period	219	219
Amortisation	(70)	(70)
<b>Carrying amount at the end of the period</b>	<u>149</u>	<u>149</u>

**Reconciliation 2019-20**

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**A6. Financial assets**

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

	2021	2020
	\$'000	\$'000
Deposits with the Treasurer	379 415	313 510
<b>Total cash and cash equivalents</b>	<b>379 415</b>	<b>313 510</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**

	2021	2020
	\$'000	\$'000
<b>Current</b>		
Receivables	84 528	49 654
Prepayments	1 040	982
Accrued interest	-	14
Other	11 226	7 812
<b>Total current receivables</b>	<b>96 794</b>	<b>58 462</b>
<b>Total receivables</b>	<b>96 794</b>	<b>58 462</b>

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

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

Refer to note A10.3 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 2021*

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**A7. Liabilities**

Employee benefits liabilities are disclosed in note A3.2.

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

	2021	2020
	\$'000	\$'000
<b>Current</b>		
Creditors and accruals	5 799	10 836
Employment on-costs	117	104
<b>Total current payables</b>	<b>5 916</b>	<b>10 940</b>
<b>Non-current</b>		
Employment on-costs	137	134
<b>Total non-current payables</b>	<b>137</b>	<b>134</b>
<b>Total payables</b>	<b>6 053</b>	<b>11 074</b>

Payables are measured at nominal amounts.

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

Refer to note A10.3 for further information on risk management.

**Employment on-costs**

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to 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 remained the same as the 2020 rate of 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.1% (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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**A7.2. Financial Liabilities**

	Note	2021 \$'000	2020 \$'000
<b>Current</b>			
Lease liabilities	A5.3	14 032	3 180
<b>Total current financial liabilities</b>		<b>14 032</b>	<b>3 180</b>
<b>Non-current</b>			
Lease liabilities	A5.3	18 552	1 010
<b>Total non-current financial liabilities</b>		<b>18 552</b>	<b>1 010</b>
<b>Total financial liabilities</b>		<b>32 584</b>	<b>4 190</b>

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year.

Borrowing costs associated with lease liability payments was \$134 000 (\$143 000).

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

**A7.3. Contract liabilities**

	2021 \$'000	2020 \$'000
<b>Current</b>		
Contract liabilities	34 210	-
<b>Total current contract liabilities</b>	<b>34 210</b>	<b>-</b>
<b>Non-current</b>		
Contract liabilities	1 436 808	-
<b>Total non-current contract liabilities</b>	<b>1 436 808</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>1 471 018</b>	<b>-</b>

The department has recognised a liability of the unearned revenue arising from the consideration received for the commercialisation of the State's land services operation as at 30 June 2021. The recognition of the unearned revenue is calculated on a straight line basis over the term of the contract, reducing the liability. Refer note A2.7.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**A7.4. Other liabilities – Administered items**

	2021	2020
	\$'000	\$'000
<b>Current</b>		
Gaming, fees, fines and other receipts payable	66 499	34 604
Crown Solicitor's Trust Account	8 622	2 347
Worker's Liens Trust Account	432	-
Other	3 436	3 114
<b>Total current other liabilities</b>	<b>78 989</b>	<b>40 065</b>
<b>Total other liabilities</b>	<b>78 989</b>	<b>40 065</b>

**Crown Solicitor's Trust Account**

	2021	2020
	\$'000	\$'000
<b>Movement in Trust account</b>		
Balance at the beginning of the period	2 347	2 483
Receipts	97 396	26 235
Payments	(91 121)	(26 371)
<b>Balance at the end of the period</b>	<b>8 622</b>	<b>2 347</b>

**A8. Other disclosures**

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

Total cash outflows for leases was \$13.491m (2020: \$12.869m)

	2021	2020
	\$'000	\$'000
<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	379 415	313 510
Balance as per the Statement of Cash Flows	379 415	313 510
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	51 218	24 021
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(22 306)	(20 800)
Gain/(loss) on disposal of non-current assets	(2)	(143)
Resources received free of charge - ICT	95	-
Contract liabilities	25 657	-
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	38 332	29 014
(Increase)/decrease in payables	25 406	(2 204)
(Increase)/decrease in employee benefits	(7)	(34)
(Increase)/decrease in other liabilities	(38 924)	(5 810)
<b>Net result</b>	<b>79 469</b>	<b>24 044</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**A9. Outlook**

**A9.1. Unrecognised contractual commitments – Administered items**

**Other commitments**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	81 873	66 260
Later than one year but not longer than five years	78 452	96 570
Later than five years	3 835	538
<b>Total other commitments</b>	<b>164 160</b>	<b>163 368</b>
Grants <sup>(1)</sup>	75 803	94 654
Capital <sup>(2)</sup>	25 250	25 646
Accommodation <sup>(3)</sup>	1 112	2 500
Other <sup>(4)</sup>	61 995	40 568
<b>Total other commitments</b>	<b>164 160</b>	<b>163 368</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 2021 relates to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

<sup>(2)</sup> Includes the SA Government Radio Network Upgrade.

<sup>(3)</sup> The Department's commitments include MoAA with DIT for accommodation.

<sup>(4)</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.

**A9.2. 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 2021*

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**A9.3. 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.

**A9.4. COVID-19 pandemic outlook for the Department**

Any prolonged lockdowns in South Australia in 2021-22 may impact on taxation revenues due to licensed venue closures/restrictions.

**A9.5. Events after the reporting period**

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2021 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2021.

Note disclosure is made about events between 30 June 2021 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2021 and which may have a material impact on the results of subsequent years.

The Fines Enforcement and Recovery Unit transferred to the Department of Treasury and Finance effective from 1 July 2021.

**A10. Measurement and risk**

**A10.1. 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 increased from 0.75% (2020) to 1.25% (2021).

The actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate at 2.5% for long service leave liability.

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

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$169 000 and employee benefits expense of \$169 000. 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 2021*

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**A10.2. 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 restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

**Revaluation**

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

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

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 2021 and 2020, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**A10.2. Fair value (continued)**

**Valuation of leasehold improvements**

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

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

Valuations of 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.

**A10.3. 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 2021*

**A10.3. Financial instruments – Administered items (continued)**

**Maturity analysis of financial instruments**

Category of financial asset and financial liability	Note	2021	2021 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	379 415	379 415	-
<b>Financial assets at amortised cost</b>				
Receivables**	A6.2	14 561	14 561	-
<b>Total financial assets</b>		<b>393 976</b>	<b>393 976</b>	<b>-</b>

<b>Financial liabilities</b>				
<b>Financial liabilities at amortised cost</b>				
Payables**	A7.1	5 799	5 799	-
Lease liabilities	A7.2	32 584	14 032	18 552
Other financial liabilities	A7.4	1 283	1 283	-
<b>Total financial liabilities</b>		<b>39 666</b>	<b>21 114</b>	<b>18 552</b>

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	7 866	7 866	-
<b>Total financial assets</b>		<b>321 376</b>	<b>321 376</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	4 190	3 180	1 010
Other financial liabilities	A7.4	40 065	40 065	-
<b>Total financial liabilities</b>		<b>55 080</b>	<b>54 070</b>	<b>1 010</b>

\* Maturities analysis is presented using the undiscounted cash flows and therefore may not total to equal the carrying amount/fair value of the financial instrument.

\*\*Total amounts disclosed here exclude statutory amounts. Receivables do not include prepayments as these are not financial instruments. Prepayments are presented in note A6.2.

**Statutory 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). This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. In government, certain rights to receive or pay cash may not be contractual but have their source in legislation and therefore in these situations, the disclosure requirements of AASB 7 will not apply. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost.

