

OFFICIAL



**Government
of South Australia**

DEPARTMENT OF HUMAN SERVICES
2022-23 Annual Report

DEPARTMENT OF HUMAN SERVICES

Level 8, Riverside Centre, North Terrace, Adelaide SA 5000

GPO Box 292, Adelaide SA 5001

www.dhs.sa.gov.au

Contact phone number: 08 8413 9050

Contact email: enquiries@dhs.sa.gov.au

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To:

Hon Nat Cook MP
Minister for Human Services

Hon Katrine Hildyard MP
Minister for Women and the Prevention of Domestic and Family Violence

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, Public Sector Regulations 2010, *Carers Recognition Act 2005*, *Disability Inclusion Act 2018*, *Gaming Machines Act 1992*, *Julia Farr Services (Trusts) Act 2007*, *Youth Justice Administration Act 2016*, and the requirements of Premier and Cabinet Circular PC013 Annual Reporting Requirements.

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

Submitted on behalf of the Department of Human Services by:

Sandy Pitcher
Chief Executive

Date: 29 September 2023


Signature

From the Chief Executive



In accordance with the *Public Sector Act 2009*, I am pleased to present the annual report of the South Australian Department of Human Services (DHS) for the year ending 30 June 2023. The annual report outlines the achievements and performance of DHS, including the financial performance of the department, for the 2022-23 financial year.

It has been a privilege to lead DHS in the absence of Lois Boswell, who is taking personal leave to manage her health. We send our best wishes to her at this time.

A focus of the department over the past year has been the delivery of a number of the State Government's election commitments. This includes:

- Doubling the Cost of Living Concession amount per eligible household in the 2022-23 financial year, to alleviate cost of living pressure to those most in need.
- Establishing a Gender Pay Gap Taskforce to consider the factors that contribute to the gender pay gap and provide informed, evidence-based recommendations on the systemic and related approaches the public and private sectors can undertake to reduce and ultimately eliminate the gender pay gap.
- Re-establishing the Premier's Women's Directory to support the Government's commitment to achieving 50% representation of women on each State Government board and committee.
- Delivering a grant funding program to support the South Australian Men's and Women's shed community.
- Establishing the LGBTIQ+ Minister's Advisory Council, Youth Minister's Advisory Council and the Disability Minister's Advisory Council to provide a direct voice to the Government.

We have continued to develop the state's first Autism Strategy, which will intersect and work alongside our State Disability Inclusion Plan. This is another State Government election commitment and is an important step towards creating a more inclusive and knowledgeable community where autistic people can meaningfully participate, have their fundamental rights upheld, and contribute effectively in decision-making in matters that affect them.

The development of an Autism Charter, led by the Office for Autism within the Department of the Premier and Cabinet in partnership with DHS, is progressing well and will establish a set of overarching principles that each State Government agency will be required to sign up to, demonstrating their ongoing commitment to supporting South Australians with autism. Both the Strategy and the Charter will be implemented across the public sector in 2024.

Our commitment to reduce family and domestic violence across our community has continued in this last year under the Family Safety Framework (FSF) and Family Safety Portal.

The FSF is a statewide, multi-agency (government and non-government) systematic approach to information sharing and coordinated multi-agency action planning to mitigate risk of serious or lethal harm to people living in high-risk family and domestic violence situations. The FSF brings together partner agencies including SAPOL, Department for Education, Department for Child Protection, Department for Correctional Services, SA Housing Authority, SA Health, DHS and relevant non-government organisations, including specialist family and domestic violence services, to exchange information to support a more coordinated, rapid response to high-risk family and domestic violence victims.

Over the last two years, DHS has also created the Family Safety Portal and this year, the Portal has been functional for all agencies to undertake risk assessments and submit referrals.

DHS is also leading the Government's election commitment to review more than 20 state concessions, which are worth more than \$255 million. On 22 February 2023, the Minister for Human Services publicly launched the review with the first meeting of a Project Reference Group, comprising seven key peak non-government agencies and Veterans SA. The group is representing the interests of low-income community groups, identifying change priorities for detailed exploration and providing advice on engagement, including the potential for wider engagement later in the review process.

In the past year we have continued to lead the implementation of strategies of the Safety and Wellbeing Taskforce, which was established in March 2021, in response to concerns around an increase in anti-social behaviour in the Adelaide CBD associated with visitors from remote communities, and extended to a statewide scope in early 2022. The Adelaide-based DHS Remote Visitor Response program has continued to support visitors to return to community, coordinated tenancy support, improved service coordination, and reduced emergency department presentations and admissions.

Since November 2022, the department has been leading the Port Augusta Community Outreach Response to address anti-social behaviour associated with visitors from remote Aboriginal communities through supporting safe return to community, and a coordinated assertive outreach response with local service providers. DHS is also establishing a multi-agency Intensive Youth Response to support young people engaging with the justice system.

We have continued to reform the Child and Family Support System (CFSS) with family support services to meet the needs of children and families who, without early support, are at risk of requiring child protection service involvement. The Strong Families, Strong Communities program marks a new phase in the CFSS, designed to better support families with low to medium-level risk factors before their challenges escalate. The recommissioning was finalised during 2022-23, with new services, delivered by non-government partner organisations, commencing on 1 July 2023.

Safer Family Services, as the government service provider, has established a further three Child and Family Safety Networks, totalling 16 locations statewide. These provide a multi-agency collaborative approach for effective and efficient referral and allocation of children with high/very high risk and safety concerns. DHS has also successfully implemented several out-of-home care prevention and intergenerational impact programs, and the pilot programs that were due to finish in 2022-23 have all moved from pilot phase to program status.

Reducing the overrepresentation of Aboriginal young people in the justice system continues to be a key focus in line with commitments under the National Agreement on Closing the Gap. We have also established a new Aboriginal Practice and Services Team within the Communities and Justice directorate to strengthen programs, services and partnerships and improve outcomes for Aboriginal children and young people.

Other highlights of the past 12 months include:

- Completing a review of the South Australian *Disability Inclusion Act 2018* to enhance our commitment to disability access and inclusion within South Australia.
- Consulting with government agencies, non-government organisations, and people with lived experience in drafting a new state strategy to respond to family, domestic and sexual violence.
- Completing an independent evaluation of the first year of the Community Connections Program, which highlighted a range of positive outcomes and has informed its future direction.
- Commencing the upgrade of existing Personal AlertSA customers from 3G to 4G compatible devices, given the expected cessation of 3G in 2024.
- Commencing the development of South Australia's Youth Action Plan 2023-2026 in consultation with young people, the youth sector and other key stakeholders, to ensure the South Australian Government better meets the needs of young people by delivering fairer and more equitable access to opportunities, resources and supports.
- Working with the Commonwealth and other jurisdictions to establish a nationally consistent worker screening check through the expansion of the National Disability Insurance Scheme (NDIS) worker screening arrangements to the aged care sector.
- Providing additional funding to Volunteering SA&NT to prepare a State of Volunteering Report to explore the social, cultural and economic contribution of volunteers to the state's economy and enable the monitoring of volunteering trends over time.
- Partnering with the Adelaide Crows, Adelaide 36ers and Adelaide Giants to challenge the normalisation of gambling in sport as part the Here for the Game sports betting harm minimisation campaign.

Finally, I would like to thank all staff members and our partners in the non-government sector for their hard work and dedication during the year. I would also like to acknowledge the continued support and strong leadership provided to the department by Minister Cook and Minister Hildyard.

A handwritten signature in blue ink that reads "Sandy Pitcher". The signature is written in a cursive, flowing style.

Sandy Pitcher

Chief Executive

Department of Human Services

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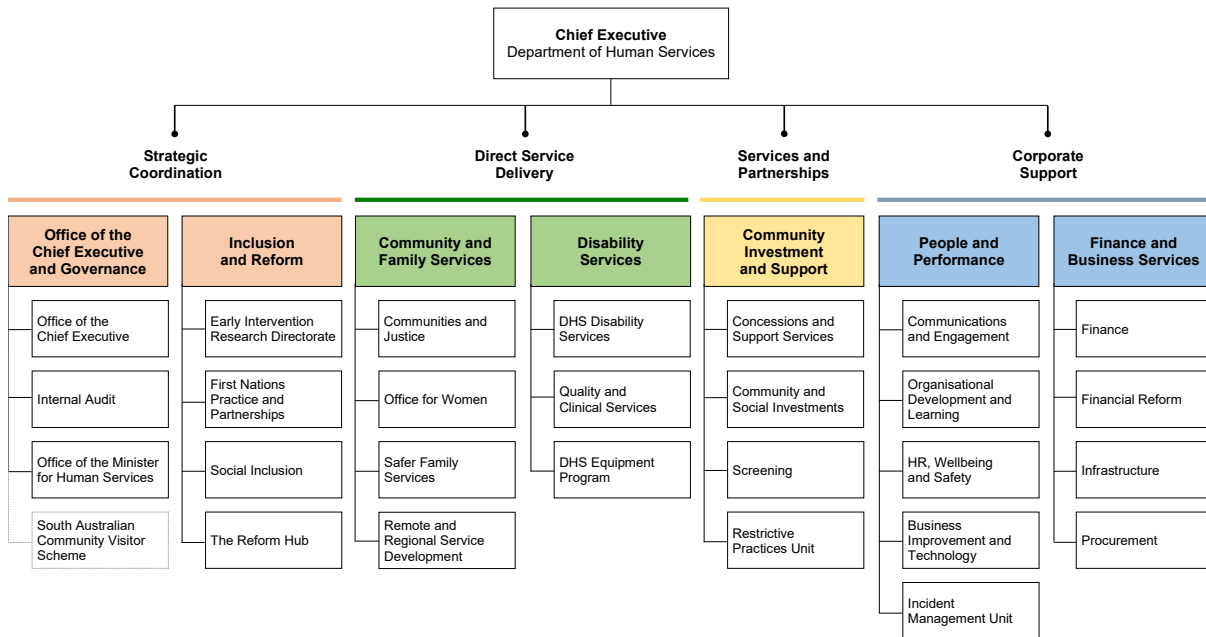
Overview: about the agency

Our strategic focus

Our Purpose	Making a difference so South Australia thrives.
Our Vision	Fairness, opportunity and choice for all South Australians.
Our Values	<p>At the Department of Human Services (DHS), we embrace the public sector values of:</p> <ul style="list-style-type: none"> • Service • Professionalism • Trust • Respect • Collaboration and engagement • Honesty and integrity • Courage and tenacity • Sustainability
Our functions, objectives and deliverables	<p>With people at the heart of what we do, the department’s strategic priorities are:</p> <ul style="list-style-type: none"> • Increasing inclusion, independence and shared decision-making for all. • Supporting our communities when it matters most. • Delivering modern services for our communities. <p>The department is responsible for commissioning human services across the not-for-profit sector, and investing in the community through grants and funding. We provide core services including:</p> <ul style="list-style-type: none"> • youth justice • disability accommodation • cost of living concessions and rebates • employment-related screening • family safety and support. <p>We also lead important government reforms in:</p> <ul style="list-style-type: none"> • disability inclusion • intensive family support services • women’s equality and safety.

	<p>Our services at DHS span South Australia, from Kurna Country in Adelaide to the many regional communities that make up the state. This includes working alongside communities in the far west and Anangu Pitjantjatjara Yankunytjatjara Lands in the north-west.</p>
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Our organisational structure



The above organisational chart reflects the structure of the department as at 30 June 2023. The current chart is available at www.dhs.sa.gov.au/about-us.

Changes to the agency

During 2022-23, there were the following changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

- The Procurement and Grants Unit (PGU) moved from Community Investment and Support to Finance and Business Services. This change acknowledges PGU's role as a corporate service to the whole of the department.
- The Internal Audit team transferred from Finance and Business Services to the Office of the Chief Executive and Governance, following the retirement of the department's Principal Risk Management Consultant. This change was made to maintain the alignment of risk functions within the Office of the Chief Executive and Governance following the Manager of Internal Audit assuming responsibility for the department's risk management. Internal Audit's direct reporting responsibilities to the Chief Executive and the Risk Management and Audit Committee remain unchanged.
- Metropolitan Aboriginal Youth and Family Services (MAYFS) moved from First Nations Practice and Partnerships within Inclusion and Reform to the Communities and Justice directorate within Community and Family Services. This will enable the department to attain the best outcomes for Aboriginal young people and their families, given MAYFS alignment to the new Aboriginal Practice and Services Team within Communities and Justice.

- A new Quality and Clinical Services directorate was established as part of Disability Services, to provide clinical services and assure quality and safeguarding for DHS clients. This supports reforms to Disability Services as it works to operate as a registered NDIS provider from the expiration of the in-kind period.
- Remote and Regional Service Development, formerly Community and Services Development, was moved from within the Communities and Justice directorate to report directly to the Executive Director of Community and Family Services.

Our Ministers



Hon Nat Cook MP
Minister for Human Services

Appointed Minister for Human Services in March 2022, Minister Cook has responsibility for advancing the inclusion of people with disability, delivering early intervention and support services to at risk children and families, the administration of concessions and cost of living supports, provision of statutory youth justice services, and screening services. The Minister also has lead policy responsibility in relation to youth, volunteers and carers.



Hon Katrine Hildyard MP
Minister for Women and the Prevention of Domestic and Family Violence

Appointed Minister for Women and the Prevention of Domestic and Family Violence in March 2022, Minister Hildyard has responsibility for leading the Government's coordinated approach to implement strategies to prevent domestic, family and sexual violence. The Minister also has lead responsibility across government and the community to improve women's economic equality and participation in South Australia.

Our Executive team

DHS Executive Leadership Team as at 30 June 2023

Sandy Pitcher, Chief Executive

Appointed in November 2022, Sandy Pitcher leads the Department of Human Services, collaborating across the public sector to address barriers of social inclusion, equality and disadvantage.

The Chief Executive is responsible for providing the department with strong, dedicated leadership, connecting the social policy and program support systems across all divisions.

The role of the Chief Executive covers the day-to-day operations of the department, including its effective contribution to the achievement of whole-of-government and agency specific priorities.

Nick Ashley, Chief Financial Officer, Finance and Business Services

The Finance and Business Services division is comprised of:

- Finance, which is responsible for budgeting, management accounting, financial analysis, monitoring and reporting, providing strategic financial advice, accounting policy and monitoring financial compliance.
- Financial Reform, which supports the commercialisation of DHS Disability Services to operate fully under the NDIS.
- Infrastructure, which provides corporate support services including records management, asset and building management, security services, fleet and transport management, and mail services.
- Procurement, which supports all areas of DHS to manage the procurement of goods and services and is responsible for managing all procurement over \$110,000 (GST inclusive).

Sue-Ann Charlton, Executive Director, People and Performance

People and Performance provides a broad range of corporate support services to enable the department to deliver its services. The division is made up of:

- Human Resources, Wellbeing and Safety, which provides expertise and services in human resources workforce development, human resources business partnering, workforce relations, career support services, and wellbeing and safety.
- Organisational Development and Learning, which leads DHS in respect of our workforce strategy, individual and organisational learning and development needs, and improving the end-to-end employee experience.
- Communications and Engagement, which provides advice and services across a broad range of areas including media management, internal and external communications and promotions, graphic and multimedia design, events, and sector and stakeholder engagement.

- Business Improvement and Technology, which is responsible for providing information, systems and technology support across the department.
- Incident Management Unit, an independent function within the division, which is responsible for investigating a range of incidents that occur within the department. This includes allegations of misconduct and incidents involving DHS clients and staff members, including Critical Client Incidents.

Ruth Ambler, Executive Director, Community Investment and Support

Community Investment and Support provides services and supports to the South Australian public and people in need to build stronger and more connected communities. The division is made up of:

- Concessions and Support Services, which administers a range of concession payments and rebates that provide assistance to eligible South Australians, and is responsible for the operations of the department's Interpreting and Translating Centre, which includes the Aboriginal Language Interpreting Service.
- Community and Social Investments, which delivers funding and programs that support the capacity and wellbeing of South Australian communities including Grants SA, Community Programs and Partnerships, Problem Gambling, and Community Connections.
- DHS Screening Unit, which continues to process five types of screening checks and conducts ongoing monitoring and background checks, contributing to safe environments for children and other vulnerable people.
- Restrictive Practices Unit, which is responsible for administering the South Australian Restrictive Practices Authorisation scheme that regulates restrictive practices in NDIS services in South Australia in order to provide greater protection and safeguards for NDIS participants.

Joe Young, Executive Director, Disability Services

The Disability Services division is comprised of:

- DHS Disability Services, which provides direct care and support services to people with disability living in community-based group homes and the Northgate Aged Care Service.
- Quality and Clinical Services, which provides clinical services, and assures quality and safeguarding for DHS clients.
- DHS Equipment Program, which funds and arranges equipment and home modifications for South Australians who are not eligible for these services through Commonwealth Government funding options.

Alex Reid, Executive Director, Community and Family Services

Community and Family Services supports vulnerable people and families to participate in social and economic life and build stronger communities. The division is made up of:

- Communities and Justice, which is responsible for statewide community and service development for vulnerable people and communities, which includes working with people with exceptional needs. The directorate is also responsible for the statutory supervision of young people in contact with the justice system, including the management of the Kurlana Tapa Youth Justice Centre (Kurlana Tapa) and community based supervision and support.
- The Office for Women, which supports the full and equal participation of women in all aspects of life in South Australia by collaborating across government and the community. The Office for Women has a strong focus on addressing domestic, family and sexual violence and provides statewide information and referral services through the Women's Information Service.
- Safer Family Services, which is responsible for providing early intervention and targeted intensive family support and assistance to children and families under the Child and Family Support System.
- Remote and Regional Service Development, which works collaboratively with services and communities on planning, developing, and implementing community responses to improve outcomes for Aboriginal clients and communities in South Australia.

Katherine Hawkins, Executive Director, Inclusion and Reform

Inclusion and Reform is the department's central reform unit and is responsible for delivering policy and program reform in partnership with other divisions across the department. The division is made up of:

- Early Intervention Research Directorate (EIRD), which leads on the research, policy development, and evidence-based implementation of early intervention strategies in order to reduce children's escalation in the child protection system and prevent poor life outcomes.
- First Nations Practice and Partnerships, which coordinates and increases Aboriginal input into policy and program responses from the department and across government.
- Social Inclusion, which is responsible for leading the state's inclusion agenda. This includes the development, implementation and oversight of legislation and strategic policy in relation to disability, youth, carers, volunteers and LGBTIQ+.
- The Reform Hub, which drives strategic reform programs across the department through the delivery of expert project management services.

Kelly Biggins, Director, Office of the Chief Executive and Governance

The Office of the Chief Executive and Governance is responsible for a broad range of functions including Cabinet coordination and Parliamentary business, correspondence and briefings, corporate governance, the department's internal audit function, risk management and business continuity. It also provides high quality and responsive advice and support to the Chief Executive and Ministerial Offices.

The Director also has administrative reporting responsibility for staff in the Office of the Minister for Human Services and the Community Visitor's Scheme.

Legislation administered by the agency

Carers Recognition Act 2005

Child Safety (Prohibited Persons) Act 2016

Children's Protection Law Reform (Transitional Arrangements and Related Amendments) Act 2017

Cost of Living Concessions Act 1986

Disability Inclusion Act 2018

Disability Services Act 1993

Julia Farr Services (Trusts) Act 2007

Not-for-Profit Sector Freedom to Advocate Act 2013

Supported Residential Facilities Act 1992

Volunteers Protection Act 2001

Youth Justice Administration Act 2016

Other related agencies (within the Minister's area/s of responsibility)

The South Australian Housing Trust, trading as the SA Housing Authority, is responsible to the Minister for Human Services for the delivery of better housing choices for South Australians.

The agency's performance

Performance at a glance

Achievements and outcomes during the 2022-23 financial year include:

\$214 million	229,000	\$3.06 million
Approximate amount of funding allocated in household and public transport concessions	Approximate number of eligible South Australians who received household concessions and rebates through DHS	Grant funding distributed through Grants SA
166	788,070	73%
Number of projects funded through Grants SA	Attendances at the Community and Neighbourhood Development Program funded community centres	Percentage of Community Connections Program participants who experienced positive change in community participation and social connection
700	630	230
Referrals for intensive family support services accepted by Safer Family Services (government provider)	Referrals for intensive family support services accepted by non-government organisations	Referrals for intensive family support services accepted by Aboriginal Community Controlled Organisations
341	185	540
Number of individual children and young people detained at Kurlana Tapa	Number of individuals who identified as Aboriginal detained at Kurlana Tapa	Number of children and young people on community mandates supported by Community Youth Justice
155,599	43%	57,251
Screening applications received and finalised during the financial year	Screening applications finalised in one calendar week or less	Interpreting and translating assignments completed by the Interpreting and Translating Centre

542	21,769	2,436,204
Interpreting assignments completed by the Aboriginal Language Interpreting Service	Client contacts recorded by the Women’s Information Service	People reached via digital engagement strategies led by the Office for Women
12,352	340	1,248
Equipment items (new and reissued) provided by the DHS Equipment Program	Home modifications completed by the DHS Equipment Program	Responses received throughout the consultation period on the State Autism Strategy Discussion Paper

As at 30 June 2023, there were:

460	26
Clients receiving long-term supported independent living services through DHS Disability Services (excludes Northgate Aged Care Service and Transition to Home Program (T2H) clients)	Clients residing at Northgate Aged Care Service, which provides fully supported residential aged care services specialising in intellectual disability (two residents also receive supported independent living)
41	652
Clients of T2H, which supports NDIS participants to move into transitional accommodation when they no longer need acute care	Clients being assisted by the Exceptional Needs Unit to live in the community

Agency specific objectives and performance

<p>Priority 1 - Increasing inclusion, independence and shared decision-making for all: Our partnerships through policy, programs and services strengthen communities and enable South Australians to actively participate in community life.</p>	
Indicators	Performance
<p>Re-establish the Premier’s Women’s Directory</p>	<p>The Premier’s Women’s Directory was re-launched on International Women’s Day on 8 March 2023. The Directory links to the existing Boarding Call register and provides an additional avenue for South Australian women to participate on State Government boards and committees.</p> <p>The reinvigorated premier’s Women’s Directory supports the Government’s commitment to achieving 50% representation of women on each State Government board and committee.</p>
<p>Establish a Gender Pay Gap Taskforce to identify the factors and issues that lead to the gender pay gap in South Australia</p>	<p>A statewide, multi-stakeholder Gender Pay Gap Taskforce was established with its inaugural meeting held on 26 October 2022, and attended by the Minister for Women and the Prevention of Domestic and Family Violence. The Taskforce will consider the factors that contribute to the gender pay gap and provide informed, evidence-based recommendations on the systemic and related approaches the public and private sectors can undertake to reduce and ultimately eliminate the gender pay gap.</p> <p>On 21 February 2023, the Taskforce held a planning day to determine the key areas of focus in line with the South Australian evidence base. The Taskforce will continue to meet quarterly and will provide preliminary recommendations to the Government in October 2023.</p> <p>It is anticipated that Taskforce recommendations will result in an action plan for the South Australian Government that will drive a reduced pay gap across sectors.</p>
<p>Undertake research and consultation to inform the development of an Equality Bill</p>	<p>The Government has committed to the development of an Equality Bill to encourage public and private sector organisations to achieve equality and to adjust procurement and grants processes to influence equity.</p>

	<p>The Office for Women commenced preliminary research and consultation with other jurisdictions and other areas of government to inform the scope and focus of this legislation. Work on the Equality Bill is ongoing, with the expectation that public consultation on a draft Bill will be undertaken before the Bill is introduced into Parliament in 2024.</p>
<p>Undertake consultation to inform the drafting of legislation to criminalise coercive control</p>	<p>Through the Office for Women, the department is working to raise community awareness of coercive control and has contributed to the development of legislation to criminalise coercive control in collaboration with the Attorney-General's Department. To inform drafting of the legislation, DHS completed a range of consultation sessions with community groups and organisations to understand the nuances of coercive control and how it can present in various ways for different communities.</p> <p>It is anticipated that the draft Bill will be released for public consultation before it is introduced into Parliament. DHS will work with the Attorney-General's Department to undertake consultation on the draft Bill.</p>
<p>Establish Minister's Advisory Councils to provide a direct voice to government</p>	<p>Three Minister's Advisory Councils have been established, which met for the first time at an informal joint meeting on 13 December 2022, and formally as individual Councils in March and June 2023. These are the:</p> <ul style="list-style-type: none"> • Youth Minister's Advisory Council to provide a direct voice to government on the issues that matter most to young people. This includes the development of South Australia's Youth Action Plan 2023-2026. • LGBTIQ+ Minister's Advisory Council, which will provide its members with a direct voice to government about issues affecting LGBTIQ+ South Australians and will allow the State Government to more easily seek the views of LGBTIQ+ people. • Disability Minister's Advisory Council to provide a direct voice to government on issues that matter most to people with disability, their families and carers and will inform the development of the new State Disability Inclusion Plan.

	<p>The State Government has committed \$60,000 per year over four years to support the three Councils, which will meet quarterly.</p>
<p>Commence the design of the State Autism Strategy and Charter</p>	<p>The State Autism Strategy and Charter are being co-designed with the autistic and autism communities, with the first phase of consultation involving the release of South Australia’s First Autism Strategy Discussion Paper on YourSAy for a 12-week period, which closed on 20 February 2023. DHS analysed the responses received throughout the consultation period and finalised a Consultation Report which collated all feedback. The Report was reviewed and endorsed by the State Autism Strategy Advisory Committee. The Consultation Report (including Easy Read version) was formally launched on 4 July 2023.</p> <p>The State Autism Strategy Advisory Committee is chaired by the Assistant Minister for Autism and currently consists of 13 autistic people and parents/carers of autistic people. The Committee is responsible for supporting the department in the development of the State Autism Strategy and the Autism Inclusion Charter, and providing advice on other autism-related matters to the Government more broadly, by drawing on their lived experience.</p> <p>The Autism Inclusion Charter, led by the Office for Autism in partnership with DHS, will build knowledge and understanding of autism, support improvements to the way government services interact with the autistic and autism communities and improve workplace inclusion. The Charter will be developed alongside the State Autism Strategy, with both DHS and the Department for Education piloting the Charter before statewide implementation commencing in 2024.</p>
<p>Develop a social media and education campaign aimed at respect for women</p>	<p>Through the Office for Women, the department created a media campaign to strengthen community awareness of coercive control, reinforce the services available to victims of family and domestic violence, and to change attitudes and behaviour around men’s violence against women, focusing on education and awareness of non-physical forms of violence.</p>

	<p>The See the Signs media campaign initially targeted young people aged 15-24 in recognition of the importance of early intervention and changing attitudes before problematic behaviours become entrenched. The campaign was subsequently extended to be delivered during the 2023 FIFA Women’s World Cup. The new campaign is broadly aimed at respect for women with reference to coercive controlling behaviours, and will be complemented by an in-club education campaign to be delivered in a number of local football clubs in collaboration with Football SA.</p> <p>The campaign has also been strengthened by campaigns delivered by the Legal Services Commission under the DHS’ See the Signs messaging.</p>
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Priority 2 - Supporting our communities when it matters most: Our programs and services are strength-based and ensure South Australians are safe, empowered and connected in their communities.

Indicators	Performance
<p>Lead the implementation of strategies of the Safety and Wellbeing Taskforce</p>	<p>The department has continued to lead the implementation of strategies of the Safety and Wellbeing Taskforce to support the cultural safety and wellbeing of remote Aboriginal visitors and reduce anti-social behaviour in Adelaide and regional South Australia. This includes:</p> <ul style="list-style-type: none"> • Continued development of the Remote Visitor Outreach Response for vulnerable remote Aboriginal people in the Adelaide CBD, parklands and tenancies, including establishment of strong referral pathways with a range of health, housing/homelessness and alcohol and other drugs service providers. • Redesigning and significantly expanding a statewide assertive Return to Country program. • Supporting the multi-agency City of Adelaide Summer Response for remote visitors sleeping rough in the parklands. • Presenting to the new City of Adelaide Council and receiving unanimous support for all Taskforce strategies. • Establishing the Port Augusta Community Outreach Response to address anti-social behaviour, including supporting local outreach teams and developing an intensive youth strategy for young people engaging in anti-social behaviour. • Facilitating community consultation in Port Augusta throughout May and June to develop a four year safety and wellbeing plan for the community. • Meeting with stakeholders in Coober Pedy on behalf of the Taskforce to understand issues associated with alcohol management and remote visitors.

	<p>Between 1 July 2022 and 30 June 2023, 1,553 people have been safely returned to community from Adelaide and Port Augusta, with 475 of these being minors.</p>
<p>Launch a review of the concessions system in South Australia</p>	<p>Officially launched by the Minister for Human Services on 22 February 2023, the concessions review will examine more than 20 concessions delivered by the State Government to assist people with their household bills, education, health, and transport costs. The review is exploring concessions delivery, barriers to access, inconsistencies in eligibility and effectiveness of concessions targeting, plus comparing South Australian Government concessions to those on offer around the country.</p> <p>A cross-government Steering Committee led by the major concessions' administrators, and a Project Reference Group of non-government organisations that represent low-income groups, have been established and are reviewing issues and potential solutions identified during the mapping of the in-scope concessions. The concessions review will deliver a public report in the summer of 2023-24, which will outline improvement options for State Government concessions.</p>
<p>Double the Cost of Living Concession in 2022-23 for all new and existing eligible households</p>	<p>The department administers a range of concessions and financial assistance for eligible South Australians on low and fixed incomes, including the Cost of Living Concession. To address the rising cost of living, DHS implemented the Government's election commitment of a once-off doubling of the 2022-23 Cost of Living Concession for all new and existing eligible households, and commenced paying tenant and homeowner customers at the same time.</p> <p>Cost of Living Concession payments were made to over 212,000 households over the year starting in August 2022.</p>
<p>Recommission an expanded Community and Neighbourhood Development Program</p>	<p>The recommissioning of the Community and Neighbourhood Development Program was boosted by an additional \$2.4 million in funding per annum for community centres, building on the previous funding pool of \$3.6 million per annum and bringing the total annual commitment to \$6 million.</p>

	<p>More than 60 community centres, including 23 newly funded centres, have been engaged across South Australia to combat social isolation, promote a stronger sense of belonging among disadvantaged individuals, and foster inclusive, equitable, and resilient local communities.</p> <p>The new program incorporates comprehensive research and service development improvements to ensure that community centre funding and services in South Australia are evidence-based, are better aligned with the unique needs of each community, and are more transparent and equitable across the sector.</p>
<p>Lead the implementation of the Child and Family Support System</p>	<p>The department has continued to lead the implementation of the Child and Family Support System (CFSS) to support families with multiple and complex needs to safely care for their children at home and in the community. This includes:</p> <ul style="list-style-type: none"> • Implementing several out-of-home care prevention and intergenerational impact programs. All pilot programs that were due to finish in 2022-23 have moved from pilot phase to program status. • Finalising the recommissioning of the Strong Families, Strong Communities program, designed to better support families with low to medium-level risk factors before their challenges escalate. The recommissioning of this program provides an earlier intervention response within CFSS. • Progressing the development of a self-learning system to collect data on referral demand and decisions, families' presenting needs and service placements, and service impact on risk and protective factors associated with children's safety. This work will enable capability to increase understanding and identification of the most at-risk families, the further targeting of service provision, and understanding what works for which families.
<p>Expand the Community Visitor Scheme to provide independent oversight of people who receive disability support services</p>	<p>During the past year, the department has worked with the Principal Community Visitor and the Attorney-General's Department on proposed options to expand the Community Visitor Scheme (CVS) in line with the State Government's election commitment.</p>

	<p>DHS has completed a jurisdictional scan to inform potential future models and continues to engage with the NDIS Quality and Safeguards Commission regarding a preferred approach. In expanding the CVS, the department will consider the recommendations of the Royal Commission into Violence, Neglect and Exploitation of People with Disability and the outcomes of the NDIS Review.</p> <p>The Royal Commission has recommended exploration of a national CVS and may make further recommendations in their final report. The NDIS Review will also provide an understanding of whether there will be development of a national CVS, and the interaction this will have with state-based schemes and the subsequent impact on visits in South Australia.</p>
<p>Embed regional safety hubs through funding for dedicated staff</p>	<p>Regional safety hubs provide a safe place where women can speak confidentially to trained workers or volunteers who provide information, support and referrals to appropriate services. Safety hubs have been established in ten towns across nine South Australian government regions.</p> <p>In the past year we have continued to embed these hubs in their local communities through the addition of a paid Community Partner position attached to each hub, providing more support for the volunteers and building better partnerships with other services and groups that directly assist women experiencing violence. Safety hubs offer a free service that is open to anyone.</p>
<p>Commence an evaluation of initiatives funded under the National Partnership on Family, Domestic and Sexual Violence Responses 2021-2027</p>	<p>The department commenced an evaluation of initiatives funded under the National Partnership on Family, Domestic and Sexual Violence Responses 2021-2027 to build an evidence base for future, informed decision making on family, domestic and sexual violence responses. Australia's National Research Organisation for Women's Safety (ANROWS) has been commissioned to build the South Australian evidence base and align data collection to the National Plan Outcomes Framework. This will occur through formally evaluating current partnership programs that are funded to expand the capacity of the family, domestic and sexual violence sector to deliver integrated early intervention, recovery, and perpetrator responses.</p>

	<p>This evaluation will be important in generating an evidence base for the Commonwealth and State Governments to consider next steps. It will also capture learnings through engaging user-friendly and ethical forms of feedback from staff and clients as well as traditional quantitative data measures.</p>
<p>Establish a new Aboriginal Practice and Services Team to strengthen engagement and partnerships with Aboriginal people, communities and organisations</p>	<p>The Aboriginal Practice and Services Team was established within the Communities and Justice directorate by bringing together Aboriginal identified roles with a dedicated focus on Aboriginal children, young people, and their families. The team’s key functions include:</p> <ul style="list-style-type: none"> • developing culturally responsive policies and services • establishing strong partnerships with Aboriginal people, communities, and organisations • identifying, designing, and delivering innovative solutions that improve outcomes for Aboriginal families and communities. <p>Since being established, the team has:</p> <ul style="list-style-type: none"> • provided direct cultural support to Aboriginal children and young people at Kurlana Tapa • delivered programs aimed at diverting Aboriginal children and young people from custodial environments. • provided cultural advice to community-based and custodial youth justice staff. <p>The team has also commenced development of an Aboriginal Cultural Framework, in consultation with DHS staff, Aboriginal people and other relevant stakeholders. The Framework will have a dedicated focus on bi-cultural practices, intertwining cultural and clinical approaches to preference positive cultural identity and recognise the strengths of culture when working with Aboriginal children and young people, their families and community.</p>
<p>Expand the Child Diversion Program for Aboriginal children and young people</p>	<p>The Child Diversion Program has been expanded to accept referrals to work with Aboriginal children and young people aged 10 to 13 years from across South Australia. The program can now also be activated on any day of the week.</p>

	<p>The service model uses Aboriginal methodologies and culturally centred approaches to engagement. These include Aboriginal Family-Led Decision Making, Relationship-Based Practice, and Kinship and Family Mapping, which are complemented by culturally responsive programs and services provided by the department’s Communities and Justice directorate.</p>
<p>Evaluate the outcomes of the external review into the Transition to Home program and commence implementing identified actions</p>	<p>The Transition to Home (T2H) program supports NDIS participants to move into transitional accommodation when they no longer need acute care, but are waiting for home modifications or access to longer term accommodation and appropriate supports. In April 2022, DHS commissioned an independent review of T2H, which made recommendations to improve service delivery to ensure that care and supports are delivered to NDIS standards. The external review was released in August 2022, which identified 27 actions for DHS to take relating to governance, quality management and clinical operations.</p> <p>In response to the review, a Project Director was appointed to lead the department’s response to the 27 recommendations of which 15 have been completed, three are near completion and nine have been progressed past initial stages of implementation. DHS is committed to implementing the reforms to ensure T2H can continue to provide quality services and support the timely discharge of patients with disability from hospital.</p>
<p>Reduction in the number of NDIS participants who are awaiting hospital discharge</p>	<p>During the year, the department continued to work with the Department for Health and Wellbeing (DHW) and the National Disability Insurance Agency (NDIA) to support timely discharge of people with disability from hospital into appropriate accommodation. DHS and DHW delivered a 12-month Coordination and Assessment Team (CAT) pilot from December 2021 to December 2022, which worked with NDIS participants in hospital to provide Specialist Support Coordination, complete assessments required for NDIS plans and transitional accommodation, write support letters and recommendations to the NDIA, and provide housing assistance.</p>

	<p>In April 2023, DHS commenced a one-year direct referral joint pilot program in collaboration with the NDIA to continue CAT, now the South Australian Coordination Assessment Team (SA CAT). The new pilot will deliver Specialist Support Coordination to NDIS participants awaiting hospital discharge, with 38 referrals received by SA CAT as at 30 June 2023.</p> <p>As at 30 June 2023, 68 NDIS participants were experiencing discharge delays, compared to 125 at the same time in 2022.</p>
<p>Develop and release a monitoring and evaluation framework to track progress towards goals set by the Minimising Gambling Harm in South Australia Investment Plan 2021-2026</p>	<p>Released in November 2022, the Monitoring and Evaluation Framework ensures that the implementation and impact of the six key projects under the Minimising Gambling Harm in South Australia Investment Plan 2021-2026 can be measured. Developed by the University of Adelaide, the Framework identifies data sources and collection methods needed to answer key evaluation questions regarding outcomes achieved under the Investment Plan.</p> <p>The University of Adelaide delivered a Monitoring and Evaluation Report on 30 March 2023, which demonstrates the value of the Monitoring and Evaluation Framework and describes progress during 2021-22, the first year of the Investment Plan.</p>
<p>Review Grants SA guidelines to increase flexibility and accessibility.</p>	<p>The department administers a wide range of grants programs as well as individual grants. The largest program is Grants SA, which provides funding for not-for-profit community organisations, including Aboriginal Community Controlled Organisations, to improve community participation, social and emotional wellbeing, and quality of life for people living and working in South Australia.</p> <p>In the past year, the Grants SA guidelines have been revised to align with the department’s Social Impact Framework, which was developed with the community sector to provide a blueprint for assessing and optimising our investment in the non-government sector. The guidelines were also revised to reflect the Government’s commitments under Closing the Gap, particularly Priority Reform Two: Building the Aboriginal-Community Controlled Sector to deliver services.</p>

	<p>The new guidelines were released for the 2022-23 Grants SA Governance and Sustainability round in March 2023.</p>
<p>Northern and southern family and domestic violence prevention and recovery hubs are established</p>	<p>The State Government has committed to the establishment of two family and domestic violence prevention and recovery hubs in northern and southern Adelaide. The hubs will support and empower women and improve community capacity to respond to family and domestic violence through community engagement, awareness raising, and sharing of information. This commitment is supported by \$1 million in funding allocated in the 2022-23 State Budget.</p> <p>During the year, the department consulted with key stakeholders in both regions to better understand service gaps, demand and opportunities, and to consider potential locations for the hubs. DHS also worked to identify potential partners across government, business and not-for-profit sectors to contribute to the establishment of the northern and southern hubs.</p> <p>Both hubs will draw on existing expertise and connections to embed the hubs in their respective regions. The southern hub is expected to be operational by the end of 2023. Negotiations to finalise a site and model for the northern hub are still in progress.</p>

Priority 3 - Delivering modern services for our communities: Our services reflect the changing needs of South Australians and are focused on supporting positive and lasting outcomes.

Indicators	Performance
<p>Commissioning the new Financial Wellbeing Program across South Australia</p>	<p>The new Financial Wellbeing Program, valued at \$4.8 million in 2023-24, offers a range of services including financial counselling, debt management and renegotiation, support to access no-interest loans, and emergency financial assistance. The program consolidates and replaces four previous financial wellbeing and resilience programs and was designed in partnership between DHS, Flinders University’s Centre for Social Impact and South Australia’s community services sector.</p> <p>A Financial Wellbeing Program provider has been appointed in each of the 12 State Government regions.</p>
<p>Finalise the implementation of the Family Safety Portal</p>	<p>The statewide implementation of the Family Safety Portal to transfer the functions of the Family Safety Framework to an online environment has been finalised. Launched on 14 June 2022, the Portal enables all agencies (government and non-government) to undertake risk assessments and submit referral for high-risk victims of family, domestic and sexual violence.</p> <p>The Family Safety Framework has now been fully digitised with the Family Safety Portal supporting the coordinated risk assessment, referral and case management processes of the Family Safety Framework. All Family Safety Meetings and functions are now online.</p> <p>The full operationalisation of the Family Safety Portal has enabled the State Government to meet its commitment to improve data mechanisms to share data to help prevent family and domestic violence.</p>
<p>Distribute grants for Men’s and Women’s Sheds</p>	<p>During 2022-23, the Government allocated \$1 million for a grant program for Men’s and Women’s Sheds to provide safe spaces to promote mental health and wellbeing in the community, and for men and women to build social connections and learn new skills.</p>

	<p>This funding was distributed in line with the Government’s election commitment to invest in Men’s and Women’s Sheds across South Australia. \$129,000 in unspent funds from this commitment was subsequently allocated to Men’s and Women’s Sheds through a special 2022-23 Grants SA Community Sheds round which, together with funding from the Charitable and Social Welfare Fund, brought the total amount disbursed on grants to \$1.47 million.</p> <p>The 2022-23 Grants SA Community Sheds round provided funding to 42 successful applicants for initiatives such as creating community gardens, purchasing tools and equipment, activities to help expand sheds or build new sheds, and resources to introduce new activities that will attract a diverse membership.</p>
<p>Implement the Enhanced Support Team as an ongoing service at Kurlana Tapa</p>	<p>The Enhanced Support Team (EST) has been funded as an ongoing service delivery team to support the care of children and young people exhibiting significant behaviours at Kurlana Tapa.</p> <p>EST is small team of allied health professionals including social workers and a psychologist. The team supports improved responses for children and young people with complex needs through direct interventions, behaviour support planning and clinical advice to operational staff.</p>
<p>Complete the Kurlana Tapa capital build</p>	<p>The \$21.75 million upgrade to permanently consolidate youth custodial services to one campus is well underway at Kurlana Tapa. Phase 1 of the construction works has been completed, which largely focused on the installation of high security fencing to establish a secure zone to allow construction to take place in a fully operational custodial facility.</p> <p>Phase 2 works are well underway with the construction of the new buildings expected to be finalised in late 2023. This includes the construction of a new 12-bed accommodation unit that will be established as an Enhanced Support Unit to provide intensive individualised care to children and young people with more complex and/or disability related needs.</p>

	<p>The project has been impacted by delays due to issues with steel supply, limited specialist market options and labour shortages across multiple trades.</p>
<p>Continue to transition DHS Disability Services to operate effectively under the NDIS</p>	<p>DHS Disability Services has continued to reform services, systems and processes to operate as a registered NDIS provider. This includes:</p> <ul style="list-style-type: none"> • Aligning audit modules to the NDIS Quality Indicators and updating all policies and procedures to align with the NDIS Operational Guidelines. • Progressing stage one of the NDIS registration process, which includes updating policies and procedures. Preliminary planning has commenced for stage two, which will involve site visits by auditors. • Successfully implementing a new rostering system in September 2022. A new client management system is currently in the testing and training phase as the department prepares for implementation.
<p>Continue the transition of all DHS Disability Services client plans to full NDIS plans</p>	<p>An important part of the reform process to operate as a registered NDIS provider is the transition of DHS Disability Services clients from in-kind to full cash NDIS plans. Most clients already had a cash component in their NDIS plan for service types such as community participation, transport, and community nursing. As at 30 June 2023, DHS had reviewed all 404 NDIS plans requiring review.</p> <p>DHS Disability Services also successfully implemented the new Client Fees Schedule for the majority of clients in September 2022. It is working with a small number of clients and families to accommodate a longer transition to the new client fees arrangements.</p>

Corporate performance summary

The following is a summary of key corporate initiatives in 2022-23:

- DHS continued to work towards Rainbow Tick accreditation to ensure the department is an inclusive employer and service provider for LGBTIQ+ people. This included reviews of organisational policies, staff surveys, and assessments of services DHS delivers to identify areas for improvement. The department intends to achieve Rainbow Tick by June 2024.
- In November 2022, the department's Job Shadowing program was launched to provide staff with an opportunity to connect and learn from other staff within the department, to build capability, and to promote collaboration. The program model entails job shadowing for two to five business days, within a two-month timeframe.
- The Screening website moved to the South Australian Government's whole-of-government website SA.GOV.AU on 8 December 2023. This move forms part of the wider DHS Digital Strategy to overhaul the main and subsidiary DHS-owned websites so that they are more user-friendly and accessible to all South Australians.
- On 14 February 2023, the Safer Family Services Aboriginal Cultural Practice Framework was launched to guide the development and review of structures, processes and other policy documents supporting culturally safe and responsive practice across Safer Family Services. This supports stronger clinical and cultural governance along with the September 2022 release of the Safer Family Services Clinical Governance Framework, and the June 2023 release of the Safer Family Services Case Management Framework.
- Quarterly Manager Forums were held to provide managers with a platform for networking, idea-sharing, and collaborative problem-solving among peers. Two forums were held in September 2022 and March 2023, with the first focused on assisting managers to develop their leadership capability, support staff to thrive in the workplace, and enhance their confidence for proactive and challenging conversations. The second forum provided targeted training to equip managers with the skills to manage difficult conversations.
- On 24 March 2023, the department launched SA Youth Week 2023, South Australia's biggest celebration of young people aged 12 to 24. DHS awarded grants to 35 community groups, non-government organisations and local councils working with young people to help celebrate SA Youth Week in their local community.
- In April 2023, the department launched its Diversity Recruitment Panel Member Register to support the DHS Diversity and Inclusion Strategy Action Plan. The purpose of the register is to ensure that candidates are being selected fairly, reducing unconscious bias, as well as helping candidates from different diversity groups feel more welcome and comfortable at interviews. Including diversity representation on the panel supports the department's commitment to creating an inclusive workplace so all feel welcome.

- A new Psychological Wellbeing and Safety in the Workplace E-Learning module was made available to staff via MyHub, the department's learning management system. Introduced in April 2023, the aim of the module is to increase understanding about psychological wellbeing and safety; the risk management approach to psychological hazards; the benefits of a mentally healthy workplace; and how everyone can support and promote positive wellbeing in the workplace.
- In May 2023, the department supported the 7NEWS Young Achiever Awards and sponsored the Aboriginal Achievement Award and Pride Award. The purpose of the Young Achiever Awards is to acknowledge, encourage and promote the achievements of young people in South Australia, up to and including 29 years of age.
- DHS supported the South Australian Volunteer Awards, which took place on 15 May 2023 at the University of Adelaide. The Awards recognise the invaluable work that volunteers, volunteer managers, community organisations and businesses contribute to the South Australian community. The 2023 South Australian Volunteer Awards included the inaugural Young Volunteer Award to honour an outstanding young volunteer aged 12 to 25 years.
- The DHS Diversity and Inclusion Style Guide was released in June 2023, to address the appropriate use of language and terminology, requirements for accessibility, and advice for planning inclusive events. The guide encompasses the diversity streams of Aboriginal peoples, age, cultural and linguistic diversity, disability and or neurodivergence, and LGBTIQ+ people.

In the past year, we have continued to implement the department's Innovate Reconciliation Action Plan: April 2022-March 2024. Achievements in 2022-23 include:

- The DHS Reconciliation Committee conducting a panel discussion event for NAIDOC Week on 4 July 2022, with the department's Aboriginal Leadership Group discussing ways of getting up, standing up, and showing up.
- Introduction to Kurna Language workshops being delivered by Jack Kanya Kudnuitya Buckskin in two sessions with up to 40 staff attending to learn Kurna language introductions. The Reconciliation Committee also collaborated with Jack and the First Nations Practice and Partnerships directorate to create a video on how to deliver an Acknowledgement of Country in Kurna, which is available to all staff on the department's intranet.
- The Reconciliation Committee commencing an update of the department's Statement of Reconciliation, with a working group convened to develop engagement strategies to encourage employee participation.
- Commencing a lunch time screening series to support learning about First Nations culture and lived experience. The Reconciliation Committee, in partnership with the Communities and Justice Cultural Community of Practice, screened Episode 1 of The Australian Wars and Ask us Anything, a documentary confronting myths and stereotypes about Aboriginal and Torres Strait Islander people.

- The Reconciliation Committee organising an event for staff to celebrate this year's National Reconciliation Week theme Be a Voice for Generations. Held on 2 June 2023, the event included a panel discussion around the Uluru Statement from the Heart and the Voice.

Employment opportunity programs

Program name	Performance
Aboriginal Traineeship Program	Three Aboriginal trainees were recruited with two completing the full traineeship program during the 2022-23 financial year.
Aboriginal Workforce Employment Initiatives	Under the DHS Aboriginal Workforce Strategy 2021-2023, two ASO6 Aboriginal employees, supported and funded by the department, commenced an across government Aboriginal Leadership Program through the Office of the Commissioner for Public Sector Employment. Three employees also completed the Taoundi Aboriginal College Indigenous Mentoring course.
CareerTrackers Internship Program	The department has partnered with CareerTrackers to provide an internship program for Aboriginal university students. In the past year, one Aboriginal intern was supported with a placement within DHS. In addition to the placement, the department funded a scholarship for the intern through the Dr Tracy Westerman Indigenous Psychology scholarship program.
DHS Graduate Program	Six ASO2 employees were recruited through the department's Graduate Program. Two employees secured higher classification roles within the department prior to the completion of the program.
Disability Support Officers	DHS Disability Services has continued to increase and maintain Disability Support Officers with eight intakes per year. During 2022-23, 188 new ongoing disability support workers were recruited.
Stanton Institute	The DHS Stanton Institute trained 44 new Disability Services Officers in the Certificate III in Individual Support to commence work in Disability Services.

Agency performance management and development systems

Performance management and development system	Performance
<p>The department's Performance Development Framework provides a clear, structured approach to workforce development by supporting managers and employees to establish and maintain effective Performance Development Plans (PDPs).</p> <p>To establish a PDP, employees must have two formal Performance Development Reviews per year. These must take place between 1 January and 30 June, and 1 July and 31 December.</p> <p>During the year, the Performance Development Review process was transitioned to an online system via an expansion of the existing Human Capital Management System (MyHub).</p>	<p>The percentage of employees with a Performance Development Review in the last 12 months has slightly decreased from 71.7% in 2021-22 to 70% in 2022-23.</p> <p>As at 30 June 2023, 59% of Performance Development Reviews were current, 8.5% were not recorded, and 4% were new staff with less than 90 days of service. The remaining 28.5% of staff did not have formal reviews recorded in the system due to long-term leave or the intermittent nature of their role.</p>

Work health, safety and return to work programs

Program name	Performance
<p>Risk Management</p>	<p>The department maintains a responsive safety management system to reduce the likelihood of serious harm or injury to its workforce. Wellbeing and safety risks are regularly identified, assessed, controlled and reviewed, to improve how we manage risks.</p> <p>During 2022-23, 160 new workplace injury claims were received, which represents a 7% reduction from the 172 claims received in 2021-22.</p>
<p>Early Intervention</p>	<p>All incidents are triaged within one business day, with a view to identifying the wellbeing and safety intervention and/or further investigation/action that may be required to mitigate risks.</p>
<p>Safety Management System</p>	<p>The DHS Safety Management System (SMS) provides a series of frameworks, procedures, tools and guidance material that assists divisions to minimise the risk of injury or illness from workplace operations. This includes the:</p>

Program name	Performance
	<ul style="list-style-type: none"> • DHS Wellbeing and Safety Policy • Wellbeing and Safety Management Plan 2023-2026 • Safety Management System Implementation Guide. <p>The SMS Audit Plan for the period July 2021 to December 2023 provides the basis for a structured, planned and risk-based approach to independent assurance and compliance assessment activities.</p>
Wellbeing and Safety Risk Profiling Registers	<p>Divisions are required to develop and maintain a Wellbeing and Safety Risk Profile Register to record operational wellbeing and safety risks. The registers provide divisions with a mechanism for ongoing monitoring and review of the suitability of implemented controls.</p>
Health and Wellbeing Programs	<ul style="list-style-type: none"> • All DHS staff and their immediate family members have access to free, confidential counselling and advice via the DHS Employee Assistance Program (EAP). Delivered by the Corporate Health Group, this program provides support to employees with personal and/or work-related concerns that may impact their job performance, health, mental and emotional wellbeing. • An EAP counsellor is on site at Kurlana Tapa one day per month and attends the new employee induction program to raise awareness of the psychosocial risks and strategies to mitigate those risks. These include early contact with the EAP, an understanding of what the program could offer, personal resilience strategies, and early self-management following a critical incident. EAP sessions are held for staff following a critical incident with staff required to opt out, rather than opt in. • DHS is proactive about staff wellbeing given that they can deal with very distressing content in the workplace. As such, the department facilitated workshops, hosted by the EAP, on Dealing with Clients in Distress and Vicarious Trauma for staff in Concessions and Support Services, the Screening Unit, and the Restrictive Practices Unit. • The DHS Influenza Vaccination Program is supported and funded as part of the department’s health and wellbeing initiative. The voluntary program contributes to infection control strategies and the prevention of seasonal pandemic influenza.

Program name	Performance
	<ul style="list-style-type: none"> • Fitness Passport is a discounted workplace health and fitness program available to employees and their families. The program provides access to a wide range of gyms, pools and fitness centres across Australia. • A Psychological First Aid and Self Care Forum was held to support the wellbeing and safety of staff in the Safer Family Services directorate.
Psychological Wellbeing and Safety in the Workplace	The Introduction to Psychological Wellbeing and Safety in the Workplace online learning module was introduced to assist managers identify features in work design or management that may increase risks of work-related stress and psychological or physical harm.
Governance, Accountabilities and Responsibilities	Under the <i>Work Health and Safety Act 2012</i> , DHS executives and senior leaders (Officers under the Act) are required to exercise due diligence to ensure that the department complies with its work health and safety duties or obligations. Mandated 'Officer' training was delivered to DHS executives and senior leaders to ensure they are aware of their obligations and responsibilities.
DHS Awards	A Wellbeing and Safety Award has been included as a category for the 2023 DHS Awards. The category recognises an individual or team who developed and implemented a solution to positively impact the safety and wellbeing of our workforce.

Workplace injury claims	2022-23	2021-22	% Change (+ / -)
Total new workplace injury claims	160	172	-7.0%
Fatalities	0	0	0.0%
Seriously injured workers*	1	0	+100%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1,000 FTE)**	28.4	41.4	-31.4%

* 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)

** 2022-23 data is at 31 May 2023 - previous reports are no longer available from the injury management system following the conclusion of the State Government work health and injury management strategy in June 2023.

Work health and safety regulations	2022-23	2021-22	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	4	8	-50%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	2	-100%

Return to work costs**	2022-23	2021-22	% Change (+ / -)
Total gross workers compensation expenditure	\$10.07m	\$10.68m	-5.7%
Income support payments - gross	\$4.52m	\$5.08m	-11.0%

** before third party recovery

Data for previous years is available at: [Data.SA - Annual Reporting - DHS Annual Report Data](#)

Executive employment in the agency

Executive classification	Number of executives
EXEC0E	1
SAES2	6
SAES1	22

The number of executives is based on the number as at 30 June 2023.

Data for previous years is available at: [Data.SA - Annual Reporting - DHS Annual Report Data](#)

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

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-23 are attached to this report.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation* \$000s	2021-22 Actual \$000s
Total Income	1,149,491	1,194,948	45,457	1,159,433
Total Expenses	1,140,807	1,185,498	(44,691)	1,142,404
Net Result	8,684	9,450	766	17,029
Total Comprehensive Result	8,684	9,450	766	17,029

* Variation between the 2022-23 Budget and 2022-23 Actual

The 2022-23 Actual Total Comprehensive Result is a surplus of \$9.45 million, which is an improvement of \$0.766 million on the 2022-23 Budget.

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation* \$000s	2021-22 Actual \$000s
Current assets	268,759	268,371	(388)	252,746
Non-current assets	134,935	128,664	(6,271)	120,801
Total assets	403,694	397,035	(6,659)	373,547
Current liabilities	75,954	75,968	(14)	68,718
Non-current liabilities	90,860	86,691	4,169	79,903
Total liabilities	166,814	162,659	4,155	148,621
Net assets	236,880	234,376	(2,504)	224,926
Equity	236,880	234,376	(2,504)	224,926

* Variation between the 2022-23 Budget and 2022-23 Actual

The decrease in Net assets between the 2022-23 Budget and 2022-23 Actual is mainly due to:

- reductions in non-current assets, reflecting the delay in works associated with the consolidation of Youth Custodial Services

Partially offset by:

- decreases in non-current liabilities, reflecting revaluations to employee leave provisions.

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
Richard Dennis	Review of the South Australian <i>Disability Inclusion Act 2018</i>	7,040

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

Consultancies	Purpose	\$ Actual payment
Dana Shen Consultancy	Develop a Safer Family Services Aboriginal Cultural Practice Framework	13,727
Flinders University	Re-design Financial Wellbeing and Resilience programs	34,935
Lawson Risk Management Services Pty Ltd	Review of the DHS Injury and Claims Management practices and systems	19,558
Maven Consultancy	Engagement of a Countering Violent Extremist (CVE) Specialist to deliver a CVE Intervention Framework to the Commonwealth	12,000

Consultancies	Purpose	\$ Actual payment
Partridge Management Consultants Pty Ltd	Screening Unit system review	150,000
	Total	230,220

Data for previous years is available at: [Data.SA - Annual Reporting - DHS Annual Report Data](#)

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	232,392

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

Contractors	Purpose	\$ Actual payment
Accru Harris Orchard	Pathways functional review, including Lean Thinking Development for Safer Family Services	44,550
Adrian Harry	Provision of occupational therapy services	44,429
Advance Business Consulting	Design and implement Power BI reports	24,990
Alcohol and Drug Foundation	Develop and implement the Here for the Game pilot program	303,853

Contractors	Purpose	\$ Actual payment
Better Rehab	Positive Behaviour Support Plan provider	10,121
Capgemini Australia Pty Ltd	Review the current DHS infrastructure operating model and provide options for cloud migration	49,954
Capgemini Australia Pty Ltd	Review and improve DHS intranet	63,722
Capgemini Australia Pty Ltd	Build the Referral and Outcomes Monitoring System	513,959
Crystal Care	Positive Behaviour Support Plan provider	56,828
CTG Security Matrix Pty Ltd	Review the Electronic Security System at Kurlana Tapa	23,455
Dana Shen Consultancy	Facilitate workshops to address anti-social behaviour in Port Augusta	17,074
Dusty Feet Mob	Facilitate workshops to address anti-social behaviour in Port Augusta	10,462
Healthcare Australia Pty Ltd	Provision of occupational therapy services and dietetics services	129,793
Hessel Pty Ltd	Positive Behaviour Support Plan provider	25,138
Insight Enterprises Aust P/L	Positive Behaviour Support Plan provider	78,585
Iwiri Aboriginal Corporation	Support for DHS Youth Services Partnership in APY Lands and Alice Springs	86,754
Iwiri Aboriginal Corporation	Support the implementation and delivery of an Aboriginal Emergency Outreach and Case Management Service	258,778
John Dunnery	Development of the NDIS Service Review and Options paper	15,345
Lauren Wilkinson	Plan and manage the Client Records Management project	116,715

Contractors	Purpose	\$ Actual payment
Linking Futures Pty Ltd	Provide advice for the Aboriginal Organisation Partner Service Model of the Community Connections Program	22,055
Mind Australia Ltd	Provide case management support of regional and remote Aboriginal visitors	71,837
Minda Incorporated	Deliver training of Disability Dynamics module	18,655
Novita Childrens Services	Positive Behaviour Support Plan provider	43,030
Obvious Choice Pty Ltd	Development and delivery of Community Visitor Scheme online training module	29,180
Parenting Research Centre Inc	Evaluation of Intensive Family Support pilot programs and Aboriginal Family Support project	40,905
Paul Delfabbro	In-depth analysis of the Gambling Help Services Client Data Set as part of the Gambling Harm Minimisation Review	40,000
Pleasant Sense Therapy	Provision of occupational therapy services	22,680
Procurement Partners Pty Ltd	Provide probity advisor services for the Community Neighbourhood Development procurement process	16,877
Stratdigi	Development of whole of DHS digital enablement strategy to deliver an integrated approach and suite of capabilities	12,750
Synergy IQ Pty Ltd	Support the delivery of service reform and change management within the DHS Screening Unit	124,514
T. & V. Hughes Pty Ltd	Development of a recruitment campaign for the Community Visitor Scheme	42,321

Contractors	Purpose	\$ Actual payment
The University of Adelaide	Develop the Monitoring and Evaluation Framework to track progress and outcomes under the Minimising Gambling Harm in South Australia Investment Plan 2021-2026	133,837
The University of Queensland	Research for and development of a practice framework for intervention service providers - countering violent extremism	95,000
Ventia Australia Pty Ltd	Preventative maintenance and asset lifecycle management	735,448
	Total	3,323,594

Data for previous years is available at: [Data.SA - Annual Reporting - DHS Annual Report Data](#)

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.](#)

Other financial information

Pursuant to section 73BA of the *Gaming Machines Act 1992*, the Minister for Human Services is required to report on the application of the Gamblers Rehabilitation Fund during the preceding financial year. This information is provided on pages 50 and 51.

Other information

Nil to report

Risk management

Risk and audit at a glance

The **Risk Management and Audit Committee** (RMAC) provides independent assurance and assistance to the Chief Executive and Executive Leadership Team on the department’s risk, control and compliance framework, and its financial statement responsibilities. The Committee assists in the identification of risks, determining priorities for action, developing and implementing strategies for effective risk management and in ensuring accountabilities are met.

RMAC members are appointed by the Chief Executive with the Chair being an independent external member.

The objective of **Internal Audit** is to provide reasonable assurance to the Chief Executive, Executive Directors, and RMAC that the department’s systems of internal control are implemented, operating effectively and assist in the treatment of risk. It provides an independent and objective appraisal of the department’s activities for the purpose of adding value and improving operational efficiency, risk management, internal control systems and governance processes.

Internal Audit also considers the risk of fraud and maladministration in the course of their work. This includes supporting and collaborating with the department’s Incident Management Unit in the performance of investigations into allegations of fraud, maladministration, and other complaints.

The **Incident Management Unit** (IMU) is the department’s primary investigative body and is responsible for undertaking all investigations relating to potential fraud, misconduct or maladministration, care concern investigations and Critical Client Incidents. This ensures consistency and efficiency in the department’s response to incidents and potential fraud and has strengthened controls and investigatory capacity. Investigations may be assigned to Internal Audit where appropriate.

The IMU also manages referrals from the Independent Commissioner Against Corruption and requests for information under the National Redress Scheme in response to the Royal Commission into Institutional Responses to Child Sexual Abuse.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Incidents related to discrepancies in clients’ funds	2
Incidents related to missing property	4
False or misleading documentation	2
Misuse of government resources	1

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

Strategies implemented to control and prevent fraud

The department has a zero tolerance to fraud and maladministration. It is DHS’ policy that all incidents of discrepancies in client records, funds and/or property are recorded on Gov SAfety, the internal departmental recording system.

The DHS Fraud and Corruption Control Framework addresses the processes for responding to and reporting incidents of fraud and corruption within the department. It aligns with the South Australian Government Fraud and Corruption Control Policy and summarises responsibilities of key areas.

During 2022-23, the department’s Risk Management Framework was updated. The purpose of the Framework is to define the department’s attitude and approach to risk management, and outline roles and responsibilities. The Framework is consistent with international standard ISO 31000:2018 Risk Guidelines and aligns with the State Government’s risk management requirements, including Treasurer’s Instruction 2 (TI2) Financial Management and the South Australian Government Financing Authority Risk Management Guide.

The Assurance Committee is accountable to the Executive Leadership Team for ensuring DHS meets all of its governance requirements. This includes being responsible for effectively monitoring, managing, and reporting on risks, internal audit findings and breaches to ensure compliance. The Committee also approves the annual internal audit workplan and has an overarching oversight role in ensuring the department is implementing and actioning RMAC recommendations.

Data for previous years is available at: [Data.SA - Annual Reporting - DHS Annual Report Data](#)

Public interest disclosure

	2022-23
Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the <i>Public Interest Disclosure Act 2018</i>	0

Data for previous years is available at: [Data.SA - Annual Reporting - DHS Annual Report Data](#)

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

Reporting required under any other act or regulation

Act or Regulation	Requirement
<p><i>Disability Inclusion Act 2018</i></p>	<p>Part 6A - Restrictive practices</p> <p>23ZE - Minister to provide annual report on operation of Part to Parliament</p> <p>(1) The Chief Executive must, not later than 31 October in each year, cause a report on the operation of this Part during the preceding financial year to be prepared and provided to the Minister, setting out -</p> <ul style="list-style-type: none"> (a) the number of Authorised Program Officers authorised by the Senior Authorising Practitioner during that financial year; and (b) the number of authorisations of the use of level 1 or 2 restrictive practices by the Senior Authorising Officer during that financial year (including any authorisations of the further use of such restrictive practices); and (c) the kinds of restrictive practices authorised to be used by the Senior Authorising Officer during that financial year; and (d) any other information required by the regulations. <p>(2) The Minister must, within 12 sitting days after receiving a report under this section, lay a copy of the report before both Houses of Parliament.</p> <p>(3) A report under this section may be combined with the annual report of the administrative unit of the Public Service that is responsible for assisting a Minister in the administration of this Act (in which case the Minister need not lay a copy of the report before both Houses of Parliament under subsection (2)).</p>

During the 2022-23 financial year there were 71 Authorised Program Officers who met the selection criteria outlined in the Disability Inclusion (Restrictive Practices - NDIS) Regulations 2021, and were authorised by the Senior Authorising Officer to undertake the role. Five nominees were not authorised, while one Authorised Program Officer was revoked.

A total of 4,137 restrictive practices were authorised by the Senior Authorising Officer in relation to 990 NDIS participants, comprising:

- 3,462 authorisations of environmental, chemical and mechanical restrictive practices. These may be Level 1 or Level 2 restrictive practices depending on the circumstances.
- 675 authorisations of seclusion and physical restrictive practices, which are categorised as Level 2 practices.

Act or Regulation	Requirement
Gaming Machines Act 1992	73BA - Gamblers Rehabilitation Fund (6) The Minister responsible for the administration of the <i>Family and Community Services Act 1972</i> must, on or before 30 September in each year, prepare a report on the application of the Fund during the preceding financial year and must cause copies of the report to be laid before both Houses of Parliament.

The Gamblers Rehabilitation Fund (GRF) provides funding for programs and services that aim to minimise or address the harm caused by gambling. This includes funding for gambling help services across South Australia, including services targeting cohorts at risk of experiencing gambling harm, and online and telephone gambling help services.

During 2022-23, the GRF, which is administered by the DHS Office for Problem Gambling (OPG), allocated approximately \$6.1 million in funding to 12 gambling help services in each State Government region and 16 targeted services. In the past year, a number of these services were re-commissioned with new and modernised service delivery contracts that align to leading practice in gambling harm minimisation.

Following on from the launch of the Minimising Gambling Harm in South Australia Investment Plan 2021-2026, which outlines the strategic direction for the GRF as well key as priority projects to be delivered, the OPG released its Monitoring and Evaluation Framework (MEF). Released in November 2022, the MEF will be used to evaluate progress made in achieving objectives within each strategic priority of the Investment Plan. Key Result Areas, Key Performance Indicators and Key Performance Measures have been developed for this purpose.

During the past year, OPG also released its Strategic Research Agenda 2022-2026 and received a number of applications with approved research activities to occur in 2023-24. The Strategic Research Agenda will:

- build the evidence for what works to prevent and minimise gambling harm in South Australia
- foster growth of the gambling research community in South Australia
- allow for testing of novel ideas in prevention and harm minimisation
- usefully inform policy development, regulatory action, and practice.

As part of the successful Here for the Game sports betting campaign, a number of professional sporting clubs in South Australia joined with the Adelaide United Football Club to challenge the normalisation of gambling in sport and eschew sports betting sponsorship. This included the Adelaide 36ers, Adelaide Giants and Adelaide Football Club (the Crows). OPG also commenced work to develop a grass roots program as part of the Here for the Game program that aims to create safer gambling environments in amateur sporting clubs.

Act or Regulation	Requirement
<p><i>Julia Farr Services (Trusts) Act 2007</i></p>	<p>9 - Annual report</p> <p>(1) The administrative unit of the Public Service that is primarily responsible for assisting a Minister in relation to the provision of disability services in the State must include in its annual report for each financial year a statement that sets out, insofar as is reasonably practicable, the following information, as at 30 March of the financial year to which the report relates, with respect to the persons who are residents of the Fullarton campus on 30 June 2007:</p> <ul style="list-style-type: none"> (a) the number of persons resident at the Fullarton campus; (b) with respect to the persons resident at a place other than the Fullarton campus, a broad description of the nature of their accommodation; (c) during the preceding period of 12 months - <ul style="list-style-type: none"> (i) the processes used to plan and implement the relocation of any person to accommodation other than the Fullarton campus; (ii) the number of persons who returned to accommodation at the Fullarton campus, and the circumstances of their return. <p>(2) A report under subsection (1) should be prepared in a manner that does not identify a particular person.</p>

As at 30 March 2023, there were no residents living at the Fullarton campus, now known as Highgate Park. The last resident moved from Highgate Park into aged care in April 2020, in line with a commitment to relocate people with disability out of institutions.

During the preceding 12 months no previous residents returned to Highgate Park, which is now closed.

Act or Regulation	Requirement
<p><i>Youth Justice Administration Act 2016</i></p>	<p>9 - Chief Executive's annual report</p> <p>(1) The Chief Executive must, not later than 30 September in each year, submit to the Minister a report on -</p> <p style="padding-left: 40px;">(a) the operation of this Act and the work of the Department in relation to the administration of this Act for the financial year ending on the preceding 30 June; and</p> <p style="padding-left: 40px;">(b) any other matter as the Minister may direct.</p> <p>(2) The Minister must, within 12 sitting days after receipt of a report under this section, cause a copy of the report to be laid before each House of Parliament.</p>

In 2022-23, the department continued to implement a range of strategies and improvements to support the operation of the *Youth Justice Administration Act 2016*, in accordance with the objects and guiding principles of the Act. This included:

- Undertaking a research partnership with the University of Adelaide, which produced evidence of a changing youth justice client profile, including a growing number of children and young people under youth justice supervision presenting with complex trauma, mental health and disability-related needs. Evidence from this partnership is being used to inform service design and strengthen trauma informed approaches to ensure interventions with children and young people in a justice context are effective.
- Funding the Enhanced Support Team (EST) at the conclusion of the pilot phase to provide ongoing services at Kurlana Tapa. The EST supports therapeutic responses for children and young people with complex needs through direct interventions, behaviour support planning and providing clinical advice to operational staff.
- Continuing to deliver the \$21.75 million capital works program at Kurlana Tapa, which will deliver two new accommodation spaces, a new education building and an extended visiting space. Once completed, this will permanently consolidate youth custodial services at the Goldsbrough Road campus.

In recognition of their continued over-representation in the justice system and the Aboriginal and Torres Strait Islander Youth Justice Principle, improving services to Aboriginal children and young people remained a primary focus in 2022-23. This included:

- Establishing a new Aboriginal Practice and Services Team within the Communities and Justice directorate to strengthen engagement and partnerships with Aboriginal people, communities and organisations to support culturally responsive services and improve outcomes for Aboriginal children and young people.
- Expanding the Child Diversion Program to accept referrals to work with Aboriginal children from anywhere in South Australia and on any day of the week. The program diverts Aboriginal children aged between 10 to 13 years who have been charged with a minor offence away from a custodial environment and from further progression into the youth justice system.

South Australia is on track to exceed Closing the Gap Target 11, with the rate of Aboriginal and Torres Strait Islander young people in detention reducing by 34% between 2018-19 and 2021-22.

The department has continued to facilitate visits and prepare comprehensive materials and records for the Training Centre Visitor (TCV) on a cyclical and ad hoc basis, to support the TCV's independent oversight and advocacy for children and young people at Kurlana Tapa. DHS executives and operational staff meet with the TCV on a regular basis.

Reporting required under the *Carers Recognition Act 2005*

Under Section 6 of the *Carers Recognition Act 2005*, the department is required to ensure all officers, employees or agents have an awareness and understanding of the principles of the Carers Charter, which promotes consultation with carers or their representatives in policy or program development and strategic or operational planning.

The following summarises actions by the department to support compliance with Section 6 during 2022-23.

Conditions

- An awareness of the principles of the Carers Charter was achieved during DHS induction and training.
- Flexible work and carers leave arrangements are available across the department, including paid leave entitlements for employees with primary care responsibilities for a person with disability (in addition to family carers leave and special leave with pay).

Services

- DHS funds carer support services provided by specialist carer providers, which are intended to complement, not duplicate, services available through the NDIS, national Carer Gateway, and My Aged Care.
- Carer support services include:
 - Young Carer Support Services to improve the identification and support of young carers, including assistance to access mainstream services, such as the Carer Gateway.

- Carer Breaks Services to improve the wellbeing, social connections and informal support networks of carers by providing temporary breaks from their caring roles.
- Carers are also a service priority cohort in the Community Connections Program, to help meet the needs of South Australian carers following national reforms. The Community Connections Program Advisory Group is responsible for the oversight of the program and its services. The Advisory Group applies its understanding of the Carers Charter, ensuring that services are appropriate.
- South Australia's peak carer body, Carers SA, was the carer representative on the Community Connections Program Advisory Group in 2022-23.

Engagement Structures

- The department's Disability Engagement Group provides operational advice to the State Government on the implementation of the State Disability Inclusion Plan, and supports state authorities to operationalise their Disability Action and Inclusion Plans. The membership of the group includes people with lived experience of disability, including those caring for a family member with disability.
- Formally meeting for the first time in March 2023, the new Disability Minister's Advisory Council will provide a direct voice to the State Government for people with disability and carers, to provide broad, high level policy and strategic advice on disability-related matters. Relevant legislation will be a priority for discussion.

In June 2023, the department engaged a consultant to undertake a review of the *Carers Recognition Act 2005*, with a report to be delivered in the first half of 2024. The review will include public consultation and drive future legislative and policy reforms to better respond to the needs of South Australian carers.

Public complaints

Number of public complaints reported

In May 2022, the department transitioned to Gov SAfety, the State Government’s new work health and safety incident reporting system. Staff use Gov SAfety to report all feedback, with complaints recorded based on the categories in the table below.

Compliant Theme	Category	Sub-categories	Number of Complaints 2022-23
Facilities	Centre Based Facilities	Access	1
		Quality	6
Facilities	Unit Based Facilities	Room Based Activities	3
		Tuck Shop	0
		Unit Supplies	3
Interpersonal Relationships	Advocacy	Advocacy	6
Interpersonal Relationships	Domestic Visitors	Access to Phone Calls	0
		Access to Visitors	6
Interpersonal Relationships	Kurlana Tapa Staff	Availability	23
Interpersonal Relationships	Other Resident	Other Resident	9
Interpersonal Relationships	Professional Visitors	Access to Phone Calls	0
		Access to Visitors	0
		Privacy	0
Procedure/ Process	Behaviour Support Framework	Consequences	1
		Inequity	0
		Phases	0
		Protective Actions	0
		Rewards and Incentives	3

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2022-23 ANNUAL REPORT for the Department of Human Services

Compliant Theme	Category	Sub-categories	Number of Complaints 2022-23
		Routines (lockdown)	7
		Routines (other)	4
Procedure/ Process	Charter of Rights	Charter of Rights	6
Procedure/ Process	Communication	Quality	10
		Timeliness/Responsiveness	8
Professional Behaviour	Staff	Attitude	57
		Competency	2
		Conduct	58
		Knowledge	0
Service Delivery	Education	Access to Education	0
		Quality of Education	0
		Variety and Relevance of Courses Provided	1
Service Delivery	Food	Dietary Requirements (Medical and/or Cultural)	0
		Quality	14
		Quantity	14
		Specific Meals	13
		Variety	7
Service Delivery	Health and Wellbeing	Access to Medical Services	6
		Access to Mental Health Services	1
		Access to Physical Health Services	1
		Disability Related Concerns	14
		Gender Related Concerns	0

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2022-23 ANNUAL REPORT for the Department of Human Services

Compliant Theme	Category	Sub-categories	Number of Complaints 2022-23
Service Delivery	Programs / Activities	Access to Programs and Activities	6
		Appropriate Cultural Programs	0
		Variety and Relevance of Programs Provided	1
Total			291

Source: Gov SAfety

Additional Metrics	Total
Number of positive feedback comments ¹	148
Number of negative feedback comments ²	291
Total number of feedback comments	439
% complaints resolved within policy timeframes	63%

¹ Total number of recorded compliments and suggestions

² Total number of recorded complaints

Data for previous years is available at: [Data.SA - Annual Reporting - DHS Annual Report Data](#)

Service Improvements

The following summarises actions by the department to improve its management of complaints, and service improvements resulting from complaints or client feedback:

- In February 2022, the Health and Community Services Complaints Commissioner (HCSCC) published Public Summary: Investigation into the provision of health services by Transition to Home (T2H). The investigation was undertaken following a complaint to the HCSCC from the SA Ambulance Service about T2H. DHS Disability Services has completed, or is in the progress of completing, all recommendations provided by the HCSCC. It will also continue to work with the HCSCC to further ensure the quality of care and support provided to T2H residents.
- Feedback from children and young people in custody at Kurlana Tapa indicated that they had difficulty understanding various youth justice documentation due to its format and style. In response, the Communities and Justice directorate implemented an expanded range of easy-English, child friendly documents to improve accessibility for children and young people. The documents, developed by speech pathologists, aim to increase children and young people's understanding of their rights, processes, and decisions that impact them.
- Concessions and Support Services has compiled recent feedback and complaints and is addressing these as part of the concessions review. A complaint regarding a customer not receiving backdated Cost of Living Concession payments resulted in an internal report on backdating practices, which is now being considered in light of the concessions review. A number of complaints were also received regarding the wait time on the Concessions Hotline as a result of the doubling of the Cost of Living Concession payment. Concessions and Support Services have additional staffing resources available for the busy Energy Bill Relief Fund (EBRF) period anticipated in 2023-24.
- DHS Disability Services is now registered as an NDIS service provider with the NDIS Quality and Safeguards Commission, which is responsible for safeguarding NDIS participants and monitoring service providers. The NDIS registration has contributed to improvements in DHS Disability Services' complaints management policy and processes through regular audits to ensure compliance.
- DHS Disability Services continues to work with the South Australian Community Visitor Scheme by supporting visits to its sites to ensure the promotion of the rights of people with disability. It appropriately responds to reports provided by the Community Visitor Scheme to ensure there is continual improvement of service delivery and that responsive and quality care and support is provided across the service.

- The voice call function was initiated in Microsoft Teams to enable the Grants SA administration team to answer calls to the customer phone line while working remotely. This was implemented after comments from customers that they did not want to leave messages on voicemail when enquiring about grants.

Compliance Statement

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

Appendix: Audited financial statements 2022-23



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

To the Chief Executive Department of Human Services

Opinion

I have audited the financial report of the Department of Human Services for the financial year ended 30 June 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Department of Human Services as at 30 June 2023, 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 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2023
- a Statement of Administered Financial Position as at 30 June 2023
- a Statement of Administered Cash Flows for the year ended 30 June 2023
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2023
- notes, comprising material accounting policies and other explanatory information for administered items
- a Certificate from the Chief Executive and the Chief Financial Officer.

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 Department of Human Services. 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 Department of Human Services for the financial year ended 30 June 2023.

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 Department of Human Services' 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

22 September 2023

Department of Human Services

**Financial Statements
For the year ended 30 June 2023**

Department of Human Services
Certification of Financial Statements
for the year ended 30 June 2023

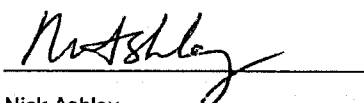
We certify that the:

- financial statements of the Department of Human Services:
 - 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 operations and cash flows for the financial year.
- internal controls employed by the Department of Human Services for the financial year over its financial reporting and its preparation of the financial statements have been effective.



Sandra Pitcher
Chief Executive

15 September 2023



Nick Ashley
Chief Financial Officer

18 September 2023

Department of Human Services
Statement of Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Appropriation	2.1	989 151	940 789
Fees and charges	2.2	7 131	7 778
Commonwealth-sourced grants and funding	2.3	116 073	111 220
SA Government grants, subsidies and transfers	2.4	37 910	48 093
Sales of goods and services	2.5	33 868	37 470
Resources received free of charge	2.6	5 700	5 530
Net gain from disposal of assets	4.5	-	1 546
Other income	2.7	5 115	7 007
Total income		1 194 948	1 159 433
Expenses			
Employee benefits expenses	3.3	301 656	284 954
Supplies and services	4.1	86 291	89 808
Depreciation and amortisation	4.2	6 441	7 197
Grants and subsidies	4.3	82 272	75 924
NDIS expenses	4.4	708 228	683 847
Net loss from disposal of assets	4.5	11	-
Other expenses	4.6	599	674
Total expenses		1 185 498	1 142 404
Net result		9 450	17 029
Total comprehensive result		9 450	17 029

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

Department of Human Services
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$'000	2022 \$'000
<u>Current assets</u>			
Cash and cash equivalents	6.1	173 653	166 432
Receivables	6.2	92 869	85 992
Non-current assets held for sale	5.6	1 653	-
Inventories	5.7	196	322
Total current assets		268 371	252 746
<u>Non-current assets</u>			
Receivables	6.2	1 272	1 076
Property, plant and equipment	5.1	110 057	114 903
Capital works in progress	5.4	16 311	3 424
Intangible assets	5.5	1 024	1 398
Total non-current assets		128 664	120 801
Total assets		397 035	373 547
<u>Current liabilities</u>			
Payables	7.1	24 872	21 808
Financial liabilities	7.2	617	285
Employee benefits	3.4	37 570	35 985
Provisions	7.3	11 765	9 498
Other current liabilities	7.4	1 144	1 142
Total current liabilities		75 968	68 718
<u>Non-current liabilities</u>			
Payables	7.1	2 978	3 093
Financial liabilities	7.2	713	337
Employee benefits	3.4	29 901	32 153
Provisions	7.3	48 877	39 415
Other non-current liabilities	7.4	4 222	4 905
Total non-current liabilities		86 691	79 903
Total liabilities		162 659	148 621
Net assets		234 376	224 926
<u>Equity</u>			
Contributed capital		74 325	74 325
Retained earnings		141 345	131 895
Asset revaluation surplus		18 706	18 706
Total equity		234 376	224 926

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

Department of Human Services
Statement of Changes in Equity
for the year ended 30 June 2023

	Contributed capital \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2021	74 325	18 706	114 866	207 897
Net result for 2021-22	-	-	17 029	17 029
Total comprehensive result for 2021-22	-	-	17 029	17 029
Balance at 30 June 2022	74 325	18 706	131 895	224 926
Net result for 2022-23	-	-	9 450	9 450
Total comprehensive result for 2022-23	-	-	9 450	9 450
Balance at 30 June 2023	74 325	18 706	141 345	234 376

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

Department of Human Services
Statement of Cash Flows
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<u>Cash flows from operating activities</u>			
<i>Cash inflows</i>			
Appropriation		989 151	940 789
Fees and charges		8 091	7 008
Commonwealth-sourced grants and funding		119 196	111 220
SA Government grants, subsidies and transfers		37 910	48 093
Sales of goods and services		33 782	29 841
GST recovered from the ATO		17 780	16 966
Other receipts		5 107	6 941
Cash generated from operations		1 211 017	1 160 858
<i>Cash outflows</i>			
Employee benefits		(290 114)	(277 355)
Supplies and services		(107 488)	(94 653)
Grants and subsidies		(82 153)	(88 200)
NDIS contributions		(712 027)	(684 955)
Other		(729)	(317)
Cash used in operations		(1 192 511)	(1 145 480)
Net cash provided by/(used in) operating activities	8.2	18 506	15 378
<u>Cash flows from investing activities</u>			
<i>Cash inflows</i>			
Proceeds from sale of assets		-	3 528
Cash generated from investing activities		-	3 528
<i>Cash outflows</i>			
Purchase of property, plant and equipment and intangible assets		(10 800)	(3 194)
Cash used in investing activities		(10 800)	(3 194)
Net cash provided by/(used in) investing activities		(10 800)	334
<u>Cash flows from financing activities</u>			
<i>Cash outflows</i>			
Repayment of leases		(485)	(590)
Cash used in financing activities		(485)	(590)
Net cash provided by/(used in) financing activities		(485)	(590)
Net increase/(decrease) in cash and cash equivalents		7 221	15 122
Cash and cash equivalents at the beginning of the period		166 432	151 310
Cash and cash equivalents at the end of the period	6.1	173 653	166 432

The accompanying notes form part of these financial statements.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

1. About the Department of Human Services

The Department of Human Services (the department) is a government department of South Australia, established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

The department does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of the department.

The department has administered activities and resources. Transactions and balances relating to administered items are presented in the administered financial statements separately.

1.1. Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

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

Significant accounting policies are set out throughout the notes.

For the purposes of preparing the financial statements, the department is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. 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.

The department is liable for fringe benefits tax (FBT) and goods and services tax (GST).

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 (ATO), 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;
- 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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

1.2. Objectives and Programs

Objectives

The department delivers strategies, programs and services that improve the wellbeing and safety of South Australians.

Program 1: Status of Women

The Status of Women program supports the full and equal participation of women in the social and economic life of the state. Priorities include addressing and implementing strategies to prevent domestic, family and sexual violence; equality for women in every aspect of life; and women's economic participation, employment and leadership. The program provides policy advice and cross-government leadership, executive support to the Premier's Council for Women and funding for key initiatives including those with a focus on domestic and family violence prevention. This program also provides statewide information and referral services through the Women's Information Service (WIS).

Program 2: Communities

This program commissions, funds and delivers community and family services that improve the lives of individuals and families across South Australia. The program fosters inclusion, participation, safety and resilience across the South Australian community.

The program includes concessions and rebates, which increase financial resilience; investing in the community through grants and funding; intensive family services to keep children safe in their families and communities and connected to culture; interpreting and translating services; and employment related screening services. It also includes grant programs and strategies to support young South Australians and increase volunteering.

Program 3: Youth Justice

The Youth Justice program is responsible for supervising children and young people in contact with the tertiary element of the youth justice system.

Youth Justice supervision promotes community safety by addressing behaviours and building the capacity of children and young people, and their families.

Program 4: Disability

The Disability program includes strategies to advance the inclusion of people with a disability, including working with the National Disability Insurance Agency (NDIA), the National Disability Insurance Scheme (NDIS) Quality and Safeguarding Commission, the Commonwealth Government and the non-government sector. It also includes the provision of state disability services, including supported independent living services.

The table on the following page presents income and expenses attributable to each program. Assets and liabilities are not disclosed as they cannot be reliably allocated across the programs.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

1.2. Objectives and Programs (continued)

Expenses and Income by program

	Status of Women		Communities		Youth Justice		Disability		General / Not Attributable		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Income												
Appropriation		-	-	-	-	-	-	-	989 151	940 789	989 151	940 789
Fees and charges	19	22	607	693	245	285	6 260	6 778	-	-	7 131	7 778
Commonwealth-sourced grants and funding	10 908	9 550	2 150	1 021	-	-	103 015	100 649	-	-	116 073	111 220
SA Government grants, subsidies and transfers	477	259	27 888	37 425	11	-	760	2 048	8 774	8 361	37 910	48 093
Sales of goods and services	1	-	16 919	21 280	-	-	16 948	16 190	-	-	33 868	37 470
Resources received free of charge	47	52	1 425	1 404	638	637	3 590	3 437	-	-	5 700	5 530
Net gain from disposal of assets	-	14	-	412	-	177	-	943	-	-	-	1 546
Other income	17	218	2 585	3 129	299	431	2 214	3 229	-	-	5 115	7 007
Total income	11 469	10 115	51 574	65 364	1 193	1 530	132 787	133 274	997 925	949 150	1 194 948	1 159 433
Expenses												
Employee benefits expenses	2 906	2 285	71 726	69 852	35 936	35 003	191 088	177 814	-	-	301 656	284 954
Supplies and services	1 100	749	30 782	31 023	8 671	8 673	45 738	49 363	-	-	86 291	89 808
Depreciation and amortisation	13	14	1 484	2 300	2 805	2 881	2 139	2 002	-	-	6 441	7 197
Grants and subsidies	10 159	7 037	70 425	67 514	975	814	713	559	-	-	82 272	75 924
NDIS expenses	-	-	-	-	-	-	708 228	683 847	-	-	708 228	683 847
Net loss from disposal of assets	-	-	1	-	1	-	9	-	-	-	11	-
Other expenses	2	5	73	152	29	69	495	448	-	-	599	674
Total expenses	14 180	10 090	174 491	170 841	48 417	47 440	948 410	914 033	-	-	1 185 498	1 142 404
Net result	(2 711)	25	(122 917)	(105 477)	(47 224)	(45 910)	(815 623)	(780 759)	997 925	949 150	9 450	17 029

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

1.3. Impact of COVID-19 pandemic on the department

Although the COVID-19 pandemic impacted on areas of the department's service delivery and internal processes, it did not have a material impact on its financial statements. Where possible, impacts are identified under the relevant disclosure notes.

1.4. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2022-23 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Statement of Comprehensive Income			
<u>Income</u>			
Appropriation	982 620	989 151	6 531
Fees and charges	11 750	7 131	(4 619)
Commonwealth-sourced grants and funding	111 779	116 073	4 294
SA Government grants, subsidies and transfers	23 246	37 910	14 664
Sales of goods and services	19 640	33 868	14 228
Resources received free of charge	-	5 700	5 700
Other income	456	5 115	4 659
Total income	1 149 491	1 194 948	45 457
<u>Expenses</u>			
Employee benefits expenses	267 626	301 656	34 030
Supplies and services	54 075	86 291	32 216
Depreciation and amortisation	9 258	6 441	(2 817)
Grants and subsidies	87 714	82 272	(5 442)
NDIS expenses	722 084	708 228	(13 856)
Net loss from disposal of assets	-	11	11
Borrowing costs	50	-	(50)
Other expenses	-	599	599
Total expenses	1 140 807	1 185 498	44 691
Net result	8 684	9 450	766
Total comprehensive result	8 684	9 450	766

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

1.4 Budget performance (continued)

	Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Investing expenditure summary			
Total new and existing projects	15 600	14 538	(1 062)
Total annual programs and leases	1 811	1 528	(283)
Total investing expenditure	17 411	16 066	(1 345)

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. There are no variances in 2022-23 that exceed both thresholds.

1.5. Significant transactions with government related entities

Significant transactions with the SA Government are identifiable throughout this financial report, including:

- Note 2.4 SA Government grants, subsidies and transfers
- Note 4.1 Accommodation provided by the Department for Infrastructure and Transport.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2. Income

2.1. Appropriation

	2023	2022
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	982 620	940 430
Appropriation from Governor's Appropriation Fund	6 531	359
Total appropriation	989 151	940 789
Net revenues from SA Government	989 151	940 789

Appropriation is recognised upon receipt.

Appropriation pursuant to the *Appropriation Act* (the Act) consists of \$982.620 million (\$940.430 million) used for operational funding, inclusive of \$17.411 million (\$5.510 million) for capital projects.

2.2. Fees and charges

	2023	2022
	\$'000	\$'000
Client fees	4 801	5 223
Business services	1 139	1 141
Rent	767	1 136
Other fees and charges	424	278
Total fees and charges	7 131	7 778

Client fees relates to supported accommodation provided to DHS managed clients to help offset the cost of supporting the daily living needs, including provision of utilities, groceries, household consumables etc. Revenue is recognised at a point in time when the support is provided.

Business services are provided to the SA Housing Authority as per the Memorandum of Administrative Arrangements (MOAA), where revenue is recognised when services are provided.

All other fees and charges are recognised upon receipt.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2.3. Commonwealth-sourced grants and funding

	2023 \$'000	2022 \$'000
DisabilityCare Australia Fund	80 608	77 883
Disability Support for Older Australians	19 806	21 064
Family, Domestic and Sexual Violence Response	10 908	9 562
Residential Aged Care	2 682	1 757
Living Safe Together Intervention Program Expansion	748	-
Countering Violent Extremism High Risk Program	400	-
Commonwealth Home Support Programme	518	326
Other	403	628
Total Commonwealth-sourced grants and funding	116 073	111 220

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

Income from the DisabilityCare Australia Fund and Family, Domestic and Sexual Violence Response is provided under national partnership agreements between the Commonwealth of Australia and the States and Territories. For accounting purposes, the performance obligations under the funding agreements lie with the State and not the department.

The Disability Support for Older Australians is funded under an agreement between the Commonwealth and the department. Performance obligations under the agreement are not sufficiently specific.

2.4. SA Government grants, subsidies and transfers

	2023 \$'000	2022 \$'000
National Education Reform Agreement	20 640	29 951
DTF Contingency Fund - TVSP reimbursement	8 672	1 278
Community Development Fund	3 000	3 000
APY Lands Youth Programs and Family Services	2 532	2 361
DTF Contingency Fund - Other	102	7 083
COVID-19 Support Fund	-	1 136
Other grants from SA Government agencies	2 964	3 284
Total SA Government grants, subsidies and transfers	37 910	48 093

SA Government grants, subsidies and transfers are recognised as income on receipt. The funding arrangements either have no enforceable agreement or the performance obligations are not sufficiently specific.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2.5. Sales of goods and services

	2023	2022
	\$'000	\$'000
Provision of disability support services	16 951	16 191
Screening check fees	10 333	14 643
Interpreter and translator services	6 584	6 636
Total sales of goods and services	33 868	37 470

The department recognises revenue from the following major sources:

Provision of disability support services

Care is provided in group homes and facilities to provide assistance with daily personal care and community activities. Revenue is recognised at a point in time which is when the support is provided. These services are billed in arrears.

Screening check fees

The department's screening unit provides checks of workers and volunteers to organisations, contributing to creating safe environments for children and other vulnerable people. Prices are set by the State Government, with volunteer checks provided free of charge.

Approximately 80% of requests are paid upon request and approximately 20% paid by account. Refunds may occasionally occur within a few days of the initial request, often due to a request relating to a current existing screening check.

After a request, the screening check is usually provided within three weeks, with the exception of a small number of checks that may require further investigation or are complex in nature. Revenue is recognised at a point in time that the screening check is requested.

Interpreter and translator services

The department's Interpreting and Translating Centre (ITC) provides interpreting and translating assignments to private and business clients from a wide range of cultural and linguistic backgrounds.

Base fee schedules are used to calculate each service request. In some instances, a service may change upon delivery. For example, an extension in translating is required at the time of providing the service and the quoted price may be adjusted. Revenue is recognised when the service is provided.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2.6. Resources received free of charge

	2023 \$'000	2022 \$'000
Shared Services SA	4 166	4 077
Department of the Premier and Cabinet	1 534	1 453
Total resources received free of charge	5 700	5 530

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

Following Cabinet's approval to cease intra-government charging, the department receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA valued at \$4.166 million (\$4.077 million). In addition, the Department of Premier and Cabinet (DPC) provides ICT services valued at \$1.489 million (\$1.453 million) and from 2022-23, media monitoring services valued at \$0.045 million.

2.7. Other income

	2023 \$'000	2022 \$'000
Recoveries	4 816	6 712
Other	299	295
Total other income	5 115	7 007

Recoveries mainly relate to the recovery of funds for grants, salaries and wages and goods and services.

3. Board, committees and employees

The Chief Executive is responsible to the Premier and the department's Minister for supporting the achievement of the Government's objectives, the effective management of the department and the general conduct of its employees. A performance agreement, developed between the Chief Executive and Minister, outlines key agency leadership priorities and indicators of success for the financial year.

The Executive Leadership Team (ELT) is the principal governance and management body of DHS. ELT supports the Chief Executive to set and effectively monitor the strategic agenda, direction, governance, performance and culture of the department.

DHS board and committees are tasked with providing oversight and leadership of specific department responsibilities. This includes the Risk Management and Audit Committee which is responsible for overseeing risk management, internal controls, financial reporting, auditing and monitoring compliance with laws, policies and relevant codes of conduct, and reports to the Chief Executive.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.1. Key management personnel

Key management personnel of the department include the Minister, the Chief Executive and 7 executive positions.

The compensation disclosed in this note excludes salaries and other benefits the Minister for Human Services receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*. Refer to the administered financial statement for disclosures of the Minister's remuneration paid and recovered from the Consolidated Account.

	2023	2022
	\$'000	\$'000
Compensation		
Salaries and other short term employee benefits	2 305	2 352
Post-employment benefits	239	234
Total compensation	2 544	2 586

Transactions with key management personnel and other related parties

The department had no material transactions or balances and/or transactions outside normal day-to-day operations to disclose during the reporting period with key management personnel or their close family.

3.2. Board and committee members

Members during the 2022-23 financial year were:

Risk Management and Audit Committee

C Mitchell	Chair	Appointed	5/06/2020		
E Moran	Member	Appointed	20/05/2020		
J King	Member	Reappointed	10/12/2021	Resigned	6/03/2023
S Charlton*	Member	Appointed	18/05/2021		
A Reid*	Member	Appointed	14/10/2021		

Premier's Council for Women

F Dorman	Chair	Appointed	1/07/2021		
M Hagias	Deputy Chair	Reappointed	1/07/2019	Resigned	30/06/2023
N Saunders*	Member	Reappointed	1/02/2020		
S Mapuvire	Member	Appointed	1/07/2019		
M Veitch	Member	Appointed	1/07/2020	Resigned	1/07/2022
K Baker Jamieson	Member	Appointed	1/07/2021		
K Briggs	Member	Appointed	1/07/2021		
I Marshall	Member	Appointed	1/07/2021		
K Mundy	Member	Appointed	1/07/2021		
A Meyer	Member	Appointed	1/10/2021	Resigned	1/07/2022
M Smith	Member	Appointed	1/07/2021		
N Wade	Member	Appointed	1/07/2022		

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.2. Board and committee members (continued)

Grants SA Assessment Panel

B Nolan	Member	Appointed	1/11/2021
C Duncan	Member	Appointed	1/11/2021
C Bell	Member	Appointed	1/11/2021
E Frankel	Member	Appointed	1/11/2021
H de Anstiss	Member	Appointed	1/11/2021
I Bosio	Member	Appointed	1/11/2021
J Russo	Member	Appointed	1/11/2021
K House	Member	Appointed	1/11/2021
L Albrecht	Member	Appointed	1/11/2021
N Vassos	Member	Appointed	1/11/2021
P Gale	Member	Appointed	1/11/2021
R Cunningham	Member	Appointed	1/11/2021
S Ryan	Member	Appointed	1/11/2021
T Biddlecombe	Member	Appointed	1/11/2021
H Nguyen	Member	Appointed	1/11/2021
J Stone	Member	Appointed	1/11/2021
D Webb	Member	Appointed	1/11/2021
T Wyld	Member	Appointed	1/11/2021

Disability Minister's Advisory Council

K Hawkins*	Chair (Ex Officio)	Appointed	15/12/2022
K Annear	Member	Appointed	15/12/2022
K Chia	Member	Appointed	15/12/2022
N Cook*	Member (Ex Officio)	Appointed	15/12/2022
S Crowley	Member	Appointed	15/12/2022
E Fraser-Barbour	Member	Appointed	15/12/2022
B Lambert	Member	Appointed	15/12/2022
K Langton	Member	Appointed	15/12/2022
S Maso	Member	Appointed	15/12/2022
J Mccloughlin	Member	Appointed	15/12/2022
B Owen	Member	Appointed	15/12/2022
S Philavong	Member	Appointed	15/12/2022
A Shiell	Member	Appointed	15/12/2022
M Taggart	Member	Appointed	15/12/2022

State Emergency Relief Fund Committee

R Ambler*	Chair	Appointed	27/02/2023		
B Grear *	Member	Reappointed	8/12/2019	Expired	7/12/2022
M Griffiths*	Member	Reappointed	27/02/2023		
J Brayley*	Member	Appointed	13/01/2020	Expired	12/01/2023
R Green*	Member	Appointed	1/03/2021	Expired	27/02/2023
N Ashley*	Member	Appointed	1/03/2021		
S Paul*	Member	Appointed	27/02/2023		
K Barr*	Member	Appointed	27/02/2023		
N Keller*	Member	Appointed	27/02/2023		
L Connell*	Member	Appointed	27/02/2023		
T Forde*	Member	Appointed	27/02/2023		

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.2. Board and committee members (continued)

LGBTIQA+ Minister's Advisory Council

K Hawkins*	Chair (Ex Officio)	Appointed	15/12/2022
J Anderson	Member	Appointed	15/12/2022
M Barnes	Member	Appointed	15/12/2022
O Balopitos	Member	Appointed	15/12/2022
N Cook*	Member (Ex Officio)	Appointed	15/12/2022
D Ford	Member	Appointed	15/12/2022
L Hackworth*	Member	Appointed	15/12/2022
A Hawkins-Nicholls	Member	Appointed	15/12/2022
S Henschke	Member	Appointed	15/12/2022
M Hok*	Member	Appointed	15/12/2022
B Mcaloney	Member	Appointed	15/12/2022
A Moffat	Member	Appointed	15/12/2022
S Moran	Member	Appointed	15/12/2022
L Solonsch	Member	Appointed	15/12/2022
Varo*	Member	Appointed	15/12/2022

Youth Minister's Advisory Council

K Hawkins*	Chair (Ex Officio)	Appointed	15/12/2022
J Bingham	Member	Appointed	15/12/2022
L Boundey	Member	Appointed	15/12/2022
A Burgos-Garabelli	Member	Appointed	15/12/2022
A Cook	Member	Appointed	15/12/2022
N Cook*	Member (Ex Officio)	Appointed	15/12/2022
W Day	Member	Appointed	15/12/2022
S Green	Member	Appointed	15/12/2022
S Greenwood	Member	Appointed	15/12/2022
Z Leblond	Member	Appointed	15/12/2022
J Munyonge	Member	Appointed	15/12/2022
A Musarra	Member	Appointed	15/12/2022
M Price	Member	Appointed	15/12/2022
K Smith	Member	Appointed	15/12/2022

South Australian Gender Pay Gap Taskforce

I Pnevmatikos*	Chair	Appointed	1/10/2022
N Brown	Member	Appointed	1/10/2022
J Carney*	Member	Appointed	1/10/2022
A Kay	Member	Appointed	1/10/2022
A Kendall	Member	Appointed	1/10/2022
C Kulik	Member	Appointed	1/10/2022
M O'Callaghan	Member	Appointed	1/10/2022
J Pickering	Member	Appointed	1/10/2022
J Purdie	Member	Appointed	1/10/2022
E Ranieri*	Member	Appointed	1/10/2022
S Vas Dev*	Member (Ex Officio)	Appointed	1/10/2022
R Womersley	Member	Appointed	1/10/2022
O Bennell	Member	Appointed	20/06/2023

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.2. Board and committee members (continued)

* In accordance with the Premier and Cabinet's Circular PC016, *Remuneration for Government Appointed Part-time Board and Committee*, government employees did not receive any remuneration for board/committee duties during the financial year.

Board and committee remuneration

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.

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

	2023	2022
\$0 - \$19 999	98	47
Total number of members	98	47

The total remuneration received or receivable by members was \$0.057 million (\$0.037 million). Where a board or committee member has been appointed, resigned, retired or ceased their term during the year, this has been disclosed above.

3.3. Employee benefits expenses

	2023	2022
	\$'000	\$'000
Salaries and wages	207 115	202 708
Employee on-cost - superannuation	24 109	22 633
Workers compensation	21 730	24 120
Annual leave	21 668	20 672
Employee on-cost - other	12 749	12 130
Targeted voluntary separation packages	8 768	1 871
Long service leave	3 974	(1 051)
Skills and experience retention leave	897	831
Eligible termination payments	105	180
Board and committee fees	54	23
Other employee related expenses	487	837
Total employee benefits expenses	301 656	284 954

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

Superannuation employment on-cost charges represent the department's contributions to superannuation plans in respect of current services of current employees.

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3.3. Employee benefits expenses (continued)

Remuneration of employees

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

	2023	2022
	No.	No.
\$157 715 to \$160 607*	N/A	2
\$160 608 to \$180 000	17	10
\$180,001 to \$200,000	4	7
\$200,001 to \$220,000	8	6
\$220,001 to \$240,000	6	4
\$240,001 to \$260,000	1	1
\$260,001 to \$280,000	1	4
\$280,001 to \$300,000	2	-
\$300,001 to \$320,000	2	-
\$320,001 to \$340,000	2	-
\$340,001 to \$360,000	-	1
\$460,001 to \$480,000	1	1
Total	44	36

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year.

Total remuneration received by these employees for the year was \$9.486 million (\$7.625 million). Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any related fringe benefits tax paid.

*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2021-22.

Targeted voluntary separation packages (TVSPs)

The number of employees who received a TVSP during the reporting period was 114 (28).

	2023	2022
	\$'000	\$'000
Amounts paid to separated employees:		
Targeted voluntary separation packages	8 768	1 871
Leave paid to separated employees	3 424	673
Recovery from the Department of Treasury and Finance (DTF)	(8 672)	(1 278)
Net cost to the department	3 520	1 266

Department of Human Services
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3.4. Employee benefits liability

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Annual leave	25 550	25 009
Accrued salaries and wages	8 224	7 335
Long service leave	2 600	2 420
Skills and experience retention leave	1 196	1 221
Total current employee benefits	37 570	35 985
<u>Non-current</u>		
Long service leave	29 901	32 153
Total non-current employee benefits	29 901	32 153
Total employee benefits	67 471	68 138

Salary and wages, annual leave, skills and experience retention leave and sick leave

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

The annual leave liability and the skills and experience retention leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

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

Long service leave

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

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

The actuarial assessment performed by DTF has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wages levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds at the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 3.5% in 2022 to 4.0% in 2023.

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 actuarial assessment performed by DTF increased the salary inflation rate from 2.5% in 2022 to 3.5% in 2023 for 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 and expense of \$1.041 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions, a key assumption being long-term discount rate.

The long service leave split between current and non-current is based on the department's analysis of leave taken which uses historical leave taken to determine an estimate for amounts to be paid within the next 12 months.

Department of Human Services
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4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Contractors and agency staff	16 111	16 431
Accommodation	13 532	14 267
Information technology and communication charges	12 875	12 501
Brokerage care services	7 997	8 835
Client related expenses	6 813	5 941
Business services	6 741	6 751
Motor vehicles	2 912	2 696
Crimtrac history check fees	2 703	3 702
Minor equipment	2 687	2 443
Printing, stationery, postage and periodicals	1 376	1 229
Repairs and maintenance	1 209	1 592
Seminars courses and training	991	748
Travel and accommodation	951	558
Insurance	880	882
Drugs and medical supplies	424	3 947
Consultants	237	263
Short term leases	193	461
Low-value leases	74	53
Other	7 585	6 508
Total supplies and services	86 291	89 808

Accommodation

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

Department of Human Services
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4.2. Depreciation and amortisation

	2023	2022
	\$'000	\$'000
Buildings	2 984	2 998
Computer software	1 104	1 703
Plant and equipment	1 021	1 097
Accommodation and leasehold improvements	810	810
Right-of-use vehicles	439	553
Right-of-use buildings	83	36
Total depreciation and amortisation	6 441	7 197

All non-current assets, with a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential. Land and non-current assets held for sale are not depreciated.

Useful life

Depreciation and amortisation are calculated on a straight-line basis over the estimated useful life as follows:

Class of asset	Useful life (years)
Buildings	4-35
Accommodation and leasehold improvements	2-50
Plant and equipment	3-15
Right-of-use vehicles	lease term (1-5 years)
Right-of-use buildings	lease term (3-5 years)
Computer software	3

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.

Department of Human Services
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4.3. Grants and subsidies

Grants and subsidies by program	2023	2022
	\$'000	\$'000
Community Connections	22 023	21 388
Child and Family Support Grants	21 311	20 441
Family and Community Development	15 483	14 283
Family, Domestic and Sexual Violence Response	7 481	4 062
Financial Hardship Programs	5 449	4 908
Aboriginal Community Benefit Grants	3 594	2 650
Youth Portfolio	844	1 295
Other	6 087	6 897
Total grants and subsidies	82 272	75 924

Grants paid are usually subject to terms and conditions set out in the contract, correspondence or by legislation.

4.4. NDIS expenses

Total NDIS expenses for the year were \$708.228 million (\$683.847 million). The department makes payments to the NDIA for the NDIS pursuant to the *National Disability Insurance Act 2013* and in accordance with the Bilateral Agreement between the Commonwealth of Australia and the State of South Australia. South Australia's financial contribution is adjusted for transitional provisions including in-kind services that South Australia continue to provide to NDIS participants and invoice wash-up adjustments.

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4.5. Net gain / (loss) from disposal of assets

	2023	2022
	\$'000	\$'000
<u>Land and buildings</u>		
Proceeds from disposal	-	3 500
Less carrying amount of assets disposed	-	(1 950)
Net gain/(loss) from disposal of land and buildings	-	1 550
<u>Plant and equipment</u>		
Proceeds from disposal	-	28
Less carrying amount of assets disposed	(7)	(33)
Net gain/(loss) from disposal of plant and equipment	(7)	(5)
<u>Total disposal of assets</u>		
Total proceeds from disposal	-	3 528
Less total carrying amount of assets disposed	(7)	(1 983)
Net gain/(loss) from disposal of owned assets	(7)	1 545
Gain/(loss) on modification of right-of-use assets	(4)	1
Net gain/(loss) from disposal of assets	(11)	1 546

Gains or losses from disposal are recognised at the date control is passed from the department and determined after deducting the carrying amount of the asset from the proceeds at that time.

4.6. Other expenses

	2023	2022
	\$'000	\$'000
Impairment of receivables	36	259
Interest expense on lease liabilities	26	5
Other	537	410
Total other expenses	599	674

Other

Audit fees paid/payable to the Auditor-General's Department of \$0.315 million (\$0.307 million) related to work performed under the *Public Finance and Audit Act 1987*.

Department of Human Services
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5. Non-financial assets

5.1. Property, plant and equipment

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

Reconciliation 2022-2023

	Land \$'000	Buildings \$'000	Accommodation and leasehold improvements \$'000	Plant and equipment \$'000	ROU buildings \$'000	ROU vehicles \$'000	Total \$'000
Carrying amount at 1 July 2022	33 617	69 720	5 993	4 955	72	546	114 903
Additions	-	-	-	509	330	863	1 702
Disposals	-	-	-	(7)	-	(4)	(11)
Transfers (to)/from works in progress	-	38	-	415	-	-	453
Transfers (to)/from assets held for sale	(1 185)	(167)	(108)	(193)	-	-	(1 653)
Subtotal:	32 432	69 591	5 885	5 679	402	1 405	115 394
Gains/(losses) for the period recognised in net result:							
Depreciation and amortisation for the year	-	(2 984)	(810)	(1 021)	(83)	(439)	(5 337)
Subtotal:	-	(2 984)	(810)	(1 021)	(83)	(439)	(5 337)
Carrying amount at the end of the period	32 432	66 607	5 075	4 658	319	966	110 057
Gross carrying amount							
Gross carrying amount	32 432	72 515	8 920	9 858	438	1 615	125 778
Accumulated depreciation/amortisation	-	(5 908)	(3 845)	(5 200)	(119)	(649)	(15 721)
Carrying amount at the end of the period	32 432	66 607	5 075	4 658	319	966	110 057

All property, plant and equipment owned by the department are classified in the level 3 fair value hierarchy except for land valued at \$32.432 million, buildings at \$4.715 million and its depreciation for the year of \$0.025 million are classified in level 2. Refer to note 10.1 for more information about the fair value hierarchy and note 7.2 for details about the lease liability for right-of-use assets.

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5.1 Property, plant and equipment (continued)

Reconciliation 2021-22

	Land \$'000	Buildings \$'000	Accommodation and leasehold improvements \$'000	Plant and equipment \$'000	ROU buildings \$'000	ROU vehicles \$'000	Total \$'000
Carrying amount at 1 July 2021	33 127	72 508	6 643	5 688	67	768	118 801
Additions	-	-	-	25	108	338	471
Disposals	-	-	-	(32)	(67)	(7)	(106)
Transfers (to)/from works in progress	-	-	160	297	-	-	457
Transfers (to)/from assets held for sale	490	210	-	74	-	-	774
Subtotal:	33 617	72 718	6 803	6 052	108	1 099	120 397
Gains/(losses) for the period recognised in net result:							
Depreciation and amortisation for the year	-	(2 998)	(810)	(1 097)	(36)	(553)	(5 494)
Subtotal:	-	(2 998)	(810)	(1 097)	(36)	(553)	(5 494)
Carrying amount at the end of the period	33 617	69 720	5 993	4 955	72	546	114 903
Gross carrying amount							
Gross carrying amount	33 617	72 718	18 358	10 295	108	1 118	136 214
Accumulated depreciation/amortisation	-	(2 998)	(12 365)	(5 340)	(36)	(572)	(21 311)
Carrying amount at the end of the period	33 617	69 720	5 993	4 955	72	546	114 903

All property, plant and equipment owned by the department are classified in the level 3 fair value hierarchy except for land valued at \$33.617 million, buildings at \$4.644 million and its depreciation for the year of \$0.346 million are classified in level 2. Refer to note 10.1 for more information about the fair value hierarchy and note 7.2 for details about the lease liability for right-of-use assets.

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5.2. Property, plant and equipment owned by the department

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

Impairment

Property, plant and equipment owned by the department is assessed for impairment on an annual basis. During 2022-23, a building in Woodville was determined to have structural damage caused by a combination of termites and wood rot. Structural engineers and builders have been engaged to assess the damages and cost of repairs. At 30 June 2023, the impairment loss from the damage could not be reliably measured, therefore the fair value of this building has remained unchanged.

5.3. Property, plant and equipment leased by the department

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

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15 000 are not recognised as ROU 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:

- 119 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- One lease with DIT for a residential property in Ceduna, with rent paid monthly. No contingent rental provisions exist within the lease agreement and there is no right of renewal at the end of the lease.
- One lease with the Noarlunga Health Village for office accommodation as part of the Strong Start Program. Rent is paid six monthly. No contingent rental provisions exist within the lease agreement and there is no right of renewal at the end of its lease.
- One lease with TAFE SA for office accommodation at Whyalla campus with rent paid monthly. No contingent rental provisions exist within the lease agreement and there is an option to renew the lease at the end of its term.

The lease liabilities related to the ROU assets and the department's maturity analysis of its lease liabilities are disclosed in note 7.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 4.2 and 4.6. Cash outflows related to leases are disclosed in note 8.2.

Impairment

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

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5.4. Capital works in progress

	2023	2022
	\$'000	\$'000
Property, plant and equipment and intangible assets in progress at cost	16 311	3 424
Total capital works in progress	16 311	3 424

The following table shows the movement of capital works in progress:

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	3 424	910
Purchases	14 070	3 180
Transfers to completed works	(1 183)	(666)
Carrying amount at the end of the period	16 311	3 424

Capital works in progress is not classified in the fair value hierarchy. Refer to note 10.1 for more information.

5.5. Intangible assets

The department has intangible assets relating to both internally developed and externally acquired computer software. 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 internally developed 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.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 *Intangible Assets* are expensed. There was no indication of impairment for intangible assets as at 30 June 2023.

The following table shows the movement of intangible assets:

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	1 398	2 892
Transfers (to)/from works in progress	730	209
Subtotal:	2 128	3 101
Gains/(losses) for the period recognised in net result:		
Amortisation	(1 104)	(1 703)
Carrying amount at the end of the period	1 024	1 398
Gross carrying amount		
Gross carrying amount	15 704	14 974
Accumulated amortisation	(14 680)	(13 576)
Carrying amount at the end of the period	1 024	1 398

Internally developed computer software has a carrying amount of \$2.015 million which has been fully depreciated. The above carrying amount at the end of the period relates to intangibles for externally acquired computer software.

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5.6. Non-current asset held for sale

	2023	2022
	\$'000	\$'000
Land	1 185	-
Building	275	-
Plant and equipment	193	-
Total non-current assets classified as held for sale	1 653	-

The following table shows the movement of non-current assets:

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	-	2 724
Disposals	-	(1 950)
Transfers (to)/from property, plant and equipment	1 653	(774)
Carrying amount at the end of the period	1 653	-

The fair value hierarchy for non-current assets classified as held for sale is land classified at level 2 with buildings and plant and equipment in the level 3 classification.

5.7. Inventories

Total current inventories as at 30 June 2023 is \$0.196 million (\$0.322 million).

Inventories held for distribution at no or nominal consideration are measured at cost and adjusted when applicable for any loss of service potential. Inventories held for sale are measured at the lower of cost or their net realisable value.

Cost for all other inventory is measured on the basis of the first-in, first-out method. Net realisable value is determined using the estimated sales proceeds less costs incurred in marketing, selling and distribution to customers.

Cost of inventories

The cost recognised as an expense for raw materials and consumables is \$1.086 million.

Department of Human Services
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6. Financial assets

6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer (special deposit accounts)		
Operating Account	172 324	164 396
Other deposits	1 229	1 936
Total deposits with the Treasurer (special deposit accounts)	173 553	166 332
Advance accounts	95	95
Cash on hand	5	5
Total cash and cash equivalents	173 653	166 432

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.

The department does not earn interest on its deposits with the Treasurer. Some of the department's appropriation is deposited into the Accrual Appropriation Excess Funds account. Although the department controls the money in the Accrual Appropriation Excess Funds account, its use must be approved by the Treasurer. The balance of the Accrual Appropriation Excess Fund account at 30 June is \$135.511 million (\$133.910 million).

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6.2. Receivables

	2023	2022
	\$'000	\$'000
<u>Current</u>		
<u>Trade receivables</u>		
From SA government entities	1 905	7 534
From non-SA government entities	1 469	3 014
Less impairment loss on receivables	(27)	(252)
Total trade receivables	3 347	10 296
Recoveries for NDIS contributions	67 791	63 992
Accrued revenue	15 909	7 437
GST input tax recoverable	3 379	1 874
Prepayments	1 664	1 828
Overpaid salaries	619	439
Other receivables	160	126
Total current receivables	92 869	85 992
<u>Non-current</u>		
Other receivables - workers compensation	1 272	1 076
Total non-current receivables	1 272	1 076
Total receivables	94 141	87 068

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

It is not anticipated that counter-parties will fail to discharge their obligations, other than those recognised in the impairment loss of receivable. The carrying amount of receivables approximates net fair value due to being receivable on demand.

There is no concentration of credit risk. Refer to note 10.2 for information on risk management.

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

Impairment of receivables

The department has adopted the simplified impairment approach under AASB 9 *Financial Instruments* and measured lifetime expected credit losses on all trade receivables using an allowance matrix as a practical expedient to measure the impairment allowance.

Allowance for impairment loss on receivables

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	252	4
Increase/(decrease) in allowance recognised in profit or loss	37	259
Amounts written off	(262)	(11)
Carrying amount at the end of the period	27	252

Impairment losses relate to receivables arising from contracts with customers that are external to SA Government. Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

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7. Liabilities

7.1. Payables

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Trade payables	12 572	11 899
Employment on-costs	5 868	5 470
Accrued expenses	4 576	3 140
Other	1 856	1 299
Total current payables	24 872	21 808
<u>Non-current</u>		
Employment on-costs	2 978	3 093
Total non-current payables	2 978	3 093
Total payables	27 850	24 901

Payables and accruals are recognised for all amounts owed and unpaid. Payables are normally settled within 30 days from the date the invoice is first received. Employee on-costs are settled within the respective employee benefits that they relate to are discharged. All payables are non-interest bearing. The carrying amount of payables represents approximate net fair value due to their short-term nature.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions. These are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

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

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has increased from 42% in 2022 to 43% in 2023. The average factor for the calculation of employer superannuation on-costs has changed from the 2022 rate 10.6% to 11.1% in 2023. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the employment on-cost of \$0.250 million.

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7.2. Financial liabilities

The department's financial liabilities are all lease liabilities of \$1.330 million (\$0.622 million), refer to note 5.3. The department measures these at discounted future lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTFs incremental borrowing rate. There were no defaults or breaches throughout the year.

The interest expense associated with these lease liabilities was \$26 000 (\$5 000). The department does not capitalise borrowing costs.

	2023	2022
	\$'000	\$'000
Lease liabilities		
Within one year	627	358
Later than one year but not longer than five years	727	388
Total lease liabilities (undiscounted)	1 354	746

7.3. Provisions

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Workers compensation	11 652	9 428
Insurance	113	70
Total current provisions	11 765	9 498
<u>Non-current</u>		
Workers compensation	48 877	39 415
Total non-current provisions	48 877	39 415
Total provisions	60 642	48 913

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7.3. Provisions (continued)

Reconciliation of workers compensation

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	48 843	35 757
Increase to provision due to revision of estimates	21 716	23 993
Reduction due to payments	(10 030)	(10 907)
Carrying amount at the end of the period	60 529	48 843

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

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes). The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2023 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are nonserious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

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.

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

The workers compensation provision has increased mainly due to a rise in the number of open claims and higher average claim sizes for Seriously Injured Workers (SIW) and a projected increase in section 56 & 58 payments for non-SIW.

Reconciliation of insurance provision

The following table shows the movement of insurance during 2022-23:

	Public liability	Property	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	50	20	70
Net revision of estimates	21	22	43
Carrying amount at the end of the period	71	42	113

The following table shows the movement of insurance during 2021-22:

	Public liability	Property	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	90	20	110
Net revision of estimates	(40)	-	(40)
Carrying amount at the end of the period	50	20	70

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

7.4. Other liabilities

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Accommodation incentive	683	683
Unclaimed monies	111	119
Other liabilities	350	340
Total current other liabilities	1 144	1 142
<u>Non-current</u>		
Accommodation incentive	4 222	4 905
Total non-current other liabilities	4 222	4 905
Total other liabilities	5 366	6 047

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 incentives for fit out free of charge to the department. The benefit of these incentives are 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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

8. Other disclosures

8.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property, plant and equipment to the extent that they offset one another.

8.2. Cash flow

Reconciliation of net result to cash flows from operating activities

	2023	2022
	\$'000	\$'000
<u>Reconciliation of cash and cash equivalents at the end of the reporting period</u>		
Cash and cash equivalents disclosed in the Statement of Financial Position	173 653	166 432
Balance as per the Statement of Cash Flows	173 653	166 432
<u>Reconciliation of net cash provided by operating activities to net result</u>		
Net cash provided by/(used in) operating activities	18 506	15 378
<u>Add / (less) non-cash items</u>		
Depreciation and amortisation expense of non-current assets	(6 441)	(7 197)
Accommodation incentive amortisation	683	684
Gain/loss on sale or disposal of non-current assets	(11)	1 546
Capital accruals	3 779	11
<u>Movement in assets and liabilities</u>		
Increase/(decrease) in receivables	7 073	14 086
Increase/(decrease) in inventories	(126)	56
(Increase)/decrease in provisions	(11 729)	(13 046)
(Increase)/decrease in payables	(2 949)	337
(Increase)/decrease in employee benefits	667	5 066
(Increase)/decrease in other liabilities	(2)	108
Net result	9 450	17 029

Total cash outflows for leases were \$0.824 million (2022: \$1.088 million)

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

9. Outlook

9.1. Unrecognised contractual commitments

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

Contractual commitments to acquire property, plant and equipment

	2023	2022
	\$'000	\$'000
Within one year	3 884	17 423
Total capital commitments	3 884	17 423

The department's capital commitments are for the Kurlana Tapa Youth Justice Consolidation project and minor capital works to various properties.

Other contractual commitments

	2023	2022
	\$'000	\$'000
Within one year	7 381	7 580
Later than one year but not longer than five years	24 814	23 725
Later than five years	14 938	20 385
Total expenditure commitments	47 133	51 690

The department's other expenditure commitments primarily consist of MOAA with DIT for accommodation.

Grant commitments

	2023	2022
	\$'000	\$'000
Within one year	64 475	70 205
Later than one year but not longer than five years	52 735	16 648
Total grant commitments	117 210	86 853

Grant commitments consists of fixed amounts specified in the grant contract.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

9.2 Contingent assets and liabilities

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

The department has investigated and there are no contingent assets or liabilities that impact the department as at 30 June 2023.

9.3 COVID-19 pandemic outlook for the department

At this stage, with the current levels of COVID-19 in the South Australian community, the department does not expect its financial position to be materially impacted in 2023-24 due to the COVID-19 pandemic.

9.4 Impact of standards not yet effective

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

9.5 Events after the reporting period

DHS Disability Services is transitioning out of in-kind services to operate as a registered NDIS provider. The bilateral agreement, which facilitated the in-kind arrangement ended on 30 June 2023. However, the in-kind arrangement was extended into 2023-24. The department has completed external audits required to be registered to provide all services under the NDIS. At the end of the in-kind arrangement, there will be an increase in NDIS revenue which will be equally offset by NDIS expenses.

10 Measurement and risk

10.1 Fair value

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

Initial recognition

Non-current tangible assets owned by the department 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 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 (i.e. the amount recorded by the transferor public authority immediately prior to the restructure).

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

10.1 Fair value (continued)

Revaluation

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

The revaluation process is reviewed by the department each year.

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

A full site revaluation is undertaken on a regular cycle every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset class will be revalued regardless of when the last valuation took place.

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 2023 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.

Land and buildings

The department's land and buildings were subject to a full site revaluation as at 30 June 2021.

An independent valuation of land and buildings owned by the department was performed in April 2021 by a Certified Practising Valuer, Mr Martin Burns from Liquid Pacific Holdings Pty Ltd.

The results of the valuation were considered to have a material impact on the department's assets and were processed accordingly.

The majority of assets were valued using the direct comparison of sales approach. The valuation was based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in use, adjustments were applied to reflect the restriction. Where market inputs were not readily observable, the cost approach to valuation was adopted with current replacement cost. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition and location.

The valuation used estimates about construction materials that would be required to replace the buildings, information about current construction costs were derived from building costs guides/internal records such as recent tender documents, construction invoices etc. and the estimated useful life due to age and condition of the building.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

10.1 Fair value (continued)

Plant and equipment

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

10.2 Financial instruments

Financial risk management

Departmental risk management policies are in accordance with the *Risk Management Guide* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

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

Liquidity risk

The department is funded principally from appropriation by the SA Government. The department works with DTF 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 note 7.1 and 7.2 for further information.

Credit risk

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

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 (ECL) 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 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, where practicable 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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2023

10.2. Financial instruments (continued)

The following table provides information about the credit risk exposure and expected credit loss for non-government debtors.

	Debtor gross carrying amount \$'000	Expected credit loss rate %	Expected losses \$'000
2023			
Current (not past due)	778	-	-
1 - 30 days past due	24	1.39%	-
31 - 60 days past due	33	2.17%	1
61 - 90 days past due	39	2.82%	1
More than 90 days past due	595	4.13%	25
Total	1 469		27

Loss rates are based on actual history of credit loss. 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 180 days past due.

Receivables with a contractual amount of \$0.262 million written off during the year are still subject to enforcement activity.

Cash and debt instruments

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

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

Market risk

The department does not 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 the material accounting policy information 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.

The carrying value less impairment provisions of receivables and payables is a reasonable approximation of their fair values due to the short-term nature of these balances (refer to note 6.2 and 7.1).

Classification of financial instruments

The department measures all financial instruments at amortised cost. All financial assets and liabilities carrying amounts equal their fair value as at 30 June 2023 and are expected to be settled within one year excluding lease liabilities. Maturity analysis for lease liabilities is presented in note 7.2.

Department of Human Services

**Administered Financial Statements
for the year ended 30 June 2023**

Department of Human Services
Statement of Administered Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<u>Administered income</u>			
Appropriation	A2.1	233 251	190 544
SA Government grants, subsidies and transfers		11 390	11 382
Fees and charges		486	613
Interest		612	21
Client Trust receipts	A6.2	8 315	9 189
Other income		698	743
Total administered income		254 752	212 492
<u>Administered expenses</u>			
Employee benefits expenses		381	371
Supplies and services		3 794	2 680
Depreciation and amortisation	A4.1	1 447	2 171
Grants and subsidies	A3.1	242 695	211 366
Client Trust payments	A6.2	7 596	8 818
Donations		22	13
Total administered expenses		255 935	225 419
Net result		(1 183)	(12 927)
Total comprehensive result		(1 183)	(12 927)

The accompanying notes form part of these financial statements.

Department of Human Services
Statement of Administered Financial Position
as at 30 June 2023

	2023	2022
Note	\$'000	\$'000
<u>Administered current assets</u>		
Cash and cash equivalents	A5.1 63 661	50 952
Receivables	99	95
Non-current assets held for sale	A4.2 24 697	-
Total current assets	88 457	51 047
<u>Administered non-current assets</u>		
Property, plant and equipment	A4.1 -	22 994
Investment property	A4.3 -	3 150
Total non-current assets	-	26 144
Total assets	88 457	77 191
<u>Administered current liabilities</u>		
Payables	39 233	26 784
Total current liabilities	39 233	26 784
Total liabilities	39 233	26 784
Net assets	49 224	50 407
<u>Administered equity</u>		
Retained earnings	11 775	12 958
Asset revaluation surplus	37 449	37 449
Total equity	49 224	50 407

The accompanying notes form part of these financial statements.

Department of Human Services
Statement of Administered Cash Flows
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<u>Cash flows from operating activities</u>			
<i><u>Cash inflows</u></i>			
Appropriation		233 251	190 544
SA Government grants subsidies and transfers		11 390	11 382
Fees and charges		527	557
Interest		567	12
Client Trust receipts		8 315	9 189
Other income		698	743
Cash generated from operations		254 748	212 427
<i><u>Cash outflows</u></i>			
Employee benefits payments		(378)	(359)
Supplies and services		(1 555)	(2 799)
Concessions		(199 327)	(182 907)
Grants and subsidies		(33 013)	(29 699)
Client Trust payments		(7 596)	(8 818)
Donations paid		(22)	(13)
Other payments		(148)	-
Cash used in operations		(242 039)	(224 595)
Net cash provided by / (used in) operations	A6.1	12 709	(12 168)
Net increase / (decrease) in cash and cash equivalents		12 709	(12 168)
Cash and cash equivalents at the beginning of the period		50 952	63 120
Cash and cash equivalents at the end of the period	A5.1	63 661	50 952

The accompanying notes form part of these financial statements.

Department of Human Services
Schedule of Income & Expense attributable to Administered Items

Administered income and expense by program	Client Trust Accounts		Charitable Social Welfare Fund		Community Service Obligations		Concessions	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<u>Administered income</u>								
Appropriation	-	-	29	50	18 900	18 281	209 466	168 073
SA Government grants subsidies and transfers	-	-	4 000	4 000	-	-	-	-
Fees and charges	-	-	2	151	-	-	1	-
Interest	401	17	-	-	-	-	-	-
Client Trust receipts	8 315	9 189	-	-	-	-	-	-
Other income	-	-	115	315	-	-	-	-
Total administered income	8 716	9 206	4 146	4 516	18 900	18 281	209 467	168 073
<u>Administered expenses</u>								
Supplies and services	-	-	176	164	-	-	-	2
Grants and subsidies	-	-	5 191	3 180	18 281	17 673	209 610	181 641
Client Trust payments	7 596	8 818	-	-	-	-	-	-
Total administered expenses	7 596	8 818	5 367	3 344	18 281	17 673	209 610	181 643
Net result	1 120	388	(1 221)	1 172	619	608	(143)	(13 570)

Department of Human Services
Schedule of Income & Expense attributable to Administered Items

Administered income and expense by program	Disability Services Donations and Bequests		Gambler's Rehabilitation Fund*		Health and Aged Care Services Donations and Bequests		Home for Incurables Trust	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Administered income								
Appropriation	-	-	740	637	-	-	-	-
SA Government grants subsidies and transfers	-	-	7 390	7 382	-	-	-	-
Fees and charges	-	-	62	1	-	-	292	242
Interest	4	-	109	-	13	-	81	4
Client Trust receipts	-	-	-	-	-	-	-	-
Other income	-	-	576	420	-	-	-	-
Total administered income	4	-	8 877	8 440	13	-	373	246
Administered expenses								
Employee benefits expenses	-	-	-	-	-	-	-	-
Supplies and services	-	-	3 027	2 151	-	-	591	363
Depreciation and amortisation	-	-	-	-	-	-	1 447	2 171
Grants and subsidies	-	-	5 934	5 574	-	-	-	-
Donations	8	-	-	-	14	9	-	-
Cash alignment transfers	-	-	-	-	-	-	-	-
Total administered expenses	8	-	8 961	7 725	14	9	2 038	2 534
Net result	(4)	-	(84)	715	(1)	(9)	(1 665)	(2 288)

*Supplies and services for the Gambler's Rehabilitation Fund includes audit fees paid/payable to the Auditor-General's Department of \$0.148 million related to work performed under the *Public Finance and Audit Act 1987*.

Department of Human Services
Schedule of Income & Expense attributable to Administered Items

Administered income and expense by program	Minister's salary		Personal Alert SA		State Emergency Relief Fund		Supported Residential Facilities Indemnity Fund		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<u>Administered income</u>										
Appropriation	381	371	3 735	3 132	-	-	-	-	233 251	190 544
SA Government grants subsidies and transfers	-	-	-	-	-	-	-	-	11 390	11 382
Fees and charges	-	-	129	219	-	-	-	-	486	613
Interest	-	-	-	-	3	-	1	-	612	21
Client Trust receipts	-	-	-	-	-	-	-	-	8 315	9 189
Other income	-	-	-	-	7	8	-	-	698	743
Total administered income	381	371	3 864	3 351	10	8	1	-	254 752	212 492
<u>Administered expenses</u>										
Employee benefits expenses	381	371	-	-	-	-	-	-	381	371
Supplies and services	-	-	-	-	-	-	-	-	3 794	2 680
Depreciation and amortisation	-	-	-	-	-	-	-	-	1 447	2 171
Grants and subsidies	-	-	3 679	3 298	-	-	-	-	242 695	211 366
Client Trust payments	-	-	-	-	-	-	-	-	7 596	8 818
Donations	-	-	-	-	-	4	-	-	22	13
Total administered expenses	381	371	3 679	3 298	-	4	-	-	255 935	225 419
Net result	-	-	185	53	10	4	1	-	(1 183)	(12 927)

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

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2023

A1. About the Department of Human Services

A1.1. Basis of preparation

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1 of the department's 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.

A1.2. Objectives/activities of the department's administered items

The department's administered items are structured to contribute to the twelve main activities. These are:

- Client Trust Accounts
- Charitable and Social Welfare Fund
- Community Service Obligations
- Concessions
- Disability Services Donations and Bequests
- Gambler's Rehabilitation Fund
- Health and Aged Care Services Donations and Bequests
- Home for Incurables Trust
- Minister's Salary
- Personal Alert SA
- State Emergency Relief Fund
- Supported Residential Facilities Indemnity Fund

A1.3. Impact of COVID-19 pandemic on the department

The COVID-19 pandemic did not have a material impact on activities administered by the department for 2022-23. However, refer to note A3.2 Concessions for COVID-19 payments made.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2023

A1.4. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2022-23 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Statement of Administered Comprehensive Income			
<u>Administered Income</u>			
Appropriation	231 537	233 251	1 714
SA Government grants subsidies and transfers	11 447	11 390	(57)
Fees and charges	-	486	486
Interest	295	612	317
Client Trust receipts	11 206	8 315	(2 891)
Other income	399	698	299
Total administered income	254 884	254 752	(132)
<u>Administered Expenses</u>			
Employee benefits expenses	375	381	6
Supplies and services	2 614	3 794	1 180
Depreciation and amortisation	2 171	1 447	(724)
Grants and subsidies expenses	240 970	242 695	1 725
Client Trust payments	11 402	7 596	(3 806)
Donations	-	22	22
Total administered expenses	257 532	255 935	(1 597)
Net result	(2 648)	(1 183)	1 465
Total comprehensive result	(2 648)	(1 183)	1 465

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. There are no variances that exceed both thresholds.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2023

A2. Income

A2.1. Appropriation

	2023	2022
	\$'000	\$'000
Appropriations from Consolidated Account pursuant to the Appropriation Act	231 543	189 672
Appropriation from Governor's Appropriation Fund	1 708	872
Total appropriation	233 251	190 544

Appropriation is recognised upon receipt.

A3. Expenses

A3.1. Grants and subsidies

	2023	2022
	\$'000	\$'000
Concessions (refer to note A3.2)	209 610	181 641
Community Service Obligations	18 281	17 673
Gamblers Rehabilitation	5 934	5 574
Charitable Social Welfare Fund	5 191	3 180
Personal Alert SA	3 679	3 298
Total grants and subsidies	242 695	211 366

A3.2. Concessions

	2023	2022
	\$'000	\$'000
Cost of Living *	79 383	37 089
Water and sewerage rates	54 536	51 910
Energy	48 196	51 988
Transport	25 333	24 577
Emergency electricity payments	171	184
COVID Pandemic Payment Scheme	37	14 127
Other	1 954	1 766
Total concessions	209 610	181 641

* In response to the rising cost of living, the government delivered an election commitment to double the Cost-of-Living Concession (COLC) payment for 2022-23.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2023

A4. Non-financial assets

A4.1. Property, plant and equipment owned by the department

The following tables show the movement of land, buildings and improvements and plant and equipment:

2022-23

	Land \$'000	Buildings and improvements \$'000	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	15 950	5 700	1 344	22 994
Transfers (to)/from assets held for sale	(15 950)	(4 433)	(1 164)	(21 547)
Subtotal:	-	1 267	180	1 447
Gains/(losses) for the period recognised in net result:				
Depreciation and amortisation	-	(1 267)	(180)	(1 447)
Subtotal:	-	(1 267)	(180)	(1 447)
Carrying amount at the end of the period	-	-	-	-
Gross carrying amount				
Gross carrying amount	-	-	-	-
Accumulated depreciation/amortisation	-	-	-	-
Carrying amount at the end of the period	-	-	-	-

2021-22

	Land \$'000	Buildings and improvements \$'000	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	15 950	7 600	1 615	25 165
Subtotal:	15 950	7 600	1 615	25 165
Gains/(losses) for the period recognised in net result:				
Depreciation and amortisation	-	(1 900)	(271)	(2 171)
Subtotal:	-	(1 900)	(271)	(2 171)
Carrying amount at the end of the period	15 950	5 700	1 344	22 994
Gross carrying amount				
Gross carrying amount	15 950	7 600	2 873	26 423
Accumulated depreciation/amortisation	-	(1 900)	(1 529)	(3 429)
Carrying amount at the end of the period	15 950	5 700	1 344	22 994

All property, plant and equipment are classified in the level 3 fair value hierarchy except for land valued at \$15.950 million (2021-22: \$15.950 million) which was classified as level 2. There were no transfers between the levels in 2022-23.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2023

A4.2. Non-current assets classified as held for sale

	2023	2022
	\$'000	\$'000
Land (including Investment land)	19 100	-
Building	4 433	-
Plant and equipment	1 164	-
Total non-current assets classified as held for sale	24 697	-

The following table shows the movement of non-current assets held for sale:

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	-	-
Transfers (to)/from property, plant and equipment	24 697	-
Carrying amount at the end of the period	24 697	-

Non-current assets classified as held for sale are all classified as level 3 except for land that is classified at level 2.

A4.3. Investment property

The investment property is held to earn rental income and/or for capital appreciation. The investment property is initially recognised at cost. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to the department.

Subsequent to initial recognition at cost, the investment property is revalued to fair value with changes in the fair value recognised in the revaluation reserve under equity in the period that they arise. An independent full site valuation of the investment property was performed at 30 June 2021. The results of the valuation were processed. The investment land is not depreciated however is tested for impairment. Investment for land is classified as level 2 of the fair value hierarchy.

Rental income from the leasing of the investment property is recognised in the Statement of Comprehensive Income as part of fees and charges, on a straight-line basis over the lease term.

The following table shows the movement of investment land:

Reconciliation 2022-23

	Investment land	Total
	\$'000	\$'000
Carrying amount at the beginning of the period	3 150	3 150
Transfers (to)/from assets held for sale	(3 150)	(3 150)
Carrying amount at the end of the period	-	-

Reconciliation 2021-22

	Investment land	Total
	\$'000	\$'000
Carrying amount at the beginning of the period	3 150	3 150
Carrying amount at the end of the period	3 150	3 150

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A5. Financial assets

A5.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Special deposit account with the Treasurer	45 599	33 698
Deposit account with SAFA	16 542	15 953
Other deposits	1 520	1 301
Total cash and cash equivalents	63 661	50 952

A6. Other disclosures

A6.1. Cash flow reconciliation

	2023	2022
	\$'000	\$'000
<u>Reconciliation of cash and cash equivalents at the end of the reporting period</u>		
Cash and cash equivalents disclosed in the Statement of Financial Position	63 661	50 952
Balance as per the Statement of Cash Flows	63 661	50 952
<u>Reconciliation of net cash provided by / (used in) operating activities to net result</u>		
Net cash provided by/(used in) operating activities	12 709	(12 168)
<u>Add / (less) non-cash items</u>		
Depreciation and amortisation	(1 447)	(2 171)
<u>Movement in assets and liabilities</u>		
Increase/(decrease) in receivables	4	65
(Increase)/decrease in payables	(12 449)	1 347
Net result	(1 183)	(12 927)

A6.2. Client Trust accounts

The department acts as trustee of client trust accounts, including clients of the former Intellectual Disability Services Council Incorporated (IDSC) and the former Julia Farr Services (JFS). These amounts cannot be used by the department to achieve its own objectives, and accordingly are not included in the controlled financial statements. Client trust receipts include interest revenue of \$0.401 million (2022: \$0.017 million).

	2023	2022
	\$'000	\$'000
Opening balance at the beginning of the period	14 466	14 078
Add receipts	8 716	9 206
Less expenses	(7 596)	(8 818)
Closing balance at the end of the period	15 586	14 466

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A6.3. Disability Services donations and bequests

The department receives and administers donations and bequests held by Disability Services. Both donations and bequests must be used to benefit the community and public and cannot be used by the department to achieve its own objectives.

	2023	2022
	\$'000	\$'000
Opening balance at the beginning of the period	172	172
Add receipts	4	-
Less expenses	(8)	-
Closing balance at the end of the period	<u>168</u>	<u>172</u>

A6.4. Health and Aged Care Services donations and bequests

Donations and bequests must be used to benefit the community and public and cannot be used by the department to achieve its own objectives.

	2023	2022
	\$'000	\$'000
Opening balance at the beginning of the period	518	527
Add receipts	13	-
Less expenses	(14)	(9)
Closing balance at the end of the period	<u>517</u>	<u>518</u>

A6.5. State Emergency Relief Fund

The State Emergency Relief Fund (the Fund) is established as part of the *Emergency Management Act 2004*. The Fund's main purpose is to provide financial support for the relief of persons who suffer injury, loss or damage as a result of a declared emergency within South Australia.

	2023	2022
	\$'000	\$'000
Opening balance at the beginning of the period	106	102
Add receipts	10	8
Less expenses	-	(4)
Closing balance at the end of the period	<u>116</u>	<u>106</u>

In February 2023, the Fund was activated to administer the receipt and distribution of monies donated by the community to assist people affected by the SA River Murray Floods. Funds will be distributed throughout 2023-24 to those affected by the floods.

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A6.6. Supported Residential Facilities Indemnity Fund

This note has been prepared to meet the requirements of section 56 (11) of the *Supported Residential Facilities Act 1992* in reporting upon the operations of the Supported Residential Facilities Indemnity Fund.

	2023	2022
	\$'000	\$'000
Opening balance at the beginning of the period	52	52
Add receipts	1	-
Closing balance at the end of the period	<u>53</u>	<u>52</u>

A7. Outlook

A7.1. Contingent assets and liabilities

The department has investigated and there are no contingent assets or liabilities that impact the department's administered items.

A7.2. COVID-19 pandemic outlook for the department

At this stage, with the current levels of COVID-19 in the South Australian community, the department does not expect its financial position to be materially impacted in 2023-24 due to the COVID-19 pandemic.

Department of Human Services
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A8. Measurement and risk

A8.1. Fair value

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. The department categorises non-financial assets measured at fair value into hierarchy based on the level of inputs used in measurement.

Fair value measurements recognised in the Statement of Financial Position are categorised into three levels.

The department had no valuations categorised into level 1.

There have been no transfers of assets between level 1 and 2 fair value hierarchy levels in 2023 or 2022. The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period. All property, plant and equipment, including non-current assets classified as held for sale, are classified at the level 3 except for land classified in level 2. Investment property is classified as level 2. There were no transfers between hierarchy levels in 2022-23. Refer to note A4.1, A4.2 and A4.3 for asset movements between classifications.

Valuation techniques and inputs

There were no changes in valuation techniques during 2022-23.

A9. Home for Incurables Trust

As part of wide-ranging reforms relating to the delivery of disability services by the department, effective 1 July 2007, JFS was dissolved and all assets and liabilities vested in or held by JFS were transferred or assigned or vested with the Minister for Human Services. Certain assets held by the former JFS are subject to the terms and conditions of the Home for Incurables Trust. The original Trust was established in June 1879 and was varied by the Supreme Court on 7 November 1997.

The former Board of JFS was trustee of the Home for Incurables Trust and on dissolution, the Board of JFS resolved to resign as trustee of the Home for Incurables Trust. The Minister for Human Services is the trustee for the Home for Incurables Trust.

The role of the Trust is " ... to apply property vested in it for the purpose of providing for persons whose ability to live independently is temporarily or permanently impaired or in jeopardy as a consequence of an acquired brain injury or degenerative neurological condition or a physical condition resulting in disability including but not limiting the foregoing in any way whatsoever, the following services and facilities;

(a) by providing for them, in a variety of residential, centre and community-based settings

(i) accommodation

(ii) nursing, medical, allied health and attendant care service

(iii) personal and community support services

(iv) technical and personal support aids

(v) rehabilitation, respite and recreational services

(vi) out-patient and day care services

(vii) measures and services to enhance their quality of life

(b) by providing facilities for education research with respect to such persons

(c) by providing any services and facilities ancillary or in relation to the foregoing or by providing additional services and facilities that may be appropriate from time to time."

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A9. Home for Incurables Trust (continued)

The following income, expenses, assets and liabilities of the Home for Incurables Trust have been included in the administered items financial statements but are separately disclosed in the following schedules in accordance with the governance requirements of the Trust.

Schedule of Income and Expenses for the year ended 30 June 2023	2023 \$'000	2022 \$'000
<u>Income</u>		
Fees and charges	292	242
Interest	81	4
Total income	373	246
<u>Expenses</u>		
Supplies and services	591	363
Depreciation and amortisation	1 447	2 171
Total expenses	2 038	2 534
Net result	(1 665)	(2 288)
Total comprehensive result	(1 665)	(2 288)

Schedule of Financial Position for the year ended 30 June 2023	2023 \$'000	2022 \$'000
<u>Current assets</u>		
Special deposits with the Treasurer	85	11
Deposits with SAFA	2 523	2 798
Receivables	9	6
Non-current assets held for sale	24 697	-
Total current assets	27 314	2 815
<u>Non-current assets</u>		
Property, plant and equipment	-	22 994
Investment property	-	3 150
Total non-current assets	-	26 144
Total assets	27 314	28 959
<u>Current liabilities</u>		
Payables	20	-
Total current liabilities	20	-
Total liabilities	20	-
Net assets	27 294	28 959

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A9. Home for Incurables Trust (continued)

Schedule of Changes in Equity for the year ended 30 June 2023	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 30 June 2021	37 449	(6 202)	31 247
Net result for 2021-22	-	(2 288)	(2 288)
Total comprehensive result for 2021-22	-	(2 288)	(2 288)
Balance at 30 June 2022	37 449	(8 490)	28 959
Net result for 2022-23	-	(1 665)	(1 665)
Total comprehensive result for 2022-23	-	(1 665)	(1 665)
Balance at 30 June 2023	37 449	(10 155)	27 294

Schedule of Administered Cash Flows for the year ended 30 June 2023	2023 \$'000	2022 \$'000
<u>Cash flows from operating activities</u>		
<u>Cash inflows</u>		
Interest	78	4
Fees and charges	292	236
<u>Cash generated from operations</u>	370	240
<u>Cash outflows</u>		
Supplies and services	(571)	(363)
Cash used in operations	(571)	(363)
Net cash provided by / (used in) operating activities	(201)	(123)
Net increase / (decrease) in cash and cash equivalents	(201)	(123)
Cash and cash equivalents at the beginning of the reporting period	2 809	2 932
Cash and cash equivalents at the end of the reporting period	2 608	2 809

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A.9 Home for Incurables Trust (continued)

Accounting policies

Cash and cash equivalents

Cash and cash equivalents are reported in the Schedule of Assets and Liabilities - Home for Incurables Trust. This includes cash on hand, deposits held at call and other short-term, highly liquid investments with maturities of three months or less that are readily convertible to cash and which are subject to insignificant risk of changes in value. Cash is measured at nominal value.

Property, plant and equipment	2023	2022
	\$'000	\$'000
<u>Land and buildings</u>		
Land at fair value	-	15 950
Buildings and improvements at fair value	-	7 600
Accumulated depreciation - buildings and improvements	-	(1 900)
Carpark at fair value	-	12
Accumulated depreciation - carpark	-	(12)
Total land and buildings	-	21 650
<u>Property, plant and equipment</u>		
Other plant and equipment at cost (deemed fair value)	-	2 873
Accumulated depreciation - other plant and equipment at cost	-	(1 529)
Total plant and equipment	-	1 344
Total property, plant and equipment	-	22 994

The following table shows the movement of land, buildings and improvements and plant and equipment:

Reconciliation 2022-23

	Buildings and Land improvements	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	15 950	5 700	1 344
Depreciation and amortisation	-	(1 267)	(180)
Transfers (to)/from assets held for sale	(15 950)	(4 433)	(1 164)
Carrying amount at the end of the period	-	-	-

Reconciliation 2021-22

	Buildings and Land improvements	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	15 950	7 600	1 615
Depreciation and amortisation	-	(1 900)	(271)
Carrying amount at the end of the period	15 950	5 700	1 344

Department of Human Services
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A.9 Home for Incurables Trust (continued)

The following table shows the movement of investment property during 2022-23:

	2023	2022
	\$'000	\$'000
<u>Investment land</u>		
Carrying amount at the beginning of the period	3 150	3150
Transfers (to)/from assets held for sale	(3 150)	-
Fair value at the end of the period	<u>-</u>	<u>3 150</u>
Total investment property at the end of the period	<u>-</u>	<u>3 150</u>