

OFFICIAL

2024-25 ANNUAL REPORT for the Attorney-General's Department



**Government
of South Australia**

ATTORNEY-GENERAL'S DEPARTMENT

2024-25 Annual Report

ATTORNEY-GENERAL'S DEPARTMENT

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To:

The Honourable Kyam Maher MLC

Deputy Premier

Minister for Aboriginal Affairs

Attorney-General

Minister for Industrial Relations and Public Sector

Special Minister of State

The Honourable Andrea Michaels MP

Minister for Small and Family Business

Minister for Consumer and Business Affairs

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

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

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

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

Caroline Mealor

Chief Executive

Date 30 September 2025

Signature



From the Chief Executive



Protecting the community remained at the heart of our work over the 2024-25 financial year, with the Government's ongoing commitment to law and order reflected in the work undertaken by many of our business units.

It was a great honour for the Attorney-General's Department (AGD) to host and support the work undertaken by the Royal Commission into Domestic, Family and Sexual Violence, led by Commissioner Natasha Stott-Despoja AO.

The Commission's groundbreaking work, which concluded in August 2025, was the culmination of a tremendous amount of effort by the Commissioner and her team, who heard from over 5,000 people brave enough to share their advice, expertise and lived experience.

The final report, titled *With Courage*, is the culmination of that body of work. The report makes 136 recommendations, aimed at reducing the risk of domestic, family and sexual violence, and improving responses to this scourge.

The start of the 2024-25 financial year, also marked the beginning of a new era for South Australia's consumer watchdog, Consumer and Business Services (CBS), as it took over the regulation of the sale of tobacco and vapes in the state.

This was a significant task, and a major expansion of CBS' regulatory role.

South Australia now has tough laws aimed at those who pose a very real risk to public health by selling illicit tobacco and vapes.

Operationally, CBS has been working in partnership with other key enforcement agencies including SA Police and the Australian Border Force, seizing more than \$40 million in illicit product across the state.

In addition, the Minister for Consumer and Business Affairs has so far issued 50 short-term closure notices, as the regulator continues its investigations into the sale of illicit tobacco and vapes.

CBS has also been at the forefront of Government reforms to South Australia's *Residential Tenancies Act* aimed at strengthening protections available to tenants, while ensuring the rights of landlords are also protected, and changes to the *Second Hand Vehicle Dealers Act* to crack down on unscrupulous operators who prey on unsuspecting consumers.

Under the leadership of incoming Commissioner for Consumer Affairs, Brett Humphrey, CBS has also commenced a significant body of work to improve the regulator's operations and to better support staff wellbeing.

A focus on law and order has been especially apparent in the work undertaken by the team in Legislative Services, who have overseen a number of key public safety reforms driven by the Government, including the establishment of a public child sex offender register and sweeping reforms to minimise the risk of knife crime.

At a time when the role of social media and artificial intelligence has never been under greater scrutiny, Legislative Services also led work in laws to combat the posting of deepfake images, as well as tackling those who seek to gain notoriety from their criminal activities by posting and boasting on social media.

Legislative Services has also undertaken important work through the Special Minister of State Portfolio, preparing important reforms aimed at strengthening democracy, including a ban on the use of robocalls by political candidates and the world-leading legislation to prohibit political donations.

This legislative reform work would be impossible without the assistance of the staff of the Office of Parliamentary Counsel, who support the reform work of not only the Attorney-General and Minister Michaels but the entire Parliament.

During 2024-25, the Office of the Director of Public Prosecutions (ODPP) continued its critical work in the prosecution of a range of complex criminal matters and civil confiscation proceedings. This included arguing a High Court appeal in the major drug matter of Operation Ironside and the long-running trial and appeal for eight accused charged with murdering Jason De Ieso.

Part of our role in law and order, of course, is the work of Forensic Science SA (FSSA). Earlier in this term of Government, nearly \$350 million was allocated to the construction of a new South Australia Forensic Centre, to accommodate FSSA and South Australia Police's Forensic Science Branch. Detailed design work is underway to ensure that our scientists can continue working at the cutting edge of research in years to come.

AGD also oversaw the Government's record \$870 million investment in the state's police and ambulance aerial fleet through its contract with Toll Aviation, to provide fixed-wing and rotary-wing to support law enforcement, search and rescue and medical retrieval operations. The new service will commence in October 2027.

The dedicated lawyers working within the Crown Solicitor's Office and the Solicitor-General have also been working tirelessly to provide advice to Government across a range of key matters affecting South Australians.

This includes advice to Government on the administration of the Whyalla steelworks, the new Women's and Children's Hospital, the redevelopment of the North Adelaide Golf Course, reforms to the state's child protection laws and representing the Government in matters relating to child protection and high risk offenders.

In the Industrial Relations portfolio, workplace safety regulator SafeWork SA has continued to excel.

In 2024-25, the regulator recorded its highest number of convictions for workplace safety breaches in over a decade, with 18 convictions received across 14 separate matters that went before the South Australian Employment Tribunal. This resulted in record fines totalling \$2.4 million, a significant result and reflection of the high-quality work undertaken by investigators.

Also in the Industrial Relations portfolio, the Government passed comprehensive Portable Long Service Leave laws, governing a portable long service leave scheme and ensuring people working in the community services industry have access.

During 2024-25, the Commissioner for Equal Opportunity continued to look at the prevalence of bullying and harassment within the legal profession. In January 2025, the Commissioner released an updated review, that found that while improvements had been made across the sector, considerably more work was needed to better combat bullying, discrimination and sexual harassment.

The Commissioner's WE'RE EQUAL initiative has also been gaining momentum, with 226 venues now signed on to this groundbreaking initiative that has now received a Premier's Award for Leadership in Diversity, Equity and Inclusion.

Considerable work has also been undertaken across the Aboriginal Affairs and Reconciliation (AAR) portfolios.

The Voice Secretariat has supported the First Nations Voice to State Parliament to continue its work, delivering a historic address to the whole of Parliament, seeking views from local communities and providing advice to Government on a range of issues confronting Aboriginal communities around South Australia.

AAR has also played a key role in monitoring and supporting work across Government, aimed at meeting Closing the Gap targets, improving outcomes for Aboriginal people in health, education, early childhood, employment, criminal justice and economic development.

As always, it has been an honour and a privilege to lead a diverse, dedicated workforce and to work with the Honourable Kyam Maher and the Honourable Andrea Michaels, as well as their staff.



Chief Executive

Attorney-General's Department

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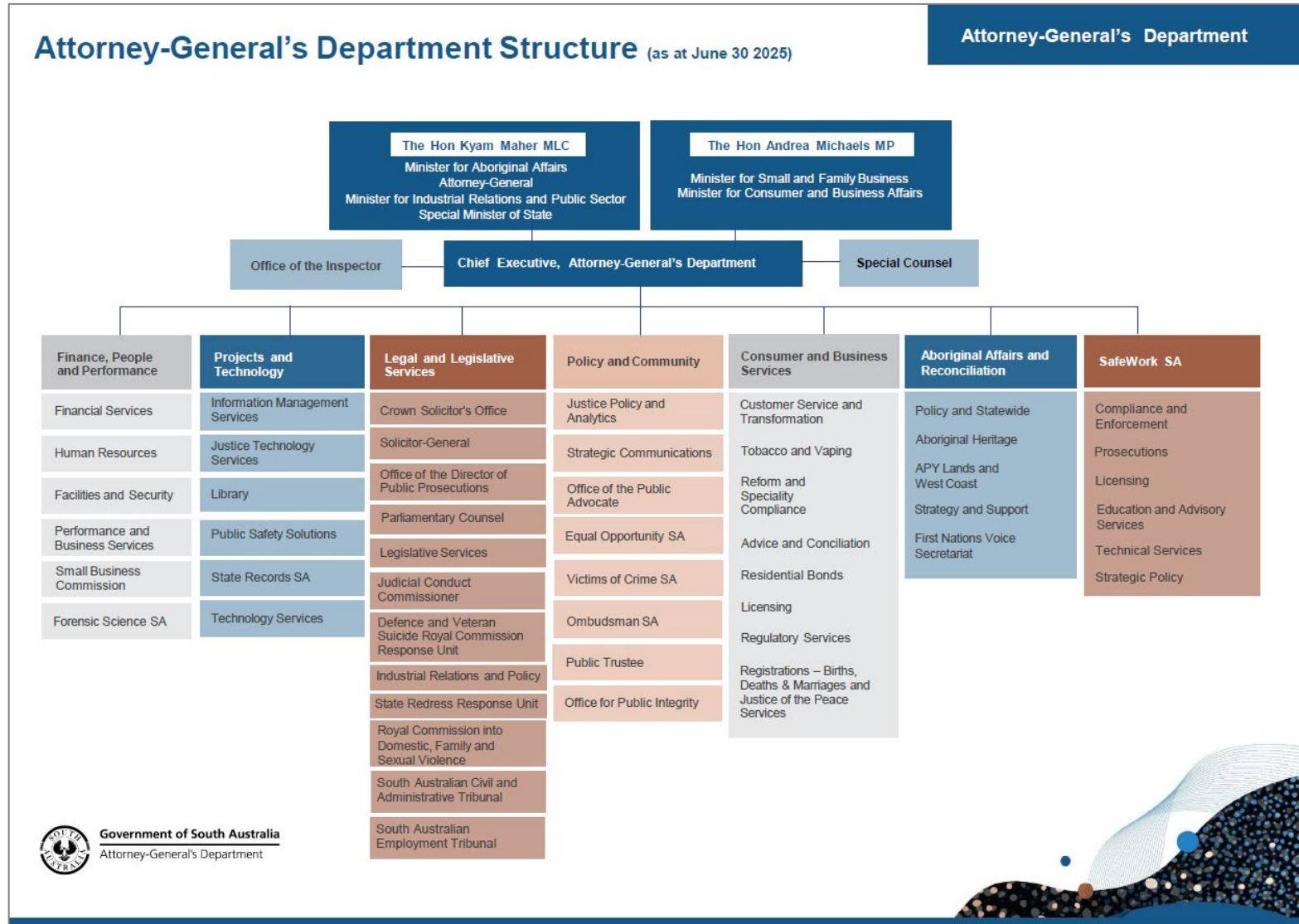
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Overview: about the agency

Our strategic focus

Our Purpose	We make a difference ensuring South Australia thrives by developing laws and policy, and delivering services that enable and support economic growth, safety and justice in the community. We deliver efficient and appropriate services to our customers, including the public service, in a way that is responsive, inclusive and collaborative.
Our Vision	South Australia is safe, fair and the best place to live, work and do business.
Our functions, objectives and deliverables	Our six strategic goals are: <ol style="list-style-type: none">1. Safe and thriving communities2. Fairly administered laws3. An efficient and effective justice system4. Our people meet customer needs5. Progressive technology and supportive infrastructure6. Shape the future workforce

Our organisational structure



Changes to the agency

During 2024-25, the following changes to the agency's structure and objectives occurred:

- The Office of the Commissioner for Public Sector Employment (OCPSE) became an attached office to the Department of the Premier and Cabinet (DPC) effective from 1 July 2024.
- The Mining and Quarrying Occupational Health and Safety Committee transferred to Return to Work SA effective 1 September 2024.

Annual Reporting

The following areas of AGD submit their own annual reports:

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

Other agencies that submit their own annual report, and fall within the Portfolio responsibility of the Attorney-General, Special Minister of State or Minister for Small and Family Business, are:

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

Our Ministers



The Hon Kyam Maher MLC

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

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

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



The Hon Andrea Michaels MP

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

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

Key Personnel



Mike Wait SC

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



Martin Hinton KC

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



Lucinda Byers

Lucinda is the Crown Solicitor of South Australia and is responsible for leading the Crown Solicitor's Office (CSO), which comprises the Public Law, Civil Litigation, Crown Counsel, Commercial, Environment & Native Title and Business Services sections. The CSO provides advice to, and represents, the Government on behalf of the Attorney-General. This includes providing legal services to Cabinet, Ministers and Government agencies on a wide variety of legal issues. Lucinda started in the role in January 2025.



Adam Kilvert

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



Andrew Swanson

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



Brett Humphrey

Brett is the Commissioner for Consumer Affairs and Liquor and Gambling within Consumer and Business Services (CBS). CBS has a broad portfolio including consumer protection, product safety, occupational licensing, liquor licensing, gambling regulation, charities regulation, residential tenancies, births, deaths and marriages and Justice of the Peace services. Brett started the role in January 2025.



Glenn Farrell

Glenn Farrell is the Executive Director of SafeWork SA (SWSA). SWSA is South Australia's workplace health and safety regulator and is responsible for providing work health and safety, public safety and state-based industrial relations services. In addition, SWSA enforces work health and safety laws in South Australia and is accountable to the Minister for Industrial Relations and Public Sector.



John Doherty

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



Matt Smith

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



Nerida Saunders PSM

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



Steph Halliday

Steph is the Executive Director of Legal and Legislative Services. The division includes Legislative Services, who provide legal and policy advice on legislative reform, Parliamentary Counsel, the CSO, the ODPP, Industrial Relations and Policy (IRAP), the South Australian Civil and Administrative Tribunal (SACAT), South Australian Employment Tribunal (SAET) and the State Redress Response Unit. Steph brings a diverse range of justice sector knowledge to the role, with expertise spanning public, regulatory and criminal law, and government policy.



Tony Brumfield

Tony Brumfield was appointed the Public Trustee in July 2024. The Public Trustee is responsible for the efficient management of the Public Trustee Office and the effective implementation of the *Public Trustee Act 1995*. The role includes acting as Administrator, Executor or Trustee of deceased estates, as Administrator of estates of protected persons under the *Guardianship and Administration Act 1993*, as Manager of estates of protected persons under the *Aged and Infirm Persons' Property Act 1940* and as Attorney or Agent.

Legislation administered by the agency

**Aboriginal Heritage Act 1979*
**Aboriginal Heritage Act 1988*
Aboriginal Lands Trust Act 2013
Action for Breach of Promise of Marriage (Abolition) Act 1971
Adelaide Children's Hospital and Queen Victoria Hospital (Testamentary Dispositions) Act 1990
Administrative Arrangements Act 1994
Administrative Decisions (Effect of International Instruments) Act 1995
Aged and Infirm Persons' Property Act 1940
Age of Majority (Reduction) Act 1971
Aircraft Offences Act 1971
**Anangu Pitjantjatjara Yankunytjatjara Land Rights Act 1981*
ANZ Executors and Trustee Company (South Australia) Limited (Transfer of Business) Act 1996
Associations Incorporation Act 1985
Australia Acts (Request) Act 1985
Australian Crime Commission (South Australia) Act 2004
Authorised Betting Operations Act 2000
Bail Act 1985
Ballot Act 1862
Births, Deaths and Marriages Registration Act 1996
Building and Construction Industry Security of Payment Act 2009
Building Work Contractors Act 1995
Burial and Cremation Act 2013
Business Names (Commonwealth Powers) Act 2012
Casino Act 1997
Child Sex Offenders Registration Act 2006
Civil Liability Act 1936
Classification (Publications, Films and Computer Games) Act 1995
Collections for Charitable Purposes Act 1939
Commercial Arbitration Act 2011
**Commonwealth Legislative Power Act 1931*
Commonwealth Places (Administration of Laws) Act 1970
Commonwealth Powers (De Facto Relationships) Act 2009
Commonwealth Powers (Family Law) Act 1986
Community Titles Act 1996
Companies (Administration) Act 1982
Constitutional Powers (Coastal Waters) Act 1979
Construction Industry Long Service Leave Act 1987
Conversion Practices Prohibition Act 2024
Conveyancers Act 1994
Co-operatives National Law (South Australia) Act 2013
Coroners Act 2003
Corporations (Administrative Actions) Act 2001
Corporations (Ancillary Provisions) Act 2001

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

Federal Courts (State Jurisdiction) Act 1999
Fences Act 1975
Financial Sector Reform (South Australia) Act 1999
First Nations Voice Act 2023
Foreign Judgments Act 1971
Forfeiture Act 2024
Freedom of Information Act 1991
Free Presbyterian Church (Vesting of Property) Act 2001
Frustrated Contracts Act 1988
Gambling Administration Act 2019
Gaming Machines Act 1992
Gaming Offences Act 1936
Graffiti Control Act 2001
Guardianship and Administration Act 1993
Guardianship of Infants Act 1940
Hairdressers Act 1988
Independent Commission Against Corruption Act 2012
Industrial Referral Agreements Act 1986
Intervention Orders (Prevention of Abuse) Act 2009
James Brown Memorial Trust Incorporation Act 1990
Judicial Administration (Auxiliary Appointments and Powers) Act 1988
Judicial Conduct Commissioner Act 2015
Juries Act 1927
Jurisdiction of Courts (Cross-vesting) Act 1987
Justices of the Peace Act 2005
Labour Hire Licensing Act 2017
Land Agents Act 1994
Land and Business (Sale and Conveyancing) Act 1994
Land Valuers Act 1994
Landlord and Tenant Act 1936
Law Reform (Contributory Negligence and Apportionment of Liability) Act 2001
Legal Practitioners Act 1981
Legal Services Commission Act 1977
Legislation Interpretation Act 2021
Legislative Instruments Act 1978
Legislation Revision and Publication Act 2002
Limitation of Actions Act 1936
Liquor Licensing Act 1997
Little Sisters of the Poor (Testamentary Dispositions) Act 1986
Lobbyists Act 2015
Long Service Leave Act 1987
Lotteries Act 2019
Magistrates Act 1983
Magistrates Court Act 1991
**Maralinga Tjarutja Land Rights Act 1984*
Marketable Securities Act 1971

Married Persons (Separate Legal Status) Act 2019
Members of Parliament (Register of Interests) Act 1983
Mercantile Law Act 1936
Minors Contracts (Miscellaneous Provisions) Act 1979
Misrepresentation Act 1972
National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018
Native Title (South Australia) Act 1994
Notaries Public Act 2016
Oaths Act 1936
Off-shore Waters (Application of Laws) Act 1976
Ombudsman Act 1972
Parliament (Joint Services) Act 1985
Parliamentary Committees Act 1991
Parliamentary Remuneration Act 1990
Parliamentary Superannuation Act 1974
Partnership Act 1891
Personal Property Securities (Commonwealth Powers) Act 2009
Plumbers, Gas Fitters and Electricians Act 1995
Police Complaints and Discipline Act 2016
Portable Long Service Leave Act 2024
Powers of Attorney and Agency Act 1984
Prices Act 1948
Problem Gambling Family Protection Orders Act 2004
Professional Standards Act 2004
Prohibited Areas (Application of State Laws) Act 1952
Public Holidays Act 2023
Public Interest Disclosure Act 2018
Public Sector Act 2009
Public Sector (Honesty and Accountability) Act 1995
Public Trustee Act 1995
Racial Vilification Act 1996
Real Property (Commonwealth Titles) Act 1924
Real Property (Foreign Governments) Act 1950
Recreation Grounds (Regulations) Act 1931
Relationships Register Act 2016
Residential Parks Act 2007
Residential Tenancies Act 1995
Retail and Commercial Leases Act 1995
Return to Work Act 2014
Return to Work Corporation of South Australia Act 1994
Royal Commissions Act 1917
Royal Style and Titles Act 1973
**RSL Memorial Hall Trust Act 1997*
Sale of Goods Act 1895
Sale of Goods (Vienna Convention) Act 1986
Sea-Carriage Documents Act 1998

Second-hand Vehicle Dealers Act 1995
Security and Investigation Industry Act 1995
Sentencing Act 2017
Serious and Organised Crime (Control) Act 2008
Serious and Organised Crime (Unexplained Wealth) Act 2009
Settled Estates Act 1880
Settled Estates Act Amendment Act 1889 (The)
Sheriff's Act 1978
Shop Theft (Alternative Enforcement) Act 2000
Shop Trading Hours Act 1977
Small Business Commissioner Act 2011
Solicitor-General Act 1972
South Australian Civil and Administrative Tribunal Act 2013
South Australian Employment Tribunal Act 2014
Spent Convictions Act 2009
Standard Time Act 2009
Strata Titles Act 1988
State Records Act 1997
St. John (Discharge of Trusts) Act 1997
Succession Act 2023
Summary Offences Act 1953
Supreme Court Act 1935
Surrogacy Act 2019
Surveillance Devices Act 2016
Survival of Causes of Action Act 1940
Telecommunications (Interception) Act 2012
Tattooing Industry Control Act 2015
Terrorism (Commonwealth Powers) Act 2002
Terrorism (Police Powers) Act 2005
Terrorism (Preventative Detention) Act 2005
Thomas Hutchinson Trust and related Trusts (Winding Up) Act 1995
Trustee Act 1936
Trustee Companies Act 1988
Unclaimed Goods Act 1987
Unexplained Wealth (Commonwealth Powers) Act 2021
Victims of Crime Act 2001
**Waite Trust (Miscellaneous Variations) Act 1996*
Warehouse Liens and Storage Act 1990
Work Health and Safety Act 2012
Young Offenders Act 1993
Youth Court Act 1993

**Denotes Act of limited application.*

The agency's performance

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p>Safe and thriving communities</p>	<p>Continuing to support the Royal Commission into Domestic, Family and Sexual Violence</p>	<p>During 2024-25, the Department continued to provide support to the Royal Commission and to the Commissioner, Natasha Stott Despoja AO. This included staff, ICT support and accommodation.</p> <p>The Royal Commission's final report was delivered in August 2025.</p>
	<p>Continued to conduct proceedings directed at keeping the community safe</p>	<p>CSO provided advice and representation in matters under High Risk Offender laws and in child protection matters, along with providing advice and representation for government agencies in various high profile coronial inquests.</p>
	<p>Continued to represent the state and progress negotiations in ongoing native title matters, and provided related advice for the protection of Aboriginal heritage</p>	<p>CSO provided advice and representation as part of native title determinations and compensation claims, including the negotiation and registration of bespoke Indigenous Land Use Agreements.</p>
	<p>Implementation of reforms under the <i>Residential Tenancies (Miscellaneous) Amendment Act 2023</i> (RTA)</p>	<p>The remainder of the RTA reforms commenced on 1 July 2024, providing greater protections for tenants. This included new options supporting tenants experiencing domestic abuse, alongside a registration scheme for designated rooming house proprietors.</p> <p>These reforms were supported with \$1.3 million by the Government towards a new 'Tenants' Advice and Advocacy Service' delivered by RentRight SA.</p>

	<p>Implementation of a specialised compliance approach to address the increasing risk presented by the sale and supply of unlawful and illicit tobacco and vaping devices</p>	<p>CBS assumed responsibility for the licensing, compliance and enforcement functions for the sale and supply of tobacco and vaping as of 1 July 2024.</p> <p>Additional powers to issue closure orders came into effect on 13 December 2024, with increased penalties for illicit sale commencing on 5 June 2025.</p> <p>The government has conducted over 500 inspections and issued more than 50 interim, short-term and long-term closure orders since the powers came into effect.</p>
	<p>Provision of assistance to consumers seeking to resolve disputes with traders on building industry issues</p>	<p>CBS launched a 'rogue tradie' campaign across social, editorial and organic media. They worked with industry and stakeholders to advise consumers of best practice for sourcing tradespersons and of their consumer rights. CBS continues to monitor and investigate builder non-compliance.</p>
	<p>Prohibition on the use of Engineered stone</p>	<p>Work Health and Safety Regulations prohibiting the manufacture, supply, processing and installation of engineered stone benchtops, panels and slabs commenced on 1 July 2024. To support the prohibition, an import ban was imposed by the Commonwealth Government from 1 January 2025.</p> <p>Businesses who continue to undertake permitted minor repairs of legacy engineered stone are required to notify SafeWork SA in advance of any minor works – failure to do so is an offence.</p> <p>Penalties apply for businesses who fail to follow the new work health and safety laws.</p>

	<p>Guardianship Client Complexity Rating Tool</p>	<p>The Public Advocate is the guardian for over 2,100 people with decision-making impairment.</p> <p>A Complexity Rating Tool was developed which provides daily flexible analyses of a wide array of risk factors for each client.</p> <p>The tool is being used by team leaders and leadership staff to support client allocations, risk management and staff supervision.</p> <p>As at 30 June 2025, 2,345 clients are managed within the tool.</p>
	<p>Culturally Safe Supported Decision-Making</p>	<p>The Office of the Public Advocate (OPA) in consultation with Aboriginal people and their communities has developed a tool, guideline and educational video to support staff to undertake culturally safe supported decision-making with Aboriginal clients.</p> <p>As at 30 June 2025, 128 Aboriginal clients have had a completed 'My Life My Wishes' document.</p>
	<p>Introduced legislation to establish a public child sex offenders register</p>	<p>The Bill for the <i>Child Sex Offenders (Public Register) Act 2024</i> passed both houses on 17 October 2024 and commenced in part on 4 April 2025.</p> <p>The Bill implements a three-level child sex offender register based on the Western Australian model.</p>
	<p>Introduced legislation to implement recommendations from the Review of the <i>Criminal Assets Confiscation (Prescribed Drug Offenders) Amendment Act 2016</i></p>	<p>The Bill for the <i>Criminal Assets Confiscation (Review Recommendations) Act 2024</i> passed both Houses on 4 March 2025.</p> <p>The introduction of the Bill met an election commitment to implement the recommendations from the Review of the <i>Criminal Assets Confiscation (Prescribed Drug Offenders) Amendment Act 2016</i>.</p>

	<p>Continue to implement the WE'RE EQUAL campaign to educate the community about diversity and inclusion</p>	<p>The WE'RE EQUAL initiative continues to expand across regional and metropolitan South Australia, promoting inclusive, discrimination-free environments.</p> <p>As of 30 June 2025, the network included 226 member venues across seven sectors—government, health and wellbeing, services, hospitality and tourism, retail, sport, and unions.</p> <p>In April 2025, the initiative received the Premier's Excellence Award for Leadership in Diversity, Equity and Inclusion, recognising its growing impact and sector-wide support.</p> <p>Member organisations commit to visibly safe environments and access training aligned with the <i>Equal Opportunity Act 1984 (SA)</i>.</p>
	<p>Introduced legislation to give protections against conversion practices</p>	<p>The Bill for the <i>Conversion Practices Prohibition Act 2024</i> passed both Houses on 24 September 2024 and commenced operation on 1 April 2025.</p> <p>The introduction of the Bill met an election commitment to ensure that the practice of conversion therapy does not occur in South Australia.</p>
	<p>Support the implementation of the South Australian First Nations Voice to Parliament</p>	<p>The First Nations Voice Secretariat supported the State and Local Voices to undertake their meetings and other functions under the <i>First Nations Voice Act 2023</i>.</p> <p>This included coordination of community engagement events, meetings with Members of Parliament, Cabinet and Departmental Chief Executives, and the inaugural address to Parliament and annual gathering of members in November 2024.</p>

	<p>Coordinate and lead South Australia's commitments under Priority Reform 1 of the National Agreement on Closing the Gap (CTG) – Formal Partnerships and Shared Decision Making</p>	<p>The Department is continuing its work on Closing the Gap through its formal Partnership Agreement with the South Australia Community Controlled Organisation Network (SAACCON).</p> <p>The Partnership is South Australia's central mechanism to achieve Priority Reform 1 and is a shared forum where members work to ensure Aboriginal voices are central in setting priorities and monitoring the outcomes of policies that impact Aboriginal South Australians.</p> <p>The Department also Co-Chairs the SA Justice Partnership Committee which provides advice to Government on policies and strategies aimed at reducing adult and youth Aboriginal incarceration rates.</p>
	<p>Lead partnerships to support and implement Priority Reform 2 of CTG – Building the Aboriginal community-controlled (ACCO) sector</p>	<p>Key activities in 2024-25 included the continuation of funding to the Aboriginal Legal Rights Movement (ALRM) for the Aboriginal Justice Advocacy Service.</p> <p>This funding allows ALRM to identify systemic issues and engage with SA Government to co-design solutions to the over-representation of Aboriginal people in the criminal justice system.</p> <p>Funding is also provided to ALRM for legal assistance services and the Aboriginal Visitor Scheme.</p> <p>The Department also entered into funding relationships with:</p> <ul style="list-style-type: none"> • KWY Aboriginal Corporation (to participate in the review of the Abuse Prevention Program) • Tjindu Foundation (to deliver Cultural Awareness Training) • Tauondi Aboriginal College (to develop Culturally Aware Perspectives).

	<p>Work on the design and delivery of new statues and monuments to commemorate Aboriginal leaders</p>	<p>Aboriginal Affairs and Reconciliation (AAR) progressed work to identify the first six Aboriginal South Australians to be recognised with a monument - including possible locations.</p> <p>This has included discussions with the Adelaide City Council and consideration of potential sites within the CBD.</p>
	<p>Cultural mapping project of Mt Terrible</p>	<p>AAR continues to engage directly with Traditional Owners, community and relevant stakeholders in the region to deliver the Project.</p> <p>Dedicated recording has commenced of known Aboriginal sites, together with archaeological/ historical research and engagement with Aboriginal stakeholders.</p>
	<p>Provide culturally appropriate information for Aboriginal victims of crime to inform them about their rights and available supports</p>	<p>During 2024-25, consultation with key stakeholders was undertaken and a consultation report has now been produced. The drafting of resources has now commenced.</p>

Agency objectives	Indicators	Performance
<p>Fairly administered laws</p>	<p>Coordinating and conducting a significantly increased volume of litigation in respect of allegations of sexual abuse in government care settings; and progressing claims for the compensation of victims of crime under the <i>Victims of Crime Act 2001</i></p>	<p>CSO provided advice and representation in responding to 300 Children in State Care claims and nearly 2,000 Victims of Crime claims.</p>
	<p>Information Management advice on the use of Artificial Intelligence (AI)</p>	<p>State Records SA developed and published advice relating to AI. This advice was developed to address record keeping requirements for records generated and created through AI by Government agencies, and details key considerations and responsibilities for information management when using AI.</p>
	<p>Progression of the Explosives Bill 2023 to replace the <i>Explosives Act 1936</i>, and preparation of associated regulations</p>	<p>The Explosives Bill 2024 passed Parliament in September 2024. The new Explosives Act once commenced will provide:</p> <ul style="list-style-type: none"> • greater focus on safety and security • clearer definitions of explosive • a streamlined, consistent licensing framework • an improved notifications process for incidents and activities • recognition of authorisations from other jurisdictions • alignment with other states and territories • reduced complexity and fewer regulations.

	<p>Introduction of portable long service leave legislation for the Community Services industry</p>	<p>The Portable Long Service Leave Bill passed Parliament in September 2024.</p> <p>The <i>Portable Long Service Leave Act 2024</i> will commence on 1 October 2025 establishing a legislative framework to govern a portable long service leave scheme and providing access to portable long service leave for the community services industry.</p> <p>The <i>Portable Long Service Leave Act 2024</i> provides workers in the community services sector with an entitlement to 13 weeks of paid long service leave after they have accrued the equivalent of 10 years full time employment.</p> <p>The new legislation benefits community service workers, who provide essential support to vulnerable individuals, such as in disability services, domestic violence support, social housing, and counselling.</p> <p>The <i>Portable Long Service Leave Act 2024</i> will be reviewed after three years, to enable the Government to consider extending the scheme to include other industry sectors.</p>
	<p>Introduced legislation to ban robocalls from political parties</p>	<p>The Bill for the <i>Electoral (Miscellaneous) Act 2024</i> passed both houses on 27 November 2024 and commenced in part on assent on 5 December 2024.</p> <p>The introduction of the Bill, among other things, met the election commitment to protect South Australians from receiving unsolicited robocalls from political parties during an election cycle.</p>

Agency objectives	Indicators	Performance
<p>An efficient and effective justice system</p>	<p>Provided advice on legislative reform</p>	<p>CSO provided advice on a range of legislative reform proposed by agencies including the new Children and Young Person (Safety) Bill, the Electoral Reform Bill and special purpose legislation including to support the administration of the Whyalla Steelworks and the redevelopment of the North Adelaide Golf Course.</p>
	<p>2024 Review of Harassment in the Legal Profession</p>	<p>The Review of Harassment in the South Australian Legal Profession, led by the Equal Opportunity Commissioner, was delivered in December 2024.</p> <p>Having found that, despite some improvement, bullying and harassment remain prevalent, the Commissioner made a further 14 recommendations to reduce these behaviours in the legal progression.</p> <p>Since then, leaders across the legal profession have begun implementing key recommendations, such as adopting the Law Council's Model Framework and strengthening internal complaint mechanisms.</p>
	<p>Complex criminal matters are prosecuted by the ODPP</p>	<p>The ODPP continued to prosecute a range of complex criminal matters and civil confiscation proceedings, including arguing a High Court appeal in the major drug matter of Operation Ironside and the long-running trial and appeal for eight accused charged with murdering Jason De Ieso.</p>

	<p>Implementation of the trial predictor model in the ODPP</p>	<p>Stage one of the model has been completed. The model leverages historical outcomes to predict the likelihood of a matter resolving by way of guilty plea prior to trial.</p> <p>It is anticipated that the model will be utilised by the ODPP to identify matters which are more likely to resolve through a guilty plea versus those more likely to progress to trial.</p> <p>This will inform decisions about resource allocations and enable prosecutors to initiate timely plea negotiations, increasing the chance of early resolution and reducing the number of matters which progress to trial.</p>
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Agency objectives	Indicators	Performance
<p>Our people meet customer needs</p>	<p>Implemented the Aboriginal Witness Assistance Officer role at the ODPP</p>	<p>Three Aboriginal Witness Assistance Officers commenced employment with the ODPP in November 2024.</p> <p>These roles are critical to ensuring culturally appropriate support for, Aboriginal victims and witnesses involved in ODPP matters, including those living in remote and regional communities.</p> <p>The new roles are working closely with ODPP staff to strengthen cultural knowledge and understanding, including providing advice to inform engagement with Aboriginal victims and witnesses.</p>
	<p>Effectively manage industrial relations and enterprise bargaining across the public sector, on behalf of the declared employer (for the purposes of the <i>Fair Work Act 1994 (SA)</i>, the CE AGD is the 'declared employer of public employees.')</p>	<p>The Industrial Relations and Policy (IRAP) branch provided advice, representation and support in a range of industrial matters, including conciliating industrial disputes in the South Australian Employment Tribunal and enterprise bargaining.</p> <p>IRAP also worked closely with other public sector agencies and advised the Minister for Industrial Relations and Public Sector about these matters and related matters of policy.</p>
	<p>Facilitate the distribution of the People Matters Employee Survey (PMES) Results</p>	<p>The PMES results were distributed across the Department in September 2024.</p> <p>Business Units were encouraged to communicate the results within their areas as well as developing an appropriate action plan.</p>

Agency objectives	Indicators	Performance
<p>Progressive technology and supportive infrastructure</p>	<p>State Police, Ambulance and Rescue Aviation Services (SPARAS) - procurement of the new State Emergency Aviation Service</p>	<p>Engaged a new provider for the State's future aviation service to provide an effective emergency aviation service to SAAS and SAPOL to perform critical aeromedical retrieval, search and rescue and airborne policing missions.</p> <p>Progressed the planning for a new SPARAS operating base at Adelaide Airport.</p>
	<p>The South Australian Civil and Administrative Tribunal (SACAT) increased access to justice through flexible approaches to hearings either in person or through tribunal hearing technology</p>	<p>SACAT users can access hearings and conferences easily and participate effectively - either attending at SACAT with appropriate supports if required or by using simple and effective technology.</p> <p>SACAT upgraded telephone and video equipment and reconfigured hearing rooms to improve the capacity for in person and online hearings.</p> <p>SACAT continues to work on enhancements to the online case management system to integrate with hearing room technology.</p>
	<p>Improved ICT access for ODPP and CSO staff attending court</p>	<p>AGD Technology Services worked with the Courts Administration Authority to enable access to AGD's network through Wi-Fi in Court buildings.</p> <p>From October 2024, ODPP and CSO staff can take their AGD laptop to any court building and have the same access as they would from any AGD premises.</p>

	<p>Enhancement and replacement of CBS systems</p>	<p>Upgrades of existing digital systems have continued during 2024-25, enabling South Australians to effectively manage their residential bonds online.</p> <p>This included changes to facilitate tenants paying bond, without the need to go through their landlord, and for landlords to upload missing documents directly to the online platform.</p> <p>CBS now intends to review its approach to system enhancements, to ensure any future technology upgrades deliver the most value to our customers and staff.</p>
	<p>Improve information sharing across the Justice Sector through the delivery of a modern data exchange</p>	<p>During 2024-25, funding was secured to implement a new system.</p> <p>Detailed design and implementation of 'future state' was initiated in May 2025.</p>
	<p>Replacement of South Australia's Legislative Drafting and Publishing System</p>	<p>Completed the documentation of requirements for a new drafting and publishing software system.</p> <p>In 2025-26 the Office for Parliamentary Counsel will undertake a tender process and commence a process to replace the system.</p>
	<p>Plan for the new SA Forensic Centre (SAFC)</p>	<p>During 2024-25, in conjunction with SA Police, the Department progressed the planning and design for the new purpose built SAFC.</p>

Agency objectives	Indicators	Performance
<p>Shape the future workforce</p>	<p>AGD Diversity and Inclusion Plan 2023-2025: Attract and recruit diverse candidates that reflect the community and customers we serve</p>	<p>In 2024-25, AGD Human Resources undertook a number of tasks including:</p> <ul style="list-style-type: none"> • reviewing the accessibility of all corporate HR training and continued to mandate disability awareness training • updating the guides and performance management systems to have a stronger focus on diversity • reviewing the role of the Peer Support Officer to support our diverse workforce. <p>AGD also works with disability organisations to recruit people with a disability.</p> <p>AGD Managers are encouraged to use the Aboriginal Employment Register.</p>
	<p>Develop and launch an updated Reconciliation Action Plan (RAP) and implement activities to celebrate culture and promote reconciliation</p>	<p>The RAP includes 88 actions and outlines the actions AGD will take to promote reconciliation and deliver services to the community.</p> <p>RAP achievements over the past 12 months include the delivery of the Aboriginal student work experience program, the rollout of three new cultural awareness training offerings focussed on cultural safety, working with ACCOs and cultural immersion, and hosting Reconciliation and NAIDOC Week events.</p>

	<p>Implement strategies to promote gender equality and promote the department's commitment to zero tolerance of violence against women and children</p>	<p>The Department continued to implement and report on its Gender Equality and Respect Action Plan. Activities undertaken in the past 12 months include celebrations for International Women's Day, fundraising for Catherine House and undertaking the reaccreditation process for White Ribbon Workplace Accreditation.</p>
	<p>CBS staff response to, and participation in an independent review of CBS</p>	<p>Current and former CBS employees contributed to a review of CBS.</p> <p>The report was published in April 2025 and will assist in areas such as workload management, service expectations and strategic priorities.</p> <p>CBS has commenced the process of implementing these recommendations.</p>

Corporate Performance

Employment opportunity programs

Program name	Performance
Aboriginal Employment Register (AER)	<p>The Department employs an Aboriginal Engagement Consultant to support the implementation of the AER. The Engagement Officer works with AGD Human Resources and OCPSE to raise awareness of the AER in hiring managers.</p> <p>The AGD recruitment system has been updated to encourage all managers to check the AER before recruiting. Business Managers have also been provided with information about the register. All HR Business Partners have access to the register. The Engagement Consultant also mentors a selection of AGD Aboriginal Employees.</p> <p>The representation of Aboriginal employees in the department as of 30 June 2025 was 2.4%.</p>
Aboriginal Career and Development Pool	<p>During 2024-25, Aboriginal staff were asked if they wished to be part of the AGD Aboriginal Career and Development Pool. Eleven staff have now met with HR and the Engagement Consultant on a one-to-one basis to discuss their career goals and identify supports available to help them progress their career. Since 2023 five members have been promoted.</p>
AGD First Nations Job Vacancies Teams Site	<p>AGD Human Resources posts details of suitable roles on a regular basis to a dedicated site for Aboriginal staff who have expressed an interest in progressing their career. The Engagement Consultant also raises awareness and facilitates the career progression of staff across AGD for roles or secondments/development opportunities.</p>

Agency performance management and development systems

Performance management and development system	Performance
AGD has a twice-yearly performance management process.	80% of AGD employees had at least one performance review recorded in the last 12 months.

Work health, safety and return to work programs

Program name	Performance
<p>Wellbeing and Safety Strategic Plan 2024-26</p>	<p>AGD continued work on the implementation of programs and initiatives to ensure a physically and psychologically safe workplace.</p> <p>The AGD Wellbeing and Safety Strategic Plan 2024-2026 was introduced which aligns to the Safety Wellbeing and Injury Management Strategy for the SA Public Sector 2023-2032.</p> <p>The plan maintains AGD’s commitment to protecting the health, safety and wellbeing of our people and building a culture of trust and psychological safety in the workplace through focus on the following areas:</p> <ul style="list-style-type: none"> • Commitment and leadership • Wellbeing and engagement • Contemporary and innovative approach • Risk management • Continuous improvement through data. <p>The AGD Health and Safety Committee met quarterly, with input from the Health and Safety Representative forum, ensuring consultation on wellbeing and safety matters.</p>
<p>Early intervention, return to work and injury management</p>	<p>In 2024-25, AGD recorded 12 new workplace injury claims, with psychological claims accounting for the highest proportion of claim costs.</p> <p>The prevention of psychological claims through early intervention, education and training, resources, and supports remained a priority for AGD, with particular focus on workload management, emotionally challenging work, mental health, leadership development, and managing psychosocial hazards.</p> <p>AGD’s partnership with employee assistance provider, Human Psychology, continued to provide employees with an external support service.</p>

Workplace injury claims	2024-25	2023-24	% Change (+ / -)
Total new workplace injury claims	11	11	-
Fatalities	-	-	-
Seriously injured workers*	-	-	-
Significant injuries (where lost time exceeds a working week, expressed as per 1,000 FTE)	5.9 per 1,000 FTE	3.9 per 1,000 FTE	+51.3%

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

Work health and safety regulations	2024-25	2023-24	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	-	1	-100%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	-	-	-

Return to work costs**	2024-25	2023-24	% Change (+ / -)
Workers compensation expenditure (\$)	\$184,180.13	\$155,632.88	+18.3%
Income support payments (\$)	\$342,389.38	\$212,093.61	+61.4%

**Before third party recovery

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

Executive employment in the agency

Executive classification	Number
Chief Executive	1
South Australian Executive Service 2	15
South Australian Executive Service 1	65
Statutory Appointments	9

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

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

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2024-2025 are attached to this report.

The department recorded a favourable net result of \$32.7 million compared with the favourable net result of \$26.1 million estimated in the 2024-25 revised budget.

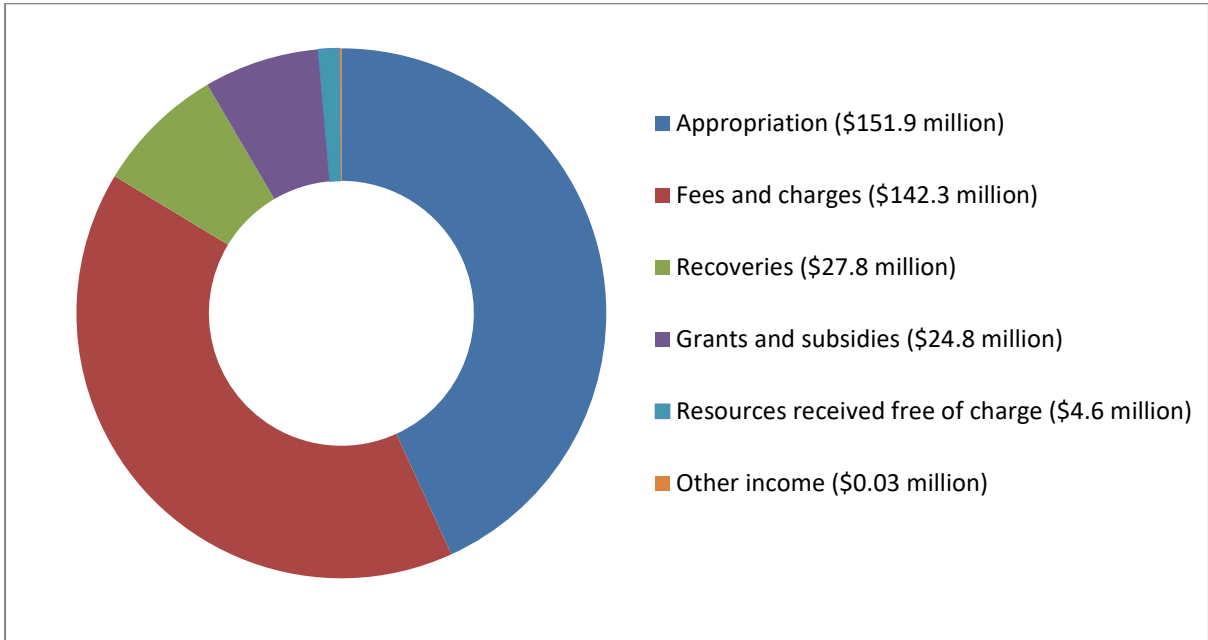
The favourable revenue variance is due to actual revenue exceeding the revised revenue budget by \$3.3 million. This is mainly due to additional regulatory fees and charges revenue received by SafeWork SA, and an increase in recoveries.

The favourable expenditure variance is due to actual expenses being lower than the revised expenses budget by \$3.3 million. The majority of this underspend relates to funding which the Department will seek to carry forward into 2025-26.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Total Income	348,442	351,712	3,270	302,528
Total Expenses	322,295	318,971	3,324	297,838
Net Result	26,147	32,741	6,594	4,690

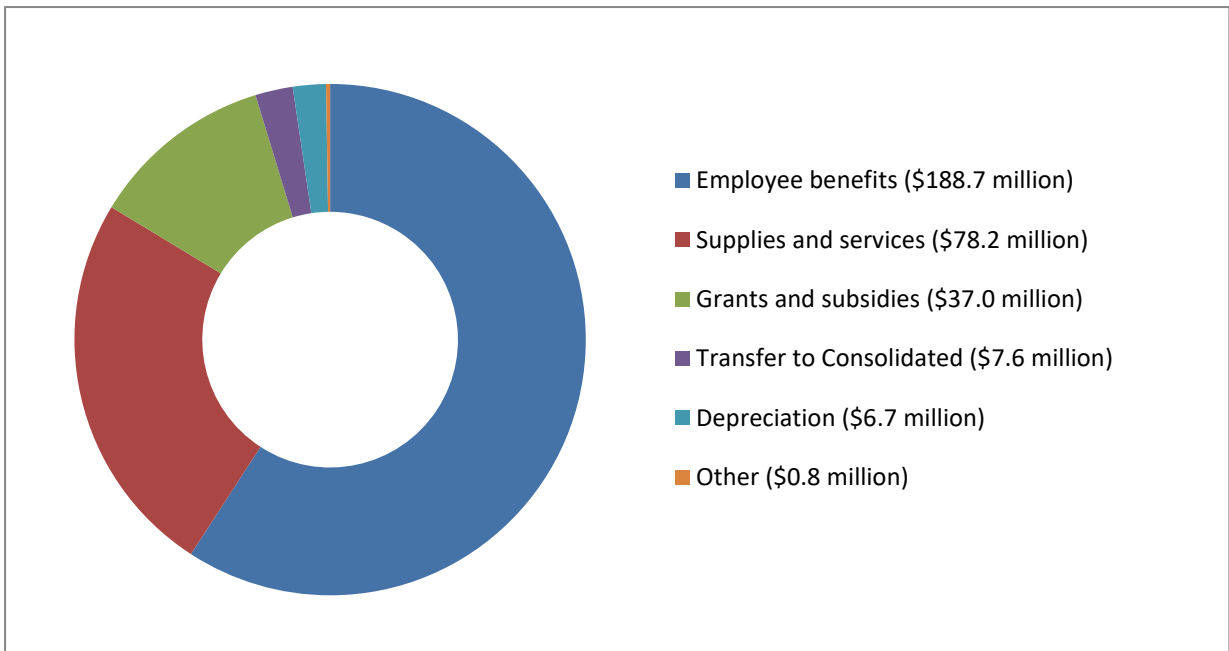
Income

Total operating income for 2024-25, including appropriation, was \$351.7 million. Income from State Government appropriations accounted for 43% of total income. A summary of income by source is shown in the figure below.



Expenses

Total expenses were \$319.0 million in 2024-25. A summary of expenses by category is shown in the figure below.



Statement of Financial Position

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2024-25 are attached to this report.

Statement of Financial Position	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Current assets	82,147	92,164	10,017	77,563
Non-current assets	62,906	62,568	(338)	37,499
Total assets	145,053	154,732	9,679	115,062
Current liabilities	31,781	31,307	474	29,846
Non-current liabilities	35,494	35,717	(223)	33,585
Total liabilities	67,275	67,024	251	63,431
Net assets	77,778	87,708	9,930	51,631

Account Payment Performance 2024-25

Treasurer’s Instruction 11 requires all undisputed accounts to be paid within 15 days of the date of the receipt of the invoice or claim unless there is a discount or written agreement between the agency and the creditor.

	Accounts paid		Value of accounts paid	
	Number	%	\$	%
Paid within 15 calendar days	21,843	98.0	295,021,305	95.8
Paid within 16 to 30 calendar days	419	1.9	12,713,051	4.1
Paid within 31 to 60 calendar days	27	0.1	169,571	0.1
Paid greater than 60 calendar days	8	0.0	79,677	0.0
Total	22,297		307,983,605	

The department paid 98.0% of all invoices within 15 calendar days (93.8% in 2023-24).

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	\$ 105,513

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

Consultancies	Purpose	\$ Actual payment
MBP Engineering Pty Ltd	Professional engineering services and expert report	\$ 10,000
Novasense Pty Ltd T/A Strativity	Customer Service Strategy	\$ 10,000
Koukourou Pty Ltd T/A FMG Engineering	Professional engineering services and expert report	\$ 11,195
Bestec Pty Ltd	Accommodation works	\$ 19,000
System Solutions Engineering	Professional engineering services and expert report	\$ 19,750
Advance Business Consulting	Reporting project	\$ 22,474
MPH Architects	Accommodation works	\$ 23,110
SLR Consulting Australia Pty Ltd	Investigation and assessment report	\$ 23,920
locane Pty Ltd	Justice Information System	\$ 26,415
Deloitte Touche Tohmatsu	Aboriginal Lands Trust	\$ 30,224
JF Improve Pty Ltd	Lean Process Review	\$ 41,000
Deloitte Touche Tohmatsu	Electoral Reform	\$ 48,500
Rosslyn Cox and Mark Williams Consulting Pty Ltd	CBS Review	\$ 52,420
MPH Architects	Accommodation works	\$ 55,860
Hon Brian Martin AO KC	Investigation under the <i>Casino Act 1997</i> *	\$ 92,250
	Total	\$ 486,118

*Costs recovered from SkyCity Adelaide

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$ 26,494

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

Contractors	Business Unit	\$ Actual payment
Datacom Systems (AU) Pty Ltd	ICT	\$ 12,145
SRA Information Technology Pty Ltd	ICT	\$ 13,460
Hays Specialist Recruitment (Australia) Pty Ltd	OCE	\$ 14,023
McArthur (SA) Pty Ltd	FSSA	\$ 15,925
Hays Specialist Recruitment (Australia) Pty Ltd	JTS	\$ 17,740
KPMG	CBS	\$ 18,900
locane Pty Ltd	ICT	\$ 22,547
Fusion5 Pty Ltd	ICT	\$ 25,655
Harrison McMillan Pty Ltd	SRSA	\$ 27,947
Hays Specialist Recruitment (Australia) Pty Ltd	ICT	\$ 29,106
Peoplebank Australia Ltd	ICT	\$ 32,900
Randstad Pty Ltd	SWSA	\$ 33,437
Hays Specialist Recruitment (Australia) Pty Ltd	IRAP	\$ 35,130
Chandler Macleod Group Ltd	SACAT	\$ 35,671
Hays Specialist Recruitment (Australia) Pty Ltd	ODPP	\$ 41,736
DFP Recruitment Services Pty Ltd	OPA	\$ 42,498
Robert Walters Pty Ltd	JTS	\$ 48,040
Hays Specialist Recruitment (Australia) Pty Ltd	AAR	\$ 57,284
Smaat Pty Ltd	SACAT	\$ 62,028
Randstad Pty Ltd	SACAT	\$ 72,512
Randstad Pty Ltd	Ombudsman	\$ 76,487
Randstad Pty Ltd	JTS	\$ 85,344
Hays Specialist Recruitment (Australia) Pty Ltd	OPC	\$ 87,844
DFP Recruitment Services Pty Ltd	CBS	\$ 109,871
Hays Specialist Recruitment (Australia) Pty Ltd	FSSA	\$ 114,030

Contractors	Business Unit	\$ Actual payment
Talent International (SA) Pty Ltd	OPC	\$ 116,982
Talent International (SA) Pty Ltd	CBS	\$ 134,212
Robert Walters Pty Ltd	ODPP	\$ 176,474
Halcyon Knights Pty Ltd	SWSA	\$ 176,511
Akkodis Australia Talent Pty Ltd	JTS	\$ 177,456
Peoplebank Australia Ltd	JTS	\$ 200,003
Talent International (SA) Pty Ltd	JTS	\$ 206,224
Hays Specialist Recruitment (Australia) Pty Ltd	SWSA	\$ 256,095
Hays Specialist Recruitment (Australia) Pty Ltd	CBS	\$ 305,663
Talent International (SA) Pty Ltd	ICT *	\$ 332,840
Paxus Australia Pty Ltd	JTS	\$ 476,543
Hays Specialist Recruitment (Australia) Pty Ltd	SACAT	\$ 535,252
Randstad Pty Ltd	CBS	\$ 621,507
	Total	\$ 4,848,022

**Costs recovered from Electoral Commission SA*

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

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

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

Risk management

Risk and audit at a glance

The AGD Audit and Risk Management Committee (ARMC) provides independent advice and assistance to the Chief Executive on AGD's risk, control and compliance framework, business ethics, policies and practices and its internal and external accountability responsibilities. The ARMC met five times during 2024-25.

AGD currently has an independent, internal audit provider in Deloitte Touche Tohmatsu (Deloitte) that undertakes audit and risk management functions. A total of four internal audit reviews were undertaken in 2024-25.

Fraud detected in the agency

In 2024-25, there were no instances of fraud reported.

Strategies implemented to control and prevent fraud

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

The internal audit function performs reviews over the AGD system and control environments. In addition, AGD has a Fraud and Corruption Policy which addresses the prevention, detection and response to fraud, and a supporting procedure for reporting suspected fraud. As outlined in Treasurer's Instruction 2, the documents are reviewed annually (last published in March 2025) and correspond with the South Australian Public Sector Fraud and Corruption Control Policy.

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

Public interest disclosure

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

One.

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

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

Reporting required under any other act or regulation

The Commissioner for Consumer Affairs and Liquor and Gambling within Consumer and Business Services' Annual Report 2024-25	
Act or Regulation	Requirement
<i>Associations Incorporation Act 1985</i>	S9—Annual report (1) The Commission must, on or before 31 December in each year, deliver to the Minister a report on the administration of this Act during the period of 12 months that ended on the preceding 30 June.

Associations	2024-25	2023-24
Incorporated associations on the register	21,844	21,692
Incorporated during the year	292	282
De-registered and wound-up	140 ¹	126
Periodic returns lodged	194	123
Searches of the public register	508 ²	477 ³

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

¹ Includes 125 applications to deregister and 15 applications to wind up.

² The number of document requests, consisting of 177 extract requests, 150 uncertified document requests and 181 certified document requests. It excludes 235 certificate requests.

³ The number of document requests, consisting of 180 extract requests, 170 uncertified document requests and 127 certified document requests. It excludes 248 certificate requests.

Builders licences	2024-25	2023-24
Held by bodies corporate	6,529	6,153
Held by natural persons (individuals or members of partnerships). Includes contractors only and contractors and supervisors. Does not include supervisors only.	17,219	17,253
Held by building work supervisors (registrations only)	4,930	4,645
Total	28,678	28,051
Applications for new licences/registrations or a change of conditions received	3,450	2,724

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

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

Companies Liquidation Account	Amount
Balance at 30 June 2024	\$94,244.40
Add: Amounts received during the year pursuant to section 427(1) of the Companies Code	\$0
Less: Amount paid to claimants in accordance with section 427(1) Payments to Consolidated Account in accordance with section 427(6)	\$0
Balance at 30 June 2025	\$94,244.40

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

Registrations	2024-25	2023-24
Held by bodies corporate	132	130
Held by natural persons	609	625
Total	741	755
Applications for new registrations received	55	89

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2025.

Act or Regulation	Requirement
<i>Co-operatives National Law (South Australia) Act 2013*</i>	<p>S10—Disposal of consideration for shares compulsorily acquired (Co-operatives National Law section 436)</p> <p>For the purposes of section 436(3)(b)(i) of the Co-operatives National Law (South Australia) -</p> <p>(a) the applied provisions of the Corporations Act are to be read as if the following provision were inserted in Part 9.7 before section 1339:</p> <p>S1338D - Co-operatives Liquidation Account</p> <p>(1) The Co-operatives Liquidation Account established under Division 3 of Part 6 of the <i>Co-operatives Act 1983 of South Australia</i> continues in existence under this Part.</p> <p>(2) The Account must continue to be kept in a separate account at the Treasury.</p>

Co-operatives Liquidation Account	Amount
Balance at 30 June 2024	\$64,992.85
Add: Amounts received during the year pursuant to section 331 of the <i>Co-operatives Act 1997</i>	\$0
Less: Amount paid to claimants in accordance with section 331	\$0
Balance at 30 June 2025*	\$64,992.85

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

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

Advice and conciliation	2024-25	2023-24
No. of advice provided	25,722	26,453
No. of disputes conciliated	1,192	1,083
No. of disputes referred to compulsory conciliation conference	413	360

Prosecutions/ Disciplinary action under the <i>Fair Trading Act 1987</i> (and related Acts), and the <i>Liquor Licensing Act 1997</i>.		
Date	Trader (where applicable)	Action
12/11/2024	Scott Mackenzie	Breached the <i>Building Work Contractors Act 1995</i> by carrying on business without a licence to do so. Court outcome: \$10,000 fine imposed which was reduced to \$6,000 due to the defendants early guilty plea. The Magistrate also ordered compensation to the consumers in the amount of \$2,570 and prosecution costs of \$1,160 in addition to the victims of crime levy. Court fees were waived.
13/11/2024	Daniel Janyckyj	Breached the <i>Building Work Contractors Act 1995</i> and Australian Consumer Law by carrying on business without a licence and accepting payment for services which he failed to provide within a reasonable time. Court outcome: The court ordered Mr Janyckyj to pay compensation to the consumers in the amount of \$34,423, in addition to \$2,224 towards the victims of crime levy. Court fees and prosecution costs were waived.
27/11/2025	Powerstate Services, Michael Arhontis	Breached the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> by acting unlawfully and/or negligently in the completion of household gas fitting work carried out at seven different properties between 2021 and 2023. SACAT outcome: Powerstate Services was reprimanded and received an \$8,000 sanction, and director, Mr Arhontis received a \$4,000 sanction. The Tribunal considered the gas fitting work was clearly negligent and constituted a significant departure from the standard of care expected of a reasonably competent gas fitter.

8/01/2025	Minghui Jin	<p>Breached the <i>Second-hand Vehicle Dealers Act 1995</i> and the <i>Criminal Consolidation Act 1935 (SA)</i> by interfering with the odometer of a second-hand vehicle and producing a document related to the interfered odometer, with the intent to deceive another party.</p> <p>Court outcome: The defendant was ordered to pay court fees of \$387, victims of crime levy of \$707, and informant costs of \$150. No conviction was recorded, and the defendant was released on a good behaviour bond.</p>
15/01/2025	Old Noarlunga Cemetery Pty Ltd	<p>Breached the <i>Burial and Cremation Act 2013 (SA)</i> and the <i>Australian Consumer Law (SA)</i> by engaging in misleading and deceptive conduct. This included making false or misleading representations about the necessity for consumers to purchase interment rights, falsely claiming that payment to upgrade a memorial plaque was required for the continuation of an interment right and misrepresenting the need for additional interment rights. The defendant also provided misleading information regarding the existence, exclusion, or effect of interment rights, including the amount payable to an interment right holder upon surrender, and engaged in unconscionable conduct in relation to these matters. Further, the defendant allowed the surrender of interment rights without paying the required surrender amounts.</p> <p>Court outcome: The respondent resolved the matter through mediation and was required to make several undertakings. These included declaring that interment rights issued by the Anglican Church remain unaffected by its sale, acknowledging their misconduct, and agreeing to a compensation payment of \$30,120. The respondent was also ordered to pay mediation costs of \$13,000.</p>

30/01/2025	<p>Andrash Group Pty Ltd (Andrash Hindmarsh Pty Ltd; Andrash Panorama Pty Ltd; Andrash Woodville Pty Ltd; Andrash Port Adelaide Pty Ltd; Andrash Paradise Pty Ltd; Andrash Hillcrest Pty Ltd; Andrash Netley Pty Ltd; Andrash Hampstead Gardens Pty Ltd.)</p>	<p>Breached the <i>Fair Trading Act 1987 (SA)</i> by failing to update its fuel aggregation system with the correct normal fuel price across multiple pumps at various locations. Court outcome: The defendant was fined in the amount of \$10,440. Court costs were ordered totalling \$3,096. By agreement, prosecution fees of \$1,210 were awarded on one information only. In addition, the victims of crime levy applied to each of the 16 counts resulting in a total levy of \$4,320.</p>
5/02/2025	<p>Ismat Fedayee</p>	<p>Breached the <i>Second-hand Vehicle Dealers Act 1995</i> by interfering with the odometer of a second-hand vehicle. Court outcome: Defendant entered guilty pleas and was placed on a \$2,000 bond for 12 months.</p>
16/02/2025	<p>Lario Brzovic</p>	<p>Breached the <i>Plumbers, Gas Fitters and Electricians Act 1995</i> by performing unsafe and non-complaint electrical work in relation to the installation of solar systems at six properties. SACAT outcome: The Tribunal disqualified Mr Brzovic from holding an electrical contractor's licence and electrical workers registration until further order, prohibited Mr Brzovic from being employed or otherwise engaged in the business of an electrical contractor until further order, and prohibited Mr Brzovic from being a director of a body corporate that is an electrical contractor until further order.</p>
20/03/2025	<p>Khalid Hammadi</p>	<p>Breached the <i>Second-hand Vehicle Dealers Act 1995</i> by carrying on business as a second-hand vehicle dealer without being licenced to do so. Court outcome: The court ordered Mr Hammadi to pay a fine in the amount of \$2,000, in addition to \$270 towards the victims of crime levy and \$150 for the costs of the informant.</p>

22/05/2025	Justin Tyler	Breached the <i>Second-hand Vehicle Dealers Act 1995</i> by interfering with the odometer of a second-hand vehicle. Court outcome: The court ordered Mr Tyler to pay compensation to the consumer of \$900 and a fine of \$480 in addition to the victims of crime levy.
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For a full list of media releases for 2024-25, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

Assurances and Undertakings given under the <i>Fair Trading Act 1987</i> (and related Acts), the <i>Liquor Licensing Act 1997</i> and the <i>Australian Consumer Law</i>		
Date	Trader (where applicable)	Action
06/11/2025	Garage Co Pty Ltd	Failed to obtain builders indemnity insurance and demanded a deposit in relation to BW Contracts more than permitted in regulations.
08/11/2024	Hossaindad Rezai	Failed to provide Schedule. Failed to provide written contracts. Failed to provide contract and Notice to consumers. Failed to publish dealers' licence in advertisements.

For a full list of media releases for 2024-25, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

Act or Regulation	Requirement
<i>Gambling Administration Act 2019</i>	S61—Annual report (1)The Commissioner must, on or before 30 September in each year, prepare and submit to the Minister a report on the performance of the Commissioner's functions under the gambling Acts during the preceding financial year.

<i>Authorised Betting Operations Act 2000 - Licensing</i>	2024-25
Number of Licensed Bookmakers	47
Number of Licensed Agents	231
Number of TAB Outlets	330
Number of Racing Clubs	50
Number of Authorised Interstate Betting Operators	114

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2024-25 ANNUAL REPORT for the Attorney-General's Department

<i>Authorised Betting Operations Act 2000 - Compliance</i>	2024-25
Number of inspections completed	443
Non-compliance matters detected	241
Investigations closed with enforcement outcome	24
Investigations closed without enforcement outcome	7

<i>Casino Act 1997 – Compliance</i>	2024-25
Number of inspections completed	365 Daily Audits comprising 2,618 compliance assessments
Non-compliance matters detected	144
Investigations closed with enforcement outcome	0
Investigations closed without enforcement outcome	1

<i>Gaming Machines Act 1992 - Licences</i>	2024-25	2023-24
General and Hotels	487	492
Clubs	45	47
On Premises	1	1
Total	533	540

<i>Gaming Machines Act 1992 - Compliance</i>	2024-25	2023-24
Number of inspections completed	842	570
Non-compliance matters detected	838	506
Investigations closed with enforcement outcome	48	15
Number of expiation notices issued	51	10
Number of prosecutions commenced	0	0
Investigations closed without enforcement outcome	14	23

Prosecutions commenced for offences against the <i>Gaming Machines Act 1992</i>		
Date	Individual/Entity	Action
Note: Nil prosecutions in 2024-25		

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

Revenue	2024-25
State wagering revenue of authorised betting operators	\$428.6 million
Gambling revenue of gaming machine licensees - Clubs	\$80.2 million
Gambling revenue of gaming machine licensees - Hotels	\$928.3 million
Total net gambling revenue of gaming machine licensees	\$1,008.5 million

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

Registrations	2024-25	2023-24
Held by land agent bodies corporate	1,178	1,129
Held by land agent natural persons	2,585	2,538
Held by sales representative and auctioneer natural persons	2,670	2,590
Held by property manager natural persons	1,488	1,452
Total	7,921	7,709
Applications for new registrations or a change of conditions received	1,137	1,157

A report on the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2025.

Act or Regulation	Requirement
<i>Land Valuers Act 1994</i>	S23—Annual report (1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June.

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

Ten additional Land Valuers were added during the reporting period.

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

Act or Regulation	Requirement
<p><i>Liquor Licensing Act 1997</i></p>	<p>S128A—Report to Minister on barring orders</p> <p>(1) The Commissioner must, on or before 30 September in each year (other than the calendar year in which this section comes into operation), provide a report to the Minister specifying the following information in relation to the financial year ending on the preceding 30 June:</p> <p>(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—</p> <p>(i) in the case of orders made under section 125(1)(aa) (a <i>welfare order</i>)—</p> <p>(A) the number of welfare orders made; and</p> <p>(B) the location of the licensed premises from which the persons were barred;</p> <p>(ii) in any other case—</p> <p>(A) the number of orders made; and</p> <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>(c) 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	
	2024-25	2023-24
Adelaide	0	12
Bordertown	1	0
Ceduna	1	10
Glynde	1	0
Golden Grove	1	0
Kingscote	1	0
Mannum	1	0
Mount Gambier	0	5
Norwood	0	2
Paradise	1	0
Port Augusta	0	2
Salisbury	0	3
Victor Harbor	0	2
Whyalla Norrie	0	6
Total	7	42

Location of the licensed premises from which persons were barred (for reasons other than welfare)		
Location of Licensed Premises	Number of Orders by Suburb	
	2024-25	2023-24
Aberfoyle Park	1	0
Adelaide	2	22
Angle Park	2	0
Baramera	1	0
Blair Athol	0	1
Bordertown	1	0
Brompton	1	0
Ceduna	16	4
Clare	1	0
Clearview	1	0

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2024-25 ANNUAL REPORT for the Attorney-General's Department

Coober Pedy	12	0
Coobowie	1	0
Copley	1	0
Davoren Park	0	2
Elizabeth	1	4
Findon	1	0
Fullarton	1	5
Gawler	1	2
Gilles Plains	0	2
Glynde	1	0
Golden Grove	1	1
Henley Beach	0	2
Kilburn	1	0
Marla	1	0
Marryatville	1	0
McLaren Vale	1	0
Morphett Vale	0	1
Mount Gambier	1	4
Murray Bridge	2	8
North Adelaide	0	1
Noarlunga	5	0
Norwood	0	2
Oodnadatta	2	0
Para Hills	0	8
Para Hills West	1	0
Paradise	1	0
Parafield Gardens	0	3
Paralowie	0	4
Pennington	0	2
Plympton	1	0
Port Augusta	0	1
Port Lincoln	2	1
Port Noarlunga	0	4
Port Victoria	1	0
Salisbury	0	7

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2024-25 ANNUAL REPORT for the Attorney-General's Department

Seaton Park	1	0
Smithfield	0	2
Stansbury	1	0
Tailem Bend	2	0
Taperoo	1	0
Unley	0	1
Victor Harbor	0	1
Whyalla	2	13
Whyalla Norrie	2	6
Woodville North	0	1
Total	75	115

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

Type of Conduct	Number of Instances	
	2024-25	2023-24
Assault	8	11
Assault – Staff	8	9
Disorderly Behaviour	28	34
Drugs	2	3
Drunken Behaviour	6	8
False Pretences	0	0
Property Damage	5	2
Theft	14	15
Welfare – Risk	7	12
Welfare – Risk to Family	0	0
Other Reason	75	84
Total	153	178

Outcome of the review of barring orders under section 128		
Outcome of Review	Number of Reviews	
	2024-25	2023-24
No Decision	0	0
Determined	50	32
Dismissed	7	3
Granted	0	0
Refused	0	0
Revoked	0	0
Withdrawn	11	2
Total	68	37

Pursuant to section 128A(1)(b), South Australia Police has advised that no barring orders were issued on the grounds of criminal intelligence during 2024-25.

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

Plumbers	2024-25	2023-24
Holding a contractor licence only (individual or company)	815	797
Holding a workers registration	5,487	5,212
Holding both a worker registration and contractor licence	1,772	1,763

Gas Fitters	2024-25	2023-24
Holding a contractor licence only (individual or company)	740	717
Holding a workers registration	5,145	4,862
Holding both a worker registration and contractor licence	1,622	1,589

Electricians	2024-25	2023-24
Holding a contractor licence only (individual or company)	2,009	3,724
Holding a workers registration	20,931	20,599
Holding both a worker registration and contractor licence	4,801	4,787

Plumbers, Gas Fitters & Electricians	2024-25	2023-24
Applications for new licences/registrations or change of conditions received	4,198	3,724

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

Residential Park Bonds	2024-25	2023-24
Total residential park bonds held	1,024	963
Total residential park bonds held (\$)	\$731,548	\$562,509
Residential park bonds lodged	316	187
Residential park bonds refunded	200	168

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

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

Bonds – numbers held	2024-25	2023-24
Total tenant provided residential bonds held	177,737	181,493
Total Housing SA bonds and guarantees held	45,241	54,883
Total residential bonds held	222,978	236,376

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

Residential Tenancies Bonds	2024-25	2023-24
Residential bonds lodged	56,949	56,942
Residential bonds refunded	53,475	53,900

Incoming contact	2024-25	2023-24
Incoming bond calls	46,791	38,951
Incoming emails requesting advice	52,811	27,261

Advice	2024-25	2023-24
Tenancy advice provided	19,088	19,081
Expiation notices issued	2	13

A report on the Residential Tenancies Fund will be available on the Consumer and Business Services website on or before 31 December 2025.

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

Licences	2024-25	2023-24
Held by bodies corporate		
Second-hand motor vehicle dealers	474	516
Second-hand motor cycle dealers	33	31
Held by natural persons		
Second-hand vehicle dealers	1,116	1,160
Second-hand motor cycle dealers	36	33
Total	1,659	1,740
Applications for new licences/registrations received		
Second-hand vehicle dealers	208	235
Second-hand motor cycle dealers	8	4
Registration of trading premises (new application)	94	83

A report on the Second-hand Vehicles Compensation Fund will be available on the Consumer and Business Services website on or before 31 December 2025.

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

Security and investigation agents licences	2024-25	2023-24
Held by bodies corporate	596	576
Held by natural persons	9,788	9,822
Total	10,384	10,398
Applications for new licences / change of conditions	1,807	1,807

Controlled Substances (Youth Treatment Orders) Amendment Act 2019	
Act or Regulation	Requirement
<i>Controlled Substances (Youth Treatment Orders) Amendment Act 2019</i>	<p>S54O—Reports</p> <p>(1) An annual report of the Department required under section 12 of the <i>Public Sector Act 2009</i> must include the following information in respect of the period to which the report relates:</p> <ul style="list-style-type: none"> (a) the number of detention orders made during the period; (b) the age and sex of each child who was subject to a detention order; (c) the length of time each child who was subject to a detention order spent in detention and the number of ongoing detention orders at the time of the report; (d) the number of children subject to a detention order who were of Aboriginal or Torres Strait Islander descent or who identified themselves as being of Aboriginal or Torres Strait Islander origin; (e) the number of children subject to a detention order who absconded from detention; (f) the outcome of each treatment order, including the number of children who failed to comply with a treatment order; (g) the cost of the treatment provided to each child pursuant to a treatment order; (h) the cost of detaining each child pursuant to a detention order. <p>(2) A report must not include any information that might identify a child.</p>

Youth Treatment Orders	2024-25	2023-24
The number of detention orders made during the period.	0	0
The age and sex of each child who was subject to a detention order.	Not applicable	Not applicable
The length of time each child who was subject to a detention order spent in detention and the number of ongoing detention orders at the time of the report.	Not applicable	Not applicable
The number of children subject to a detention order who were of Aboriginal or Torres Strait Islander descent or who identified themselves as being of Aboriginal or Torres Strait Islander origin.	Not applicable	Not applicable
The number of children subject to a detention order who absconded from detention.	Not applicable	Not applicable
The outcome of each treatment order, including the number of children who failed to comply with a treatment order.	There were no treatment orders made during the reporting period.	There were no treatment orders made during the reporting period.
The cost of the treatment provided to each child pursuant to a treatment order.	Not applicable	Not applicable
The cost of detaining each child pursuant to a detention order.	Not applicable	Not applicable

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	34
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	13
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	3
Communication	Communication quality	Inadequate, delayed or absent communication with customer	20
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	29
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	17
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	9

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2024-25 ANNUAL REPORT for the Attorney-General's Department

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	4
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	10
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	43
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	4
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	23
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	8
		Total	261

Additional Metrics	Total
Number of positive feedback comments	47
Number of negative feedback comments	26
Total number of feedback comments	73
% complaints resolved within policy timeframes	74.3%

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

Service Improvements

The AGD Complaint Report is sent to members of the Executive Management Group on a monthly basis.

Over the past 18 months, complaint trend analysis has been further improved with the inclusion of CBS and SafeWork SA complaints in reporting to the Executive Management Group.

Compliance Statement

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

Appendix: Audited financial statements 2024-25

INDEPENDENT AUDITOR'S REPORT



Government of South Australia
Audit Office of South Australia

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Adelaide SA 5000
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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 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Attorney-General's Department as at 30 June 2025, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

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

Basis for opinion

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

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

Responsibilities of the Chief Executive for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2025.

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

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

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

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

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



Andrew Blaskett
Auditor-General

22 September 2025

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

Financial Statements

For the year ended 30 June 2025

Attorney-General's Department
Statement of Certification
For the year ended 30 June 2025

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 Meador
Chief Executive
17 September 2025



Andrew Swanson FCPA
Executive Director, Finance People and Performance
17 September 2025

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Appropriation	3.1	151 895	107 207
Fees and charges	3.2	142 341	140 413
Recoveries	3.3	27 796	25 419
Grants, subsidies and transfers	3.4	24 763	25 377
Resources received free of charge	3.5	4 568	4 110
Other income	3.6	349	2
Total income		351 712	302 528
Expenses			
Employee related expenses	4.1	188 736	172 303
Supplies and services	4.2	78 139	75 890
Grants and subsidies	4.4	37 048	33 435
Cash alignment transfers to Consolidated Account		7 572	8 876
Depreciation and amortisation	5.4, 5.5, 5.8	6 664	5 669
Borrowing costs		16	12
Other expenses	4.5	796	1 653
Total expenses		318 971	297 838
Net result		32 741	4 690
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus	5.4	3 336	-
Total other comprehensive income		3 336	-
Total comprehensive result		36 077	4 690

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 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.2, 7.2	69 941	55 688
Receivables	5.3	22 223	21 875
Total current assets		92 164	77 563
Non-current assets			
Property, plant and equipment	5.4, 5.6, 5.7	48 889	28 111
Intangible assets	5.8	13 679	9 388
Total non-current assets		62 568	37 499
Total assets		154 732	115 062
Current liabilities			
Employee related liabilities	6.4	18 377	18 733
Payables	6.2	11 951	10 122
Provisions	6.5	769	539
Other non-financial liabilities	6.6	210	214
Other financial liabilities	6.3	-	238
Total current liabilities		31 307	29 846
Non-current liabilities			
Employee related liabilities	6.4	32 681	30 985
Provisions	6.5	3 036	2 374
Other financial liabilities	6.3	-	226
Total non-current liabilities		35 717	33 585
Total liabilities		67 024	63 431
Net assets		87 708	51 631
Equity			
Retained earnings		79 590	43 995
Asset revaluation surplus	7.1	8 118	7 636
Total equity		87 708	51 631

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 2025

	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Note			
Balance at 1 July 2023	7 636	39 305	46 941
Net result for 2023-24	-	4 690	4 690
Total comprehensive result for 2023-24	-	4 690	4 690
Balance at 30 June 2024	7 636	43 995	51 631
Net result for 2024-25	-	32 741	32 741
Gain on revaluation of land and buildings	5.4 3 336	-	3 336
Total comprehensive result for 2024-25	3 336	32 741	36 077
Transfer between equity components	7.1 (2 854)	2 854	-
Balance at 30 June 2025	8 118	79 590	87 708

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 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		151 895	107 207
Fees and charges		148 714	141 603
Recoveries		29 370	25 912
Grants, subsidies and transfers		24 763	25 377
GST recovered		4 439	4 489
Other receipts		216	501
Cash generated from operations		359 397	305 089
Cash outflows			
Employee related payments		(186 541)	(170 358)
Payments for supplies and services		(81 066)	(80 080)
Payments of grants and subsidies		(40 480)	(36 776)
Cash alignment transfers to Consolidated Account		(7 572)	(8 876)
Interest paid		(16)	(12)
Other payments		(620)	(1 787)
Cash used in operations		(316 295)	(297 889)
Net cash provided by operating activities	7.2	43 102	7 200
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(22 539)	(3 497)
Purchase of intangible assets		(6 082)	(5 599)
Cash used in investing activities		(28 621)	(9 096)
Net cash used in investing activities		(28 621)	(9 096)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(228)	(228)
Cash used in financing activities		(228)	(228)
Net cash used in financing activities		(228)	(228)
Net increase/(decrease) in cash and cash equivalents		14 253	(2 124)
Cash and cash equivalents at the beginning of the period		55 688	57 812
Cash and cash equivalents at the end of the period	5.2, 7.2	69 941	55 688

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 2025

1. About the Attorney-General's Department

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

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

1.1. Basis of preparation

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

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

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

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

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

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

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

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

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

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs

Objectives

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

The department provided the following programs during 2024-25:

Aboriginal Affairs and Reconciliation

Aboriginal Affairs and Reconciliation empowers Aboriginal people to have a stronger voice in decision making across government and within communities and provide leadership in the promotion of effective governance arrangements.

Aboriginal Affairs and Reconciliation also provides whole of government policy advice and leadership, support engagement with Aboriginal stakeholders through the provision of culturally appropriate advice to government, facilitate the protection and preservation of Aboriginal heritage and culture, and support the state's Aboriginal land holding authorities.

Office of the Director of Public Prosecutions

The Director of Public Prosecutions 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 is a 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 2025

1.2. Objectives and programs (continued)

Forensic Science SA

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

Ombudsman SA

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 Public Advocate is an independent statutory officer who 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.

Equal Opportunity SA

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

State Records SA

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

Justice Technology Services

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

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

Industrial Relations

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

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

Consumer and Business Services

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

Other

Certain items of the department are not allocated to programs.

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

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

Income and expenses by program	Aboriginal Affairs and Reconciliation		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	21	-	1 743	1 498	30 055	28 938	4 204	3 980	-	-
Recoveries	784	1 275	1 135	1 630	7 590	7 306	880	802	262	258
Grants, subsidies and transfers	244	193	45	44	152	149	-	31	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-
Total income	1 049	1 468	2 923	3 172	37 797	36 393	5 084	4 813	262	258
Expenses										
Employee related expenses	(4 248)	(4 243)	(27 494)	(25 480)	(36 708)	(33 579)	(11 622)	(11 093)	(3 262)	(3 047)
Supplies and services	(2 164)	(1 989)	(8 354)	(6 919)	(6 048)	(5 789)	(4 502)	(4 382)	(654)	(492)
Grants and subsidies	(7 579)	(7 180)	-	-	(334)	(332)	-	-	-	-
Cash alignment transfers	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	(29)	(31)	-	-	-	-	(3)	(169)	(82)	(89)
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	(742)	(1 504)	-	-	-	-	-	-
Total expenses	(14 020)	(13 443)	(36 590)	(33 903)	(43 090)	(39 700)	(16 127)	(15 644)	(3 998)	(3 628)
Net result	(12 971)	(11 975)	(33 667)	(30 731)	(5 293)	(3 307)	(11 043)	(10 831)	(3 736)	(3 370)

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2 Objectives and programs (continued)

Income and expenses by program	Legislative and Policy Services		Forensic Science SA		Ombudsman SA		Office of the Public Advocate		Equal Opportunity SA	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	1 390	1 430	-	-	-	-	2	14
Recoveries	1 561	-	1 802	1 485	406	403	133	171	-	-
Grants, subsidies and transfers	21 222	19 304	-	-	-	-	-	80	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
Other income	5	3	-	-	-	-	-	-	-	-
Total income	22 788	19 307	3 192	2 915	406	403	133	251	2	14
Expenses										
Employee related expenses	(4 393)	(4 180)	(21 025)	(19 425)	(3 315)	(3 009)	(7 250)	(6 198)	(677)	(774)
Supplies and services	(3 507)	(1 243)	(10 762)	(13 428)	(610)	(659)	(1 083)	(732)	(457)	(385)
Grants and subsidies	(25 697)	(24 383)	(90)	(90)	-	-	-	(45)	-	-
Cash alignment transfers	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	(2 064)	(2 257)	(55)	(60)	(118)	(128)	-	-
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	(33 597)	(29 806)	(33 941)	(35 200)	(3 980)	(3 728)	(8 451)	(7 103)	(1 134)	(1 159)
Net result	(10 809)	(10 499)	(30 749)	(32 285)	(3 574)	(3 325)	(8 318)	(6 852)	(1 132)	(1 145)

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

Income and expenses by program	State Records SA		Justice Technology Services		Industrial Relations		Consumer and Business Services		Other	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	151 895	107 207
Fees and charges	172	165	12 434	11 725	37 205	39 707	55 115	52 956	-	-
Recoveries	166	71	-	-	9 969	9 682	2 730	2 336	378	-
Grants, subsidies and transfers	-	-	2 050	1 579	-	-	-	-	1 050	3 997
Resources received free of charge	-	-	-	-	-	-	-	-	4 568	4 110
Other income	-	-	7	1	(2)	(2)	-	-	339	-
Total income	338	236	14 491	13 305	47 172	49 387	57 845	55 292	158 230	115 314
Expenses										
Employee related expenses	(3 475)	(3 257)	(4 050)	(3 704)	(34 828)	(32 797)	(26 389)	(21 517)	-	-
Supplies and services	(4 060)	(4 020)	(10 511)	(10 994)	(12 646)	(14 949)	(12 781)	(9 909)	-	-
Grants and subsidies	-	-	-	-	(2 649)	(1 062)	(579)	(343)	(120)	-
Cash alignment transfers	-	-	-	-	-	-	-	-	(7 572)	(8 876)
Depreciation and amortisation	(333)	(351)	(157)	(190)	(1 408)	(1 486)	(2 415)	(908)	-	-
Borrowing costs	-	-	-	-	-	-	(16)	(12)	-	-
Other expenses	-	-	(52)	(41)	-	(20)	(2)	(88)	-	-
Total expenses	(7 868)	(7 628)	(14 770)	(14 929)	(51 531)	(50 314)	(42 182)	(32 777)	(7 692)	(8 876)
Net result	(7 530)	(7 392)	(279)	(1 624)	(4 359)	(927)	15 663	22 515	150 538	106 438

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

Income and expenses by program

	Total	
	2025	2024
	\$'000	\$'000
Income		
Appropriation	151 895	107 207
Fees and charges	142 341	140 413
Recoveries	27 796	25 419
Grants, subsidies and transfers	24 763	25 377
Resources received free of charge	4 568	4 110
Other income	349	2
Total income	351 712	302 528
Expenses		
Employee related expenses	(188 736)	(172 303)
Supplies and services	(78 139)	(75 890)
Grants and subsidies	(37 048)	(33 435)
Cash alignment transfers	(7 572)	(8 876)
Depreciation and amortisation	(6 664)	(5 669)
Borrowing costs	(16)	(12)
Other expenses	(796)	(1 653)
Total expenses	(318 971)	(297 838)
Net result	32 741	4 690

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Aboriginal Affairs and Reconciliation		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	1 297	251	284	258	7 143	7 727	1 028	878	6	8
Total current assets	1 297	251	284	258	7 143	7 727	1 028	878	6	8
Non-current assets										
Property, plant and equipment	1 408	1 055	22	14	-	-	399	2	1 152	848
Intangible assets	-	-	250	208	-	-	-	-	-	-
Total non-current assets	1 408	1 055	272	222	-	-	399	2	1 152	848
Total assets	2 705	1 306	556	480	7 143	7 727	1 427	880	1 158	856
Current liabilities										
Employee related liabilities	(408)	(388)	(2 957)	(3 105)	(3 635)	(3 613)	(998)	(1 014)	(335)	(304)
Payables	(1 383)	(1 370)	(1 046)	(1 482)	(107)	(129)	(500)	(195)	(19)	(24)
Provisions	(17)	(11)	(123)	(89)	(154)	(104)	(41)	(29)	(14)	(9)
Other non-financial liabilities	-	(71)	-	-	-	-	-	-	-	-
Other financial liabilities	-	(21)	-	-	-	-	-	-	-	(7)
Total current liabilities	(1 808)	(1 861)	(4 126)	(4 676)	(3 896)	(3 846)	(1 539)	(1 238)	(368)	(344)
Non-current liabilities										
Employee related liabilities	(925)	(769)	(4 257)	(4 299)	(7 816)	(7 012)	(1 360)	(1 126)	(769)	(683)
Provisions	(86)	(59)	(395)	(329)	(725)	(536)	(126)	(86)	(71)	(52)
Other financial liabilities	-	(9)	-	-	-	-	-	-	-	(7)
Total non-current liabilities	(1 011)	(837)	(4 652)	(4 628)	(8 541)	(7 548)	(1 486)	(1 212)	(840)	(742)
Total liabilities	(2 819)	(2 698)	(8 778)	(9 304)	(12 437)	(11 394)	(3 025)	(2 450)	(1 208)	(1 086)
Net assets	(114)	(1 392)	(8 222)	(8 824)	(5 294)	(3 667)	(1 598)	(1 570)	(50)	(230)

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Legislative and Policy Services				Office of the Public Advocate					
	Services		Forensic Science SA		Ombudsman SA		Advocate		Equal Opportunity SA	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current assets										
Cash and cash equivalents	-	-	173	173	-	-	-	-	-	-
Receivables	1 588	9	1 859	1 413	74	5	108	107	23	6
Total current assets	1 588	9	2 032	1 586	74	5	108	107	23	6
Non-current assets										
Property, plant and equipment	-	-	6 016	7 398	95	146	1 459	1 096	-	-
Intangible assets	-	-	2 037	1 634	-	-	-	-	-	-
Total non-current assets	-	-	8 053	9 032	95	146	1 459	1 096	-	-
Total assets	1 588	9	10 085	10 618	169	151	1 567	1 203	23	6
Current liabilities										
Employee related liabilities	(547)	(500)	(2 018)	(2 280)	(364)	(334)	(657)	(576)	(52)	(73)
Payables	(1 664)	(9)	(2 931)	(2 497)	(27)	(61)	(240)	(11)	(19)	(66)
Provisions	(23)	(14)	(84)	(65)	(15)	(10)	(27)	(17)	(2)	(2)
Other non-financial liabilities	-	-	-	-	-	-	(122)	(100)	-	-
Other financial liabilities	-	-	-	(59)	-	(1)	-	(9)	-	-
Total current liabilities	(2 234)	(523)	(5 033)	(4 901)	(406)	(406)	(1 046)	(713)	(73)	(141)
Non-current liabilities										
Employee related liabilities	(918)	(767)	(3 874)	(4 357)	(473)	(518)	(1 163)	(934)	(100)	(118)
Provisions	(85)	(59)	(360)	(333)	(44)	(40)	(108)	(40)	(9)	(9)
Other financial liabilities	-	-	-	(59)	-	(1)	-	-	-	-
Total non-current liabilities	(1 003)	(826)	(4 234)	(4 749)	(517)	(559)	(1 271)	(974)	(109)	(127)
Total liabilities	(3 237)	(1 349)	(9 267)	(9 650)	(923)	(965)	(2 317)	(1 687)	(182)	(268)
Net assets	(1 649)	(1 340)	818	968	(754)	(814)	(750)	(484)	(159)	(262)

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	State Records SA		Justice Technology Services		Industrial Relations		Consumer and Business Services		Other	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	4 826	4 826	64 942	50 689
Receivables	187	157	1 195	1 020	6 283	5 985	1 148	4 051	-	-
Total current assets	187	157	1 195	1 020	6 283	5 985	5 974	8 877	64 942	50 689
Non-current assets										
Property, plant and equipment	1 222	929	1 507	750	35 262	15 871	347	2	-	-
Intangible assets	72	140	46	38	3 914	741	7 360	6 627	-	-
Total non-current assets	1 294	1 069	1 553	788	39 176	16 612	7 707	6 629	-	-
Total assets	1 481	1 226	2 748	1 808	45 459	22 597	13 681	15 506	64 942	50 689
Current liabilities										
Employee related liabilities	(259)	(298)	(471)	(459)	(3 036)	(3 184)	(2 640)	(2 605)	-	-
Payables	(133)	(268)	(1 066)	(754)	(917)	(1 031)	(1 899)	(2 225)	-	-
Provisions	(13)	(11)	(20)	(13)	(126)	(91)	(110)	(74)	-	-
Other non-financial liabilities	-	-	-	-	(1)	(12)	(87)	(31)	-	-
Other financial liabilities	-	(8)	-	(6)	-	(127)	-	-	-	-
Total current liabilities	(405)	(585)	(1 557)	(1 232)	(4 080)	(4 445)	(4 736)	(4 935)	-	-
Non-current liabilities										
Employee related liabilities	(757)	(721)	(715)	(816)	(4 970)	(4 813)	(4 584)	(4 052)	-	-
Provisions	(74)	(59)	(66)	(62)	(461)	(401)	(426)	(309)	-	-
Other financial liabilities	-	(7)	-	(6)	-	(137)	-	-	-	-
Total non-current liabilities	(831)	(787)	(781)	(884)	(5 431)	(5 351)	(5 010)	(4 361)	-	-
Total liabilities	(1 236)	(1 372)	(2 338)	(2 116)	(9 511)	(9 796)	(9 746)	(9 296)	-	-
Net assets	245	(146)	410	(308)	35 948	12 801	3 935	6 210	64 942	50 689

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Total	
	2025 \$'000	2024 \$'000
Current assets		
Cash and cash equivalents	69 941	55 688
Receivables	22 223	21 875
Total current assets	92 164	77 563
Non-current assets		
Property, plant and equipment	48 889	28 111
Intangible assets	13 679	9 388
Total non-current assets	62 568	37 499
Total assets	154 732	115 062
Current liabilities		
Employee related liabilities	(18 377)	(18 733)
Payables	(11 951)	(10 122)
Provisions	(769)	(539)
Other non-financial liabilities	(210)	(214)
Other financial liabilities	-	(238)
Total current liabilities	(31 307)	(29 846)
Non-current liabilities		
Employee related liabilities	(32 681)	(30 985)
Provisions	(3 036)	(2 374)
Other financial liabilities	-	(226)
Total non-current liabilities	(35 717)	(33 585)
Total liabilities	(67 024)	(63 431)
Net assets	87 708	51 631

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		144 739	151 895	7 156
Fees and charges		137 092	142 341	5 249
Recoveries		24 297	27 796	3 499
Grants, subsidies and transfers		21 328	24 763	3 435
Resources received free of charge		5 520	4 568	(952)
Other income		-	349	349
Total income		332 976	351 712	18 736
Expenses				
Employee related expenses		180 570	188 736	(8 166)
Supplies and services		77 263	78 139	(876)
Grants and subsidies		35 782	37 048	(1 266)
Cash alignment transfers to Consolidated Account		-	7 572	(7 572)
Depreciation and amortisation		7 609	6 664	945
Borrowing costs		7	16	(9)
Other expenses		1 770	796	974
Total expenses		303 001	318 971	(15 970)
Net result		29 975	32 741	2 766
Other comprehensive income				
<i>Items that will not be reclassified to net result</i>				
Changes to asset revaluation surplus	a	-	3 336	3 336
Total other comprehensive income		-	3 336	3 336
Total comprehensive result		29 975	36 077	6 102

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

- a Variance relates to a gain on revaluation following an independent valuation of the department's land and buildings as at 30 June 2025.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.3. Budget performance (continued)

	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Investing expenditure summary				
Total annual programs		2 237	2 710	(473)
Total existing projects	b	30 966	25 872	5 094
Total investing expenditure		33 203	28 582	4 621

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

1.4. Significant transactions with government related entities

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

- \$27.2 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$23.1 million in payments to the Department for Infrastructure and Transport (DIT) for accommodation.
- \$12.5 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

2. Board and committees

2.1. Key management personnel

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

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

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

	2025	2024
	\$'000	\$'000
Compensation		
Salaries and other short-term employee benefits	3 695	3 693
Post-employment benefits	524	505
Other long-term employment benefits	203	-
Other	109	-
Total compensation	4 531	4 198

Transactions with key management personnel and other related parties

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

2.2. Board and committee members

Members during the 2024-25 financial year were:

Audit and Risk Management Committee

D Contala (Chair)
A Kilvert*
D Mazzone*
E Labadas*
J De Vries*
P Chau*
M Smith*
L Mills*
F Gowen*

State Records Council

K Nicholas* (Chair)
D Hanchant-Nichols
D Horton*
H Stock
J O'Connor*
J Scott
K Hazel
K White
A Paul*

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

2.2. Board and committee members (continued)

State Aboriginal Heritage Committee

F Singer (Chair)
 J Haynes (Vice Chair)
 A Abdullah-Highfold*
 K Gibson*
 K Jones
 Y Agius
 M Coughlan
 V Dodd
 S Haseldine
 K Thomas
 A Wilton

Privacy Committee of SA

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

SafeWork SA Advisory Committee

E Ranieri* (Chair)
 The Hon. K J Maher*
 G Farrell*
 C Mealor*
 M Francis*
 C Bishop
 D Beasley
 N Mawby
 T Newell
 E van der Linden
 K van Gorp
 K Morgan
 R O'Brien
 A Madeley
 M Nizamis

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

Board and committee remuneration

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

	2025	2024
\$0	33	27
\$1 - \$19 999	17	25
Total number of members	50	52

The total remuneration received or receivable by members was \$46,300 (2024: \$46,600). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable. For the purposes of this table, the travel allowance paid to members of the State Aboriginal Heritage Committee has not been included as remuneration as it is considered to be a reimbursement of direct out-of-pocket expenses incurred by the relevant members.

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

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

3. Income

3.1. Appropriation

	2025	2024
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	144 749	107 207
Appropriation from Governor's Appropriation Fund	7 146	-
Total appropriation	151 895	107 207

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$121.1 million (2024: \$99.9 million) for operational funding and \$31.8 million (2024: \$11.3 million) for capital projects.

3.2. Fees and charges

	2025	2024
	\$'000	\$'000
Licence and regulatory fees	57 389	57 804
SafeWork SA prescribed fee	29 948	29 217
Legal services	28 470	27 032
Network services	13 467	13 909
Recovery of expenditure	10 834	10 301
Forensic services	1 386	1 289
Other	847	861
Total fees and charges	142 341	140 413

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

The department recognises revenue from the following major sources:

Licence and regulatory fees

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

SafeWork SA – prescribed fee

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

Legal services

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

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

3.3. Recoveries

	2025	2024
	\$'000	\$'000
Recovery of expenditure for:		
SA Employment Tribunal	9 078	8 815
Crown Solicitor's Office	7 120	6 835
Consumer and Business Services	2 593	2 174
Forensic Science SA	1 713	1 390
Justice Policy and Analytics	1 561	-
Office of the Director of Public Prosecutions	1 080	1 536
SA Civil and Administrative Tribunal	839	750
Aboriginal Affairs and Reconciliation	745	1 193
Ombudsman SA	385	377
SafeWork SA	364	242
Parliamentary Counsel	249	241
Other	2 069	1 866
Total recoveries	27 796	25 419

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

3.4. Grants, subsidies and transfers

	2025	2024
	\$'000	\$'000
Commonwealth-sourced grants		
Aboriginal Legal Services	7 178	6 257
Community Legal Centres	5 675	4 823
Family Law Pilot Program	3 570	3 570
Vulnerable Women	2 021	1 893
Supporting people with mental health conditions to access the Justice system	807	813
Workplace sexual harassment	719	709
Domestic Violence Units/Health Justice Partnerships	640	634
Administration	612	605
Other	-	80
Total commonwealth-sourced grants	21 222	19 384
SA Government grants, subsidies and transfers		
Justice Technology Services	2 050	1 580
Treasurer's Contingency Fund	1 050	3 997
Aboriginal Affairs and Reconciliation	244	193
Crown Solicitor's Office	152	149
Other	45	74
Total SA Government grants, subsidies and transfers	3 541	5 993
Total grants, subsidies and transfers	24 763	25 377

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia. The Commonwealth funding listed above mainly relates to income received under the National Legal Assistance Partnership (NLAP) agreement.

SA Government grants and subsidies are recognised on receipt.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

3.5. Resources received free of charge

	2025	2024
	\$'000	\$'000
Services received free of charge - Department of Treasury & Finance - ICT	2 873	2 812
Services received free of charge - Shared Services SA	1 356	1 298
Services received free of charge - Audit Office of SA	339	-
Total resources received free of charge	4 568	4 110

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

The department receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge. Some ICT services are also received from the Department of Treasury and Finance. From 2024-25, audit fees are accounted for as auditing services received free of charge, under *AASB 1058 Income of Not-for-Profit Entities*. The 2023-24 audit fees have been included in other income and audit fees payable for 2023-24 have been derecognised in accordance with the changes. A corresponding expense is recognised in the financial statements (see note 4.2 and 4.5).

3.6. Other income

	2025	2024
	\$'000	\$'000
Prior year audit fee	339	-
Other	10	2
Total other income	349	2

Other income includes the 2023-24 audit fee in the current year figure (refer note 3.5). Other income also includes refunds and other recoveries and are recognised on receipt.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

4. Expenses

4.1. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	137 506	127 947
Superannuation	18 972	16 934
Annual leave	13 053	12 030
Long service leave (LSL)	5 015	5 015
Board and tribunal fees	2 851	2 254
Workers' compensation	1 651	(971)
Skills and experience retention leave (SERL)	811	752
Targeted voluntary separation packages (refer below)	-	130
Other employee related expenses	8 877	8 212
Total employee related expenses	188 736	172 303

Employment expenses

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

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

Targeted voluntary separation packages (TVSPs)

	2025	2024
	\$'000	\$'000
Amounts paid to separated employees:		
TVSP	-	130
Leave paid to separated employees	-	72
Net cost to the department	-	202

No employees received a TVSP in the reporting period (2024: 1).

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

4.1. Employee related expenses (continued)

Employee remuneration

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

	2025	2024
	Number	Number
\$166 001 to \$171 000#	N/A	8
\$171 001 to \$191 000	44	46
\$191 001 to \$211 000	18	14
\$211 001 to \$231 000*	8	15
\$231 001 to \$251 000*	22	21
\$251 001 to \$271 000*	18	6
\$271 001 to \$291 000*	4	2
\$291 001 to \$311 000*	2	4
\$311 001 to \$331 000*	7	9
\$331 001 to \$351 000*	3	3
\$351 001 to \$371 000*	2	4
\$371 001 to \$391 000	1	-
\$411 001 to \$431 000*	2	-
\$451 001 to \$471 000*	2	-
\$491 001 to \$511 000	1	2
\$531 001 to \$551 000	2	1
\$591 001 to \$611 000	-	2
\$611 001 to \$631 000	2	-
\$651 001 to \$671 000*	-	2
\$671 001 to \$691 000	3	3
\$691 001 to \$711 000	1	-
Total number of officers	142	142

This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

* 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 \$36.6 million (2024: \$35.5 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 related fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the department.

Employee remuneration by category

	2025	2024
	Number	Number
Legal	80	79
Executive	29	26
Other	33	37
Total number of officers	142	142

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

4.2. Supplies and services

	2025	2024
	\$'000	\$'000
Accommodation	27 344	25 958
Information technology and communications	18 284	19 312
Contract staff	4 875	4 060
Shared Services SA charges	4 259	4 141
Legal fees	2 814	1 055
Staff payments	2 254	2 468
Outsourced services	1 637	1 630
Repairs, maintenance and minor purchases	1 624	1 668
Promotions and publications	1 340	1 097
Office expenses	1 286	1 604
Laboratory supplies	1 238	1 957
Consultants	592	477
Motor vehicle expenses	522	363
Telephone related expenses	448	452
Storage and archive costs	413	411
Tax payments	274	326
Other	8 935	8 911
Total supplies and services	78 139	75 890

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

Accommodation

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

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

4.3. Expenditure – SA Business and Non-SA Business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure in the following table is exclusive of GST.

Expenditure summary	2025	Proportion
	\$'000	SA and non-SA businesses
Total expenditure with South Australian businesses	23 384	63%
Total expenditure with non-South Australian businesses	13 625	37%
Total	37 009	100%

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into prior to 20 February 2023, where sufficient evidence of an assessment was made under previous procurement requirements is known to the department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

4.4. Grants and subsidies

	2025	2024
	\$'000	\$'000
National Legal Assistance - Community Legal Services	14 704	13 855
National Legal Assistance - Aboriginal Legal Services	9 220	8 456
Aboriginal Affairs and Reconciliation	7 497	7 147
SafeWork SA	2 620	1 057
Justice Policy and Analytics	1 246	1 447
Consumer and Business Services	573	341
Operation Flinders	527	513
Other	661	619
Total grants and subsidies	37 048	33 435

4.5. Other expenses

	2025	2024
	\$'000	\$'000
Witness expenses	504	763
Services provided free of charge	242	399
Other	50	491
Total other expenses	796	1 653

Other expenses includes the fair value of audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987* of \$339 000 (2024: \$339 000). No other services were provided by the Audit Office of South Australia.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

5. Assets

5.1. Financial assets

	2025	2024
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	69 941	55 688
Contractual receivables	12 806	15 004
Total financial assets	82 747	70 692

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
Operating Account	40 885	32 251
Accrual Appropriation Excess Funds	29 015	23 396
Total deposits with the Treasurer (Special deposit accounts)	69 900	55 647
Cash on hand (including petty cash)	41	41
Total cash and cash equivalents in the Statement of Financial Position	69 941	55 688

Deposits with the Treasurer

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

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

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For the year ended 30 June 2025

5.3. Receivables

	2025	2024
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	12 806	15 004
Total contractual receivables	12 806	15 004
Statutory receivables		
GST receivable	4 709	3 217
Total statutory receivables	4 709	3 217
Prepayments	4 708	3 654
Total current receivables	22 223	21 875

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

Contractual receivables

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

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

Refer to note 10.2 for further information on risk management.

Allowance for impairment loss on contractual receivables

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	-	4
Increase/(Decrease) in allowance recognised in profit or loss	-	(4)
Carrying amount at the end of the period	-	-

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

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

Statutory receivables

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

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

No impairment loss was recognised in relation to statutory receivables.

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5.4. Property, plant and equipment by asset class

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

Reconciliation 2024-25

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and Buildings	Right-of-use vehicles	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	15 999	3 483	338	406	5 591	458	1 836	28 111
Acquisitions	232	1 593	310	-	13 096	239	7 308	22 778
Transfers to/(from) work in progress	59	129	-	-	-	-	(188)	-
Revaluation increment	-	-	-	-	3 336	-	-	3 336
Disposals	-	-	-	-	-	(462)	-	(462)
Other	1	-	-	1	(1)	(3)	1	(1)
Subtotal:	16 291	5 205	648	407	22 022	232	8 957	53 762
Gains/(losses) for the period recognised in net result:								
Depreciation	(2 913)	(1 471)	(116)	-	(141)	(232)	-	(4 873)
Subtotal:	(2 913)	(1 471)	(116)	-	(141)	(232)	-	(4 873)
Carrying amount at the end of the period	13 378	3 734	532	407	21 881	-	8 957	48 889
Gross carrying amount								
Gross carrying amount	31 165	20 625	4 839	407	22 022	-	8 957	88 015
Accumulated depreciation	(17 787)	(16 891)	(4 307)	-	(141)	-	-	(39 126)
Carrying amount at the end of the period	13 378	3 734	532	407	21 881	-	8 957	48 889

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

Reconciliation 2023-24

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and Buildings	Right-of-use vehicles	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	19 009	3 257	485	406	5 732	330	-	29 219
Acquisitions	39	920	-	-	-	363	2 538	3 860
Transfers to/(from) work in progress	-	702	-	-	-	-	(702)	-
Disposals	-	-	-	-	-	(1)	-	(1)
Subtotal	19 048	4 879	485	406	5 732	692	1 836	33 078
Gains/(losses) for the period recognised in net result:								
Depreciation	(3 049)	(1 396)	(147)	-	(141)	(234)	-	(4 967)
Subtotal	(3 049)	(1 396)	(147)	-	(141)	(234)	-	(4 967)
Carrying amount at the end of the period	15 999	3 483	338	406	5 591	458	1 836	28 111
Gross carrying amount								
Gross carrying amount	30 873	19 002	4 698	406	5 732	947	1 836	63 494
Accumulated depreciation	(14 874)	(15 519)	(4 360)	-	(141)	(489)	-	(35 383)
Carrying amount at the end of the period	15 999	3 483	338	406	5 591	458	1 836	28 111

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

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

Library collections are not depreciated.

5.5. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10,000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value measurement is set out in note 10.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

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

5.6. Property, plant and equipment leased by the department

Right-of-use assets for property, plant and equipment leased by the department as lessee are measured at cost.

Short-term leases of 12 months or less and low-value leases, where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.2.

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

The lease liabilities related to right-of-use assets are disclosed in note 7.2 and a maturity analysis of the department's lease liabilities are disclosed in note 6.3 and note 10.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 5.7 and note 6.3. Cash outflows related to leases are disclosed in note 7.2.

Attorney-General's Department
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5.7. Useful life and depreciation of non-financial assets

Useful life

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

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

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2025.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.8.

Attorney-General's Department
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5.8. Intangible assets

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

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

Intangibles reconciliation 2024-25

	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	7 332	2 056	9 388
Acquisitions	-	6 082	6 082
Transfers to/(from) work in progress	1 485	(1 485)	-
Carrying amount at the end of the period	8 817	6 653	15 470

Gains/(losses) for the period recognised in net result:

Amortisation	(1 791)	-	(1 791)
Subtotal	(1 791)	-	(1 791)
Carrying amount at the end of the period	7 026	6 653	13 679

Gross carrying amount

Gross carrying amount	27 570	6 653	34 223
Accumulated amortisation	(20 544)	-	(20 544)
Carrying amount at the end of the period	7 026	6 653	13 679

Intangibles reconciliation 2023-24

	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	1 415	3 076	4 491
Acquisitions	-	5 599	5 599
Transfers to/(from) work in progress	6 619	(6 619)	-
Carrying amount at the end of the period	8 034	2 056	10 090

Gains/(losses) for the period recognised in net result:

Amortisation	(702)	-	(702)
Subtotal	(702)	-	(702)
Carrying amount at the end of the period	7 332	2 056	9 388

Gross carrying amount

Gross carrying amount	26 085	2 056	28 141
Accumulated amortisation	(18 753)	-	(18 753)
Carrying amount at the end of the period	7 332	2 056	9 388

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6. Liabilities

6.1. Financial liabilities

	2025	2024
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Contractual payables	1 364	870
Borrowings from SA Government	16	12
Lease liabilities	-	464
Total financial liabilities	1 380	1 346

All financial liabilities are measured at amortised cost.

6.2. Payables

	2025	2024
	\$'000	\$'000
Current		
Accrued expenses	10 552	9 172
Contractual payables	1 364	870
Statutory payables	35	80
Total current payables	11 951	10 122
Total payables	11 951	10 122

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

Contractual payables

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

Statutory payables

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

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6.3. Other financial liabilities

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

	2025	2024
	\$'000	\$'000
Lease Liabilities		
Within one year	-	238
Later than one year but not longer than five years	-	226
Total lease liabilities (undiscounted)	-	464

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

For 2024, lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or the Department of Treasury and Finance's (DTF) incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with lease liability payments was \$16 000 (2024: \$12 000).

Total cash outflows for leases was \$228 000 in both 2024 and 2025.

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

6.4. Employee related liabilities

	2025	2024
	\$'000	\$'000
Current		
Annual leave	11 430	11 324
Employment on-costs	3 352	4 254
Long service leave	1 992	1 942
Skills and experience retention leave	946	914
Accrued salaries and wages	657	299
Total current employee related liabilities	18 377	18 733
Non-current		
Long service leave	29 578	28 102
Employment on-costs	3 103	2 883
Total non-current employee related liabilities	32 681	30 985
Total employee related liabilities	51 058	49 718

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

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

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

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

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 3.2% (2024: 2.4%).

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6.4. Employee related liabilities (continued)

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

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained the same from 2024 to 2025, at 4.25% resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF has left the salary inflation rate the same at 3.5% (2024: 3.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate. The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs liabilities

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

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

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44% (2024: 44%). The average factor for the calculation of employer superannuation cost on-costs has increased to 12% (2024: 11.5%). 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-cost and employee benefits expense is impracticable to estimate.

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6.5. Provisions

All provisions relate to work cover compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	2 913	4 355
Additional provisions recognised	892	-
Reduction in provisions recognised	-	(1 442)
Carrying amount at the end of the period	3 805	2 913

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

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

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

6.6. Other non-financial liabilities

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

	2025	2024
	\$'000	\$'000
Other non-financial liabilities		
Within one year	210	214
Total other non-financial liabilities	210	214

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

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7. Other disclosures

7.1. Equity

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

7.2. Cash flow

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

Total cash outflows for leases was \$0.228 million for both 2024 and 2025.

	2025	2024
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	43 102	7 200
Add / (less) non-cash items		
Depreciation and amortisation expense of non-current assets	(6 664)	(5 669)
Resources received free of charge - expense	(4 472)	(4 110)
Resources received free of charge - income	4 568	4 110
Gain on derecognition of ROU vehicles	13	-
Prior year audit fee in other income	339	-
Movement in assets and liabilities		
Increase in receivables	348	5 401
(Increase) in payables	(2 265)	(159)
(Increase) in employee related liabilities	(1 340)	(3 563)
(Increase)/decrease in provisions	(892)	1 442
Decrease in other non-financial liabilities	4	38
Net result	32 741	4 690

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8. Changes in accounting policy

There have been no changes in accounting policies in 2024-25.

9. Outlook

9.1. Unrecognised commitments

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

Contract service commitments

	2025	2024
	\$'000	\$'000
Other commitments		
Within one year	67 684	103 907
Later than one year but not longer than five years	228 034	92 270
Later than five years	21 485	40 624
Total other commitments	317 203	236 801
Representing:		
Grants (1)	188 519	95 159
Accommodation (2)	115 655	132 474
Other (3)	13 029	9 168
Total	317 203	236 801

(1) Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2025 include the National Access to Justice Partnership between the Commonwealth of Australia and the States and Territories.

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

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2025 and maintenance agreements.

9.2. Contingent assets and liabilities

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

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

9.3. Impact of standards not yet effective

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

9.4. Events after the reporting period

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

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10. Measurement and risk

10.1. Fair value

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

Initial recognition

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

Revaluation

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

An independent desktop valuation of land and buildings owned by the department was performed by Andrea Carolan, Managing Director, and independent Certified Practising Valuer from Public Private Property as at 30 June 2025.

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

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

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

Fair value hierarchy

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

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

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

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

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

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

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

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10.1. Fair value (continued)

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

During 2024 and 2025, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

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.

10.2. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Refer to notes 6.1, and 6.3 for further information.

Credit risk

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

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

Impairment of financial assets

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

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

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

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10.2 Financial instruments (continued)

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

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

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

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

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

Cash and debt investments

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

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

Market risk

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

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

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

Administered Financial Statements

For the year ended 30 June 2025

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2025

	Note	2025	2024
		\$'000	\$'000
Administered income			
Taxation	A3.1	457 905	428 790
Appropriation	A3.2	119 917	185 319
Victims of Crime levies		46 285	41 500
Government Radio Network		38 644	37 672
Grants, subsidies and transfers	A3.3	30 137	38 172
Recoveries and other income	A3.5	19 980	19 391
Interest revenues	A3.4	11 721	10 781
Fees and charges		432	696
Total administered income		725 021	762 321
Administered expenses			
Payments to Consolidated Account	A4.2	457 275	427 623
Grants and subsidies	A4.5	81 900	73 789
Depreciation and amortisation	A5.4, A5.7	34 915	30 813
Victims of Crime		29 153	29 622
Government Radio Network		24 973	23 899
Employee and judicial related expenses	A4.1	18 822	16 864
Intra-government transfers	A4.3	16 909	21 026
State Rescue Helicopter Service		10 026	12 377
Borrowing costs		3 089	2 931
Net loss from disposal of non-current assets		172	16
Other expenses	A4.6	13 760	67 339
Total administered expenses		690 994	706 299
Net result		34 027	56 022
Total comprehensive result		34 027	56 022

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

Attorney-General's Department
Statement of Administered Financial Position
as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Administered current assets			
Cash and cash equivalents	A5.2	548 110	508 599
Receivables	A5.3	46 788	44 741
Total current assets		594 898	553 340
Administered non-current assets			
Property, plant and equipment	A5.4, A5.5, A5.6	130 793	161 275
Intangible assets	A5.7	330	421
Total non-current assets		131 123	161 696
Total assets		726 021	715 036
Administered current liabilities			
Other non-financial liabilities	A6.5	50 340	51 708
Other financial liabilities	A6.3	24 517	21 929
Payables	A6.2	6 685	6 918
Employee related liabilities	A6.4	1 580	1 290
Total current liabilities		83 122	81 845
Administered non-current liabilities			
Other financial liabilities	A6.3	34 788	59 397
Employee related liabilities	A6.4	2 574	2 284
Total non-current liabilities		37 362	61 681
Total liabilities		120 484	143 526
Net assets		605 537	571 510
Administered equity			
Retained earnings		598 287	563 907
Asset revaluation surplus		7 250	7 603
Total equity		605 537	571 510

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

Attorney-General's Department
Statement of Administered Cash Flows
for the year ended 30 June 2025

		2025	2024
		(Outflows)	(Outflows)
		Inflows	Inflows
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Taxation		456 894	425 845
Appropriation		119 917	185 319
Victims of Crime levies		45 509	41 874
Government Radio Network		41 584	42 368
Grants, subsidies and transfers		30 170	38 198
Interest receipts		11 778	10 578
GST recovered		4 134	3 938
Fees and charges		273	418
Other receipts		20 859	19 932
Cash generated from operations		731 118	768 470
Cash outflows			
Payments to Consolidated Account		(457 033)	(422 869)
Payments of grants and subsidies		(82 762)	(74 516)
Victims of Crime		(29 153)	(29 656)
Employee and judicial benefit payments		(18 242)	(16 657)
Intra-government transfers		(16 909)	(21 026)
Interest paid		(3 089)	(2 931)
Other payments		(57 921)	(114 792)
Cash used in operations		(665 109)	(682 447)
Net cash provided by operations	A7.1	66 009	86 023
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(4 544)	(15 878)
Cash used in investing activities		(4 544)	(15 878)
Net cash used in investing activities		(4 544)	(15 878)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(21 954)	(20 501)
Cash used in financing activities		(21 954)	(20 501)
Net cash used in financing activities		(21 954)	(20 501)
Net increase in cash and cash equivalents		39 511	49 644
Cash and cash equivalents at the beginning of the period		508 599	458 955
Cash and cash equivalents at the end of the period	A5.2	548 110	508 599

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 2025

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income						
Taxation	457 905	428 790	-	-	-	-
Appropriation	-	-	10 358	10 056	38 911	37 483
Victims of Crime levies	-	-	46 285	41 500	-	-
Government Radio Network	-	-	-	-	38 644	37 672
Grants, subsidies and transfers	-	-	28	45	1 107	1 087
Recoveries and other income	10	1 376	4 830	4 477	10 187	9 188
Interest revenues	106	105	9 638	8 810	-	-
Fees and charges	312	588	-	-	2	-
Total administered income	458 333	430 859	71 139	64 888	88 851	85 430
Administered expenses						
Payments to Consolidated Account	(457 275)	(427 623)	-	-	-	-
Grants and subsidies	-	-	(8 519)	(7 664)	(566)	(572)
Depreciation and amortisation	-	-	(89)	(73)	(34 776)	(30 691)
Victims of Crime	-	-	(29 153)	(29 622)	-	-
Government Radio Network	-	-	-	-	(24 973)	(23 899)
Employee and judicial related expenses	-	-	(2 621)	(2 209)	(3 888)	(3 528)
Intra-government transfers	-	-	-	-	-	-
State Rescue Helicopter Service	-	-	-	-	(10 026)	(12 377)
Borrowing costs	-	-	-	-	(3 085)	(2 929)
Net loss from disposal of non-current assets	-	-	-	-	(172)	(16)
Other expenses	(186)	(1 310)	(2 399)	(2 427)	(5 997)	(5 592)
Total administered expenses	(457 461)	(428 933)	(42 781)	(41 995)	(83 483)	(79 604)
Net result	872	1 926	28 358	22 893	5 368	5 826

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1	Crown Solicitor's Trust Account		Legal Aid		Aboriginal Affairs and Reconciliation	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income						
Taxation	-	-	-	-	-	-
Appropriation	-	-	26 078	28 795	7 842	8 381
Victims of Crime levies	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Grants, subsidies and transfers	-	-	25 847	25 243	18	57
Recoveries and other income	-	-	-	84	795	-
Interest revenues	-	-	-	-	1 755	1 763
Fees and charges	-	-	-	-	-	-
Total administered income	-	-	51 925	54 122	10 410	10 201
Administered expenses						
Payments to Consolidated Account	-	-	-	-	-	-
Grants and subsidies	-	-	(51 925)	(53 928)	(8 912)	(8 561)
Depreciation and amortisation	-	-	-	-	-	-
Victims of Crime	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Employee and judicial related expenses	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-
State Rescue Helicopter Service	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Other expenses	-	-	-	-	(188)	(16)
Total administered expenses	-	-	(51 925)	(53 928)	(9 100)	(8 577)
Net result	-	-	-	194	1 310	1 624

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

	Other		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered income				
Taxation	-	-	457 905	428 790
Appropriation	36 728	100 604	119 917	185 319
Victims of Crime levies	-	-	46 285	41 500
Government Radio Network	-	-	38 644	37 672
Grants, subsidies and transfers	3 137	11 740	30 137	38 172
Recoveries and other income	4 158	4 266	19 980	19 391
Interest revenues	222	103	11 721	10 781
Fees and charges	118	107	432	696
Total administered income	44 363	116 820	725 021	762 321
Administered expenses				
Payments to Consolidated Account	-	-	(457 275)	(427 623)
Grants and subsidies	(11 978)	(3 064)	(81 900)	(73 789)
Depreciation and amortisation	(50)	(49)	(34 915)	(30 813)
Victims of Crime	-	-	(29 153)	(29 622)
Government Radio Network	-	-	(24 973)	(23 899)
Employee and judicial related expenses	(12 313)	(11 127)	(18 822)	(16 864)
Intra-government transfers	(16 909)	(21 026)	(16 909)	(21 026)
State Rescue Helicopter Service	-	-	(10 026)	(12 377)
Borrowing costs	(4)	(2)	(3 089)	(2 931)
Net loss from disposal of non-current assets	-	-	(172)	(16)
Other expenses	(4 990)	(57 994)	(13 760)	(67 339)
Total administered expenses	(46 244)	(93 262)	(690 994)	(706 299)
Net result	(1 881)	23 558	34 027	56 022

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

	Consumer and Business Services		Victims of Crime		Public Safety	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered current assets						
Cash and cash equivalents	47 788	46 620	251 187	223 911	165 548	153 307
Receivables	36 560	35 553	4 825	4 059	4 611	4 178
Total current assets	84 348	82 173	256 012	227 970	170 159	157 485
Administered non-current assets						
Property, plant and equipment	-	-	-	-	130 793	161 166
Intangible assets	-	-	283	372	47	49
Total non-current assets	-	-	283	372	130 840	161 215
Total administered assets	84 348	82 173	256 295	228 342	300 999	318 700
Administered current liabilities						
Other non-financial liabilities	(39 532)	(38 201)	-	-	(1 821)	(1 990)
Other financial liabilities	-	-	-	-	(24 498)	(21 887)
Payables	-	(29)	(651)	(1 202)	(4 384)	(5 465)
Employee related liabilities	-	-	(204)	(127)	(335)	(309)
Total current liabilities	(39 532)	(38 230)	(855)	(1 329)	(31 038)	(29 651)
Administered non-current liabilities						
Other financial liabilities	-	-	-	-	(34 855)	(59 329)
Employee related liabilities	-	-	(398)	(327)	(706)	(680)
Total non-current liabilities	-	-	(398)	(327)	(35 561)	(60 009)
Total administered liabilities	(39 532)	(38 230)	(1 253)	(1 656)	(66 599)	(89 660)
Net assets	44 816	43 943	255 042	226 686	234 400	229 040

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1	Crown Solicitor's		Legal Aid	Aboriginal Affairs and Reconciliation			
	Trust Account			2025	2024	2025	2024
	2025	2024		2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Administered current assets							
Cash and cash equivalents	7 382	8 804	-	-	44 229	43 498	
Receivables	-	-	-	-	135	150	
Total current assets	7 382	8 804	-	-	44 364	43 648	
Administered non-current assets							
Property, plant and equipment	-	-	-	-	-	-	
Intangible assets	-	-	-	-	-	-	
Total non-current assets	-	-	-	-	-	-	
Total administered assets	7 382	8 804	-	-	44 364	43 648	
Administered current liabilities							
Other non-financial liabilities	(7 382)	8 804)	-	-	(1 532)	(2 685)	
Other financial liabilities	-	-	-	-	-	-	
Payables	-	-	-	-	(629)	(83)	
Employee related liabilities	-	-	-	-	-	-	
Total current liabilities	(7 382)	(8 804)	-	-	(2 161)	(2 768)	
Administered non-current liabilities							
Other financial liabilities	-	-	-	-	-	-	
Employee related liabilities	-	-	-	-	-	-	
Total non-current liabilities	-	-	-	-	-	-	
Total administered liabilities	(7 382)	(8 804)	-	-	(2 161)	(2 768)	
Net assets	-	-	-	-	42 203	40 880	

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

	Other		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered current assets				
Cash and cash equivalents	31 975	32 458	548 110	508 599
Receivables	657	801	46 788	44 741
Total current assets	32 632	33 259	594 898	553 340
Administered non-current assets				
Property, plant and equipment	-	109	130 793	161 275
Intangible assets	-	-	330	421
Total non-current assets	-	109	131 123	161 696
Total administered assets	32 632	33 368	726 021	715 036
Administered current liabilities				
Other non-financial liabilities	(73)	(28)	(50 340)	(51 708)
Other financial liabilities	(19)	(42)	(24 517)	(21 929)
Payables	(1021)	(139)	(6 685)	(6 918)
Employee related liabilities	(1 041)	(854)	(1 580)	(1 290)
Total current liabilities	(2 154)	(1 063)	(83 122)	(81 845)
Administered non-current liabilities				
Other financial liabilities	67	(68)	(34 788)	(59 397)
Employee related liabilities	(1 470)	(1 277)	(2 574)	(2 284)
Total non-current liabilities	(1 403)	(1 345)	(37 362)	(61 681)
Total administered liabilities	(3 557)	(2 408)	(120 484)	(143 526)
Net assets	29 075	30 960	605 537	571 510

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A1. Basis of preparation and accounting policies

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

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

Administered items of the department include:

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

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

Consumer and Business Services

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

Victims of Crime

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

Public Safety

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

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

Crown Solicitor's Trust Account

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

Legal Aid

This administered program relates to grant payments made to the Legal Services Commission. The department receives annual grant funding from the Commonwealth which, together with the State Government component, is paid to the Legal Services Commission.

Aboriginal Affairs and Reconciliation

The Anangu Pitjantjatjara Yankunytjatjara (APY) Lands Taskforce coordinate and delivers diversionary programs across the APY Lands communities. The program also administers Commonwealth Government funding for projects on the APY Lands and other Aboriginal communities.

Other

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A1.2. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Statement of Administered Comprehensive Income	Note	Original	Actual	Variance
		budget	Actual	
		2025	2025	
		\$'000	\$'000	\$'000
Administered Income				
Taxation		430 950	457 905	26 955
Appropriation		121 001	119 917	(1 084)
Victims of Crime levies		53 906	46 285	(7 621)
Government Radio Network		38 746	38 644	(102)
Grants, subsidies and transfers		24 780	30 137	5 357
Recoveries and other income		18 814	19 980	1 166
Interest revenues		7 162	11 721	4 559
Fees and charges		289	432	143
Total administered income		695 648	725 021	29 373
Administered Expenses				
Payments to Consolidated Account		431 370	457 275	(25 905)
Grants and subsidies		59 003	81 900	(22 897)
Depreciation and amortisation		36 743	34 915	1 828
Victims of Crime		25 383	29 153	(3 770)
Government Radio Network		23 865	24 973	(1 108)
Employee and judicial related expenses		14 396	18 822	(4 426)
Intra-government transfers		30 792	16 909	13 883
State Rescue Helicopter Service		8 497	10 026	(1 529)
Borrowing costs		3 169	3 089	80
Net loss from disposal of non-current assets		-	172	(172)
Other expenses		14 035	13 760	275
Total administered expenses		647 253	690 994	(43 741)
Net result		48 395	34 027	(14 368)

Investing expenditure summary	Note	Original	Actual	Variance
		budget	Actual	
		2025	2025	
		\$'000	\$'000	\$'000
Total existing projects	a	7 121	4 281	2 840
Total annual programs		276	457	(181)
Total investing expenditure		7 397	4 738	2 659

- a Existing projects expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which was brought forward into 2023-24.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A1.3. Significant transactions with government related entities

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

- Victims of crime amounts received from SA Government agencies of \$46.7 million.
- Recoveries received from various SA Government agencies of \$34.4 million for the usage of the Government Radio Network.
- Income received from various SA Government agencies of \$8.6 million relating to the provision of the State Rescue Helicopter Service.

A2. Board and committees

A2.1. Board and committee members

Members during the 2024-25 financial year were:

Royal Commission into Domestic, Family and Sexual Violence Advisory Group

A Abrahamzadeh

R A Batty

A McEwin

A Mundkur

V Welgraven*

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

Board and committee remuneration

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

	2025	2024
\$0	1	-
\$1 - \$19 999	4	-
Total number of members	5	-

The total remuneration received or receivable by members was \$2,900 (2024: nil). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable.

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A3. Income

A3.1. Taxation revenue

	2025	2024
	\$'000	\$'000
Taxation gaming machines	453 842	424 845
Taxation lottery licensing trade promotion	4 063	3 945
Total taxation revenue	457 905	428 790

A3.2. Appropriation

	2025	2024
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	100 388	158 992
Appropriation under other Acts	17 357	16 711
Appropriation from Governor's Appropriation Fund	2 172	9 616
Total revenues from appropriation	119 917	185 319

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$119.6 million (2024: \$185 million) for operational funding and \$0.3 million (2024: \$0.3 million) for capital projects. Refer to notes A4.1 to A4.6 for details on the expenditure.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A3.3. Grants, subsidies and transfers

	2025	2024
	\$'000	\$'000
Commonwealth-sourced grants		
Legal Aid	21 158	21 821
Family Advocacy and Support Services	1 186	1 160
Migration legal assistance	1 157	346
Domestic Violence Units/Health Justice Partnerships	897	880
Vulnerable Women	485	583
Supporting people with mental health conditions to access the justice system	248	242
Child Sexual Abuse	121	119
Front-line support to address workplace sexual harassment	95	92
Other	-	8
Total Commonwealth-sourced grants	25 347	25 251
SA Government grants, subsidies and transfers		
Treasurer's Contingency Fund	2 235	10 369
State Redress Response Unit	1 007	1 039
State Rescue Helicopter Service	817	797
SA Computer Aided Dispatch	290	290
Harm Minimisation Fund	241	226
Child Protection Fund	200	200
Total SA Government grants, subsidies and transfers	4 790	12 921
Total grants, subsidies and transfers	30 137	38 172

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

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

A3.4. Interest revenues

	2025	2024
	\$'000	\$'000
Interest from the Department of Treasury and Finance	11 721	10 781
Total interest revenues	11 721	10 781

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A3.5. Recoveries and other income

	2025	2024
	\$'000	\$'000
Public Safety	10 184	9 188
Confiscation of profits	7 476	6 766
Recoveries from offenders	1 028	1 703
Resources received free of charge	168	146
Gaming Machine Trading Rounds	-	1 329
Other	1 124	259
Total recoveries and other income	19 980	19 391

Recoveries and other income are recognised on receipt.

From 2024-25, audit fees are accounted for and included in resources received free of charge, under *AASB 1058 Income of Not-for-Profit Entities*. The 2023-24 audit fees have been included in other income and audit fees payable for 2023-24 have been derecognised in accordance with the changes. A corresponding expense is recognised in the financial statements (see note A4.6).

A4. Expenses

A4.1. Employee and judicial related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	14 374	12 996
Superannuation	2 112	1 874
Annual leave	1 003	789
Long service leave	476	446
Skills and experience retention leave	55	41
Other employee related expenses	802	718
Total employee related expenses	18 822	16 864

Employment expenses

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A4.1. Employee and judicial related expenses (continued)

Employee and judicial remuneration

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:	2025	2024
	Number	Number
\$166 001 to \$171 000#	N/A	3
\$171 001 to \$191 000	7	3
\$191 001 to \$211 000	3	-
\$211 001 to \$231 000	-	1
\$231 001 to \$251 000*	2	2
\$251 001 to \$271 000	1	1
\$411 001 to \$431 000	1	1
\$431 001 to \$451 000	1	-
\$451 001 to \$471 000*	-	2
\$471 001 to \$491 000	1	-
\$491 001 to \$511 000	-	1
\$511 001 to \$531 000	1	-
\$571 001 to \$591 000	-	1
\$591 001 to \$611 000	2	2
\$611 001 to \$631 000	1	-
\$651 001 to \$671 000	-	1
\$671 001 to \$691 000	1	1
\$691 001 to \$711 000	1	-
\$731 001 to \$751 000	-	1
\$751 001 to \$771 000	1	-
Total number of officers	23	20

#This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

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

The total remuneration received or receivable by these officers for the year was \$8.5 million (2024: \$7.7 million).

The table includes all officers whose normal remuneration is equal to or greater than the base executive remuneration level during the year. Remuneration of officers reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for officers who have left the department.

Employee and judicial remuneration by category	2025	2024
	Number	Number
Legal	7	5
Executive	2	1
Other (including judicial)	14	14
Total number of officers	23	20

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A4.2. Payment to Consolidated Account

	2025	2024
	\$'000	\$'000
Payments to Consolidated Account	457 275	427 623
Total payments to Consolidated Account	457 275	427 623

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

A4.3. Intra-government transfers

	2025	2024
	\$'000	\$'000
Independent Commission Against Corruption	11 709	12 817
Office for Public Integrity	2 923	2 891
Office of the Small Business Commissioner	2 277	2 244
Office of the Commissioner for Public Sector Employment	-	3 074
Total intra-government transfers	16 909	21 026

The Office of the Commissioner for Public Sector Employment transferred to the Department of the Premier and Cabinet effective 1 July 2024.

A4.4. Expenditure – SA business and non-SA business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI 18). Arrangements between public authorities and arrangements with other governments are not included. Expenditure in the following table is exclusive of GST.

	2025	Proportion SA and non-SA businesses
	\$'000	
Expenditure summary		
Total expenditure with South Australian businesses	57 584	93%
Total expenditure with non-South Australian businesses	4 140	7%
Total	61 724	100%

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

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A4.5. Grants and subsidies

	2025	2024
	\$'000	\$'000
Legal Services Commission	51 925	53 928
Aboriginal Affairs and Reconciliation	8 912	8 561
Expensive Criminal Cases	8 904	530
Victims of Crime	8 519	7 664
Justice Rehabilitation Fund	1 822	1 417
First Nations Voice to Parliament	529	297
Other	1 289	1 392
Total grants and subsidies	81 900	73 789

A4.6. Other expenses

	2025	2024
	\$'000	\$'000
Information technology and communications charges	3 425	3 900
Victims of Crime Fund	2 214	2 113
Transcript fees	1 041	1 621
Claims	1 016	54 160
Accommodation	971	957
Legal fees	1 044	715
Contract staff	548	578
Office expenses	525	822
Consultants	140	17
Other expenses	2 836	2 456
Total other expenses	13 760	67 339

Accommodation

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

Other expenses

Other expenses include the fair value of resources received free of charge, which is \$11,000 for both 2024 and 2025. This is for audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

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A5. Assets

A5.1. Financial assets

	2025	2024
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	548 110	508 599
Contractual receivables	2 741	2 723
Total financial assets	550 851	511 322

All financial assets are measured at amortised cost.

A5.2. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer	548 110	508 599
Total cash and cash equivalents	548 110	508 599

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.

A5.3. Receivables

	2025	2024
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	2 741	2 723
Total contractual receivables	2 741	2 723
Accrued taxation revenue	36 552	35 541
Prepayments	1 435	1 217
Accrued interest	931	988
Other	5 129	4 272
Total current receivables	46 788	44 741

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

Contractual receivables

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

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

Refer to note A9.2 for further information on risk management.

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A5.4. Property, plant and equipment by asset class

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

Reconciliation 2024-25

	Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	3 845	1 942	77 391	77 426	517	154	161 275
Acquisitions	-	-	4 544	-	-	-	60	41	4 645
Transfers to/(from) work in progress	-	-	(7 891)	-	7 891	-	-	-	-
Disposals	-	-	-	-	(172)	-	-	-	(172)
Derecognition	-	-	-	-	-	-	-	(154)	(154)
Other	-	-	-	-	(2)	-	-	27	25
Subtotal	-	-	498	1 942	85 108	77 426	577	68	165 619
Gains/(losses) for the period recognised in net result:									
Depreciation	-	-	-	(73)	(10 734)	(23 824)	(127)	(68)	(34 826)
Subtotal	-	-	-	(73)	(10 734)	(23 824)	(127)	(68)	(34 826)
Carrying amount at the end of the period	-	-	498	1 869	74 374	53 602	450	-	130 793
Gross carrying amount									
Gross carrying amount	1 519	28	498	2 937	166 045	137 449	1 153	-	309 629
Accumulated depreciation	(1 519)	(28)	-	(1 068)	(91 671)	(83 847)	(703)	-	(178 836)
Carrying amount at the end of the period	-	-	498	1 869	74 374	53 602	450	-	130 793

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A5.4 Property, plant and equipment by asset class (continued)

Reconciliation 2023-24	Leasehold improvements	Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	7	-	6	3 370	2 015	72 694	3 496	644	69	82 301
Acquisitions	-	-	-	14 281	-	-	95 294	-	158	109 733
Transfers to/(from) work in progress	-	-	-	(13 806)	-	13 806	-	-	-	-
Disposals	-	-	-	-	-	(19)	-	-	-	(19)
Subtotal	7	-	6	3 845	2 015	86 481	98 790	644	227	192 015
Gains/(losses) for the period recognised in net result:										
Depreciation	(7)	-	(6)	-	(73)	(9 090)	(21 364)	(127)	(73)	(30 740)
Subtotal	(7)	-	(6)	-	(73)	(9 090)	(21 364)	(127)	(73)	(30 740)
Carrying amount at the end of the period	-	-	-	3 845	1 942	77 391	77 426	517	154	161 275
Gross carrying amount										
Gross carrying amount	-	1 519	29	3 845	2 937	158 801	137 449	1 093	344	306 017
Accumulated depreciation	-	(1 519)	(29)	-	(995)	(81 410)	(60 023)	(576)	(190)	(144 742)
Carrying amount at the end of the period	-	-	-	3 845	1 942	77 391	77 426	517	154	161 275

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.

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A5.5. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Details about the department's approach to fair value measurement is set out in note A9.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

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

A5.6. Property, plant and equipment leased by the department

Right-of-use assets for property, plant and equipment leased by the department as lessee are measured at cost.

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

The department has the following leases:

- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 5 of these leases give the right-of-use for the land and/or space within the scope of the agreement.

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

The lease liabilities related to right-of-use assets are disclosed in note A6.3. Expenses related to leases, including depreciation, are disclosed in note A5.4. Interest and cash outflows relating to leases are disclosed in note A7.1.

Impairment

There was no indication of impairment for property, plant and equipment leased by the department as at 30 June 2025. No impairment loss or reversal of impairment loss was recognised in 2024-25.

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A5.7. Intangible assets

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

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

Reconciliation 2024-25

Reconciliation 2024-25

	Total
	\$'000
Carrying amount at the beginning of the period	421
Other	(2)
Subtotal	419

Gains/(losses) for the period recognised in net result:

Amortisation	(89)
Subtotal	(89)
Carrying amount at the end of the period	330

Gross carrying amount

Intangible assets at cost	547
Accumulated amortisation	(217)
Carrying amount at the end of the period	330

Reconciliation 2023-24

	Total
	\$'000
Carrying amount at the beginning of the period	373
Additions	121
Subtotal	494

Gains/(losses) for the period recognised in net result:

Amortisation	(73)
Subtotal	(73)
Carrying amount at the end of the period	421

Gross carrying amount

Intangible assets at cost	549
Accumulated amortisation	(128)
Carrying amount at the end of the period	421

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A6. Liabilities

A6.1. Financial liabilities

	2025	2024
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Lease liabilities	59 305	81 326
Total financial liabilities	59 305	81 326

All financial liabilities are measured at amortised cost.

A6.2. Payables

	2025	2024
	\$'000	\$'000
Current		
Accrued expenses	6 685	6 918
Total current payables	6 685	6 918
Total payables	6 685	6 918

Accrued expenses are measured at nominal amounts.

Accrued expenses are raised for all amounts owing but unpaid. All payables are non-interest bearing.

Refer to note A9.2 for further information on risk management.

A6.3. Other financial liabilities

	2025	2024
	\$'000	\$'000
Current		
Lease liabilities	24 517	21 929
Total current financial liabilities	24 517	21 929
Non-current		
Lease liabilities	34 788	59 397
Total non-current financial liabilities	34 788	59 397
Total other financial liabilities	59 305	81 326

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

Borrowing costs associated with lease liability payments was \$3.1 million (2024: \$2.9 million). Total cash outflows for leases was \$22 million (2024: \$18.5 million).

Refer to note A5.4 for details about right-of-use assets.

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A6.4. Employee related liabilities

	2025	2024
	\$'000	\$'000
Current		
Annual leave	1 019	926
Employment on-costs	215	176
Long service leave	156	144
Accrued salaries and wages	128	-
Skills and experience retention leave	62	44
Total current employee related liabilities	1 580	1 290
Non-current		
Long service leave	2 330	2 072
Employment on-costs	244	212
Total non-current employee related liabilities	2 574	2 284
Total employee related liabilities	4 154	3 574

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

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

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

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

Salary inflation rate for annual leave, non-attendance days and SERL liability changed to 3.2% (2024: 2.4%).

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

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities sector across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained the same from 2024 to 2025, at 4.25% resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF has left the salary inflation rate the same at 3.5% (2024: 3.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

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A6.4. Employee related liabilities (continued)

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

Employment on-costs liabilities

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

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

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44% (2024: 44%). The average factor for the calculation of employer superannuation cost on-costs has increased to 12% (2024: 11.5%). 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-cost and employee benefits expense is impracticable to estimate.

A6.5. Other non-financial liabilities

	2025	2024
	\$'000	\$'000
Current		
Gaming, fees, fines and other receipts payable	40 762	40 520
Crown Solicitor's Trust Account	7 382	8 804
Other	2 196	2 384
Total current other non-financial liabilities	50 340	51 708
Total other non-financial liabilities	50 340	51 708

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

Crown Solicitor's Trust Account

	2025	2024
	\$'000	\$'000
Movement in Trust account		
Balance at the beginning of the period	8 804	16 842
Receipts	101 078	239 209
Payments	(102 500)	(247 247)
Balance at the end of the period	7 382	8 804

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A7. Other disclosures

A7.1. Cash flow

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows. Total cash outflows for leases was \$22 million (2024: \$18.5 million).

	2025	2024
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	66 009	86 023
Add / (less) non-cash items		
Depreciation and amortisation	(34 915)	(30 813)
Loss on disposal of non-current assets	(172)	(16)
Resources received free of charge - expense	(168)	-
Resources received free of charge - income	168	-
Gain on derecognition of ROU vehicles	3	-
Movement in assets and liabilities		
Increase in receivables	2 047	2 494
Decrease/(increase) in payables	267	(4 475)
(Increase) in employee related liabilities	(580)	(221)
Increase in other liabilities	1 368	3 030
Net result	34 027	56 022

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A8. Outlook

A8.1. Unrecognised commitments

Other commitments

	2025	2024
	\$'000	\$'000
Within one year	69 408	56 677
Later than one year but not longer than five years	171 239	22 895
Later than five years	4 994	4 879
Total other commitments	245 641	84 451
Grants ⁽¹⁾	156 433	23 268
Capital ⁽²⁾	7 323	-
Accommodation ⁽³⁾	2 631	2 961
Other ⁽⁴⁾	79 254	58 222
Total other commitments	245 641	84 451

⁽¹⁾ Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2025 include the National Access to Justice Partnership between the Commonwealth of Australia and the States and Territories.

⁽²⁾ Includes the SA Government Radio Network Upgrade.

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

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

A8.2. 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.

A8.3. Impact of standards not yet effective

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

A8.4. Events after the reporting period

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

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A9. Measurement and risk

A9.1. Fair value

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

Initial recognition

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

Revaluation

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

An independent valuation of radio network assets, buildings and other structures owned by the department was performed by an independent valuer, Public Private Property, as at 30 June 2023.

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

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

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

Fair value hierarchy

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

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

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

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

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

During 2025 and 2024, 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.

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A9.1 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 radio network assets, buildings and other structures was performed by an independent valuer, Public Private Property, as at 30 June 2023.

Other assets

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

A9.2. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Credit risk

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

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

Market risk

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.