

OFFICIAL



**Government
of South Australia**

ATTORNEY-GENERAL'S DEPARTMENT

2021-22 Annual Report

ATTORNEY-GENERAL'S DEPARTMENT

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To:

The Honourable Kyam Maher MLC

Minister for Aboriginal Affairs

Attorney-General

Minister for Industrial Relations and Public Sector

The Honourable Andrea Michaels MP

Minister for Small and Family Business

Minister for Consumer and Business Affairs

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009*, *Architectural Practice Act 2009*, *Associations Incorporation Act 1985*, *Authorised Betting Operations Act 2000*, *Building Work Contractors Act 1995*, *Casino Act 1997*, *Commissioner for Kangaroo Island Act 2014*, *Companies (Administration) Act 1982*, *Conveyancers Act 1994*, *Co-operatives National Law (South Australia) Act 2013*, *Fair Trading Act 1987*, *Gaming Machines Act 1992*, *Land Agents Act 1994*, *Land Valuers Act 1994*, *Liquor Licensing Act 1997*, *Outback Communities (Administration and Management) Act 2009*, *Planning, Development and Infrastructure Act 2016*, *Plumbers, Gas fitters and Electricians Act 1995*, *Residential Parks Act 2007*, *Residential Tenancies Act 1995*, *Second-hand Vehicle Dealers Act 1995*, *Security and Investigation Industry Act 1995*, *South Australian Local Government Grants Commission Act 1992*, *West Beach Recreation Reserve Act 1987* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

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

Caroline Mealor

Chief Executive

Date 29 September 2022 Signature



From the Chief Executive



While the 2021-22 financial year has not been without its challenges, it has been pleasing to see the easing of restrictions that have been in place since the start of the COVID-19 pandemic.

South Australia's liquor and gambling regulator, Consumer and Business Services, has taken a key role in this area, working with the hospitality sector to support businesses during what has clearly been a difficult time, informing them of changes as they occur and supporting them through the transition back to normal operations.

The dedicated lawyers of the Crown Solicitor's Office (CSO) have also been front and centre during the COVID-19 pandemic, providing advice to Government on restrictions, legislation and other matters related to the day-to-day operations of Government during this challenging time.

The Department also took a leading role in implementing State Parliament's reforms to South Australia's anti-corruption laws separating the Office for Public Integrity (OPI) from the Independent Commission Against Corruption, as well as providing advice on the impact of the new laws on reporting obligations.

I would like to thank Fraser Stroud and his team for stepping into the breach at a moment's notice to oversee the transition while the search was underway for a permanent head of the now standalone OPI. I would also like to welcome and congratulate incoming OPI Director, Emma Townsend and incoming Judicial Conduct Commissioner Michael Boylan KC on their appointments.

Forensic Science SA and SA Police continue to collaborate and produce significant results. As part of Operation Persevere five sets of previously unknown human remains dating back to the 1980's were identified whilst DNA analysis helped lead to a conviction in the 1993 murder of Suzanne Poll.

In the Planning area, a considerable amount of work was completed to deliver the State's new Planning and Design Code, which came into effect in 2021. 2021-22 also saw the appointment of Craig Holden to lead the State Planning Commission.

In the Local Government portfolio, the implementation of sweeping reforms to local government – including new behavioural standards for councillors, the establishment of a new complaints body and new transparency measures designed to increase accountability were all progressed.

Liquor and Gambling Commissioner Dini Soulio has also been taking on work aimed at addressing alcohol-fuelled anti-social behaviour in the Upper Spencer Gulf, introducing restrictions on the sale of takeaway liquor in Port Augusta.

Consumer and Business Services has also continued to monitor compliance with the real time petrol price monitoring scheme – ensuring that information provided to motorists through numerous apps and websites is accurate and up to date.

In June this year, the government released a Legal Assistance Strategy. The strategy outlines the government's commitment to help vulnerable people who are unable to afford private legal services, and access and engage effectively with the justice system to address their legal problems.

The Office for the Commissioner for Equal Opportunity launched a new tool to help people living with disability report difficulties accessing public venues and businesses. The Disability Access Reporting Tool is an online form that triggers an email directly to owners/operators, informing them about access issues and reminding them of their obligations under law.

The Office of the Public Advocate established a Restrictive Practices Guardianship Project to streamline the authorisation and documentation of the use of restrictive practices for its clients. This project also involved working with aged care providers by providing information and education about restrictive practices in aged care.

The Office of the Director of Public Prosecutions (ODPP) continue to face the significant task of prosecuting those charged as a result of Operation Ironside as well as a seemingly ever-growing number of large and highly complex matters.

Staff and visitors to the AGD offices at 10 Franklin Street had come to see Zero the black Labrador (the canine employee of the ODPP) as our building's mascot. It was with a heavy heart earlier this year when we had to bid Zero farewell after a battle with cancer. Zero's work has lived on though, with the appointment of his successor Zeb, a two-year old Labrador appointed to carry on Zero's work as the next canine court companion.

We also saw the appointment of one of our most respected senior lawyers, Ingrid Norman, to the position of Crown Solicitor. Ingrid has been acting in the role since the appointment of her predecessor, Laura Stein, to the Supreme Court.

The Deputy Director of Public Prosecutions, Sandi McDonald was also appointed to the Supreme Court.

We were also pleased to welcome Nerissa Kilvert as the Small Business Commissioner - taking over from John Chapman, whose term concluded in September last year.

Of course, the change of Government in March 2022 has seen a change in portfolio responsibilities and ministerial reporting. The Honourable Kyam Maher became the first Aboriginal Attorney-General in South Australia as well as the Minister for Aboriginal Affairs and Reconciliation and the Minister for Industrial Relations and the Public Sector. We have also welcomed the Honourable Andrea Michaels as the Minister for Small and Family Business and Consumer and Business Affairs.

As a result, machinery of government changes saw Planning and Land Use Services and the Office for Local Government transferred out of AGD, while Aboriginal Affairs and Reconciliation, the Commissioner for Public Sector Employment, Industrial Relations and Policy and SafeWork SA now all sit within our agency's purview.

I have no doubt we are more than ready for the year that lies ahead, thanks to the exceptional staff that work throughout the Attorney-General's Department under the leadership of the Executive Management Group.

Their work and dedication throughout the course of the COVID-19 pandemic has continued to be nothing short of inspiring. I look forward to working with them across our many and varied portfolio areas over the year to come.

It continues to be an extraordinary privilege to be the Chief Executive of AGD, and I'm honoured to work with Minister Maher, Minister Michaels and their staff.



Chief Executive

Attorney-General's Department

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Overview: about the agency

Our strategic focus

Strategic Plan 2018-21

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

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



Safe communities

We deliver services to improve community safety.

Strategies:

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



Fairly administered laws

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

Strategies:

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



An efficient and effective justice system

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

Strategies:

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



Our people meet customer needs

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

Strategies:

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



Supportive infrastructure

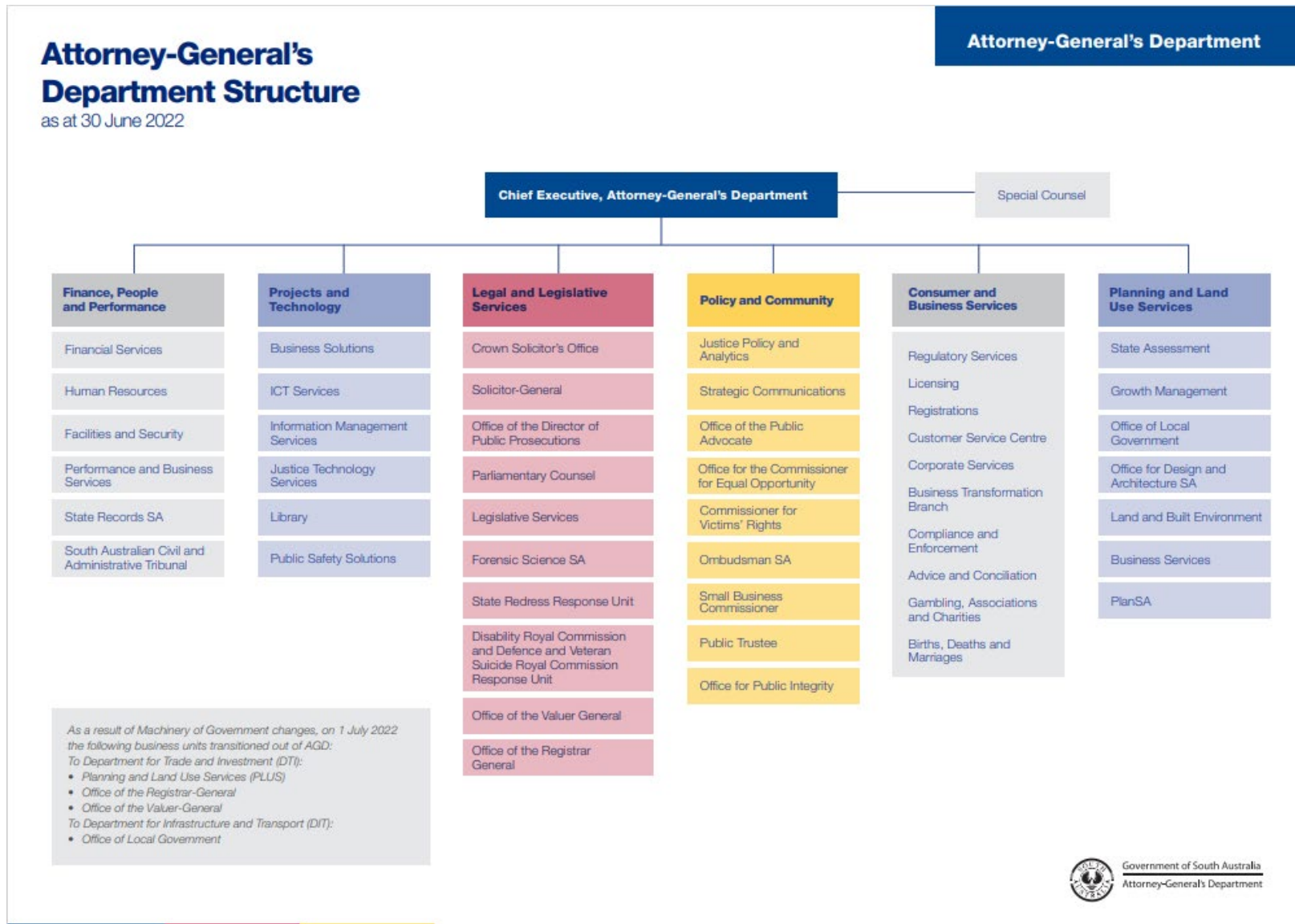
We implement and maintain infrastructure that is fit for customer and business needs.

Strategies:

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

The Attorney-General's Department Strategic Plan 2022-24 has been developed and will be included in the 2022-23 Annual Report.

Our organisational structure



Changes to the agency

During 2021-22 there were no Machinery of Government changes, however the following changes impacting the agency's structure and objectives were announced following the State Election. These came into effect on 1 July 2022:

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

In addition, changes to the *Independent Commission Against Corruption Act 2012*, which came into effect on 7 October 2021, included the separation of the Office for Public Integrity (OPI) from the Independent Commission Against Corruption (ICAC).

Annual Reporting

The following areas of AGD submit their own annual reports:

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

Other agencies that submit their own annual report are:

- Courts Administration Authority
- Director of the Office for Public Integrity
- Electoral Commissioner
- Independent Commissioner Against Corruption
- Judicial Conduct Commissioner
- Legal Services Commission
- Local Government Grants Commission
- Outback Communities Authority

Our Ministers



The Hon Kyam Maher MLC

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

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

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

On 24 March 2022, the Attorney-General also became responsible for the Aboriginal Affairs and the Industrial Relations and Public Sector Ministerial Portfolios.



The Hon Andrea Michaels MP

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

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

Key Personnel



Mike Wait SC

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



Ingrid Norman

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



Adam Kilvert

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



Andrew Swanson

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



Dini Soulio

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



Joanna Martin

Joanna is the Executive Director of the Legal and Legislative Services division. The division includes Legislative Services, who provide legal and policy advice on legislative reform and Parliamentary Counsel, who provide legislative drafting services to members of South Australia's Parliament. The division also consists of the CSO, Forensic Science SA (FSSA), and the Office of the Director of Public Prosecutions (ODPP).



Dr Linzi Wilson-Wilde OAM

Linzi is a forensic scientist who 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, in particular 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. Matt started the role in November 2021 when Mark Hanson retired after over 21 years with the department.



Martin Hinton QC

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



Nicolle Rantanen

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



Sally Smith

Sally is the Executive Director of Planning and Land Use Services (PLUS) and the Office of Local Government. The role is responsible for managing the planning and land use system for South Australia. This includes planning and development, architecture, design and land use to grow our economy and create more vibrant places for our communities. On 1 July 2022, PLUS moved from AGD to DTI and the Office of Local Government transitioned to DIT.

Legislation administered by the agency

Action for Breach of Promise of Marriage (Abolition) Act 1971
Acts Interpretation Act 1915
Adelaide Cemeteries Authority Act 2001
Adelaide Children's Hospital and Queen Victoria Hospital (Testamentary Dispositions) Act 1990
Adelaide Park Lands Act 2005
Adelaide Show Grounds (Regulations and By-Laws) Act 1929
Administration and Probate Act 1919
Administrative Arrangements Act 1994
Administrative Decisions (Effect of International Instruments) Act 1995
Age of Majority (Reduction) Act 1971
Aged and Infirm Persons' Property Act 1940
Aircraft Offences Act 1971
ANZ Executors and Trustee Company (South Australia) Limited (Transfer of Business) Act 1996
Architectural Practice Act 2009
Associations Incorporation Act 1985
Australia Acts (Request) Act 1985
Australian Crime Commission (South Australia) Act 2004
Authorised Betting Operations Act 2000
Bail Act 1985
Ballot Act 1862
Bills of Sale Act 1886
Births, Deaths and Marriages Registration Act 1996
Building and Construction Industry Security of Payment Act 2009
Building Work Contractors Act 1995
Burial and Cremation Act 2013
Business Names (Commonwealth Powers) Act 2012
Casino Act 1997
Character Preservation (Barossa Valley) Act 2012
Character Preservation (McLaren Vale) Act 2012
Child Sex Offenders Registration Act 2006
City of Adelaide Act 1998
Civil Liability Act 1936
Classification (Publications, Films and Computer Games) Act 1995
Collections for Charitable Purposes Act 1939
Commercial Arbitration Act 2011
Commissioner for Kangaroo Island Act 2014
*Commonwealth Legislative Power Act 1931**
Commonwealth Places (Administration of Laws) Act 1970
Commonwealth Powers (De Facto Relationships) Act 2009
Commonwealth Powers (Family Law) Act 1986
Community Titles Act 1996
Companies (Administration) Act 1982
Constitutional Powers (Coastal Waters) Act 1979
Conveyancers Act 1994

Co-operatives National Law (South Australia) Act 2013
Coroners Act 2003
Corporations (Administrative Actions) Act 2001
Corporations (Ancillary Provisions) Act 2001
Corporations (Commonwealth Powers) Act 2001
Corporations (South Australia) Act 1990
Courts Administration Act 1993
COVID-19 Emergency Response Act 2020
Credit (Commonwealth Powers) Act 2010
Credit (Transitional Arrangements) Act 2010
Criminal Assets Confiscation Act 2005
Criminal Investigation (Covert Operations) Act 2009
Criminal Investigation (Extraterritorial Offences) Act 1984
Criminal Law (Clamping, Impounding and Forfeiture of Vehicles) Act 2007
Criminal Law (Forensic Procedures) Act 2007
Criminal Law (High Risk Offenders) Act 2015
Criminal Law (Legal Representation) Act 2001
Criminal Law Consolidation Act 1935
Criminal Procedure Act 1921
Cross-border Justice Act 2009
Crown Proceedings Act 1992
Da Costa Samaritan Fund (Incorporation of Trustees) Act 1953
Death (Definition) Act 1983
Debtors Act 1936
Defamation Act 2005
Director of Public Prosecutions Act 1991
District Court Act 1991
Domestic Partners Property Act 1996
Domicile Act 1980
Dust Diseases Act 2005
Election of Senators Act 1903
Electoral Act 1985
Electronic Conveyancing National Law (South Australia) Act 2013
Electronic Communications Act 2000
Encroachments Act 1944
Enforcement of Judgments Act 1991
Environment, Resources and Development Court Act 1993
Equal Opportunity Act 1984
Essential Services Act 1981
Estates Tail Act 1881 (The)
Evidence (Affidavits) Act 1928
Evidence Act 1929
Expiation of Offences Act 1996
Fair Trading Act 1987
Family Relationships Act 1975
Farm Debt Mediation Act 2018

Federal Courts (State Jurisdiction) Act 1999
Fences Act 1975
Financial Sector Reform (South Australia) Act 1999
Foreign Judgments Act 1971
Free Presbyterian Church (Vesting of Property) Act 2001
Freedom of Information Act 1991
Frustrated Contracts Act 1988
Gambling Administration Act 2019
Gaming Machines Act 1992
Gaming Offences Act 1936
Geographical Names Act 1991
Graffiti Control Act 2001
Guardianship and Administration Act 1993
Guardianship of Infants Act 1940
Hairdressers Act 1988
Independent Commissioner Against Corruption Act 2012
Industrial Referral Agreements Act 1986
Inheritance (Family Provision) Act 1972
Intervention Orders (Prevention of Abuse) Act 2009
James Brown Memorial Trust Incorporation Act 1990
Judicial Administration (Auxiliary Appointments and Powers) Act 1988
Judicial Conduct Commissioner Act 2015
Juries Act 1927
Jurisdiction of Courts (Cross-vesting) Act 1987
Justices of the Peace Act 2005
Labour Hire Licensing Act 2017
Land Acquisition Act 1969
Land Agents Act 1994
Land and Business (Sale and Conveyancing) Act 1994
Land Valuers Act 1994
Landlord and Tenant Act 1936
Law of Property Act 1936
Law Reform (Contributory Negligence and Apportionment of Liability) Act 2001
Legal Practitioners Act 1981
Legal Services Commission Act 1977
Legislation Interpretation Act 2021
Legislative Instruments Act 1978
Legislation Revision and Publication Act 2002
Limitation of Actions Act 1936
Linear Parks Act 2006
Liquor Licensing Act 1997
Little Sisters of the Poor (Testamentary Dispositions) Act 1986
Lobbyists Act 2015
Local Government Act 1999
Local Government (Elections) Act 1999
Local Government (Implementation) Act 1999
Magistrates Act 1983

Magistrates Court Act 1991
Marketable Securities Act 1971
Married Persons (Separate Legal Status) Act 2019
Members of Parliament (Register of Interests) Act 1983
Mercantile Law Act 1936
Minors Contracts (Miscellaneous Provisions) Act 1979
Misrepresentation Act 1972
National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018
Native Title (South Australia) Act 1994
Notaries Public Act 2016
Oaths Act 1936
Off-shore Waters (Application of Laws) Act 1976
Ombudsman Act 1972
Outback Communities (Administration and Management) Act 2009
Parliamentary Committees Act 1991
Partnership Act 1891
Personal Property Securities (Commonwealth Powers) Act 2009
Planning, Development and Infrastructure Act 2016
Plumbers, Gas Fitters and Electricians Act 1995
Police Complaints and Discipline Act 2016
Powers of Attorney and Agency Act 1984
Prices Act 1948
Private Parking Areas Act 1986
Problem Gambling Family Protection Orders Act 2004
Professional Standards Act 2004
Prohibited Areas (Application of State Laws) Act 1952
Public Interest Disclosure Act 2018
Public Trustee Act 1995
Racial Vilification Act 1996
Real Property Act 1886
Real Property (Commonwealth Titles) Act 1924
Real Property (Foreign Governments) Act 1950
Real Property (Registration of Titles) Act 1945
Recreation Grounds (Regulations) Act 1931
Registration of Deeds Act 1935
Relationships Register Act 2016
Residential Parks Act 2007
Residential Tenancies Act 1995
Retail and Commercial Leases Act 1995
Roads (Opening and Closing) Act 1991
Royal Commissions Act 1917
Royal Style and Titles Act 1973
*RSL Memorial Hall Trust Act 1997**
Sale of Goods (Vienna Convention) Act 1986
Sale of Goods Act 1895
Sea-Carriage Documents Act 1998

Second-hand Vehicle Dealers Act 1995
Security and Investigation Industry Act 1995
Sentencing Act 2017
Serious and Organised Crime (Control) Act 2008
Serious and Organised Crime (Unexplained Wealth) Act 2009
Settled Estates Act 1880
Settled Estates Act Amendment Act 1889 (The)
Sheriff's Act 1978
Shop Theft (Alternative Enforcement) Act 2000
Small Business Commissioner Act 2011
Solicitor-General Act 1972
South Australian Civil and Administrative Tribunal Act 2013
South Australian Local Government Grants Commission Act 1992
Spent Convictions Act 2009
St. John (Discharge of Trusts) Act 1997
State Records Act 1997
Stock Mortgages and Wool Liens Act 1924
Strata Titles Act 1988
Summary Offences Act 1953
Supreme Court Act 1935
Surrogacy Act 2019
Surveillance Devices Act 2016
Survey Act 1992
Survival of Causes of Action Act 1940
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
Valuation of Land Act 1971
Victims of Crime Act 2001
*Waite Trust (Miscellaneous Variations) Act 1996**
Warehouse Liens and Storage Act 1990
West Beach Recreation Reserve Act 1987
Wills Act 1936
Worker's Liens Act 1893
Young Offenders Act 1993
Youth Court Act 1993

** Denotes Act of limited application*

The agency's performance

Performance at a glance

- The ODPP continued to manage a range of complex criminal matters, including the commencement of the first trials under Operation Ironside.
- Forensic Science SA, together with SA Police, identified five sets of previously unknown human remains and used DNA analysis which helped lead to a conviction in the 1993 murder of Suzanne Poll.
- The Liquor and Gambling Commissioner worked to address alcohol-fuelled anti-social behaviour, introducing restrictions on the sale of takeaway liquor in Port Augusta.
- The State's new Planning System was put into operation in 2021, which provides for faster development approvals.
- Implemented Local Government Reforms including new behavioural standards for councillor and other measures designed to increase accountability.
- Following the March 2022 State Election, planned for a number of Machinery of Government changes which took effect from 1 July 2022.

Agency response to COVID-19

- The CSO continued to provide legal advice and assistance to government including on multiple aspects of the management of the COVID-19 major emergency.
- Consumer and Business Services worked with the hospitality sector to support businesses during COVID-19 and help them transition to normal operations.
- Parliamentary Counsel continued to undertake the drafting and publishing of some 375 directions, as at May 2022, relating to COVID-19 under the *Emergency Management Act 2004*.
- The project to improve audio-visual link (AVL) infrastructure and capabilities across the justice sector were substantially completed during 2021-22.

Agency contribution to whole of Government objectives

Agency's contribution

- Supported the South Australian Government response to the COVID-19 pandemic by providing law reform services, drafting and publishing and providing ongoing legal advice to Government.
- Improved information sharing and client coordination between the Public Advocate and the Public Trustee. Implementing additional resources to enable the Public Advocate and SACAT to manage the increased demand arising from the National Disability Insurance Scheme (NDIS) and restrictive practices.
- Coordinated services for, and provision of services to, vulnerable families (including victims, people with disability).
- Progressed CBS digital improvements including births, deaths and marriages digitisation, licensed venue portal and paper to online transactions.
- Progressed the replacement of the Public Trustee's existing legacy Customer Relationship Management System to provide additional security and functionality including managing workflow and allocations to staff.
- AVL upgrades across the Justice system were substantially completed.
- Delivered the new Planning System, providing faster development approvals, reducing holding costs on land and keeping the construction sector busy, unlocking social, environmental and economic opportunities.
- Staged delivery of a Growth Management Program that supports population and economic growth.
- Delivered municipal services and provided infrastructure in Aboriginal communities.
- Completed the Local Government Infrastructure Framework, including implementation and continuous improvement of the new Council in Focus website.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p>Safe communities</p>	<p>Draft and publish legislation enabling Government response to COVID-19</p>	<p>As at 25 May 2022, the Office of Parliamentary Counsel had published over 375 COVID-19 directions and declarations on the South Australian Legislation website.</p> <p>Many of these directions were prepared by Parliamentary Counsel, as were the <i>South Australian Public Health (COVID-19) Amendment Act 2022</i> and the <i>Statutes Amendment (COVID-19 Permanent Measures) Act 2021</i>. These Acts, along with a comprehensive set of in force, superseded and ceased directions and declarations from throughout the COVID-19 emergency will remain available on Legislation SA indefinitely.</p> <p>In June 2022, Parliamentary Counsel began publishing consolidated versions of COVID-19 directions remaining in force under section 90C of the <i>South Australian Public Health Act 2011</i>. These versions reflect all amendments made to a direction over time and allow members of the public and government officers to quickly and easily review the operation of an amended direction on a given date.</p>
	<p>Continued to provide timely, high quality legal services to Ministers and Government Agencies during COVID-19</p>	<p>The CSO continued to provide assistance and legal advice to Government on a range of issues associated with the COVID-19 emergency.</p>

	<p>Criminal Law Consolidation (Human Remains) Amendment Bill 2022</p>	<p>The Criminal Law Consolidation (Human Remains) Amendment Bill 2022 was introduced into Parliament in May 2022. The Bill introduces four new offences.</p> <p>The two most serious offences are:</p> <ol style="list-style-type: none"> (1) concealing, mutilating or destroying human remains for the purposes of perverting the course of justice; and (2) concealing, mutilating or destroying human remains (without the mental element). <p>Both have a maximum penalty of 15 years imprisonment.</p> <p>The two less serious offences are:</p> <ol style="list-style-type: none"> (1) finding human remains (or a thing reasonably believed to be human remains) and failing to report it to the authorities; and (2) finding human remains and acting to conceal those remains. <p>Both have a maximum penalty of 5 years imprisonment.</p>
	<p>Statutes Amendment (Child Sex Offences) Bill 2022</p>	<p>The Statutes Amendment (Child Sex Offences) Bill 2022 was introduced into Parliament in May 2022. The reforms:</p> <ul style="list-style-type: none"> • clarify several offences and sentencing principles to ensure offenders cannot receive leniency on the basis that they groomed a 'child' who was actually an undercover police officer posing as a child online • increase the maximum penalties on a range of offences • update the list of registrable offences in the <i>Child Sex Offenders Registration Act 2006</i>.

	<p><i>Criminal Law Consolidation (Driving at Extreme Speed) Amendment Act 2021</i></p>	<p>The <i>Criminal Law Consolidation (Driving at Extreme Speed) Amendment Act 2021</i> was assented to on 1 July 2021.</p> <p>The Act introduced a new offence of driving at extreme speed in the <i>Criminal Law Consolidation Act 1935</i>, which commenced on 16 December 2021.</p> <p>Other provisions of the Act, which are yet to commence, will enable persons believed to have committed an offence of driving at extreme speed to be subject to an immediate loss of licence scheme, which is to be introduced on the commencement of the <i>Criminal Law Consolidation (Causing Death by Use of Motor Vehicle) Amendment Act 2021</i>.</p>
	<p><i>Civil Liability (Institutional Child Abuse Liability) Amendment Act 2021</i></p>	<p>The <i>Civil Liability (Institutional Child Abuse Liability) Amendment Act 2021</i> was assented to on 9 December 2021.</p> <p>The Act implements recommendations of the Redress and Civil Litigation Report of the Royal Commission into Institutional Responses to Child Sexual Abuse to reverse the onus of proof for negligence claims involving institutions and ensures proper defendants can be identified in relation to unincorporated associations for child sexual abuse claims.</p> <p>The Act also gives victims of institutional child abuse who received unjust settlements the opportunity to apply to the court to have their previous settlement agreement set aside.</p>

	<p><i>Statutes Amendment (Child Sexual Abuse) Act 2021</i></p>	<p>The <i>Statutes Amendment (Child Sexual Abuse) Act 2021</i> was assented to on 9 December 2021 and commenced on 1 June 2022.</p> <p>The Act implements recommendations of the Criminal Justice Report of the Royal Commission into Institutional Responses to Child Sexual Abuse to introduce new offences in relation to reporting of and protection from child sexual abuse and facilitates the giving and receipt of evidence of child sexual abuse and domestic violence in court.</p>
	<p>Effective and secure delivery of integration services for justice agencies system implementations enabling the sharing of critical data across the justice community</p>	<p>Successfully supported justice agency modernisation programs, whilst sustaining the states critical Justice Information System.</p>
	<p>Continue to meet the business and operational needs of the emergency services through provision of critical communications infrastructure and aviation services</p>	<p>Successfully maintained SA Computer Aided Dispatch (SACAD) availability of no less than 99.9%.</p> <p>Successfully maintained 24x7 availability of the State Rescue Helicopter Service.</p> <p>Successfully maintained 24x7 availability of the SA Government Radio Network (SAGRN) Voice and Paging services.</p>
	<p>Develop practice guidelines to foster and encourage informed and unprejudiced attitudes amongst members of the public</p>	<p>In August 2021, the Office of the Commissioner for Equal Opportunity (OCEO) launched its Disability Employment Practices guideline to encourage and assist employers to employ people living with a disability.</p>

	<p>Early intervention support to young parents aged between 12 to 25 years, who are experiencing or perpetuating domestic and family violence through the Supporting Parents' and Children's Emotions (SPACE) program</p>	<p>AGD has continued to support the Supporting Parents' and Children's Emotions (SPACE) program.</p> <p>Between July 2021 and June 22 SPACE provided support to 48 clients. Of these, 42 were victims, two were perpetrators and two were both victim and perpetrator. The majority of clients are female, have children, and are aged between 19-25 years.</p>
	<p>Provide support to the Women's Domestic Violence Court Assistance Service to ensure that specialised legal assistance is available to women in South Australia affected by domestic and family violence</p>	<p>Additional funding of \$200,000 per annum was provided to the Legal Services Commission to provide the Women's Domestic Violence Court Assistance Service, taking total state and Commonwealth funding for the service to \$2.5 million over 3 years.</p> <p>The Women's Domestic Violence Court Assistance Service was awarded the Law Society's 2021 Justice Award.</p>
	<p>The Office of the Public Advocate (OPA) responding to Restrictive Practices</p>	<p>The OPA continues to respond to work associated with Restrictive Practices. The OPA established a Restrictive Practices Guardianship Project in 2020-21 to manage this workload, appointing an experienced OPA Senior Advocate/Guardian as project manager.</p> <p>This project has improved and streamlined the process for the OPA to assess relevant information, and to authorise and document the use of restrictive practices for its clients while also upholding their rights.</p>

	<p>OPA and the Public Trustee coordinate services to shared customers, many of which are the most vulnerable people in the South Australian community</p>	<p>The OPA and the Public Trustee have a significant number of shared customers, many of which are the most vulnerable people in the South Australian community.</p> <p>During 2021-22, the OPA and Public Trustee:</p> <ul style="list-style-type: none"> • held staff, manager and executive forums to share information and coordinate service responses for vulnerable clients • built relationships with key personnel within the NDIS Quality and Safeguards Commission, to improve escalation pathways • improved information sharing protocols, including with the National Disability Insurance Agency to improve service outcomes for clients • worked collaboratively to protect vulnerable and complex clients • conducted joint staff education and professional development programs.
	<p>Introduction of multiple Bills into Parliament between July and December 2021</p>	<p>The following bills were introduced into Parliament between July and December 2021:</p> <ul style="list-style-type: none"> • Optional Protocol to the Convention Against Torture (OPCAT) Implementation Bill 2021 • Criminal Law Consolidation (Abusive Behaviour) Amendment Bill 2021 • Statutes Amendment (Stealth and Consent) Bill 2021 • Statutes Amendment (Child Sex Offences) Bill 2021.

Agency objectives	Indicators	Performance
<p>Fairly administered laws</p>	<p>Establish the standalone Office for Public Integrity (OPI)</p>	<p>The OPI commenced as an agency independent of the Independent Commission Against Corruption (ICAC) on 7 October 2021.</p> <p>Guidelines for Reporting Corruption were published by the Acting Director OPI in late 2021.</p>
	<p>Develop pilot tools (<i>My Life My Wishes</i>) to support people under Guardianship to express and record their wishes to inform future decisions and decision-making processes (will and preference)</p>	<p>OPA Supported Decision-Making Practice Sessions are held monthly with delegate Guardianship staff.</p> <p>The wishes of 40 people under Guardianship have been sought and recorded (57% of these identify as Aboriginal and Torres Strait Islander people).</p> <p>The implementation of <i>My Life My Wishes</i> recommendations are in progress.</p>
	<p>SA's anti-ticket scalping laws</p>	<p>CBS has issued 70 takedown requests to sites such as Viagogo, Gumtree and eBay where tickets were either sold at a price exceeding that threshold, or where details of the tickets weren't mentioned.</p> <p>A legislated review of ticket scalping provisions was undertaken, including public consultation. The outcome of the review was provided in a report to the Minister in December 2021 and tabled in Parliament in May 2022.</p>

	<p>Fuel price transparency scheme</p>	<p>The two-year trial of the scheme commenced in March 2021. CBS undertook a review to inform the Government's decision that the scheme should be made permanent.</p> <p>In 2021-22, additional funding of \$546,000 on-going was announced to continue the scheme at the end of the trial period.</p>
	<p>Implemented the new national Automatic Mutual Recognition (AMR) scheme.</p>	<p>AMR successfully commenced in South Australia on 1 February 2022.</p> <p>The national reform promotes the freedom of movement of service providers across jurisdictions by reducing unnecessary regulatory burden, while maintaining high standards of consumer protection, and the health and safety of workers and the public.</p> <p>At 30 June 2022 there were approximately 260 active providers approved to work under the AMR scheme in SA.</p>
	<p>Review of Form 1 prescribed under the <i>Land and Business (Sale and Conveyancing) Act 1994</i></p>	<p>The review was completed in April 2022 and the Final Report received by CBS. A summary of the report was provided to the Minister in May 2022.</p> <p>CBS is giving further consideration to the proposed options to inform the Government's decision on any regulatory changes.</p>

	<p>Reform of laws relating to Second Hand Vehicle Dealers.</p>	<p>Last year, consultation was undertaken on proposed amendments to reduce the regulatory burden on dealers.</p> <p>The Government is currently giving further consideration and engaging with industry to inform progressing these.</p>
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Agency objectives	Indicators	Performance
<p>An efficient and effective justice system</p>	<p><i>COVID-19 Emergency Response (Expiry) (No 3) Amendment Act 2021</i></p>	<p>The <i>COVID-19 Emergency Response (Expiry) (No 3) Amendment Act 2021</i> was introduced into Parliament in August 2021.</p> <p>It was assented to and commenced on 16 September 2021, with some provisions coming into effect on 2 September 2021.</p> <p>The Act supported the ongoing management of the COVID-19 pandemic.</p>
	<p><i>Legislation Interpretation Act 2021</i></p>	<p>The <i>Legislation Interpretation Act 2021</i> commenced operation on 1 January 2022.</p> <p>The Act updated and modernised the <i>Acts Interpretation Act 1915</i>. Related amendments were also made to the <i>Legislative Instruments Act 1978</i> to ensure consistency in the interpretation of legislation across the statute book.</p>

	<p>The <i>Unexplained Wealth (Commonwealth Powers) Act 2021</i></p>	<p>The <i>Unexplained Wealth (Commonwealth Powers) Act 2021</i> was assented to on 1 July 2021 and commenced operation in September 2021.</p> <p>The Act facilitated South Australia joining the National Cooperative Scheme on Unexplained Wealth.</p> <p>The National Scheme ensures that more efficient information sharing can be undertaken between jurisdictions to facilitate unexplained wealth investigations.</p> <p>Formal proceeds-sharing provisions allows for the proceeds of joint investigations to be fairly distributed between contributing jurisdictions.</p>
	<p>Burial and Cremation (Interment Rights) Amendment Bill 2022</p>	<p>The Burial and Cremation (Interment Rights) Amendment Bill 2022 was introduced into Parliament in June 2022.</p> <p>The Bill proposes amendments to the <i>Burial and Cremation Act 2013</i> to improve the enforceability of interment rights and improve the regulation around the removal of cremated remains.</p>

	<p>Introduction and tabling of multiple Bills into Parliament between July and December 2021</p>	<p>The following bills were introduced into Parliament between July and December 2021:</p> <ul style="list-style-type: none"> • Burial and Cremation (Interment Rights) Amendment Bill 2021 • Electoral (Regulation of Corflutes) Amendment Bill 2021 • Statutes Amendment (Aboriginal Ancestral Resting Places) Bill 2021 • Associations Incorporation (Miscellaneous) Amendment Bill 2021 • Courts Administration (Miscellaneous) Amendment Bill 2021. <p>An exposure draft of the Powers of Attorney Bill 2021 was tabled in Parliament in October 2021.</p> <p>An exposure draft of the Forfeiture Bill 2021 was tabled in Parliament in October 2021.</p>
	<p>Upgrade the South Australian legislation website, improving useability, accessibility and security</p>	<p>A new South Australian legislation website was launched in November 2021.</p> <p>The new website is built on a continuously updated platform that is administered by DPC in line with SA Government cyber security and accessibility standards and has a number of new features that improve user experience.</p> <p>These features include a subscription service that sends email notifications when consolidated legislation is updated, and a point in time search filter that assists users to find legislation in force on a specified date.</p>

	<p>Canine Court Companion (CCC)</p>	<p>The ODPP has continued the development of the CCC Program to bring the new CCC into the court environment to provide support for vulnerable victims and witnesses including children.</p> <p>In January 2022, South Australia's inaugural canine court companion, Zero, sadly passed away. Since starting work in March 2019, Zero helped many of the more than 300 child and adolescent victims and witnesses who are involved in the criminal justice system each year.</p> <p>Following Zero's passing, the second dog to take on the role, Zeb, commenced with the ODPP in February 2022. Zeb is being trained by Guide Dogs SA/NT in a joint initiative with the ODPP.</p>
	<p>Implementation of Gambling Reform Package, Review of Small Venue Licence Boundary, Liquor Licensing Amendments</p>	<p>Established a Gambling Advisory Council to provide advice to the Liquor and Gambling Commissioner to ensure that the formulation and implementation of policies and legislation relating to the regulation of commercial gambling is well informed and reflective of diverse stakeholder interests.</p>
	<p>Conduct a review of the gaming machine trading system and Lotteries Regulation</p>	<p>The Final Report on the review of the Gaming Machine Trading System was tabled in Parliament in May 2022.</p> <p>CBS has since undertaken modelling and provided a briefing to the Minister on the available options available to inform the Government's consideration.</p>

	<p>Implementation of the new regulatory framework for the conduct of lotteries</p>	<p>The <i>Lotteries Act 2019</i> and supporting regulations commenced in December 2021.</p>
	<p>Assistance provided to SAPOL in Operation Persevere, to identify all unidentified human remains in South Australia</p>	<p>FSSA and SA Police collaborated to establish the identity of five unknown human remains to the satisfaction of the Coroner, including historical remains found in 1981 at Coolawong Beach at Victor Harbor, historical remains found on farmland near Ceduna in 1984 and skeletal remains found at False Bay, bringing closure for families.</p>
	<p>Assistance provided to SAPOL in the investigation of the 1993 murder of Suzanne Poll</p>	<p>The case involved a significant body of work undertaken at FSSA which resulted in a conviction in March 2022.</p> <p>The outcome, which would not have been achieved without the DNA identification, represents years of work by numerous individuals, including FSSA scientists.</p>

Agency objectives	Indicators	Performance
<p>Our people meet customer needs</p>	<p>Promote and support reconciliation</p>	<p>AGD undertook a suite of activities and events to promote reconciliation and promote Aboriginal culture throughout the year, including during National Reconciliation Week and NAIDOC Week.</p> <p>Events included cultural awareness training for AGD emerging leaders, film events, an Aboriginal student work experience program, and establishing the Aboriginal Reference Group for State Records and the State Library.</p>
	<p>Implementation of State Records response to the Tandanya Declaration</p>	<p>During 2021-22, the Aboriginal Reference Group met for the first time.</p> <p>The group was established to support improved access to the State archival collection and engagement with Aboriginal communities in conjunction with the State Library of South Australia.</p>
	<p>Promote gender equality strategies</p>	<p>As part of White Ribbon Workplace Reaccreditation and in line with a recommendation of the Review of Harassment in the Legal Profession undertaken by the former Acting Commissioner for Equal Opportunity, AGD continues to implement its Gender Equality and Respect Action Plan.</p>
	<p>Staged delivery of a Growth Management Program that supports population and economic growth</p>	<p>A summary paper for consultation has been completed and is currently being reviewed and formatted for release.</p>

Agency objectives	Indicators	Performance
<p>Supportive infrastructure</p>	<p>Develop a new Customer Relationship Management System</p>	<p>The Public Trustee received funding of \$3 million to replace the PeopleSoft system.</p> <p>The replacement project commenced in May 2021, and the new system will be implemented in 2022-23.</p>
	<p>Systems to improve accessibility to venues for people with a disability</p>	<p>The OCEO launched its Disability Access Reporting Tool (DART) in April 2022.</p> <p>The DART is an online form that triggers an email to owners/operators, informing them about access issues experienced by the user and reminding them of their obligations under the <i>Equal Opportunity Act 1984</i>.</p>
	<p>Improve access to courts and legal services through the commissioning of audio-visual link upgrades</p>	<p>As part of a project to improve AVL infrastructure and capabilities across the justice sector:</p> <ul style="list-style-type: none"> • the Courts Administration Authority installed or upgraded over 50 units across more than 20 regional and metropolitan courtroom locations • South Australia Police installed more than 50 AVL units, including in the APY Lands • the Department for Correctional Services installed AVL suites across the prison network, including in Port Augusta, Cadell, Mount Gambier and Port Lincoln, and is currently finalising 7 suites at the Adelaide Remand Centre.

	<p>Births, deaths and marriage electronic records</p>	<p>CBS continued the digitisation of historical files (825,000 non-electronic birth, death & marriage records). 413,000 records were digitised in 2021-22.</p>
	<p>Improve digital systems for CBS (OneCBS)</p>	<p>Continued the upgrade and replacement of CBS systems.</p>
	<p>Complete Local Government Infrastructure Framework, including implementation and continuous improvement of the new Council in Focus website</p>	<p>The Councils in Focus public website was launched in September 2021. The Office of Local Government (OLG) have promoted the system and presented to councils the benefits the system can add in their own benchmarking projects.</p>
	<p>Management of the Open Space Grants program</p>	<p>Over two years, 64 projects have been funded through the Open Space Grant Program, reaching a combined State Government, council and other contribution total of \$124.7 million. All grant deeds from the 2021-22 Open Space Grant Program have been executed by the Minister for Planning and funding has been paid to each successful council.</p>
	<p>E-Planning System</p>	<p>A new Planning System is in place providing faster development approvals, reducing holding costs on land and keeping the construction sector busy, unlocking social, environmental and economic opportunities.</p>

	<p>Renewal of Municipal Infrastructure in Aboriginal Communities</p>	<p>Projects being delivered through the Municipal Services (MUNS) Infrastructure Program are now largely underway or completed.</p> <p>The final remaining additional infrastructure upgrades are expected to be contracted in 2022-23, including upgrades to playgrounds and landfill sites.</p>
	<p>Heritage Code Amendments</p>	<p>Four Local Heritage in Transition Development Plan Amendments were finalised and implemented in the Planning and Design Code, resulting in the listing of 254 new local heritage places.</p> <p>The listings were undertaken by:</p> <ul style="list-style-type: none"> • City of Holdfast Bay – 34 properties • Town of Gawler – 150 properties • Town of Walkerville – 34 properties • Mount Barker Council – 36 properties.
	<p>Port Bonython Code Amendment</p>	<p>The Port Bonython Code Amendment was implemented in December 2021 and rezoned 1,020 hectares of land from the Deferred Urban Zone to the Strategic Employment Zone and applied the Significant Industry Subzone.</p> <p>The amendment is of State strategic economic importance, and the affected area has been identified for potential renewable energy and hydrogen industry development occurring over the next five years.</p> <p>The amendment will facilitate the anticipated development of the site, generating significant employment and economic opportunities in the region.</p>

	<p>Protect against cyber security threats by continuing to improve the AGD security posture, compliance and awareness to protect information</p>	<p>Measures included:</p> <ul style="list-style-type: none">• improved security of mobile and remote access capabilities• established supplier cyber security governance processes• promotion of cyber security staff awareness program.
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Corporate performance summary

- Following the 2022 State Election, a number of Machinery of Government changes were announced to take effect from 1 July 2022. AGD, in conjunction with other agencies, began work to implement these changes in 2021-22.
- AGD is continuing to implement the agency's 'Your Voice' Action Plan which was developed in response to the 2021 survey.
- A new Learning Management System has been implemented to improve the recruitment, learning and development, and performance management processes across AGD.
- In response to cyber security risks, the department continued to improve its security posture, compliance and awareness to protect valuable information.

Employment opportunity programs

Program name	Performance
Diversity and Inclusion Plan 2020-2022	<p>AGD organised a range of events around National Reconciliation Week and NAIDOC to further raise awareness of our Aboriginal strategy.</p> <p>AGD supported and promoted the implementation of the Disability Access and Inclusion Plan across the agency.</p> <p>AGD maintained the inclusion of a comprehensive diversity and inclusion awareness session into existing leadership and recruitment training programs aimed at addressing unconscious bias in the workplace.</p> <p>AGD updated employment policies, processes and forms as required to support diversity and inclusion in the workplace.</p>
Cultural learning	<p>Cultural learning was included in AGD's Action Plan arising from the 2021 'Your Voice' survey. In particular:</p> <ul style="list-style-type: none"> • promotion of cultural learning opportunities • development of a cultural competency/learning framework • increasing attendance of cultural awareness training. <p>The engagement process to select a provider was commenced as part of this initiative and sessions will start in 2022-23. This will build on previous training.</p> <p>AGD's Leadership Program for aspiring executives includes dedicated cultural awareness training. This session was held in September 2021.</p>
Skilling SA trainees	<p>AGD was allocated 13 Skilling SA places for 2021-22. Four places were offered to Aboriginal trainees. Of the remaining places, three have been filled by Aboriginal employees to enable them to upskill and further develop their careers.</p>

Agency performance management and development systems

Performance management and development system	Performance
AGD has a twice-yearly performance management process	81% of employees had at least one performance review in 2021-22. A survey showed that staff were generally satisfied with the quality of discussions.

Work health, safety and return to work programs

Program name	Performance
Wellbeing and Safety Strategic Plan 2020-22	<p>AGD continued to work to its Wellbeing and Safety Strategic Plan 2020-22 goals:</p> <ul style="list-style-type: none"> • leaders demonstrate commitment to safety by their actions • organisational practices support wellbeing and engagement • risk management is systematic and proportionate • regular verification and evaluation of safety performance. <p>The quarterly Health and Safety Representative forum continues to support the Health and Safety Committee, to ensure consultation on wellbeing and safety matters.</p> <p>AGD transitioned its safety management system to 'Gov Safety' in line with whole of Government arrangements.</p> <p>AGD strategies for managing the COVID-19 pandemic have continued to work effectively. There has been minimal evidence of workplace transmissions and AGD has been able to maintain delivery of services.</p>
Early intervention, return to work and injury management	<p>AGD's approach to early intervention, return to work and injury management continues to produce positive outcomes. In 2021-22, AGD recorded 9 claims (11 in 2020-21).</p> <p>Despite an increase in costs associated with return to work, there was a reduction in the number of claims, including significant injuries, in 2021-22. The increase relates to a settlement of a single claim dating back a number of years.</p> <p>While the total number of claims has remained relatively steady over time, there has been a shift towards a higher proportion of psychological claims.</p> <p>AGD's focus is on the prevention of future psychological claims through education and training is continuing with a particular focus on the risks of vicarious trauma, direct trauma and stress. The partnership with AGD's Employee Assistance Provider, Human Psychology continues to yield good results.</p>

Workplace injury claims	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total new workplace injury claims	9	11	-18%
Fatalities	-	-	-
Seriously injured workers*	-	-	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1,000 FTE)	2.2	2.5	-12%

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

Work health and safety regulations	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	1	1	-
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	-	-	-

Return to work costs*	Current year 2021-22	Past Year 2020-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$676,745.81	\$202,777.18	+233%
Income support payments – gross (\$)	\$132,327.09	\$97,074.57	+36%

*before third party recovery

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

Executive employment in the agency

Executive classification	Number of executives
Chief Executive	1
SAES1	62
SAES2	16
Statutory Appointments	13

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

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

Financial performance

Financial performance at a glance

The department recorded a favourable net result of \$36.2 million in 2021-22, compared with the unfavourable net result of \$18.1 million estimated in the revised budget.

This favourable variance is mainly due to actual revenue exceeding the revised revenue budget by \$35.0 million. This is mainly attributable to the revaluation of data held in the South Australian Integrated Land Information System (SAILIS). This asset was revalued from \$264.1 million at 30 June 2021 to \$316.5 million at 30 June 2022. The impact of this revaluation resulted in income of \$30.8 million being reported as a gain on revaluation (with the balance reported against the asset revaluation surplus). This is detailed further in note 5.3 of the financial statements. The remainder of the revenue variance is due to additional fees and charges being received.

The favourable variance is also due to actual expenses being lower than the revised expenses budget by \$19.3m. The majority of this underspend relates to funding which the department will seek to carry forward into 2022-23.

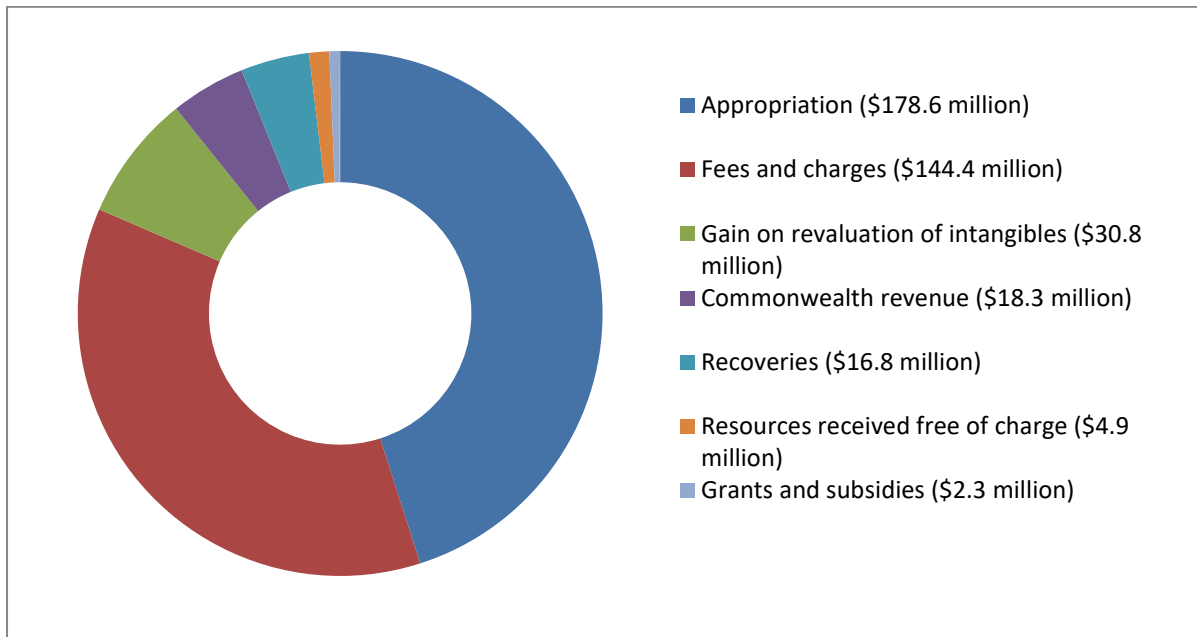
The detailed 2021-22 financial statements and notes to the accounts are presented in the Appendices.

Statement of Comprehensive Income	2021-22 Budget \$000	2021-22 Actual \$000	Variation \$000	2020-21 Actual \$000
Total Income	361,298	396,333	35,035	342,006
Total Expenses	379,356	360,091	19,265	357,880
Net Result	(18,058)	36,242	54,300	(15,874)

The increase in income in 2021-22 compared to 2020-21 is mainly due to the gain on revaluation detailed above and additional Fees and Charges income. Expenses remained consistent with 2020-21.

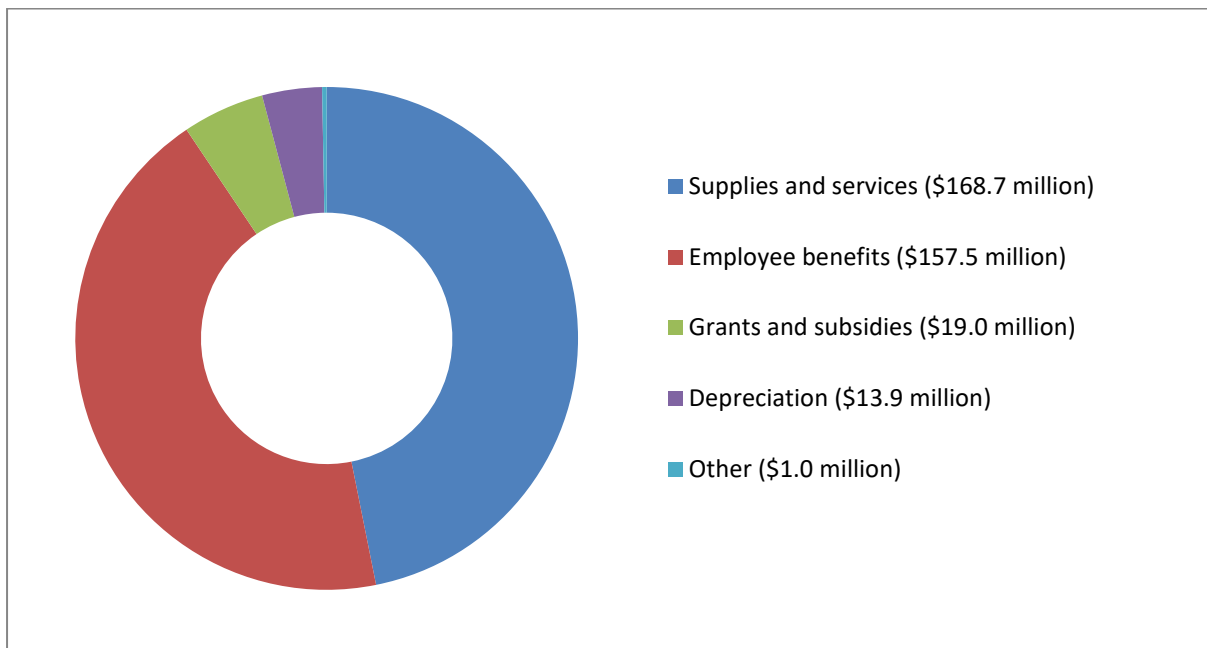
Total operating income for 2021-22, including appropriation, was \$396 million. Income from State Government appropriations accounted for around 45% of total income. A summary of income by source is shown in the figure below.

Income by category 2021-22



Total expenses were \$360.1 million in 2021-22. A summary of expenses by category is shown in the figure below.

Expenses by category 2021-22



Statement of Financial Position

AGD's net assets increased by \$57.8 million during 2021-22 mainly due to the revaluation of data held in the South Australian Integrated Land Information System (SAILIS), as detailed above.

The detailed 2021-22 financial statements and notes to the accounts are presented in the Appendices.

Statement of Financial Position	2021-22 Budget \$000	2021-22 Actual \$000	Variation \$000	2020-21 Actual \$000
Current assets	60,669	76,025	15,356	71,240
Non-current assets	341,729	385,917	44,188	346,370
Total assets	402,398	461,942	59,544	417,610
Current liabilities	49,884	42,114	7,770	48,914
Non-current liabilities	41,331	32,814	8,517	39,455
Total liabilities	91,215	74,928	16,287	88,369
Net assets	311,183	387,014	43,257	329,241

Account Payment Performance

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

Account payment performance 2021-22

	Accounts paid		Value of accounts paid	
	Number	%	\$	%
Paid within 20 calendar days	18,751	95.8%	577,008,759	93.4%
Paid within 21 to 30 calendar days	635	3.2%	29,007,051	4.7%
Paid within 31 to 60 calendar days	162	0.8%	8,329,590	1.3%
Paid greater than 60 calendar days	18	0.1%	3,567,220	0.6%

The department was able to pay 99.0% of all invoices within 30 calendar days (92.8% in 2020-21). The remaining 1.0% of invoices reflects both disputed accounts and late payment of undisputed accounts.

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$37,880

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

Consultancies	Purpose	\$ Actual payment
Nexia Edwards Marshall Pty Ltd	Forensic accounting services	\$13,000
Gordon Barrett	Major Indictable Offences Review	\$13,125
Action Market Research Pty Ltd	Satisfaction study	\$13,600
Straight Lines Consultancy	Advice on financial matters relating to Local Government	\$14,433
JFA Purple Orange	Advice about Consultative Mechanisms	\$15,735
Information Proficiency & Sigma Data Solutions	Records Management review project	\$16,100
Community Legal Centres Australia	Data Quality Improvement project	\$23,139
John Mansfield AM QC	Review of investigation by SafeWork SA	\$29,260
MPH Architects	Architectural work and engineering services	\$30,710
Elementology	Transition to digital work processes	\$33,065
Swanbury Penglase Architects	Architectural work and engineering services	\$39,835
Capgemini Australia Pty Ltd	Data Analytics	\$40,715
URPS Pty Ltd	Economic analysis and strategic land use investigations	\$48,000
JBS&G Australia Pty Ltd	Modern Environmental Impact Statement Guidelines	\$48,871
Aurecon Australasia Pty Ltd	Economic analysis and strategic land use investigations	\$49,750
PricewaterhouseCoopers	Future accommodation analysis	\$136,654
	Total	\$565,991

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

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

Contractors disclosure

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each	Various	\$23,910

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

Contractors	Business Unit	\$ Actual payment
DFP Recruitment Services	OPA	\$10,059
Peoplebank Australia Ltd	PBS	\$10,817
Hays Specialist Recruitment	Info Mgt	\$10,832
Hays Specialist Recruitment	FSSA	\$11,326
Peoplebank Australia Ltd	OPA	\$15,809
DFP Recruitment Services	FSSA	\$18,735
Randstad Pty Ltd	Reg-General	\$19,316
Hays Specialist Recruitment	Strategic Comms	\$20,147
Manpower Services Australia Pty Ltd	PLUS	\$23,158
Hudson Global Resources (Aust) Pty Ltd	PLUS	\$25,476
Randstad Pty Ltd	State Records	\$29,972
MEGT (Australia) Ltd	Justice Tech.	\$45,839
MEGT (Australia) Ltd	ICT	\$47,869
Peoplebank Australia Ltd	PLUS	\$60,929
Modis Staffing Pty Ltd	ICT	\$76,686
Talent International (SA) Pty Ltd	Justice Tech.	\$87,012
Modis Staffing Pty Ltd	Justice Tech.	\$88,460
Hays Specialist Recruitment	SACAT	\$102,534
Hays Specialist Recruitment	PLUS	\$110,064
Paxus Australia Pty Ltd	PLUS	\$110,275
Modis Staffing Pty Ltd	PLUS	\$117,958
Hudson Global Resources (Aust) Pty Ltd	SACAT	\$128,241
Randstad Pty Ltd	CBS	\$160,931
Hays Specialist Recruitment	CBS	\$162,244
Paxus Australia Pty Ltd	Justice Tech.	\$163,227
Talent International (SA) Pty Ltd	ICT	\$174,776
Hays Specialist Recruitment	ICT	\$180,814
DFP Recruitment Services	CBS	\$300,768
Talent International (SA) Pty Ltd	PLUS	\$396,039
Randstad Pty Ltd	PLUS	\$407,424
	Total	\$3,117,735

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

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

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

Risk management

Risk and audit at a glance

The AGD Audit and Risk Management Committee (ARMC) provides independent advice and assistance to the Chief Executive on AGD's risk, control and compliance framework, business ethics, policies and practices and its internal and external accountability responsibilities. The ARMC met five times during 2021-22.

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 2021-22.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Counterfeit note	1
Bond refund authorisation breach *One instance occurred in June 2021.	*2

Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

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

The internal audit function performs reviews over the AGD system and control environments.

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

Public interest disclosure

There were no Public Interest Disclosure notifications received by the department during 2021-22.

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

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

Reporting required under any other act or regulation

The Commissioner of Consumer Affairs and Liquor & Gambling with Consumer & Business Services' Annual Report 2021-22	
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	2021-22	2020-21
Incorporated associations on the register	21,512	21,349
Incorporated during the year	251	216
De-registered and wound-up	67	42
Periodic returns lodged	134	95
Searches of the public register	530	545

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.

Builders licences	2021-22	2020-21
Held by bodies corporate	5,863	5,705
Held by natural persons (individuals or members of partnerships). Includes contractors only and contractors and supervisors. Does not include supervisors only.	17,747	18,008
Held by building work supervisors (registrations only)	4,497	4,422
Total	28,107	28,135

Applications for new licences/registrations or a change of conditions received	2,742	3,495
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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 2021	\$94,244.40
Add: Amounts received during the year pursuant to section 427(1) of the Companies Code	-
Less: Amount paid to claimants in accordance with section 427(1) Payments to Consolidated Account in accordance with section 427(6)	-
Balance at 30 June 2022	\$94,244.40

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

Registrations	2021-22	2020-21
Held by bodies corporate	118	110
Held by natural persons	589	589
Total	707	699
Applications for new registrations received	51	56

A copy of the audited statement of accounts of the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2022.

Act or Regulation	Requirement
<i>Co-operatives National Law (South Australia) Act 2013*</i>	<p>10—Disposal of consideration for shares compulsorily acquired (Co-operatives National Law section 436)</p> <p>For the purposes of section 436(3)(b)(i) of the Co-operatives National Law (South Australia) -</p> <p>(a) the applied provisions of the Corporations Act are to be read as if the following provision were inserted in Part 9.7 before section 1339:</p> <p>S1338D - Co-operatives Liquidation Account</p> <p>(1) The Co-operatives Liquidation Account established under Div 3 of Part 6 of the <i>Co-operatives Act 1983</i> continues in existence under this Part.</p> <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 2021	\$64,992.85
Add: Amounts received during the year pursuant to section 331 of the <i>Co-operatives Act 1997</i>	-
Less: Amount paid to claimants in accordance with section 331	-
Balance at 30 June 2022*	\$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>	<p>S12—Annual report</p> <p>(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.</p>

Advice and conciliation	2021-22	2020-21
No. of advice provided	28,018	25,329
No. of disputes conciliated	1,262	1,294
No. of disputes referred to compulsory conciliation conference	462	390

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
7/7/2021	Daniel Elliott	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court outcome: Convicted and fined \$17,500.</p> <p>Compensation awarded totalling \$9,962.</p>
13/7/2021	Anthony Rosier	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence.</p> <p>Court outcome: Convicted and fined \$10,000.</p>
19/1/2022	Matthew Evans	<p>Prosecution for breaching section 6(1) and 30(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a</p>

		<p>business as a building work contractor when not authorised by licence and requiring an unauthorised payment, and section 8A of the <i>Fair Trading Act 1987</i> by failing to attend a Compulsory Conciliation Conference.</p> <p>Court outcome: Convicted and fined \$5,000.</p> <p>Compensation awarded totalling \$7,500.</p>
3/2/2022	Jim Hiotis	<p>Prosecution for breaching section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by interfering with an odometer of a second-hand vehicle and section 140 of the <i>Criminal Law Consolidation Act 1935</i> by dishonestly dealing with documents.</p> <p>Court outcome: Convicted and fined \$4,000.</p>
14/2/2022	Aaron Hindle	<p>Prosecution for breaching section 7(1) of the <i>Second-hand Vehicle Dealers Act 1995</i> by carrying on a business as a second-hand vehicle dealer when not authorised by licence and section 151(1)(a) of the <i>Australian Consumer Law (SA)</i> by making a false and misleading representation that goods had a particular history or previous use.</p> <p>Court outcome: Convicted and fined \$8,100.</p>
16/2/2022	Peter Wotton	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court outcome: Convicted and fined \$105,000 and disqualified from managing corporations for 8 years.</p>
17/2/2022	Sean Joseph Nelson	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence, section 158(7) of the <i>Australian Consumer Law (SA)</i> by</p>

		<p>accepting payment for services and failing to supply all the services within a reasonable time, section 8A of the <i>Fair Trading Act 1987</i> by failing to attend a Compulsory Conciliation Conference and section 81(1) of the <i>Fair Trading Act 1987</i> by acting contrary to an assurance.</p> <p>Court outcome: Convicted and fined \$10,000.</p> <p>Compensation awarded totalling \$15,010.</p>
15/3/2022	Daniel Pittaway	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence, section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time and section 134 of the <i>Criminal law Consolidation Act 1935</i> by committing theft.</p> <p>Court outcome: Convicted and sentenced to a 5 month suspended sentence with a 2 year good behaviour bond of \$500, fined \$3,350.</p> <p>Compensation awarded totalling \$5,520.</p>
22/3/2022	Jessica Sieboth	<p>Prosecution for breaching section 151(1)(a) of the <i>Australian Consumer Law (SA)</i> by making a false and misleading representation that goods had a particular history or previous use.</p> <p>Court outcome: Convicted and sentenced to 168 hours of community service.</p>
28/3/2022	Youssef Gabriel	<p>Prosecution for breaching sections 28 and 34 of the <i>Building Work Contractors Act 1995</i> by failing to comply with formal requirements in relation to a building work contract and failing to obtain a policy of building indemnity insurance, and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p>

		Court outcome: Convicted and fined \$6,000.
6/4/2022	Donna Felici	<p>Prosecution for breaching section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within the specified time.</p> <p>Court outcome: Convicted and fined \$15,000.</p> <p>Compensation awarded totalling \$200.</p>
3/5/2022	Matthew Priest	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court outcome: Convicted and fined \$15,000.</p> <p>Compensation awarded totalling \$24,450.</p>
23/6/2022	Brenna Parson	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court outcome: Convicted and fined \$5,550.</p> <p>Compensation awarded totalling \$3,957.</p>
23/6/2022	Glenn Jeffries	<p>Prosecution for breaching section 6(1) of the <i>Building Work Contractors Act 1995</i> by carrying on a business as a building work contractor when not authorised by licence and section 158(7) of the <i>Australian Consumer Law (SA)</i> by accepting payment for services and failing to supply all the services within a reasonable time.</p> <p>Court outcome: Convicted and fined \$17,450.</p>

		Compensation awarded totalling \$12,471.
24/6/2022	Cory McCormick	Prosecution for breaching section 34 of the <i>Second-hand Vehicle Dealers Act 1995</i> by interfering with an odometer of a second-hand vehicle. Court outcome: Convicted and fined \$1,000. Compensation awarded totalling \$2,250.

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

Date	Trader (where applicable)	Action
14/7/2021	Hongfei Jui	Provided an assurance to the Commissioner for Consumer Affairs for the purposes of section 79 of the <i>Fair Trading Act 1897</i> that they will not carry on business as a building work contractor unless authorised by licence.
2/8/2021	Andrew Martin	Provided an assurance to the Commissioner for Consumer Affairs for the purposes of section 79 of the <i>Fair Trading Act 1897</i> that they will not carry on business as a second-hand vehicle dealer unless authorised by licence.
12/8/2021	Elders Real Estate	Provided an assurance to the Commissioner for Consumer Affairs for the purposes of section 79 of the <i>Fair Trading Act 1897</i> that they will comply with all their obligations under section 24G of the <i>Land and Business (Sales and Conveyancing Act 1994)</i> .
28/10/2021	Sonya Sangster	Provided an assurance to the Commissioner for Consumer Affairs for the purposes of section 79 of the <i>Fair Trading Act 1897</i> that they will not aid, abet, counsel or procure a company to carry on business as a conveyancer whilst not authorised by licence and multiple other assurances should the licence be granted.

7/12/2021	Nicholas Kalaitzis	Provided an assurance to the Commissioner for Consumer Affairs for the purposes of section 79 of the <i>Fair Trading Act 1897</i> that they will not carry on business as a building work contractor unless authorised by licence.
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For a full list of Consumer and Business Services related media releases for 2021-22, please visit <http://www.cbs.sa.gov.au/news-and-updates>.

Product Safety Inspections Summary 2021-22	
Products inspected	1,878
Products compliant	1,820
Products withdrawn	38
Product recalls	32

Act or Regulation	Requirement
<i>Gaming Machines Act 1992</i>	<p>*Section 61 Annual Report</p> <p>(1) The Commissioner must, on or before 30 September in each year, prepare and submit to the Minister a report on the performance of the Commissioner's functions under the gambling Acts during the preceding financial year.</p> <p>(3) The Commissioner's report must include the following information:</p> <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>(1)(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>

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

Revenue	2021-22
State wagering revenue of authorised betting operators	\$329,550,000
Gambling revenue of gaming machine licensees - Clubs	\$96,812,984
Gambling revenue of gaming machine licensees - Hotels	\$734,455,298
Total net gambling revenue of gaming machine licensees	\$831,268,282

Gaming Machine Licences	2021-22	2020-21
Hotels	498	498
Clubs	57	57
On Premises	1	1
Total	556	556

Compliance	2021-22	2020-21
Number of inspections completed	79	367
Non-compliance matters detected	37*	140
Investigations closed with enforcement outcome	3	1
Number of expiation notices issued	0	0
Number of prosecutions commenced	0	0
Investigations closed without enforcement outcome	6	7

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

Note: Nil prosecutions in 2021-22

Act or Regulation	Requirement
<i>Land Agents Act 1994</i>	S64—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

Act or Regulation	Requirement
	<p>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	2021-22	2020-21
Held by land agent bodies corporate	1,063	1,036
Held by land agent natural persons	2,523	2,454
Held by sales representative and auctioneer natural persons	2,576	2,559
Held by property manager natural persons	1,388	1,341
Total	7,550	7,390
Applications for new registrations or a change of conditions received	1,157	1,141

A copy of the audited statement of accounts of the Agents Indemnity Fund will be available on the Consumer and Business Services website on or before 31 December 2022.

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

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

Two additional Land Valuers were added during the reporting period.

Details of approved Land Valuers can be found at:

https://www.cbs.sa.gov.au/assets/LAR/occupational/APPROVEDVALUERSLIST_forweb.pdf

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>(b) in relation to an order made under Subdivision 3 because of information classified by the Commissioner of Police as criminal intelligence—</p> <p>(i) the number of orders made; and</p> <p>(ii) the location of the licensed premises from which the persons were barred; and</p>

Act or Regulation	Requirement
	(iii) statistical information about— <ul style="list-style-type: none"> (A) the period for which the orders have effect; and (B) the age, gender, race and residential postcode of the persons barred; (C) the number of reviews of orders conducted under section 128 and the outcome of any such review.

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

Licensee welfare barring orders

Location of Licensed Premises	Number of Welfare Orders by Suburb	
	2021-22	2020-21
Adelaide	1	0
Andamooka	1	0
Ceduna	0	1
Clearview	0	1
Elizabeth	0	1
Hilton	0	1
Murray Bridge	2	0
Naracoorte	1	0
Norwood	1	0
Olympic Dam	2	0
Pooraka	2	0
Quorn	1	0
Rosewater	0	1
Roxby Downs	7	0
Semaphore	0	1

Streaky Bay	0	2
Victor Harbor	1	0
Whyalla Norrie	2	0
Willunga	0	1
Total	21	9

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

Location of Licensed Premises	Number of Orders by Suburb	
	2021-22	2020-21
Aberfoyle Park	0	1
Adelaide	6	4
Aldinga	1	1
Allenby Gardens	1	0
Angaston	1	0
Angle Park	1	0
Baramba	0	1
Berri	0	1
Blair Athol	1	0
Bordertown	1	0
Burnside	0	1
Ceduna	0	1
Christies Beach	0	1
Clearview	2	0
Cudlee Creek	1	0
Elizabeth	2	6
Findon	2	0
Fullarton	0	1
Gawler	1	0
Gilles Plains	0	1

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Glenelg	1	1
Glenelg North	0	1
Hallett Cove	0	1
Hope Valley	1	0
Kilburn	0	2
Meningie	1	0
Moorook	0	1
Mount Gambier	4	2
Murray Bridge	4	2
Noarlunga Downs	1	1
Northfield	1	1
Para Hills	0	1
Parafield Gardens	0	1
Paralowie	1	2
Penneshaw	1	0
Pennington	0	1
Pooraka	5	0
Port Adelaide	0	1
Port Augusta	1	4
Port Lincoln	0	4
Port Noarlunga	0	1
Renmark	0	2
Rosewater	2	0
Royal Park	0	1
Salisbury	2	1
Semaphore	0	2
Smithfield	0	1
Strathalbyn	0	2
Surrey Downs	1	0

Tea Tree Gully	0	1
Unley	0	1
Victor Harbor	1	1
Waikerie	1	0
Walkerville	1	0
Whyalla	1	1
Whyalla Norrie	1	3
Willaston	0	1
Total	51	63

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

Type of Conduct	Number of Instances	
	2021-22	2020-21
Assault	11	7
Assault – Staff	18	14
Disorderly Behaviour	38	22
Drugs	3	2
Drunken Behaviour	20	8
False Pretences	1	2
Property Damage	7	5
Theft	7	5
Welfare – Risk	21	8
Welfare – Risk to Family	0	2
Other Reason	25	11
Total	151	86

Outcome of the review of barring orders under section 128		
Outcome of Review	Number of Reviews	
	2021-22	2020-21
No Decision	0	2
Determined	23	1
Dismissed	5	21
Granted	0	9
Refused	0	3
Revoked	5	5
Withdrawn	7	2
Total	40	43

Pursuant to section 128A(1)(b), South Australia Police has advised that no barring orders were issued on the grounds of criminal intelligence during 1 July 2021 to 30 June 2022.

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	2021-22	2020-21
Holding a contractor licence only (individual or company)	771	748
Holding a workers registration	5,031	4,914
Holding both a worker registration and contractor licence	1,713	1,696

Gas fitters	2021-22	2020-21
Holding a contractor licence only (individual or company)	707	686
Holding a workers registration	4,617	4,495
Holding both a worker registration and contractor licence	1,516	1,479

Electricians	2021-22	2020-21
Holding a contractor licence only (individual or company)	1,889	1,863
Holding a workers registration	19,985	19,695
Holding both a worker registration and contractor licence	4,807	4,775

Plumbers, Gas Fitters & Electricians	2021-22	2020-21
Applications for new licences/registrations or change of conditions received	3,723	3,456

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

Bonds – numbers held	2021-22	2020-21
Total tenant provided residential bonds held	172,463	169,191
Total Housing SA provided residential bonds held	171	174
Total Housing SA residential bond guarantees held	61,768	66,603
Total residential bonds held	234,402	235,968

Residential Tenancies Bonds	2021-22	2020-21
Residential bonds lodged	52,701	52,818
Residential bonds refunded	52,182	54,137

Incoming contact	2021-22	2020-21
Incoming bond calls	40,707	42,286
Incoming emails requesting advice	10,650	10,500

Advice	2021-22	2020-21
Tenancy advice provided	21,156	22,401
Expiation notices issued	0	10

A copy of the report on the administration of the Residential Tenancies Fund will be available on the Consumer and Business Services website on or before 31 December 2022.

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	2021-22	2020-21
Total residential park bonds held	919	921
Total residential park bonds held (\$)	\$513,858	\$504,614
Residential park bonds lodged	183	197
Residential park bonds refunded	160	185

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	2021-22	2020-21
Held by bodies corporate		
Second-hand motor vehicle dealers	465	436
Second-hand motor cycle dealers	31	26
Held by natural persons		
Second-hand vehicle dealers	1,032	978
Second-hand motor cycle dealers	42	38
Total	1,570	1,478
Applications for new licences/registrations received		
Second-hand vehicle dealers	239	222
Second-hand motor cycle dealers	13	2
Registration of trading premises (new application)	57	56

The *Second-hand Vehicles Compensation Fund* is administered by the Commissioner for Consumer Affairs. A copy of the report on the administration of the Fund will be available on the Consumer and Business Services website on or before 31 December 2022.

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	2021-22	2020-21
Held by bodies corporate	567	543
Held by natural persons	9,456	8,999
Total	10,023	9,542
Applications for new licences or change of conditions received	1,665	1,613

Reporting required under the *Carers' Recognition Act 2005*

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

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

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

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

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	20
	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	9
	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	2
Communication	Communication quality	Inadequate, delayed or absent communication with customer	22
	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	28
	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	9
	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	12
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	6
	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	9

OFFICIAL

2021-22 ANNUAL REPORT for the Attorney-General's Department

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Service quality	Information	Incorrect, incomplete, outdated or inadequate information; not fit for purpose	25
	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	4
	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	10
	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	37
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	5
		Total	199

Additional Metrics	Total
Number of positive feedback comments	110
Number of negative feedback comments*	199
Total number of feedback comments	309
% complaints resolved within policy timeframes	77%

*The total number of complaints has been included under the number of negative feedback comments.

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

Service improvements: Attorney-General's Department

The AGD complaints dashboard, which includes an alert for timeliness to track overdue events, has been enhanced in order to further identify trends and root cause analysis. The overall complaints results are included as a key organisational metric in reporting to the Executive Management Group. The results have also been included as part of the customer service performance metric and benchmarking process.

The dashboard allows for greater visibility of all complaints, compliments and feedback and provides drill down functionality.

Service improvements: Consumer and Business Services

In 2021, Deloitte completed an independent review of CBS' complaints management process. A number of recommendations were made to improve responsiveness and ensure adequate information is stored around complaint resolution.

In 2022, CBS implemented an updated workflow management system which includes a triage of complaint complexity, escalation points, evidence of resolution and improved reporting. A User Guide was developed for complaint categorisation to ensure that the data captured is accurate. The navigation onto the CBS website for easier access by customers was also improved. These improvements will help CBS in delivering meaningful extraction reports, identifying trends and implementing continuous improvements where necessary.

Compliance Statement

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

Appendix: Audited financial statements 2021-22

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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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 2022.

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 2022, 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 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2022
- a Statement of Administered Financial Position as at 30 June 2022
- a Statement of Administered Cash Flows for the year ended 30 June 2022
- a Schedule of Expenses and Income attributable to Administered Programs for the year ended 30 June 2022
- a Schedule of Assets and Liabilities attributable to Administered programs for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director – Finance, People & Performance.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my

report. I am independent of the Attorney-General's Department. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Chief Executive for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2022.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Attorney-General's Department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Andrew Richardson
Auditor-General

21 September 2022

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

Financial Statements

For the year ended 30 June 2022

Attorney-General's Department
Statement of Certification
For the year ended 30 June 2022

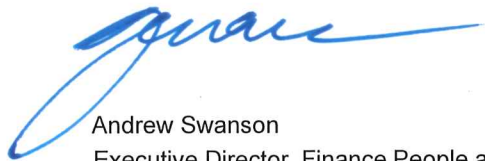
We certify that the:

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

- internal controls employed by the Attorney-General's Department for the financial year over its financial reporting and its preparation of financial statements have been effective.



Caroline Mealor
Chief Executive
19 September 2022



Andrew Swanson
Executive Director, Finance People and Performance
19 September 2022

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Appropriation	2.1	178 607	192 700
Fees and charges	2.2	144 376	113 506
Gain on revaluation of intangibles	5.2	30 761	-
Recoveries	2.3	16 759	14 258
Commonwealth - sourced grants and funding	2.4	18 295	13 596
Resources received free of charge	2.5	4 929	5 097
SA Government grants and subsidies	2.6	2 342	2 486
Net gain from disposal of non-current assets		9	-
Other income	2.7	255	363
Total income		396 333	342 006
Expenses			
Supplies and services	4.1	168 698	139 042
Employee benefits	3.3	157 493	151 924
Grants and subsidies	4.2	19 000	23 567
Depreciation and amortisation	5.1, 5.2	13 851	11 512
Borrowing costs		2	10
Loss on revaluation of intangibles	5.2	-	30 761
Other expenses	4.3	1 047	1 064
Total expenses		360 091	357 880
Net result		36 242	(15 874)
Other comprehensive income			
Items that will not be reclassified to net result			
Changes to asset revaluation surplus		21 423	5 289
Total other comprehensive income		21 423	5 289
Total comprehensive result		57 665	(10 585)

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 2022

	Note	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	6.1	46 389	42 614
Receivables	6.2	29 636	28 626
Total current assets		76 025	71 240
Non-current assets			
Property plant and equipment	5.1	26 430	33 324
Intangible assets	5.2	359 487	313 046
Total non-current assets		385 917	346 370
Total assets		461 942	417 610
Current liabilities			
Payables	7.1	26 006	28 207
Employee benefits liability	3.4	15 069	18 781
Financial liabilities	7.2	75	451
Provisions	7.3	654	814
Other liabilities	7.4	310	661
Total current liabilities		42 114	48 914
Non-current liabilities			
Employee benefits liability	3.4	28 833	34 551
Payables	7.1	2 711	3 252
Financial liabilities	7.2	72	211
Provisions	7.3	1 198	1 372
Other liabilities	7.4	-	69
Total non-current liabilities		32 814	39 455
Total liabilities		74 928	88 369
Net assets		387 014	329 241
Equity			
Asset revaluation surplus	8.1	30 976	9 553
Retained earnings	8.1	356 038	319 688
Total equity		387 014	329 241

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 2022

		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
Balance at 30 June 2020		4 264	12 758	17 022
Net result for 2020-21		-	(15 874)	(15 874)
Gain on revaluation of leasehold improvements		5 289	-	5 289
Total comprehensive result for 2020-21		5 289	(15 874)	(10 585)
Transfer between equity components				
Net assets received from an administrative restructure		-	323 026	323 026
Error Correction		-	(222)	(222)
Balance at 30 June 2021	8.1	9 553	319 688	329 241
Net result for 2021-22		-	36 242	36 242
Total comprehensive result for 2021-2022		-	36 242	36 242
Gain on revaluation of intangibles		21 423		21 423
Net assets transferred out from an administrative restructure		-	412	412
Error Correction		-	(304)	(304)
Balance at 30 June 2022	8.1	30 976	356 038	387 014

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 2022

		2022 (Outflows) Inflows \$'000	2021 (Outflows) Inflows \$'000
Cash flows from operating activities	Note		
Cash inflows			
Appropriation		178 607	192 700
Fees and charges		150 420	130 379
Recoveries		17 201	17 907
Receipts from Commonwealth - sourced grants		18 694	13 596
GST recovered from the ATO		19 748	12 356
Grants and subsidies		2 412	2 552
Receipts for paid parental leave scheme		580	510
Other receipts		275	371
Cash generated from operations		387 937	370 371
Cash outflows			
Payments for supplies and services		(186 851)	(163 667)
Employee benefits payments		(166 678)	(151 664)
Payments for grants and subsidies		(23 879)	(26 639)
Payments for parental leave scheme		(624)	(492)
Interest paid		(2)	(10)
Other payments		(1 238)	(1 120)
Cash used in operations		(379 272)	(343 592)
Net cash provided by / (used in) operating activities	8.2	8 665	26 779
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(990)	(2 289)
Purchase of intangible assets		(3 434)	(6 112)
Cash generated from investing activities		(4 424)	(8 401)
Cash inflows			
Proceeds from the sale of property, plant and equipment		9	-
Cash used in investing activities		9	-
Net cash used in investing activities		(4 415)	(8 401)
Cash flows from financing activities			
Cash outflows			
Repayment of leases		(475)	(378)
Cash used by financing activities		(475)	(378)
Net cash provided by financing activities		(475)	(378)
Net (decrease) / increase in cash and cash equivalents		3 775	18 000
Cash and cash equivalents at the beginning of the reporting period		42 614	24 614
Cash and cash equivalents at the end of the reporting period	6.1	46 389	42 614

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 2022

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.

The Ombudsman, South Australian Civil and Administrative Tribunal and Office of the Public Advocate are included in the controlled reporting entity of the department.

Planning and Local Government employees transferred from the Department of Infrastructure and Transport (DIT) to the department during 2020-21. This is represented by the Planning and Land Use Services, Office of Local Government, Office of the Valuer-General and Office of the Registrar-General programs outlined below in Note 1.2. The effective date of the transfer was 1 October 2020. Effective from 1 July 2022, these areas will transfer from the department, refer Note 10.5.

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 have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

Significant accounting policies are set out throughout the notes.

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

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

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

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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 2021-22:

Solicitor-General

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

Office of the Director of Public Prosecutions

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

Crown Solicitor's Office

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

South Australian Civil and Administrative Tribunal

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

Office of Parliamentary Counsel

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

Legislative and Policy Services

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs (continued)

Consumer and Business Services

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

Forensic Science 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 collaborates closely with the tertiary sector, in particular the three local universities, to ensure it maintains a high quality and contemporary scientific service through research, training and teaching.

Ombudsman

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

Office of the Public Advocate

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

Office of the Commissioner for Equal Opportunity

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

Fines Enforcement and Recovery Unit

The Fines Enforcement and Recovery Unit manages overdue fines and expiations issued by authorities across South Australia, including court imposed pecuniary sums. The Fines Unit also manages the recovery of Victims of Crime and Criminal Injury Compensation debts, and is able to recover civil (state) debts referred from state government entities. The Fines Unit does not issue fines, nor does it set fines rates or determine how or when fines should be applied. Fines are determined by legislation across three levels of government in South Australia and are issued by relevant authorities or ordered by a court. The Fines Unit transferred to the Department of Treasury and Finance (DTF) effective 1 July 2021. Refer to Note 1.4.

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs (continued)

Justice Technology Services

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

Planning and Land Use Services

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

Office of the Valuer-General

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

Office of the Registrar-General

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

Office of Local Government

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

Other

Certain items of the department are not allocated to programs.

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs

Income and expenses by program	Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	1 148	959	25 355	25 817	3 746	3 617	-	-
Gain on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Recoveries	-	-	1 227	1 880	7 601	5 515	220	245	222	258
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	-	8	-	188	-	192	-	146	-	23
SA Government grants and subsidies	-	-	47	155	159	155	16	34	-	-
Net gain from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	1	-	-	-
Total income	-	8	2 422	3 182	33 115	31 679	3 983	4 042	222	281
Expenses										
Employee benefits	(120)	(118)	(23 626)	(22 107)	(32 454)	(31 421)	(9 272)	(9 209)	(2 826)	(2 830)
Supplies and services	(202)	(225)	(5 162)	(5 139)	(5 155)	(5 221)	(4 075)	(3 971)	(605)	(640)
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	(398)	(423)	-	-	(748)	(518)	(69)	-
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	(704)	(985)	-	-	-	-	-	-
Total expenses	(322)	(343)	(29 890)	(28 654)	(37 609)	(36 642)	(14 095)	(13 698)	(3 500)	(3 470)
Net result	(322)	(335)	(27 468)	(25 472)	(4 494)	(4 963)	(10 112)	(9 656)	(3 278)	(3 189)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs (continued)

Income and expenses by program	Legislative and Policy		Consumer and				Office of the Public			
	Services		Business Services		Forensic Science SA		Ombudsman		Advocate	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	46 542	43 755	1 583	1 525	-	-	-	-
Gain on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Recoveries	144	783	1 455	1 582	1 087	1 003	366	412	231	98
Commonwealth - sourced grants and funding	18 295	13 596	-	-	-	-	-	-	-	-
Resources received free of charge	-	34	-	295	-	329	-	16	-	34
SA Government grants and subsidies	266	-	422	198	-	-	-	-	58	31
Net gain from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-
Other income	-	-	32	47	-	-	-	-	-	-
Total income	18 705	14 413	48 451	45 877	2 670	2 857	366	428	289	163
Expenses										
Employee benefits	(3 823)	(4 671)	(20 539)	(20 209)	(18 668)	(17 791)	(2 929)	(2 456)	(6 026)	(5 185)
Supplies and services	(988)	(933)	(9 871)	(8 033)	(7 729)	(8 968)	(363)	(435)	(669)	(936)
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	(14 701)	(18 515)	(329)	(364)	(91)	(92)	-	-	-	-
Depreciation and amortisation	-	-	(1 303)	(1 712)	(3 582)	(3 490)	(46)	(10)	(99)	(32)
Borrowing costs	-	-	-	(2)	-	(1)	-	-	-	-
Other expenses	-	-	-	(52)	-	-	-	-	-	-
Total expenses	(19 512)	(24 119)	(32 042)	(30 372)	(30 070)	(30 342)	(3 338)	(2 901)	(6 794)	(6 153)
Net result	(807)	(9 706)	16 409	15 505	(27 400)	(27 485)	(2 972)	(2 473)	(6 505)	(5 990)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs (continued)

Income and expenses by program	Office of the Commissioner Fines Enforcement and for Equal Opportunity				Recovery Unit		State Records SA		Justice Technology Services		Planning and Land Use Services	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Income												
Appropriation	-	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	1	139	-	24	232	134	11 570	11 482	16 909	10 268		
Gain on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-	-	-
Recoveries	88	31	-	-	104	70	-	-	1 958	1 848		
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	-	14	-	203	-	126	-	308	-	198		
SA Government grants and subsidies	-	-	-	600	-	-	-	-	1 374	1 313		
Net gain from disposal of non-current assets	-	-	-	-	-	-	-	-	9	-		
Other income	-	-	-	8	12	50	73	137	137	121		
Total income	89	184	-	835	348	380	11 643	11 927	20 387	13 748		
Expenses												
Employee benefits	(723)	(1 034)	-	(9 116)	(3 540)	(3 162)	(3 911)	(4 527)	(23 150)	(13 729)		
Supplies and services	(332)	(381)	-	(5 541)	(3 352)	(3 437)	(8 569)	(8 395)	(10 134)	(5 414)		
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	(5)	-	-	-	-	-	-	-	(10)		
Depreciation and amortisation	-	-	-	(1 461)	(708)	(326)	-	(186)	(4 716)	(1 491)		
Borrowing costs	-	-	-	-	-	-	-	(1)	-	-		
Other expenses	-	(16)	-	-	(19)	-	-	-	(323)	(11)		
Total expenses	(1 055)	(1 436)	-	(16 118)	(7 619)	(6 925)	(12 480)	(13 109)	(38 323)	(20 655)		
Net result	(966)	(1 252)	-	(15 283)	(7 271)	(6 545)	(837)	(1 182)	(17 936)	(6 907)		

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs (continued)

Income and expenses by program	Office of the Valuer- General		Office of the Registrar- General		Office of Local Government		Other		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Income										
Appropriation	-	-	-	-	-	-	178 607	192 700	178 607	192 700
Fees and charges	15 927	669	21 363	15 117	-	-	-	-	144 376	113 506
Gain on revaluation of intangibles	-	-	30 761	-	-	-	-	-	30 761	-
Recoveries	416	288	1 640	245	-	-	-	-	16 759	14 258
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	18 295	13 596
Resources received free of charge	-	394	-	2 573	-	16	4 929	-	4 929	5 097
SA Government grants and subsidies	-	-	-	-	-	-	-	-	2 342	2 486
Net gain from disposal of non-current assets	-	-	-	-	-	-	-	-	9	-
Other income	-	-	-	-	-	-	-	-	255	363
Total income	16 343	1 351	53 764	17 935	-	16	183 536	192 700	396 333	342 006
Expenses										
Employee benefits	(2 907)	(2 670)	(1 689)	(737)	(1 290)	(952)	-	-	(157 493)	(151 924)
Supplies and services	(12 479)	(10 738)	(96 271)	(70 196)	(2 742)	(439)	-	-	(168 698)	(139 042)
Loss on revaluation of intangibles	-	-	-	(30 761)	-	-	-	-	-	(30 761)
Grants and subsidies	-	-	4	-	(3 883)	(4 581)	-	-	(19 000)	(23 567)
Depreciation and amortisation	(92)	-	(1 952)	(1 863)	(138)	-	-	-	(13 851)	(11 512)
Borrowing costs	-	(1)	(2)	(5)	-	-	-	-	(2)	(10)
Other expenses	-	-	(1)	-	-	-	-	-	(1 047)	(1 064)
Total expenses	(15 478)	(13 409)	(99 911)	(103 562)	(8 053)	(5 972)	-	-	(360 091)	(357 880)
Net result	865	(12 058)	(46 147)	(85 627)	(8 053)	(5 956)	183 536	192 700	36 242	(15 874)

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	3	-	480	300	5 483	6 303	184	203	98	64
Total current assets	3	-	480	300	5 483	6 303	184	203	98	64
Non-current assets										
Property, plant and equipment	-	-	6	-	-	-	2 007	3 314	1 350	1 337
Intangible assets	-	-	289	616	-	-	-	-	-	-
Total non-current assets	-	-	295	616	-	-	2 007	3 314	1 350	1 337
Total assets	3	-	775	916	5 483	6 303	2 191	3 517	1 448	1 401
Current liabilities										
Payables	(8)	(11)	(674)	(1 175)	(477)	(747)	(456)	(317)	(78)	(124)
Employee benefits	(14)	(17)	(2 188)	(2 517)	(2 955)	(3 578)	(667)	(823)	(260)	(349)
Financial liabilities	-	-	-	-	-	-	(6)	(45)	(4)	(18)
Provisions	(1)	(1)	(95)	(109)	(128)	(155)	(29)	(36)	(11)	(15)
Other current liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	(23)	(29)	(2 957)	(3 801)	(3 560)	(4 480)	(1 158)	(1 221)	(353)	(506)
Non-current liabilities										
Payables	-	(2)	(353)	(416)	(593)	(663)	(96)	(116)	(73)	(80)
Employee benefits	(5)	(18)	(3 762)	(4 423)	(6 320)	(7 053)	(1 003)	(1 230)	(775)	(846)
Financial liabilities	-	-	-	-	-	(1)	(6)	(21)	(4)	(8)
Provisions	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	(5)	(20)	(4 115)	(4 839)	(6 913)	(7 717)	(1 105)	(1 367)	(852)	(934)
Total liabilities	(28)	(49)	(7 072)	(8 640)	(10 473)	(12 197)	(2 263)	(2 588)	(1 205)	(1 440)
Net assets	(25)	(49)	(6 297)	(7 724)	(4 990)	(5 894)	(72)	929	243	(39)

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Legislative and Policy		Consumer and Business				Ombudsman		Office of the Public Advocate	
	Services		Services		Forensic Science SA				Advocate	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	4 754	4 826	173	173	-	-	-	-
Receivables	26	2	559	1 249	976	1 209	25	-	89	44
Total current assets	26	2	5 313	6 075	1 149	1 382	25	-	89	44
Non-current assets										
Property, plant and equipment	-	-	340	1 929	12 489	12 951	388	437	1 788	1 786
Intangible assets	-	-	3 412	2 672	1 357	2 757	-	-	-	-
Total non-current assets	-	-	3 752	4 601	13 846	15 708	388	437	1 788	1 786
Total assets	26	2	9 065	10 676	14 995	17 090	413	437	1 877	1 830
Current liabilities										
Payables	(1 405)	(1 041)	(1 428)	(1 013)	(684)	(2 257)	(46)	(51)	(92)	(216)
Employee benefits	(292)	(484)	(2 093)	(2 424)	(1 687)	(2 131)	(257)	(287)	(527)	(551)
Financial liabilities	-	-	7	(26)	(42)	(175)	(1)	(6)	(5)	(24)
Provisions	(13)	(21)	(89)	(104)	(73)	(92)	(11)	(12)	(23)	(24)
Other current liabilities	-	-	(101)	(144)	-	-	-	-	(209)	(201)
Total current liabilities	(1 710)	(1 546)	(3 704)	(3 711)	(2 486)	(4 655)	(315)	(356)	(856)	(1 016)
Non-current liabilities										
Payables	(65)	(94)	(367)	(415)	(386)	(432)	(41)	(42)	(85)	(84)
Employee benefits	(677)	(1 002)	(3 889)	(4 407)	(4 113)	(4 588)	(440)	(446)	(898)	(892)
Financial liabilities	-	-	8	(12)	(41)	(82)	(1)	(3)	(5)	(11)
Provisions	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	(1)	-	(1)	-	-	-	-
Total non-current liabilities	(742)	(1 096)	(4 248)	(4 835)	(4 540)	(5 103)	(482)	(491)	(988)	(987)
Total liabilities	(2 452)	(2 642)	(7 952)	(8 546)	(7 026)	(9 758)	(797)	(847)	(1 844)	(2 003)
Net assets	(2 426)	(2 640)	1 113	2 130	7 969	7 332	(384)	(410)	33	(173)

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of the Commissioner for Equal Opportunity		Fines Enforcement and Recovery Unit		State Records SA		Justice Technology Services		Planning and Land Use Services	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	5	25	6 153	84	89	75	788	825	6 473	8 297
Total current assets	5	25	6 153	84	89	75	788	825	6 473	8 297
Non-current assets										
Property, plant and equipment	-	-	-	1 400	3 923	3 735	363	700	3 194	4 698
Intangible assets	-	-	-	2 114	-	-	142	174	26 870	29 029
Total non-current assets	-	-	-	3 514	3 923	3 735	505	874	30 064	33 727
Total assets	5	25	6 153	3 598	4 012	3 810	1 293	1 699	36 537	42 024
Current liabilities										
Payables	(40)	(40)	(3)	(1 194)	(92)	(248)	(745)	(968)	(4 860)	(4 938)
Employee benefits	(62)	(96)	-	(809)	(274)	(322)	(543)	(716)	(2 548)	(2 820)
Financial liabilities	-	-	(4)	(19)	(7)	(51)	(1)	(9)	(9)	(64)
Provisions	(3)	(4)	-	(35)	(14)	(16)	(24)	(31)	(110)	(122)
Other current liabilities	-	-	-	(316)	-	-	-	-	-	-
Total current liabilities	(105)	(140)	(7)	(2 373)	(387)	(637)	(1 313)	(1 724)	(7 527)	(7 944)
Non-current liabilities										
Payables	(10)	(12)	-	(133)	(52)	(63)	(102)	(143)	(359)	(415)
Employee benefits	(103)	(141)	(5)	(1 412)	(555)	(668)	(1 084)	(1 513)	(3 831)	(4 413)
Financial liabilities	-	-	(3)	(9)	(7)	(24)	(1)	(4)	(9)	(30)
Provisions	-	-	-	-	(1 198)	(1 372)	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	(6)
Total non-current liabilities	(113)	(153)	(8)	(1 554)	(1 812)	(2 127)	(1 187)	(1 660)	(4 199)	(4 864)
Total liabilities	(218)	(293)	(15)	(3 927)	(2 199)	(2 764)	(2 500)	(3 384)	(11 726)	(12 808)
Net assets	(213)	(268)	6 138	(329)	1 813	1 046	(1 207)	(1 685)	24 811	29 216

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of the Valuer-General		Office of the Registrar-General		Office of Local Government		Other		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000		
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	41 462	37 615	46 389	42 614
Receivables	1 394	7 494	6 811	2 452	-	-	-	-	29 636	28 626
Total current assets	1 394	7 494	6 811	2 452	-	-	41 462	37 615	76 025	71 240
Non-current assets										
Property, plant and equipment	208	371	374	666	-	-	-	-	26 430	33 324
Intangible assets	-	-	326 679	275 221	738	463	-	-	359 487	313 046
Total non-current assets	208	371	327 053	275 887	738	463	-	-	385 917	346 370
Total assets	1 602	7 865	333 864	278 339	738	463	41 462	37 615	461 942	417 610
Current liabilities										
Payables	(1 917)	(2 171)	(11 927)	(10 670)	(1 074)	(1 026)	-	-	(26 006)	(28 207)
Employee benefits	(388)	(464)	(145)	(206)	(169)	(187)	-	-	(15 069)	(18 781)
Financial liabilities	(1)	(5)	(2)	(9)	-	-	-	-	(75)	(451)
Provisions	(17)	(20)	(6)	(9)	(7)	(8)	-	-	(654)	(814)
Other current liabilities	-	-	-	-	-	-	-	-	(310)	(661)
Total current liabilities	(2 323)	(2 660)	(12 080)	(10 894)	(1 250)	(1 221)	-	-	(42 114)	(48 914)
Non-current liabilities										
Payables	(68)	(74)	(31)	(33)	(30)	(35)	-	-	(2 711)	(3 252)
Employee benefits	(734)	(785)	(329)	(341)	(310)	(373)	-	-	(28 833)	(34 551)
Financial liabilities	(1)	(2)	(2)	(4)	-	-	-	-	(72)	(211)
Provisions	-	-	-	-	-	-	-	-	(1 198)	(1 372)
Other liabilities	-	-	-	(61)	-	-	-	-	-	(69)
Total non-current liabilities	(803)	(861)	(362)	(439)	(340)	(408)	-	-	(32 814)	(39 455)
Total liabilities	(3 126)	(3 521)	(12 442)	(11 333)	(1 590)	(1 629)	-	-	(74 928)	(88 369)
Net assets	(1 524)	4 344	321 422	267 006	(852)	(1 166)	41 462	37 615	387 014	329 241

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.3. Impact of COVID-19 pandemic on the department

The COVID-19 pandemic has impacted on the operations of the department and these are disclosed under the relevant disclosure notes. The main impacts in 2021-22 was the continued provision of legal advice, largely non-billable, by the Crown Solicitors Office on COVID-19 matters which amounted to \$2.0 million (\$0.8 million).

1.4. Changes to the department

As a result of an administrative arrangements outlined in the Government Gazette on 10 June 2021 the Fines Enforcement and Recovery Unit transferred from AGD to DTF.

The effective date of the transfer was 1 July 2021.

Transferred Out

The following assets and liabilities were transferred to

DTF:	1 July 2021 \$'000	Total \$'000
Receivables	54	54
Property, Plant and Equipment	1 051	1 051
Intangibles	2 119	2 119
Total assets	3 224	3 224
Payables	1 216	1 216
Employee benefits	1 981	1 981
Financial liabilities	439	439
Total liabilities	3 636	3 636
Total net assets received	(412)	(412)

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.5. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2021-22 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposits accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		173 516	178 607	5 091
Fees and charges		138 585	144 376	5 791
Gain on revaluation of intangibles		-	30 761	30 761
Recoveries		10 353	16 759	6 406
Commonwealth - sourced grants and funding		11 131	18 295	7 164
Resources received free of charge		2 306	4 929	2 623
SA Government grants and subsidies		362	2 342	1 980
Net gain from disposal of non-current assets		-	9	9
Other income		6 402	255	(6 147)
Total income	a	342 655	396 333	53 678
Expenses				
Employee benefits		160 878	157 493	(3 385)
Supplies and services		141 667	168 698	27 031
Grants and subsidies		17 447	19 000	1 553
Depreciation and amortisation		11 840	13 851	2 011
Borrowing costs		30	2	(28)
Other expenses		6 685	1 047	(5 638)
Total expenses	b	338 547	360 091	21 544
Net result		4 108	36 242	32 134
Other comprehensive income				
<i>Items that will not be reclassified to net result</i>				
Changes to asset revaluation surplus		-	21 423	21 423
Total other comprehensive income		-	21 423	21 423
Total comprehensive result		4 108	57 665	53 557

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

a Income variance largely relates to the:

- revaluation of data held in the South Australian Integrated Land Information System (SAILIS), to ensure the value recognised at 30 June 2022 reflects the current replacement cost.
- additional Commonwealth funding received in accordance with updates to the Bilateral Schedule of the National Legal Assistance Partnership (NLAP) during 2021-22.
- the initial recognition of ICT services provided by the Department of the Premier and Cabinet free of charge.

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

- b Expenditure variance largely relates to an increase in payments from the Office of the Registrar-General to Lands Services SA, in recognition of an increase in revenue received due to higher activity in the property market.

	Note	Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
Investing expenditure summary				
Total new projects		-	-	-
Total existing projects		4 100	854	(3 246)
Total annual programs		2 860	3 602	742
Total investing expenditure		6 960	4 456	(2 504)

- c The majority of the variance relates to delays in projects for which end-of-year carryovers will be submitted.

1.6. Significant transactions with government related entities

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

- \$24 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$18.5 million payments to DIT for accommodation.
- \$12.3 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services. Refer to note 2.2.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2. Income

2.1. Appropriation

	2022	2021
	\$'000	\$'000
Appropriations from Consolidated Account pursuant to the Appropriation Act	178 607	192 700
Total appropriations	178 607	192 700

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consist of \$172.1 million (2021: \$185 million) for operational funding and \$6.5 million (2021: \$8 million) for capital projects.

2.2. Fees and charges

	2022	2021
	\$'000	\$'000
Licence and regulatory fees	42 938	40 142
Land services fees	36 965	15 206
Legal services	24 048	24 877
Planning and land use services	16 459	10 158
Network services	12 329	11 513
Recovery of expenditure	9 025	8 910
Forensic services	1 580	1 529
Other	1 032	1 171
Total fees and charges	144 376	113 506

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

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.

Land services fees

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

Legal services

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2.3. Recoveries

	2022	2021
	\$'000	\$'000
Recovery of expenditure for:		
Crown Solicitor's Office	7 601	4 740
Planning and Land Use Services	1 958	1 764
Office of the Director of Public Prosecutions	1 227	1 614
Consumer and Business Services	1 455	1 205
Forensic Science	1 087	862
Justice Policy and Analytics	144	651
Ombudsman	366	354
Parliamentary Counsel	222	222
SA Civil and Administrative Tribunal	220	211
Other	2 479	2 635
Total recoveries	16 759	14 258

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

2.4. Commonwealth – sourced grants and funding

	2022	2021
	\$'000	\$'000
National Legal Assistance - Aboriginal Legal Services	5 475	5 192
National Legal Assistance - Community Legal Centres	5 154	5 073
Legal Assistance funding - Family Law Pilot Program	3 570	-
Legal Assistance funding - Vulnerable Women	1 773	-
Legal Assistance funding - Supporting people with mental health conditions to access the Justice system	788	-
Legal Assistance funding - Workplace sexual harassment	788	-
National Legal Assistance - Administration	591	459
Legal Assistance funding - Domestic Violent Unit/Health Justice Partnerships	156	-
Legal Assistance funding - COVID-19	-	2 289
Legal Assistance funding - Bushfire Support	-	583
Total commonwealth sourced grants and funding	18 295	13 596

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2.5. Resources received free of charge

	2022	2021
	\$'000	\$'000
Services received free of charge - Shared Services SA	2 424	2 819
Services received free of charge - Department of the Premier and Cabinet - ICT	2 505	2 278
Total services received free of charge	4 929	5 097

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

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

2.6. SA Government grants and subsidies

	2022	2021
	\$'000	\$'000
Planning and Land Use Services	1 239	1 194
Consumer and Business Services	380	180
Justice Policy and Analytics	240	-
Fines Enforcement and Recovery Unit	-	546
Office of the Director of Public Prosecutions	42	141
Crown Solicitors Office	143	141
Other	298	284
Total SA Government grants and subsidies	2 342	2 486

SA Government grants and subsidies are recognised on receipt.

2.7. Other income

	2022	2021
	\$'000	\$'000
Other	255	363
Total other income	255	363

Other income consists of 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 2022

3. Boards, Committees and Employees

3.1. Key management personnel

Key management personnel of the department include the Attorney-General, the Chief Executive Officer and the 11 members of the Executive Management Group who have responsibility for the strategic direction and management of the department.

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

	2022	2021
	\$'000	\$'000
Salaries and other short term employee benefits	3 310	3 386
Post-employment benefits	777	416
Total compensation	4 087	3 802

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Boards and committee members

Members during the 2021-22 financial year were:

Audit and Risk Management Committee

D Contala
A Kilvert *
D Mazzone * (appointed 1 July 2021)
E Labadas *
J De Vries* (appointed 1 August 2021)
P Wilksch *
P Chau *
R Parry * (expired 1 August 2021)
L Wilson – Wilde *
S Smith * (expired 30 June 2022)

State Records Council

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

State Commission Assessment Panel

R Thomas
J Eckert
E Herriman
P Leadbeter
G Pember
M D Adcock
R J Rutschack
M Wohlstadt
D Altmann

State Planning Commission

H Dyer (expired 30 October 2021)
S P Griffiths
C Holden
N M Hurley
S P Moseley
E R Walker
S J Smith *

Building Technical Panel

D Frisby
J Shillabeer
J Payne
J Cibich*
B Fennel
B Steer
P Murton
N Ingerson
M Centofanti
L Bertholini

Building Fire and Safety Committee

C Paton * (appointed 01/10/2021)
J Evans * (appointed 01/10/2021)
L Palumbo (expired 24/12/2021)
M Sutton (appointed 01/10/2021)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Boards and committee members (continued)

SA Civil and Administrative Tribunal

K J Bean	G L Rawson
M Berg	A P Reilly
J Barnes	J C Richardson
A M Bills	K A Ryan
L D Byrt	R R Schroeder
B M Caldeira	E Stratton-Smith
J M Carrel	A E Trengove
D T Coyte	H Ward
R Croser	D P Watson
C J D'Arcy	A G King
M Demosthenous	R Maerschel
J S Dunstone	L Clark
J D Forgan	T D Griffin
M E Fuller	J M Rugless
S E Gooch	M A Stevens
J Gipslis	L Gilfillan
D E Gursansky	N J Rainford
B G Harvey	J Bakas
L Hastwell	S Georgiadis
R F Hordern	C D Lester
A R Hunter	M C Madden
J Irving	L R Budden
M T Kennedy	K Pligl
G B Kirkham	J H R Sanders
A Lazarevich	M S A Caretti
H R Mares	
K P Mcevoy	
T A Micallef	
A V Moroney	
M Murphy	
J M Petrie	

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

Board and committee remuneration

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

	2022	2021
\$0 - \$19 999	73	111
\$20 000 - \$39 999	10	7
\$40 000 - \$59 999	17	10
\$60 000 - \$79 999	7	6
\$80 000 - \$99 999	1	5
\$100 000 - \$119 999	2	2
\$120 000 - \$139 999	5	1
\$140 000 - \$159 999	1	1
Total number of members	116	143

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Boards and committee members (continued)

The total remuneration received or receivable by members was \$2.5 million (2021: \$2.1 million). Amounts paid to a superannuation plan for board/ committee members was \$0.3 million (2021: \$0.26 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable.

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

3.3. Employee benefits expenses

Employee benefits expenses

	2022	2021
	\$'000	\$'000
Salaries and wages	120 271	117 337
Employment on-costs - superannuation	14 166	13 053
Annual leave	11 218	10 328
Employment on-costs - payroll tax	7 394	6 984
Long service leave (LSL)	(736)	316
Board fees	2 646	2 147
Targeted voluntary separation packages (refer below)	1 168	-
Skills and experience retention leave (SERL)	842	787
Workers' compensation	(64)	911
Other employee related expenses	588	61
Total employee benefits expenses	157 493	151 924

Employment on costs - superannuation

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.3. Employee benefits expenses (continued)

Employee remuneration

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

	2022	2021
	Number	Number
\$154 001 to \$157 000#	n/a	4
\$157 001 to \$177 000*	57	62
\$177 001 to \$197 000*	26	17
\$197 001 to \$217 000	12	10
\$217 001 to \$237 000*	15	18
\$237 001 to \$257 000	20	6
\$257 001 to \$277 000	6	6
\$277 001 to \$297 000*	4	2
\$297 001 to \$317 000*	7	6
\$317 001 to \$337 000	3	3
\$337 001 to \$357 000	2	2
\$357 001 to \$377 000	2	1
\$417 001 to \$437 000	1	-
\$437 001 to \$457 000	-	1
\$457 001 to \$477 000	-	1
\$477 001 to \$497 000	1	-
\$537 001 to \$557 000	1	1
\$617 001 to \$637 000	-	2
\$637 001 to \$657 000	-	2
\$657 001 to \$677 000	3	1
\$677 001 to \$697 000	2	-
Total number of officers	162	145

This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2020-21.

* 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 \$37.4 million (2021: \$32.3 million).

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

	2022	2021
	Number	Number
Legal	105	99
Executive	29	26
Other	28	20
Total number of officers	162	145

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.3. Employee benefits expenses (continued)

Targeted voluntary separation packages (TVSP)

	2022	2021
	\$'000	\$'000
Amounts paid to separated employees:		
TVSP	1 168	-
Leave paid to separated employees	724	-
Recovery from the Department of Treasury and Finance	-	-
Net cost to the department	1 892	-

The number of employees who received a TVSP in the reporting period was 25 (nil).

During the year, the Government offered employees the opportunity to participate in the South Australian Public Sector Workforce Rejuvenation Scheme. The above table includes 25 employees who accepted the offer under the scheme (\$1.1 million).

3.4. Employee benefits liability

	2022	2021
	\$'000	\$'000
Current		
Annual leave	11 633	11 486
Accrued salaries and wages	453	4 328
Long service leave	1 941	1 957
Skills and experience retention leave	1 042	1 010
Total current employee benefits	15 069	18 781
Non-current		
Long service leave	28 833	34 551
Total non-current employee benefits	28 833	34 551
Total employee benefits	43 902	53 332

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

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

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

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

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 1.5% (2%:2021).

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.4 Employee benefits liability (continued)

Measurement

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

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

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

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased to 3.50% (2021: 1.25%)

The actuarial assessment performed by the DTF has left the salary inflation rate at 2.50% for long service leave liability.

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

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$4.8 million and employee benefits expense of \$4.8 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

4. Expenses

4.1. Supplies and services

	2022	2021
	\$'000	\$'000
Contract payments – Land Administration Services	96 534	69 444
Accommodation	22 115	21 310
Information technology and communications	18 392	18 866
Contract staff	4 490	6 165
Shared Services SA charges	5 107	2 365
Outsourced services	1 183	2 405
Office expenses	953	1 577
Staff payments	1 276	968
Laboratory supplies	1 166	1 480
Repairs, maintenance and minor purchases	1 022	1 427
Legal fees	1 245	1 055
Promotions and publications	987	922
Consultants	663	688
Telephone related expenses	340	662
Storage and archive costs	369	359
Tax payments	221	286
Motor vehicle expenses	133	127
Other	12 502	8 936
Total supplies and services	168 698	139 042

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

Accommodation

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

Consultants

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

	No.	2022	No.	2021
		\$'000		\$'000
Below \$10 000	7	38	9	34
\$10 000 or above	14	625	18	654
Total	21	663	27	688

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

	2022	2021
	\$'000	\$'000
National Legal Assistance - Community Legal Services	7 423	6 241
National Legal Assistance - Aboriginal Legal Services	5 833	5 192
Office of the Local Government	3 863	4 526
Justice Policy and Analytics	679	761
Operation Flinders	489	477
Legal Assistance funding - COVID-19	-	4 546
Legal Assistance funding - Bushfire Support	-	875
Other	713	949
Total grants and subsidies	19 000	23 567

4.3. Other expenses

	2022	2021
	\$'000	\$'000
Witness expenses	550	600
Donated assets	-	31
Other *	497	433
Total other expenses	1 047	1 064

* Includes audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$464 000 (2021: \$326 000). No other services were provided by the Auditor-General's Department.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5. Non-financial assets

5.1. Property, plant and equipment

Property, plant and equipment owned by the department

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

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

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

Impairment

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

Reconciliation 2021-22

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

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Right-of-use buildings	Right-of-use vehicles	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	26 706	4 760	688	406	481	223	60	33 324
Prior period adjustment	-	-	-	-	-	25	-	25
Acquisitions	-	891	-	-	-	74	-	965
Transfer out from restructure	(570)	-	-	-	(481)	-	-	(1 051)
Transfers to/(from) work in progress	-	60	-	-	-	-	(60)	-
Disposals	-	(1 112)	-	-	-	(189)	-	(1 301)
Depreciation on disposals	-	1 112	-	-	-	189	-	1 301
Subtotal:	26 136	5 711	688	406	-	322	-	33 263
Gains/(losses) for the period recognised in net result:								
Prior period adjustment	-	-	-	-	-	(40)	-	(40)
Depreciation	(4 886)	(1 418)	(353)	-	-	(136)	-	(6 793)
Subtotal:	(4 886)	(1 418)	(353)	-	-	(176)	-	(6 833)
Carrying amount at the end of the period	21 250	4 293	335	406	-	146	-	26 430
Gross carrying amount								
Gross carrying amount	29 258	18 838	4 208	406	-	296	-	53 006
Accumulated depreciation	(8 008)	(14 545)	(3 873)	-	-	(150)	-	(26 576)
Carrying amount at the end of the period	21 250	4 293	335	406	-	146	-	26 430

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

Reconciliation 2020-21

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

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Right-of-use buildings	Right-of-use vehicles	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	24 863	3 505	613	407	673	211	370	30 642
Acquisitions	5	2 092	132	(1)	-	175	61	2 464
Donated asset	(31)	-	-	-	-	-	-	(31)
Transfer in from restructure	217	109	5	-	-	-	247	578
Transfers to/(from) work in progress	78	262	278	-	-	-	(618)	-
Revaluation increment	5 289	-	-	-	-	-	-	5 289
Subtotal	30 421	5 968	1 028	406	673	386	60	38 942
Gains/(losses) for the period recognised in net result:								
Depreciation	(3 715)	(1 208)	(340)	-	(192)	(163)	-	(5 618)
Subtotal	(3 715)	(1 208)	(340)	-	(192)	(163)	-	(5 618)
Carrying amount at the end of the period	26 706	4 760	688	406	481	223	60	33 324
Gross carrying amount								
Gross carrying amount	29 828	19 020	4 208	406	865	443	60	54 830
Accumulated depreciation	(3 122)	(14 260)	(3 520)	-	(384)	(220)	-	(21 506)
Carrying amount at the end of the period	26 706	4 760	688	406	481	223	60	33 324

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

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

Library collections are not depreciated.

Useful lives

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

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

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

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2022.

Property, plant and equipment leased by the department

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

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

The department has a limited number of leases:

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

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

Impairment

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

Attorney-General's Department
Notes to and forming part of the financial statements
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5.2. Intangible assets

Intangibles reconciliation 2021-22

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

Intangibles reconciliation 2020-21

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

	Service concession asset - data	Service concession asset - software	Computer software	Intangible work in progress	Total
			\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	9 282	162	9 444
Acquisitions	-	47	329	5 736	6 112
Transfers to/(from) work in progress	-	126	29 721	(29 847)	-
Revaluation decrement	(30 761)	-	-	-	(30 761)
Transfers in from restructure	294 878	13 034	344	25 889	334 145
Carrying amount at the end of the period	264 117	13 207	39 676	1 940	318 940
Gains/(losses) for the period recognised in net result:					
Amortisation	-	(1 448)	(4 446)	-	(5 894)
Subtotal	-	(1 448)	(4 446)	-	(5 894)
Carrying amount at the end of the period	264 117	11 759	35 230	1 940	313 046
Gross carrying amount					
Gross carrying amount	264 117	13 207	57 877	1 940	337 141
Accumulated amortisation	-	(1 448)	(22 647)	-	(24 095)
Carrying amount at the end of the period	264 117	11 759	35 230	1 940	313 046

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

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5.2. Intangible assets (continued)

Intangible – Service Concession Assets

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

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

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

Initial recognition

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5.2. Intangible assets (continued)

Subsequent to initial recognition

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

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

Delivery of Land Titling, Registration and Valuation Services

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

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

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

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

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

Revaluation of data service concession asset

To comply with the requirements of AASB1059 *Service Concession Arrangements: Grantors*, KPMG were engaged by the department during 2021-22 to undertake a fair value valuation of the data and the cost in replacing that data held within SAILIS. This led to a \$52.2 million (2021: \$30.7 million decrement) revaluation increment being recognised in 2021-22.

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

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5.2. Intangible assets (continued)

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

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

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

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

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

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

6. Financial assets

6.1. Cash and cash equivalents

	2022	2021
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
Attorney Generals Department Operating Account	26 587	30 834
Accrual Appropriation Excess Funds	19 761	11 740
Cash on hand (including petty cash)	41	40
Total cash and cash equivalents	46 389	42 614

Cash is measured at nominal amounts.

Deposits with the Treasurer

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

6.2. Receivables

	2022	2021
	\$'000	\$'000
Current:		
Receivables	22 805	19 863
Less impairment loss on receivables	(4)	(10)
	22 801	19 853
GST input tax receivable	4 476	6 597
Prepayments	2 359	2 176
Total current receivables	29 636	28 626
Total receivables	29 636	28 626

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

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

Refer to note 11.2 for further information on risk management.

Allowance for impairment loss on receivables

	2022	2021
	\$'000	\$'000
Carrying amount at the beginning of the period	10	8
Increase/(decrease) in allowance recognised in profit or loss	(6)	2
Carrying amount at the end of the period	4	10

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

7. Liabilities

7.1. Payables

	2022	2021
	\$'000	\$'000
Current		
Accrued expenses	16 706	21 394
Creditors	7 048	3 795
Employment on-costs	2 206	2 822
Other current payables	46	196
Total current payables	26 006	28 207
Non-current		
Employment on-costs	2 711	3 252
Total non-current payables	2 711	3 252
Total payables	28 717	31 459

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

Employment on-costs

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

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

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave has remained the same as the 2021 rate at 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.6% (10.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is immaterial.

7.2. Financial liabilities

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

	2022	2021
	\$'000	\$'000
Lease Liabilities		
1 to 3 years	125	160
3 to 5 years	20	20
5 to 10 years	2	7
Total lease liabilities (undiscounted)	147	187

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with lease liability payments was \$2,000 (\$10 000).

Total cash outflows for leases was \$475 000 (2021: \$378 000).

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

7.3. Provision

All provisions relate to work cover compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2022	2021
	\$'000	\$'000
Carrying amount at the beginning of the period	2 186	1 442
Additional provisions recognised	-	911
Reductions arising from payments/ other sacrifice of future economic benefits	(334)	(167)
Carrying amount at the end of the period	1 852	2 186

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

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. There have been a significant number of these claims over the last 12 months, resulting in an increase in the scheme's allowance claims relating to Seriously Injured Worker (SIW) claims. This has impacted across all agencies.

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

7.4. Other liabilities

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

	2022	2021
	\$'000	\$'000
Other liabilities		
Up to 1 year	310	661
1 to 5 years	-	69
Total other liabilities	310	730

Other liabilities relate to unclaimed monies and accounts receivable refunds.

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

8. Other disclosures

8.1. Equity

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

8.2. Cash flow reconciliation

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

	2022 \$'000	2021 \$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	46 389	42 614
Balance as per the Statement of Cash Flows	<u>46 389</u>	<u>42 614</u>
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	8 665	26 779
Add / (less) non-cash items		
Increment/(decrements) on revaluation of non-current assets	30 761	(30 761)
Depreciation and amortisation	(13 851)	(11 512)
Services received free of charge - expense	(4 929)	(5 097)
Services received free of charge - income	4 929	5 097
Net gain/(loss) from disposal of non-current assets	9	-
Donated assets	-	(31)
Movement in assets and liabilities		
Increase/(decrease) in receivables	537	8 745
(Increase)/decrease in payables	1 391	(10 206)
(Increase)/decrease in employee benefits	7 976	1 516
(Increase)/decrease in provisions	334	(744)
(Increase)/decrease in other liabilities	420	340
Net result	<u>36 242</u>	<u>(15 874)</u>

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

9. Changes in accounting policy

There have been no changes in accounting policies in 2021-22.

10. Outlook

10.1. Unrecognised contractual commitments

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

Contract service commitments

	2022	2021
	\$'000	\$'000
Within one year	57 827	55 246
Later than one year but not longer than five years	165 311	154 608
Later than five years	702 274	734 266
Total other commitments	925 412	944 120

Representing:

Grants (1)	65 393	78 723
Accommodation (2)	134 934	127 108
Other (3)	725 086	738 289
Total	925 413	944 120

- (1) The grant commitments relate to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.
- (2) The departments commitments include MoAA with DIT for accommodation.
- (3) Other commitments relate to purchase orders placed for goods and services before 30 June 2022 and maintenance agreements.

10.2. Contingent assets and liabilities

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

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

10.3. Impact of standards and statements not yet effective

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

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

10.4. COVID-19 pandemic outlook for the department

The COVID-19 pandemic will continue to impact the operations of the department in 2022-23. The key expected impact is the continued provision of legal advice by the Crown Solicitors Office on COVID-19 matters.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

10.5. Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2022 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2022.

Note disclosure is made about events between 30 June 2022 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2022 and which may have a material impact on the results of subsequent years.

The Aboriginal Affairs and Reconciliation Division transferred from the Department of Premier and Cabinet to the department effective 1 July 2022.

Industrial Relations, South Australian Employment Tribunal, Safework SA transferred from DTF to the department effective 1 July 2022.

Planning and Land Use Services, Office of the Valuer-General and the Office of the Registrar-General transferred from AGD to the Department of Trade and Industry (DTI) effective 1 July 2022.

Office of Local Government transferred from the department to the Department of Infrastructure and Transport (DIT) effective 1 July 2022.

11. Measurement and risk

11.1. Fair value

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

Initial recognition

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

Revaluation

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

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

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

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

11.1. Fair value (continued)

Fair value hierarchy

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

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

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

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

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

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

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

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

During 2021 and 2022, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

Leasehold improvements

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

Other assets

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

11.2. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Refer to notes 7.1, and 7.2 for further information.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

11.2 Financial instruments (continued)

Credit risk

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

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

Impairment of financial assets

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

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

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

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

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

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

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

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

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

Market risk

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

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

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

Administered Financial Statements

For the year ended 30 June 2022

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Administered income			
Fees and charges	A2.1	391 555	229 484
Taxation	A2.2	356 538	320 196
Appropriation	A2.3	106 911	80 751
Recoveries and other income	A2.7	55 745	39 975
Government Radio Network		35 545	34 735
Victims of Crime levies		37 357	30 513
Commonwealth-sourced grants and funding	A2.4	20 424	18 851
SA Government grants, subsidies and transfers	A2.5	5 900	2 314
Fines and related fees		-	98 560
Interest revenues	A2.6	-	9 065
Total administered income		1 009 975	864 444
Administered expenses			
Payments to Consolidated Account	A4.1	721 420	583 260
Grants and subsidies	A4.3	78 304	51 214
Depreciation and amortisation	A5.1 A5.2	23 095	22 306
Government Radio Network		21 318	21 686
Intra-government transfers	A4.2	18 250	18 987
Victims of Crime payments		16 909	17 674
Employee benefits	A3.1	11 813	10 107
State Rescue Helicopter Service		7 098	5 411
Borrowing costs		116	134
Net loss from disposal of non-current assets		-	2
Other	A4.4	43 280	54 194
Total administered expenses		941 603	784 975
Net result		68 372	79 469
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		-	353
Total other comprehensive income		-	353
Total comprehensive result		68 372	79 822

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 2022

	Note	2022 \$'000	2021 \$'000
Administered current assets			
Cash and cash equivalents	A6.1	435 304	379 415
Receivables	A6.2	46 675	96 794
Total current assets		481 979	476 209
Administered non-current assets			
Property, plant and equipment	A5.1	99 188	111 995
Intangible assets	A5.2	99	149
Total non-current assets		99 287	112 144
Total assets		581 266	588 353
Administered current liabilities			
Other current liabilities	A7.4	80 405	78 989
Contract liabilities	A7.3	34 210	34 210
Financial liabilities	A7.2	14 455	14 032
Payables	A7.1	8 279	5 916
Employee benefits	A3.2	694	781
Total current liabilities		138 043	133 928
Administered non-current liabilities			
Contract liabilities	A7.3	1 402 598	1 436 808
Financial liabilities	A7.2	4 347	18 552
Employee benefits	A3.2	1 467	1 441
Payables	A7.1	138	137
Total non-current liabilities		1 408 550	1 456 938
Total liabilities		1 546 593	1 590 866
Net assets		(965 327)	(1 002 513)
Administered equity			
Retained earnings		(968 745)	(1 005 931)
Asset revaluation surplus		3 418	3 418
Total equity		(965 327)	(1 002 513)

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 2022

		2022 (Outflows)	2021 (Outflows)
	Note	Inflows \$'000	Inflows \$'000
Cash flows from operating activities			
Cash inflows			
Fees and charges		422 698	198 353
Taxation		353 671	319 685
Appropriation		106 911	80 751
Government Radio Network		37 292	32 407
Victims of Crime levies		37 357	23 652
Commonwealth-sourced grants and funding		20 424	18 851
SA Government grants, subsidies and transfers		5 900	2 314
Fines and related fees		-	98 560
Interest receipts		-	3 531
Other receipts		20 305	22 314
Cash generated from operations		1 004 558	800 418
Cash outflows			
Payments to Consolidated Account		(719 657)	(551 379)
Grants and subsidies		(78 304)	(51 214)
Intra-government transfers		(18 250)	(18 987)
Victims of Crime payments		(16 909)	(17 674)
Employee benefit payments		(11 928)	(10 084)
Interest paid		(116)	(134)
Other payments		(79 469)	(99 728)
Cash used in operations		(924 633)	(749 200)
Net cash provided by / (used in) operations	A8.1	79 925	51 218
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(10 240)	(1 170)
Cash used in investing activities		(10 240)	(1 170)
Net cash provided by / (used in) investing activities		(10 240)	(1 170)
Cash flows from financing activities			
Cash inflows			
Cash transferred from administrative restructure		-	29 348
Cash generated from financing activities		-	29 348
Cash outflows			
Repayment of leases		(13 796)	(13 491)
Cash used in financing activities		(13 796)	(13 491)
Net cash provided by / (used in) financing activities		(13 796)	15 857
Net increase in cash and cash equivalents		55 889	65 905
Cash and cash equivalents at the beginning of the period		379 415	313 510
Cash and cash equivalents at the end of the period	A6.1	435 304	379 415

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 2022

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Administered income						
Fees and charges	4 040	3 291	-	-	-	-
Taxation	356 538	320 196	-	-	-	-
Appropriation	-	-	9 535	9 303	19 177	18 230
Recoveries and other income	5 348	786	3 402	2 593	11 326	9 752
Government Radio Network	-	-	-	-	35 545	34 735
Victims of Crime levies	-	-	37 357	30 513	-	-
Commonwealth-sourced grants and funding	-	-	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	-	1 049	1 030
Fines and related fees	-	-	-	-	-	-
Interest revenues	-	1	-	9 062	-	-
Total administered income	365 926	324 274	50 294	51 471	67 097	63 747
Administered expenses						
Payments to Consolidated Account	(357 322)	(279 211)	-	-	(1 016)	(1 405)
Grants and subsidies	-	-	(5 380)	(5 184)	(543)	(528)
Depreciation and amortisation	-	-	-	-	(22 923)	(22 296)
Government Radio Network	-	-	-	-	(21 318)	(21 686)
Victims of Crime payments	-	-	(16 909)	(17 674)	-	-
Employee benefits	-	-	(1 910)	(1 610)	(3 435)	(3 039)
State Rescue Helicopter Service	-	-	-	-	(7 098)	(5 411)
Borrowing costs	-	-	-	-	(116)	(134)
Net loss from disposal of non-current assets	-	-	-	-	-	(2)
Other	(5 057)	(16 334)	(2 047)	(2 213)	(4 905)	(4 336)
Total administered expenses	(362 379)	(295 545)	(26 246)	(26 681)	(61 354)	(58 837)
Net result	3 547	28 729	24 048	24 790	5 743	4 910

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2022

Administered programs - refer note A1.1

	Legal Aid		Fines Enforcement and Recovery		Office of the Registrar-General	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Administered income						
Fees and charges	-	-	-	-	362 672	219 100
Taxation	-	-	-	-	-	-
Appropriation	48 539	23 953	-	-	53	114
Recoveries and other income	-	-	-	2	34 739	26 090
Government Radio Network	-	-	-	-	-	-
Victims of Crime levies	-	-	-	-	-	-
Commonwealth-sourced grants and funding	20 424	18 851	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	-	-	-
Fines and related fees	-	-	-	98 560	-	-
Interest revenues	-	-	-	-	-	2
Total administered income	68 963	42 804	-	98 562	397 464	245 306
Administered expenses						
Payments to Consolidated Account	-	-	-	(79 810)	(362 287)	(221 901)
Grants and subsidies	(69 050)	(42 858)	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-
Victims of Crime payments	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	(29)
State Rescue Helicopter Service	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Other	-	-	-	(18 343)	(450)	(579)
Total administered expenses	(69 050)	(42 858)	-	(98 153)	(362 737)	(222 509)
Net result	(87)	(54)	-	409	34 727	22 797

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2022

Administered programs - refer note A1.1

	Other		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Administered income				
Fees and charges	24 843	7 093	391 555	229 484
Taxation	-	-	356 538	320 196
Appropriation	29 607	29 151	106 911	80 751
Recoveries and other income	930	752	55 745	39 975
Government Radio Network	-	-	35 545	34 735
Victims of Crime levies	-	-	37 357	30 513
Commonwealth-sourced grants and funding	-	-	20 424	18 851
SA Government grants, subsidies and transfers	4 851	1 284	5 900	2 314
Fines and related fees	-	-	-	98 560
Interest revenues	-	-	-	9 065
Total administered income	60 231	38 280	1 009 975	864 444
Administered expenses				
Payments to Consolidated Account	(795)	(933)	(721 420)	(583 260)
Grants and subsidies	(3 331)	(2 644)	(78 304)	(51 214)
Depreciation and amortisation	(172)	(10)	(23 095)	(22 306)
Government Radio Network	-	-	(21 318)	(21 686)
Intra-government transfers	(18 250)	(18 987)	(18 250)	(18 987)
Victims of Crime payments	-	-	(16 909)	(17 674)
Employee benefits	(6 468)	(5 429)	(11 813)	(10 107)
State Rescue Helicopter Service	-	-	(7 098)	(5 411)
Borrowing costs	-	-	(116)	(134)
Net loss from disposal of non-current assets	-	-	-	(2)
Other	(30 821)	(12 389)	(43 280)	(54 194)
Total administered expenses	(59 837)	(40 392)	(941 603)	(784 975)
Net result	394	(2 112)	68 372	79 469

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2022

Administered programs - refer note A1.1

	Consumer and Business Services		Victims of Crime		Public Safety	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Administered current assets						
Cash and cash equivalents	51 280	45 855	194 311	180 236	135 199	129 510
Receivables	31 438	49 953	11 052	10 254	3 401	4 888
Total current assets	82 718	95 808	205 363	190 490	138 600	134 398
Administered non-current assets						
Property, plant and equipment	-	-	-	-	99 019	111 667
Intangible assets	-	-	-	-	99	149
Total non-current assets	-	-	-	-	99 118	111 816
Total administered assets	82 718	95 808	205 363	190 490	237 718	246 214
Administered current liabilities						
Payables	(587)	(565)	(496)	(612)	(3 643)	(4 124)
Financial liabilities	-	-	-	-	(14 443)	(14 030)
Employee benefits	-	-	(99)	(150)	(270)	(285)
Other current liabilities	(40 505)	(29 116)	-	-	(1 371)	(1 337)
Total current liabilities	(41 092)	(29 681)	(595)	(762)	(19 727)	(19 776)
Administered non-current liabilities						
Financial liabilities	-	-	-	-	(4 347)	(18 552)
Employee benefits	-	-	(244)	(303)	(610)	(601)
Payables	-	-	(23)	(29)	(57)	(56)
Total non-current liabilities	-	-	(267)	(332)	(5 014)	(19 209)
Total administered liabilities	(41 092)	(29 681)	(862)	(1 094)	(24 741)	(38 985)
Net assets	41 626	66 127	204 501	189 396	212 977	207 229

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2022

Administered programs - refer note A1.1	Crown Solicitor's Trust Account		Legal Aid		Fines Enforcement and Recovery	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Administered current assets						
Cash and cash equivalents	9 714	8 622	(378)	(324)	-	9 156
Receivables	-	-	-	-	-	70
Total current assets	9 714	8 622	(378)	(324)	-	9 226
Administered non-current assets						
Property, plant and equipment	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Total non-current assets	-	-	-	-	-	-
Total administered assets	9 714	8 622	(378)	(324)	-	9 226
Administered current liabilities						
Contract liabilities	-	-	-	-	-	-
Payables	-	-	(87)	(54)	-	180
Financial liabilities	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Other current liabilities	(9 714)	(8 622)	-	-	-	(8 537)
Total current liabilities	(9 714)	(8 622)	(87)	(54)	-	(8 357)
Administered non-current liabilities						
Contract liabilities	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Payables	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
Total administered liabilities	(9 714)	(8 622)	(87)	(54)	-	(8 357)
Net assets	-	-	(465)	(378)	-	869

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2022

Administered programs - refer note A1.1

	Office of the Registrar-General		Other		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Administered current assets						
Cash and cash equivalents	32 787	(2 591)	12 391	8 951	435 304	379 415
Receivables	250	31 356	534	273	46 675	96 794
Total current assets	33 037	28 765	12 925	9 224	481 979	476 209
Administered non-current assets						
Property, plant and equipment	-	-	169	328	99 188	111 995
Intangible assets	-	-	-	-	99	149
Total non-current assets	-	-	169	328	99 287	112 144
Total administered assets	33 037	28 765	13 094	9 552	581 266	588 353
Administered current liabilities						
Contract liabilities	(34 210)	(34 210)	-	-	(34 210)	(34 210)
Payables	31	(124)	(3 497)	(617)	(8 279)	(5 916)
Financial liabilities	-	-	(12)	(2)	(14 455)	(14 032)
Employee benefits	-	-	(325)	(346)	(694)	(781)
Other current liabilities	(34 858)	(30 945)	6 043	(432)	(80 405)	(78 989)
Total current liabilities	(69 037)	(65 279)	2 209	(1 397)	(138 043)	(133 928)
Administered non-current liabilities						
Contract liabilities	(1 402 598)	(1 436 808)	-	-	(1 402 598)	(1 436 808)
Financial liabilities	-	-	-	-	(4 347)	(18 552)
Employee benefits	-	-	(613)	(537)	(1 467)	(1 441)
Payables	-	-	(58)	(52)	(138)	(137)
Total non-current liabilities	(1 402 598)	(1 436 808)	(671)	(589)	(1 408 550)	(1 456 938)
Total administered liabilities	(1 471 635)	(1 502 087)	1 538	(1 986)	(1 546 593)	(1 590 866)
Net assets	(1 438 598)	(1 473 322)	14 632	7 566	(965 327)	(1 002 513)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A1. Basis of preparation and accounting policies

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

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

Administered items of the department include:

- Child Protection Program
- Crown Solicitor's Trust Account
- Legal Services Commission - Grants
- Native Title
- Planning Fees
- Real Property Act Assurance Fund
- Real Property Act Trust Accounts
- Registrar-General and Surveyor-General Statutory Act revenues
- Royal Commission - Response Units
- SA Computer Aided Dispatch System
- SA Government Radio Network
- Special Acts - Payment of Ministerial Salary and Allowances
- Special Acts - Payment of Statutory Officer Salaries
- State Rescue Helicopter Service
- Taxation Receipts (gaming, gambling, lottery licences)
- Victims of Crime Fund
- West Beach Trust (trading as West Beach Parks) – taxation equivalent regime
- Worker's Liens Trust Account

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

Consumer and Business Services

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

Victims of Crime

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

Public Safety

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

Crown Solicitor's Trust Account

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

Legal Aid

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

Fines Enforcement and Recovery

This administered program relates to the collection of revenue by the Fines Enforcement and Recovery Unit. The unit transferred to the Department of Treasury and Finance effective 1 July 2021 - refer to note A1.2.

Office of the Registrar-General

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

Other

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

A1.2. Changes to the reporting entity

As a result of an administrative arrangement outlined in the Government Gazette on 10 June 2021 the ministerial responsibilities of the Fines Enforcement and Recovery Unit was transferred to the Department of Treasury and Finance (DTF). The effective date of the transfer was 1 July 2021.

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

The following assets and liabilities were transferred to the Department of Treasury and Finance

	FERU \$'000	Total \$'000
Receivables	9 520	9 520
Total assets	9 520	9 520
Payables	113	113
Other liabilities	8 537	8 537
Total liabilities	8 650	8 650
Total net assets transferred	870	870

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A1.3. Budget performance

The budget performance table compares the departments outcomes against budget information presented to Parliament (2021-22 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposits accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
Statement of Administered Comprehensive Income	Note			
Administered Income				
Taxation	a	293 652	356 538	62 886
Fees and charges	b	235 577	391 555	155 978
Appropriation		78 011	106 911	28 900
Recoveries and other income		56 669	55 745	(924)
Government Radio Network		35 980	35 545	(435)
Victims of Crime levies		40 319	37 357	(2 962)
Commonwealth-sourced grants and funding		19 148	20 424	1 276
SA Government grants, subsidies and transfers		4 012	5 900	1 888
Total administered income		763 368	1 009 975	246 607
Administered Expenses				
Payments to Consolidated Account	c	526 221	721 420	195 199
Grants and subsidies		46 250	78 304	32 054
Depreciation and amortisation		25 802	23 095	(2 707)
Government Radio Network		23 140	21 318	(1 822)
Intra-government transfers		21 941	18 250	(3 691)
Victims of Crime payments		23 535	16 909	(6 626)
Employee benefits		9 560	11 813	2 253
State Rescue Helicopter Service		7 970	7 098	(872)
Borrowing costs		113	116	3
Other	d	8 325	43 280	34 955
Total administered expenses		692 857	941 603	248 746
Net result		70 511	68 372	(2 139)
Total comprehensive result		70 511	68 372	(2 139)

- a Taxation was higher than the original budget due to higher gaming machine taxation revenue in 2021-22.
- b Fees and charges were higher than the original budget mainly due higher regulatory fees collected under the *Real Property Act 1886*.
- c Payments to Consolidated Account were higher than the original budget due to the higher regulatory fees and taxation in 2021-22.
- d Other administered expenses were higher than the original budget mainly due to unbudgeted planning fees, higher gaming machine trading round disbursements and higher claims.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A1.3. Budget performance (continued)

		Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
Investing expenditure summary	Note			
Total existing projects		33 086	10 223	(22 863)
Total annual programs		256	13	(243)
Total investing expenditure	e	33 342	10 236	(23 106)

e Investing expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which was carried over into 2022-23.

A1.4. Impact of COVID-19 pandemic on the department

Refer to note 1.3 in the department's controlled financial statements for the department's response to COVID-19 matters. The impact on the administered financial statements has largely been an increase in gaming machine taxation revenue in 2021-22 (compared with 2020-21) due to business closures/restrictions of licensed venues.

A1.5. Significant transactions with government related entities

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

- Victims of crime amounts received from various SA Government entities of \$9.1 million.
- Recoveries received from various SA Government entities of \$31.6 million for the usage of Government Radio Network assets.
- SA Government Grants, subsidies and transfers, and Recoveries received from various SA Government entities of \$10.4 million relating to the provision of the State Rescue Helicopter Service.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A2. Income

A2.1. Fees and charges

	2022	2021
	\$'000	\$'000
Regulatory Fees - Land Services	362 983	218 797
Regulatory Fees - PLUS	24 880	7 093
Other	3 692	3 594
Total fees and charges	391 555	229 484

Fees and charges are recognised on receipt.

A2.2. Taxation revenue

	2022	2021
	\$'000	\$'000
Taxation gaming machines	356 389	320 104
Taxation off-course totalisator	149	92
Total taxation revenue	356 538	320 196

Taxation revenue is recognised on receipt.

A2.3. Appropriation

	2022	2021
	\$'000	\$'000
Revenues from appropriation		
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	94 312	68 709
Appropriation under other Acts	12 599	12 042
Total revenues from appropriation	106 911	80 751

Appropriation

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$106 million (2021: \$80.3 million) for operational funding and \$0.9 million (2021: \$0.5 million) for capital projects. There were no material variations between the amount appropriated and the expenditure associated with this appropriation. Refer to notes A3.1, A4.1 to A4.4 and A5.1 for details on the expenditure.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A2.4. Commonwealth-sourced grants and funding

	2022	2021
	\$'000	\$'000
National Legal Assistance Partnership - Legal Aid Commission	17 719	17 445
National Legal Assistance Partnership - Family Advocacy and Support Services	861	847
National Legal Assistance Partnership - Domestic Violence Units/Health Justice Partnerships	848	559
National Legal Assistance Partnership - Vulnerable Women	650	-
National Legal Assistance Partnership - Supporting people with mental health conditions to access the justice system	230	-
National Legal Assistance Partnership - Child Sexual Abuse prosecutions	116	-
Total Commonwealth-sourced grants and funding	20 424	18 851

Commonwealth-sourced grants and funding are recognised on receipt.

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

A2.5. SA Government grants, subsidies and transfers

	2022	2021
	\$'000	\$'000
Treasurer's Contingency Fund	3 550	-
State Redress Response Unit	901	884
SA Computer Aided Dispatch	290	290
Child Protection Fund	200	200
Harm Minimisation Fund	200	200
State Rescue Helicopter Service	759	740
Total SA Government grants, subsidies and transfers	5 900	2 314

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

A2.6. Interest revenues

	2022	2021
	\$'000	\$'000
Interest and returns from SAFA	-	9 008
Interest from the Department of Treasury and Finance	-	57
Total interest revenues	-	9 065

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A2.7. Recoveries and other income

	2022	2021
	\$'000	\$'000
Land Services commercialisation	34 210	25 657
State Rescue Helicopter Service	10 421	8 902
Gaming Machine Trading Rounds	5 242	772
Confiscation of profits	3 722	2 572
SA Computer Aided Dispatch	790	802
Recoveries from offenders	442	493
Resources received free of charge - ICT	97	95
Other	821	682
Total recoveries and other income	55 745	39 975

Recoveries and other income are recognised on receipt.

Land Services commercialisation of \$34.2 million (2021: \$25.7 million) reflects the straight-line apportionment of the total commercialisation price. The remaining commercialisation price is recognised as unearned revenue refer to note A7.3.

The department receives ICT services valued at \$97 000 (2021: \$95 000) from the Department of Premier and Cabinet.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A3. Board, committees and employees

A3.1. Employee benefits expenses

	2022	2021
	\$'000	\$'000
Salaries and wages	9 453	8 286
Employment on-costs - superannuation	1 052	869
Annual leave	645	546
Employment on-costs - other	466	380
Long service leave	159	1
Skills and experience retention leave	38	25
Total employee benefits expenses	11 813	10 107

Employment on costs - superannuation

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

Employee remuneration

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:	2022	2021
	Number	Number
\$154 001 to \$157 000	n/a	-
\$157 001 to \$177 000	5	3
\$177 001 to \$197 000	-	1
\$197 001 to \$217 000	-	2
\$217 001 to \$237 000	1	-
\$237 001 to \$257 000	1	-
\$257 001 to \$277 000	1	-
\$357 001 to \$377 000	-	1
\$397 001 to \$417 000	1	-
\$417 001 to \$437 000	1	1
\$617 001 to \$637 000	-	1
\$657 001 to \$677 000	1	-
\$677 001 to \$697 000	-	1
\$717 001 to \$737 000	1	-
Total number of officers	12	10

*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2020-21.

Total remuneration received or receivable by these officers for the year was \$3.8 million (2021: \$3.2 million).

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A3.1. Employee benefits expenses (continued)

Employee remuneration by category

	2022	2021
	Number	Number
Legal	5	2
Executive	1	2
Other	6	6
Total number of officers	12	10

A3.2. Employee benefits liability

	2022	2021
	\$'000	\$'000
Current		
Annual leave	542	471
Accrued salaries and wages	18	211
Long service leave	100	75
Skills and experience retention leave	34	24
Total current employee benefits	694	781
Non-current		
Long service leave	1 467	1 441
Total non-current employee benefits	1 467	1 441
Total employee benefits	2 161	2 222

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

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

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

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

Salary inflation rate for annual leave, non-attendance days, and skills, experience and retention leave liability changed to 1.5% (2.0%: 2021).

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.

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A3.2. Employee benefits liability (continued)

Long service leave - measurement

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

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

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds increased to 3.5% (2021: 1.25%).

The actuarial assessment performed by DTF left the salary inflation rate at (2021: 2.5%) for long service leave liability.

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

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$169 000 and employee benefits expense of \$169 000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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

A4. Expenses

A4.1. Payment to Consolidated Account

	2022	2021
	\$'000	\$'000
Payments to Consolidated Account	721 420	583 260
Total payments to Consolidated Account	721 420	583 260

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

A4.2. Intra-government transfers

	2022	2021
	\$'000	\$'000
Independent Commission Against Corruption	12 557	13 875
Office of the Small Business Commissioner	2 120	2 242
Outback Communities Authority	1 613	2 402
Office for Public Integrity	1 486	-
Local Government Grants Commission	474	468
Total intra-government transfers	18 250	18 987

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A4.3. Grants and subsidies

	2022	2021
	\$'000	\$'000
Legal Services Commission	69 050	42 858
Victims of Crime	5 380	5 184
Expensive Criminal Cases	1 360	437
West Beach Trust	912	1 442
Other	1 602	1 293
Total grants and subsidies	78 304	51 214

A4.4. Other expenses

	2022	2021
	\$'000	\$'000
Planning Fees	24 931	7 006
Gaming Machine Trading Round disbursements	4 760	702
Claims	3 240	4 000
Information technology and communications charges	3 020	3 096
Victims of Crime Fund	1 987	2 093
Legal fees	1 943	625
Accommodation	980	916
Contract staff	624	179
Office expenses	368	284
Consultants	230	218
Gaming Machine taxation refunds	111	15 568
Suitor payments	-	18 343
Other expenses	1 086	1 164
Total other expenses	43 280	54 194

Accommodation

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

A5. Non-financial assets

A5.1. Property, plant and equipment

Property, plant and equipment owned by the department

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

Impairment

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

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

Reconciliation 2021-22

	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	353	-	9	1 473	1 204	76 656	31 522	778	-	111 995
Acquisitions	-	-	-	503	-	9 720	-	-	13	10 236
Transfers to/(from) work in progress	-	-	-	(174)	-	174	-	-	-	-
Subtotal	353	-	9	1 802	1 204	86 550	31 522	778	13	122 231
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	(174)	-	(2)	-	(54)	(8 734)	(13 961)	(114)	(4)	(23 043)
Subtotal	(174)	-	(2)	-	(54)	(8 734)	(13 961)	(114)	(4)	(23 043)
Carrying amount at the end of the period	179	-	7	1 802	1 150	77 816	17 561	664	9	99 188
Gross carrying amount										
Gross carrying amount	353	1 574	28	1 802	1 934	137 054	42 287	1 003	44	186 079
Accumulated depreciation/amortisation	(174)	(1 574)	(21)	-	(784)	(59 238)	(24 726)	(339)	(35)	(86 891)
Carrying amount at the end of the period	179	-	7	1 802	1 150	77 816	17 561	664	9	99 188

Attorney-General's Department
Notes to and forming part of the financial statements
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A5.1 Property, plant and equipment (continued)

Reconciliation 2020-21	Leasehold improvements		Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Government	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000					t Radio Network assets				
Carrying amount at the beginning of the period	-	-	12	2 049	1 259	83 365	3 240	894	7	90 826	
Acquisitions	-	-	-	1 170	-	-	41 883	-	1	43 054	
Transfers to/(from) work in progress	-	-	-	(1 746)	-	1 746	-	-	-	-	
Disposals	-	-	-	-	-	(2)	(15 728)	-	(7)	(15 737)	
Depreciation and amortisation on disposals	-	-	-	-	-	-	15 728	-	7	15 735	
Subtotal	-	-	12	1 473	1 259	85 109	45 123	894	8	133 878	
Gains/(losses) for the period recognised in net result:											
Depreciation and amortisation	-	-	(3)	-	(55)	(8 453)	(13 601)	(116)	(8)	(22 236)	
Revaluation Increment	353	-	-	-	-	-	-	-	-	353	
Subtotal	353	-	(3)	-	(55)	(8 453)	(13 601)	(116)	(8)	(21 883)	
Carrying amount at the end of the period	353	-	9	1 473	1 204	76 656	31 522	778	-	111 995	
Gross carrying amount											
Gross carrying amount	353	1 574	27	1 473	1 933	127 160	42 287	1 008	22	175 837	
Accumulated depreciation/amortisation	-	(1 574)	(18)	-	(729)	(50 504)	(10 765)	(230)	(22)	(63 842)	
Carrying amount at the end of the period	353	-	9	1 473	1 204	76 656	31 522	778	-	111 995	

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

Property, plant and equipment leased by the department

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

The department has a limited number of leases:

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

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

Impairment

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

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A5.2. Intangible assets

Reconciliation 2021-22

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

Reconciliation 2020-21

	Intangibles	Total
	\$'000	\$'000
Carrying amount at the beginning of the period	219	219
Subtotal	<u>219</u>	<u>219</u>
Gains/(losses) for the period recognised in net result:		
Amortisation	(70)	(70)
Subtotal	<u>(70)</u>	<u>(70)</u>
Carrying amount at the end of the period	<u>149</u>	<u>149</u>
Gross carrying amount		
Intangible assets at cost	358	358
Accumulated amortisation	(209)	(209)
Carrying amount at the end of the period	<u>149</u>	<u>149</u>

Attorney-General's Department
Notes to and forming part of the financial statements
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A6. Financial assets

A6.1. Cash and cash equivalents

	2022	2021
	\$'000	\$'000
Deposits with the Treasurer	435 304	379 415
Total cash and cash equivalents	435 304	379 415

Cash is measured at nominal amounts.

Interest rate risk

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

A6.2. Receivables

	2022	2021
	\$'000	\$'000
Current		
Receivables	34 087	84 528
Prepayments	1 192	1 040
Other	11 396	11 226
Total current receivables	46 675	96 794
Total receivables	46 675	96 794

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

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

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

Attorney-General's Department
Notes to and forming part of the financial statements
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A7. Liabilities

A7.1. Payables

	2022	2021
	\$'000	\$'000
Current		
Creditors and accruals	8 184	5 799
Employment on-costs	95	117
Total current payables	8 279	5 916
Non-current		
Employment on-costs	138	137
Total non-current payables	138	137
Total payables	8 417	6 053

Payables are measured at nominal amounts.

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

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

Employment on-costs

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

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

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave has remained the same as the 2021 rate at 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.6% (10.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is immaterial.

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A7.2. Financial Liabilities

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

	2022	2021
	\$'000	\$'000
Lease liabilities		
Within one year	18 341	14 058
Later than one year but not longer than five years	244	18 197
Later than five years	217	329
Total maturity analysis of financial liabilities	18 802	32 584

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 Treasury's incremental borrowing rate. There were no defaults or breaches on any of the financial liabilities throughout the year.

Borrowing costs associated with lease liability payments was \$0.116 million (\$0.134 million). Total cash outflows for leases was \$13.796m (2021: \$13.491m). All material cashflow are reflected in lease liabilities disclosures above.

Refer to note A5.2 for details about the right of use assets.

A7.3. Contract liabilities

	2022	2021
	\$'000	\$'000
Current		
Contract liabilities	34 210	34 210
Total current contract liabilities	34 210	34 210
Non-current		
Contract liabilities	1 402 598	1 436 808
Total non-current contract liabilities	1 402 598	1 436 808
Total contract liabilities	1 436 808	1 471 018

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

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A7.4. Other liabilities

	2022	2021
	\$'000	\$'000
Current		
Gaming, fees, fines and other receipts payable	68 248	66 499
Crown Solicitor's Trust Account	9 714	8 622
Worker's Liens Trust Account	629	432
Other	1 814	3 436
Total current other liabilities	80 405	78 989
Total other liabilities	80 405	78 989

Crown Solicitor's Trust Account

	2022	2021
	\$'000	\$'000
Movement in Trust account		
Balance at the beginning of the period	8 622	2 347
Receipts	120 749	97 396
Payments	(119 657)	(91 121)
Balance at the end of the period	9 714	8 622

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A8. Other disclosures

A8.1. Cash flow reconciliation

	2022	2021
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	435 304	379 415
Balance as per the Statement of Cash Flows	435 304	379 415
Reconciliation of net cash provided by / (used in) operating activities to net result		
Net cash provided by/(used in) operating activities	79 925	51 218
Add / (less) non-cash items		
Depreciation and amortisation	(23 095)	(22 306)
Gain/(loss) on disposal of non-current assets	-	(2)
Resources received free of charge - ICT	-	95
Contract liabilities	34 210	25 657
Movement in assets and liabilities		
Increase/(decrease) in receivables	(28 771)	38 332
(Increase)/decrease in payables	15 964	25 406
(Increase)/decrease in employee benefits	96	(7)
(Increase)/decrease in other liabilities	(9 957)	(38 924)
Net result	68 372	79 469

A8.2. Equity

The decrease in retained earnings is mainly due to a reduction in receivable balances during 2021-22, specifically the reversal of a receivable for gaming tax which was incorrectly recognised at 30 June 2020 (\$21 million) and the reduction in a receivable related to estimated interest and returns from SAFA (\$9 million).

Attorney-General's Department
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A9. Outlook

A9.1. Unrecognised contractual commitments

Other commitments

	2022	2021
	\$'000	\$'000
Within one year	54 918	81 873
Later than one year but not longer than five years	92 543	78 452
Later than five years	3 835	3 835
Total other commitments	151 296	164 160
Grants ⁽¹⁾	60 135	75 803
Capital ⁽²⁾	11 572	25 250
Accommodation ⁽³⁾	605	1 112
Other ⁽⁴⁾	78 984	61 995
Total other commitments	151 296	164 160

⁽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 2022 relates to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

⁽²⁾ Includes the SA Government Radio Network Upgrade.

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

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

A9.2. Contingent assets and liabilities

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

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

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

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

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

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

Any prolonged lockdowns in South Australia in 2022-23 may impact on taxation revenues due to licensed venue closures/restrictions.

A9.5. Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2022 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2022.

Note disclosure is made about events between 30 June 2022 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2022 and which may have a material impact on the results of subsequent years.

Effective from 1 July 2022:

- The Aboriginal Affairs and Reconciliation Administered items transferred from DPC to AGD.
- The South Australian Employment tribunal Administered items transferred from DTF to AGD.
- The Administered items of the Office of the Registrar-General, Office of the Valuer-General and Planning and land Use Services transferred from AGD to Department for Trade and Investment (DTI).

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A10. Measurement and risk

A10.1. Fair value

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

Initial recognition

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

Revaluation

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

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

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

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

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

Fair value hierarchy

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

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

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

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

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

During 2022 and 2021, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

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A10.1. 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 buildings and other structures and radio network assets were performed by an independent valuer, Mark Ochota, Principal Consultant of UXC Consulting as at 30 June 2016. This related to the radio network assets transferred from DIT prior to the current major upgrade project commencing. A revaluation of the radio network assets is due once the major upgrade project is completed, the network upgrade is now in its final stages.

Other assets

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

A10.2. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Credit risk

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

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

Market risk

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

