



**Government
of South Australia**

Minister for Human Services

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Adelaide SA 5000
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Adelaide SA 5001
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Tel 08 8463 6560
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Our ref: 19MCOR/0092/0093/0094
Your ref: 7582060

Mr Kyam Maher MP
Parliament House
North Terrace
ADELAIDE SA 5000

Sent by email: maher.office@parliament.sa.gov.au

Dear Mr Maher,

Freedom of information application

I refer to your application under the *Freedom of Information Act 1991* (the Act), received by the Office of the Minister for Human Services on 11 September 2019 seeking access to:

Copies of any and all documents (including but not limited to hard copy or electronic briefings, minutes, reports, emails, letters, meeting agendas, diary entries and any other correspondence) between the Minister and/or Minister's Office staff and the Treasurer and/or the Treasurer Office in regard to any FOI. Date Range 18/3/2019 to 11/9/2019.

Two documents have been identified as falling within the scope of your application and I have determined to release one document in part and one document in full.

Document 2 contains matter that the disclosure of which would constitute an offence against an Act, and I have determined it to be exempt pursuant to clause 12(1) of Schedule 1 of the Act. The document also contains information that was obtained in relation to the administration or enforcement of the Emergency Services Funding Act 1998 (the ESLF Act), the release of which would be an offence in accordance with Part 3, Subdivision 6, Clause 22I of the ESLF Act.

Please find enclosed a copy of the documents, and a document schedule containing a brief description of the documents.

If you are dissatisfied with my determination, you can seek an internal review by writing to the Minister for Human Services as the Principal Officer of the agency. Your request should be sent within 30 days of your receipt of this letter.

In accordance with the requirements of Premier and Cabinet Circular PC045, details of your FOI application, and the documents to which you are given access, may/will be published on the agency's disclosure log. A copy of PC045 can be found at <http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars>.

If you have any questions in relation to this matter, please contact Amanda Hockings, Office Manager, on telephone 8463 3388 or by email at amanda.hockings2@sa.gov.au. If you are dissatisfied with the outcome of your FOI application, you have the right to complain to the Ombudsman SA. Please contact the Ombudsman directly on (08) 8226 8699.

Yours sincerely



Amanda Hockings
ACCREDITED FOI OFFICER

30 / 9 / 2019

SCHEDULE OF DOCUMENTS – 19MCOR/0092/0093/0094

Freedom of information application from the Hon Kyam Maher MLC seeking access to *Copies of any and all documents (including but not limited to hard copy or electronic briefings, minutes, reports, emails, letters, meeting agendas, diary entries and any other correspondence) between the Minister and/or Minister's Office staff and the Treasurer and/or the Treasurer's Office in regard to any FOI.*

No	Author	Addressee	Date	Description of document	Determination	Reason
1.	Department of Treasury and Finance	Office Manager – Office of the Hon Michelle Lensink MLC	19/08/2019	Email – TRS19D1094 – FOI Consultation	Released in Full	
2.				Attachment to Document 1 – Minute	Released in Part	Exempt – Clause 12(1) of Schedule 1 of the Act

From: [Cathro, Vicky \(DTF\)](#)
To: [Hockings, Amanda \(DHS\)](#)
Subject: TRS19D1094 - FOI Consultation
Date: Monday, 19 August 2019 2:34:55 PM
Attachments: [Document 1.pdf](#)

Good afternoon Amanda

The Treasurer's office has received a FOI request from Mr Stephen Mullighan MP seeking: 'all minutes, briefings and correspondence titled 'Emergency Services Levy Concessions' as described on the Objective document management system, between 12 July 2018 and 9 May 2019'. The attached document falls within the scope of the FOI request. Before the attached can be provided to the applicant we require consent for it to be included. Section 26 of the FOI Act provides that before the applicant can be given access to the document this agency must first take reasonable steps to obtain your views as to whether you are happy for the document to be disclosed. If you are not, can you please provide reasons and appropriate clauses which should be applied for the determination.

The document references the Department for Human Services, and rather than directly send to DHS, I thought it best to send via your office first. Please let me know if you would prefer if I contacted DHS directly.

I have already consulted with DTF who have proposed the figures contained in the briefing not be disclosed, pursuant to clause 12 of the FOI Act.

In accordance with Premier and Cabinet Circular PC045, if access is granted to these documents, details of the FOI application and the documents to which access is given, may be published on DTF's disclosure log, located on the DTF website. A copy of PC045 can be found at:

<http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars>.

It would be appreciated if you could please provide a response by Monday 26 August 2019, if possible.

Kind Regards

Vicky Cathro

FOI Officer to the
Treasurer

Phone: 8226 9769

Email: Vicky.cathro@sa.gov.au

Level 8, 200 Victoria Square

State Administration Centre

ADELAIDE SA 5000

MINUTES forming ENCLOSURE to

File: REV17/0126
Doc No RV19D00004

TO: TREASURER

9/11/19
7191039
71920066

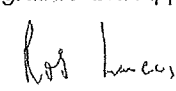
RE: EMERGENCY SERVICES LEVY CONCESSIONS

Timing: ROUTINE - For your determination and signature.

Recommendations/Issues: It is recommended that you:

- approve *ex gratia* relief of [REDACTED] being the shortfall of funds to be paid to the Community Emergency Services Fund as at 30 June 2018, resulting from the Department of Human Services' reconciliation of the eligibility of a number of ESL levy payers for the Emergency Services Levy concession remission.

Ex gratia relief: Approved/Not Approved


Treasurer

21/4/2019

Key Points:

- RevenueSA administers the Emergency Services Levy ("ESL"), however all applications for a remission for concession card holders ("concessions") are processed by the Department of Human Services ("DHS").
- RevenueSA relies on DHS to confirm levy payer records and to validate their eligibility with Centrelink. This is because RevenueSA does not have access to Centrelink data which would enable RevenueSA to process concession applications directly.
- DHS forward RevenueSA weekly data files advising of the levy payers approved to receive concessions through a secure data file transfer.
- Eligible pensioners and concession card holders are entitled to a concession of up to \$46 on the fixed property ESL relating to the principal place of residence of the eligible homeowner.
- In December 2016, the former Director, Concessions and Support Services, DHS, advised RevenueSA that DHS was in the process of reconciling the eligibility of levy payer's receiving the \$46 concession.
- The reconciliation resulted from DHS's Auditor General's Supplementary Report for the year ended 30 June 2015, where it was identified that DHS had been providing concessions to persons who were not eligible.
- Providing a concession to an ineligible levy payer means that the same persons were also inappropriately receiving an ESL general remission which reduces their ESL account. At that time, the ESL general remission eligibility criteria was restricted by the former Government, also only being available to pensioner and concession card holders.

- Following the conclusion of each financial quarter, RevenueSA provides DHS with a secure data file containing all households provided with concessions for that quarterly period. DHS would reimburse RevenueSA the amount of the concessions that RevenueSA had provided levy payers on their Notice of Emergency Services Levy Assessment, so that these amounts could be forwarded to the Community Emergency Services Fund
- RevenueSA's main ESL invoicing for the 2016-17 financial year was from early August 2016 to late September 2016.
- In October 2016, RevenueSA issued DHS an invoice to recoup the funds for the concession card holders invoiced during the July to September 2016 period (the "September Quarter Invoice"). The September Quarter Invoice was for [REDACTED] and contained [REDACTED] customer records.
- In December 2016, DHS withheld paying the September Quarter Invoice and advised that they were in the process of reconciling the ESL data that was forwarded with the invoice. DHS advised that they would pay for the customers that they could "100% match" at the time. Therefore, by the time DHS contacted RevenueSA, these levy payers had received their Notices of Emergency Services Levy Assessment that included the benefit of the concession, based on RevenueSA relying on DHS data which was inaccurate.
- DHS completed their reconciliation of the September Quarter Invoice and advised that they would pay for [REDACTED] eligible customers with the total amount payable being [REDACTED]. The remaining [REDACTED] customers with a total amount payable of [REDACTED] remained outstanding.
- Similar processes occurred to recoup the funds for the concession card holders invoiced during the October to December 2016 period (the "December Quarter Invoice") and the January to March 2017 period (the "March Quarter Invoice"). The December Quarter Invoice was for [REDACTED] and contained [REDACTED] customer records. DHS advised that they would pay for [REDACTED] eligible customers with the total amount payable being [REDACTED] leaving [REDACTED] outstanding for [REDACTED] customers. The March Quarter Invoice was for [REDACTED] for [REDACTED] customers and DHS paid [REDACTED] for [REDACTED] customers, leaving [REDACTED] outstanding for [REDACTED] customers.
- On 31 January 2017, a meeting was held between representatives from RevenueSA, DHS and the DTF Budget Branch. During this meeting, it was determined that it would be inappropriate to back date the removal of the concessions as the majority of levy payers had either passed away, moved into a nursing home or other care facility. Further, it seemed inequitable to backdate the removal of concessions where RevenueSA had relied on incorrect DHS information when providing the concessions. Accordingly, it was considered that the best option was to seek approval for *ex gratia* relief.
- RevenueSA wrote to the levy payers identified by DHS as no longer being eligible, advising that their concession and remission would be removed for the 2017-18 financial year. This gave levy payers the opportunity to apply to DHS for the concession should they be of the view that they remain eligible.
- The total amount not paid by DHS equalled [REDACTED]. However, since this date, a number of levy payers have reapplied for the concession, leaving [REDACTED] unpaid as at 30 June 2018.

- To address some of the issues in the reconciliation process, RevenueSA and DHS established a new Annual Reconciliation process that takes place at the start of each financial year (early July). The process involves RevenueSA sending a list of all potentially eligible levy payers contained in the RevenueSA system RIO to DHS for validation of the levy payer's eligibility before RevenueSA starts the ESL invoicing process.
- DHS then compares RevenueSA's list to their own database and within three weeks advise RevenueSA which levy payers do not have a current concession on record. RevenueSA then ceases the levy payer's concession in RIO, prior to invoicing the levy payer (early August).
- The annual reconciliation process has successfully occurred for both the 2017-18 and 2018-19 financial years.
- RevenueSA no longer applies the concession to accounts of levy payers that are not included in the records received from DHS. Other than where a concession has been provided on a property that has been sold and settled, for which a Certificate of Amount Payable has been obtained and payment made showing the ESL liability reduced by the concession during the above mentioned Annual Reconciliation process period.
- The manual reconciliation process has been a difficult and time consuming process. RevenueSA and DHS are currently working towards the transfer of electronic files between the agencies to automate the updating of records where levy payers are no longer eligible for the concession. RevenueSA will then be able to add an end date into RIO to ensure that the levy payer does not receive a concession incorrectly for following financial years. It is envisaged that this process will be automated to go-live for the 2019-20 financial year.
- Up until the 2018-19 financial year, funds to pay the concessions were provided to DHS who then transferred the money to RevenueSA on receipt of the invoice reflecting the dollar value of the concessions provided to levy payers. Once the invoice was paid RevenueSA transferred the money to the Community Emergency Services Fund as part of the government contribution to the fund. From the 2018-19 financial year this process changed, now RevenueSA recoups the concession amounts directly from Treasury.
- This Office recommends that you approve *ex gratia* relief of [REDACTED] being the difference between the invoices reflecting the dollar value of the concessions provided to levy payers and the amount paid by DHS. The *ex gratia* relief will ensure that the Fund is not short on the resources that it requires to provide essential emergency services.



Julie Holmes
COMMISSIONER OF STATE TAXATION

8 / 1 / 2019

Contact Officer: Diane Barry
 Telephone: 8207 2108