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**Government
of South Australia**

DEPARTMENT OF HUMAN SERVICES

2023-24 Annual Report

DEPARTMENT OF HUMAN SERVICES

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2023-24 ANNUAL REPORT for the Department of Human Services

To:

Hon Nat Cook MP
Minister for Human Services

Hon Katrina Hildyard MP
Minister for Women and the Prevention of Domestic, Family and Sexual 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: 30 September 2024

Signature:

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

From the Chief Executive



I am pleased to present the annual report of the South Australian Department of Human Services (DHS) which provides an insight into the important work of DHS and our financial performance for the 2023-24 financial year, ending 30 June 2024.

At DHS we share in a genuine passion for making a positive difference every day, in the lives of South Australians.

Our work is purpose-driven, and across the many areas of DHS we work to respond to the needs of those we serve in a supportive and inclusive way, often at times of high complexity, vulnerability and challenge.

The DHS team is committed to doing all that we can to ensure people are able to live safe and well in their communities, achieve their goals and aspirations, and participate in an equal and accessible way in every aspect of our society.

I want to thank our incredible staff and volunteers for your hard work and dedication in all that you do and to acknowledge what a privilege it is to work alongside you all.

The 2023-24 financial year has been another big year for DHS and has seen a continued focus in the provision of both immediate and long-term assistance to South Australians impacted by cost-of-living pressures.

Commencing from 1 July 2023, the Statewide Financial Counselling, Emergency Financial Assistance, Low Income Support and Utilities Literacy programs were replaced by the new Financial Wellbeing Program to streamline access to services. The program offers a range of services including financial counselling, emergency assistance, prevention activities, and connection to other services.

We finalised an extensive review of the state's concession system to ensure they are well-targeted and delivered efficiently to best support the community. We are grateful to the members of the sector reference group who provided their expertise and partnership as part of the review process. In response to the review findings, the Government announced funding in the 2024-25 State Budget for nine reforms including:

- increasing the Cost of Living Concession for tenants and Commonwealth Seniors Health Card holders by aligning concessions to those of homeowners
- extending public transport concessions to all Health Care Card holders
- improving access to concessions for tenants in share houses, including those in disability accommodation
- expanding access to glasses, emergency electricity payment and funeral concessions

- providing Companion Card holders with free access to dedicated Changing Places facilities for people with disability
- extending a range of household and other concessions to asylum seekers who are in financial disadvantage but ineligible for Commonwealth Centrelink support.

The budget also provided \$51.5 million for additional 2023-24 Cost of Living Concession payments, delivered in June 2024.

During the past year, the department also delivered Energy Bill Relief Fund payments in partnership with the Commonwealth Government, providing up to \$500 relief to eligible households and up to \$650 relief to eligible small businesses in South Australia on 2023-24 electricity bills.

The South Australian Government, led by DHS and the Office for Women, continues our critical work towards ending violence against women and children through our ongoing commitment to the National Plan to End Violence against Women and Children, and to achieving the objectives of South Australia's Women's Equality Blueprint 2023-26.

The South Australian Government is engaging in significant legislative reform to better support victim-survivors of domestic, family and sexual violence and increase the accountability of perpetrators. This includes working towards the criminalisation of coercive control. After a period of in-depth engagement with a range of community stakeholders the Criminal Law Consolidation (Coercive Control) Amendment Bill 2023 was drafted to criminalise coercive control. The Bill was released for public consultation along with a series of information sessions. Led by the Attorney-General's Department and the Office for Women, the sessions provided participants with an opportunity to gain a better understanding of how the proposed laws would work in practice in South Australia.

In March 2023, Natasha Stott Despoja AO was appointed by the Governor to lead the Royal Commission into Domestic, Family and Sexual Violence. The Royal Commission commenced on 1 July 2024 and will provide a report to the Government by 1 July 2025. DHS is committed to proactively supporting the Royal Commissioner and her team in undertaking this important and timely inquiry.

On 1 October 2023, Disability Services completed its transition to operating as a full-NDIS service provider under South Australia's Bilateral Agreement with the Commonwealth Government on the NDIS. All eligible clients have now transitioned to individualised plans with costs for services provided to clients now being claimed from their NDIS plans.

We have continued to lead the implementation of strategies of the Safety and Wellbeing Taskforce to support remote Aboriginal people in Adelaide and priority locations to be safe and well. In August 2023, the department established a Safer Place to Gather at Edwards Park in the Adelaide Park Lands, to provide vulnerable remote visitors a safer place to seek shelter and access support. This culturally inclusive space has some limited infrastructure for shelter and provides service providers with the opportunity to engage with remote visitors and provide support to access services to reduce high-risk behaviours and promote independence. Support is also provided for people to return to country, where desired.

The department continued to support the vital work of South Australia's volunteer sector by funding the development of a State of Volunteering Report to explore the social, cultural and economic contribution of volunteers to our economy, and provide the Government and community with up-to-date data and evidence to inform decision-making. Officially released by the Minister for Human Services at the State Volunteering Conference in May 2024, the inaugural State of Volunteering South Australia 2023 report, prepared by Volunteering SA&NT, found that every dollar invested in volunteering returned \$5.20 to the community.

Other highlights of the past 12 months include:

- The establishment of domestic violence prevention and recovery hubs in southern and northern Adelaide to support women experiencing, or at risk of, domestic, family and sexual violence.
- The launch of the state's first Autism Strategy to build knowledge, understanding and belonging for South Australia's Autistic and autism communities.
- The establishment of a new Safer Family Services inner north metropolitan region, which will deliver intensive family services to an additional 250 families per annum.
- Coordinating a cross-government response to provide welcome packs for families arriving in South Australia fleeing international conflict.
- Developing the initial response to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability to ensure the voices of people with lived experience are considered in the South Australian Government response.
- Commencing the Screening Transformation Program to deliver generational transformation of screening services and improve the provision of screening checks for workers and volunteers across South Australia.
- Undertaking public consultation to inform the development of a new Youth Action Plan, with more than 880 people engaged from July to August 2023 through a YourSAy survey, workshops and written submissions.
- Introduction of a Student Volunteer Army pilot, which focuses on secondary school students using an app to track and celebrate voluntary service with badges and resume-ready summaries.
- Opening of a new Changing Places facility in the City of Burnside under Tranche One of the Commonwealth's Changing Places initiative, with another due for completion in the Adelaide Hills by the end of 2024. DHS is also working with the Commonwealth Government, State Government departments and local councils to support the delivery of two new facilities under Tranche Two within the City of Marion and City of Mitcham.

On 1 July 2024, the Office for Ageing Well and responsibility for homelessness services were transferred to the department as a result of machinery of government changes. These changes aim to focus efforts on improving the lives of senior South Australians and enhance the Government's ability to address the complex needs of people experiencing and at risk of homelessness.

I would like to take this opportunity to warmly welcome all new staff to DHS and look forward to seeing the important work they do continue within the department.

Finally, at the beginning of the year we bid farewell to Lois Boswell who joined the department in August 2016 and was appointed to the position of Chief Executive Officer in September 2020. On behalf of all staff across the department, I would like to wish Lois all the very best for her future and thank her for the impact she has made throughout her longstanding public service career.

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

Contents

Overview: about the agency	9
Our strategic focus.....	9
Our organisational structure.....	11
Changes to the agency	12
Our Ministers.....	12
Our Executive team	13
Legislation administered by the agency	16
Other related agencies (within the Minister's area/s of responsibility).....	17
The agency's performance	18
Performance at a glance.....	18
Agency specific objectives and performance	20
Corporate performance summary	39
Employment opportunity programs	40
Agency performance management and development systems.....	42
Work health, safety and return to work programs	42
Executive employment in the agency.....	45
Financial performance	46
Financial performance at a glance	46
Consultants disclosure	47
Contractors disclosure	48
Other financial information	52
Other information	52
Risk management	53
Risk and audit at a glance.....	53
Fraud detected in the agency.....	53
Strategies implemented to control and prevent fraud.....	54
Public interest disclosure	54
Reporting required under any other act or regulation	55
<i>Disability Inclusion Act 2018</i>	55
<i>Gaming Machines Act 1992</i>	56
<i>Julia Farr Services (Trusts) Act 2007</i>	57

<i>Youth Justice Administration Act 2016</i>	58
Reporting required under the <i>Carers Recognition Act 2005</i>	64
Public complaints	65
Number of public complaints reported	65
Additional Metrics.....	67
Service Improvements	68
Compliance Statement.....	68
Appendix: Audited financial statements 2023-24	69

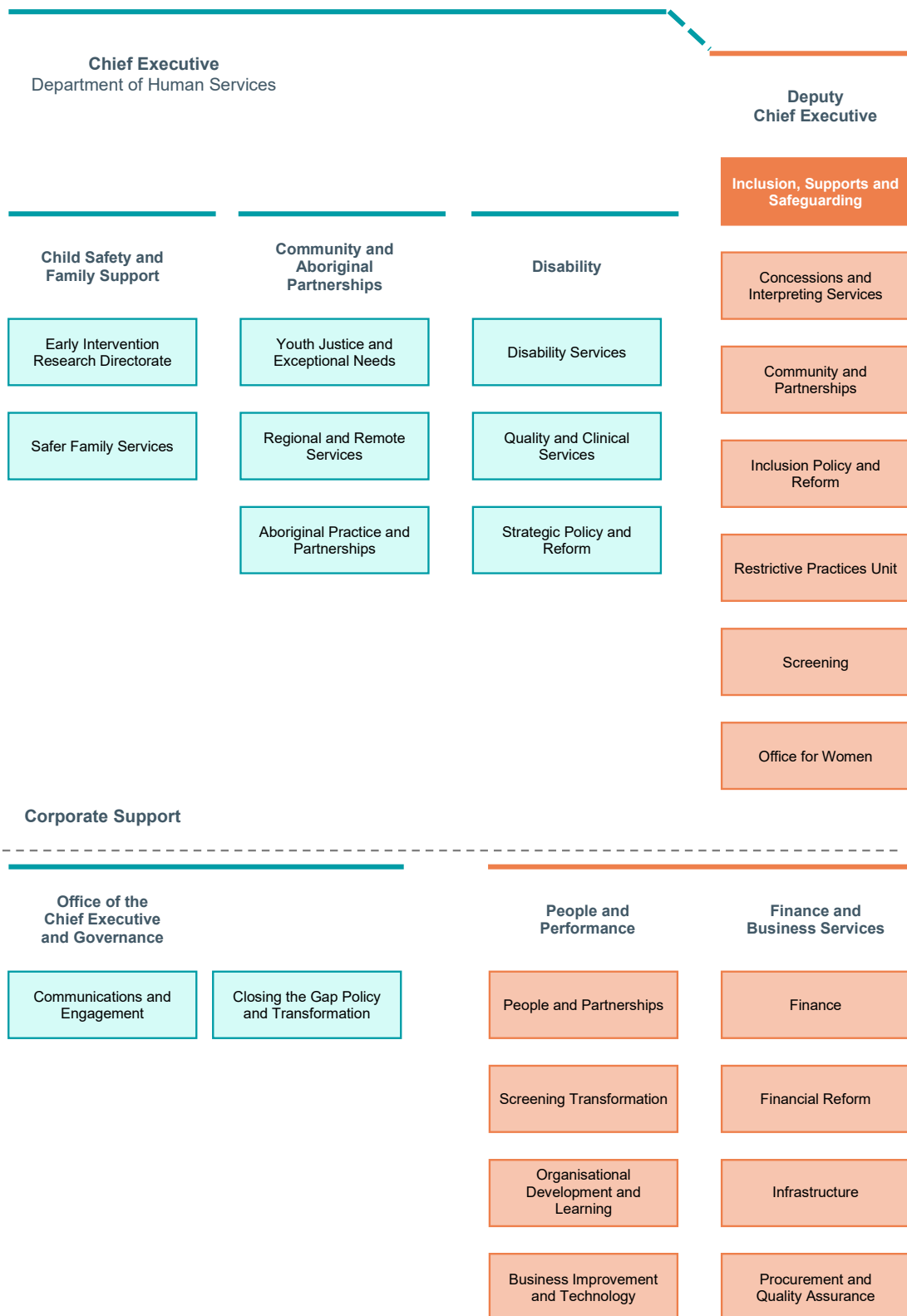
Overview: about the agency

Our strategic focus

Our Purpose	Making a difference so South Australia thrives.
Our Vision	Fairness, opportunity and choice for all South Australians.
Our Values	At the Department of Human Services (DHS), we embrace the public sector values of: • Service • Professionalism • Trust • Respect • Collaboration and engagement • Honesty and integrity • Courage and tenacity • Sustainability
Our functions, objectives and deliverables	The department's interconnected strategic priorities are: • Increasing inclusion, independence and shared decision-making for all. • Supporting our communities when it matters most. • Delivering modern services for our communities. 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: • youth justice • disability accommodation • cost of living concessions and rebates • employment-related screening • family safety and support. We also lead important government reforms in: • disability inclusion • intensive family support services • women's equality and safety.

	Our services span South Australia, from Kaurna 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.
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Our organisational structure



The above organisational chart reflects the structure of the department as at 30 June 2024. The current chart is available at www.dhs.sa.gov.au/about-us.

Changes to the agency

During 2023-24 there were the following changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

- A new departmental structure commenced on 1 December 2023, following an internal review and extensive staff consultation. The new structure will foster centres of expertise and excellence in our key areas and functions and ensure we speak with a clear voice to the community and our partners.
- The restructure resulted in the realignment of several functions and groups, and in the following divisions being renamed:
 - Community and Family Services to Community and Aboriginal Partnerships
 - Community Investment and Support to Inclusion, Supports and Safeguarding
 - Disability Services to Disability
 - Inclusion and Reform to Child Safety and Family Support.
- At this time, Ruth Ambler was also appointed to the role of Deputy Chief Executive to enhance the department's leadership and influence at senior levels.

Our Ministers



Hon Nat Cook MP
Minister for Human Services

Minister Cook has responsibility for the administration of concessions and cost of living supports, the provision of early intervention and support services to at risk children and families, supporting people living with disability and/or neurodivergence and other complex vulnerabilities, screening services, and the provision of statutory youth justice services. The Minister also has lead policy responsibility in relation to youth, volunteers, carers and LGBTIQ+ South Australians.



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

Minister Hildyard oversees policy development on issues affecting women in order to improve their safety and wellbeing. This includes leading the Government's coordinated approach to preventing and responding to 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 2024

Sandy Pitcher, Chief Executive

The Chief Executive is responsible for providing the department with strong, dedicated leadership, connecting the social policy and program support systems across all divisions to improve the safety, wellbeing and quality of life of South Australians.

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

Ruth Ambler, Deputy Chief Executive

The Deputy Chief Executive is responsible for the Inclusion, Supports and Safeguarding division which is comprised of:

- Concessions and Interpreting Services, which delivers a wide range of concessions and rebates that assist households on low or fixed incomes with cost-of-living pressures. It is also responsible for the operation of the Interpreting and Translating Centre, which includes the Aboriginal Language Interpreting Service.
- Community and Partnerships, which delivers funding and programs that support the capacity and wellbeing of South Australian communities including Grants SA, the Financial Wellbeing Program, Community Connections Program, Community Passenger Network, Carer Breaks and Young Carer Support Services, the Gamblers Rehabilitation Fund, Youth Support and Development, Services to Aboriginal Youth, Community and Neighbourhood Development Program, Advocacy and Impact Program, Bfriend Program for young LGBTIQ+ people and Food Security initiatives.
- Inclusion Policy and Reform, which brings together the policy and reform expertise from functions across the department to deliver on improvements and policies so DHS can provide the best possible services and programs for South Australians including youth, carers, volunteers and LGBTIQ+ people.
- Restrictive Practices Unit, which is responsible for administering the South Australian Restrictive Practices Authorisation scheme that regulates restrictive practices in NDIS services in order to provide greater protection and safeguards for NDIS participants with behavioural support plans.
- Screening Unit, which conducts initial screening and ongoing monitoring and background checks of specific workers and volunteers in South Australia, contributing to safe environments for children and other vulnerable people in the community.

- The Office for Women, which works across government and the community towards achieving the full and equal participation of women in all aspects of life in South Australia. 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.

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 DHS's role as a NDIS provider by identifying reform opportunities and delivering business improvements, as well as providing operational and strategic services.
- Infrastructure, which provides a range of asset-related services including records management, asset and building management, security services, fleet and transport management, and mail services.
- Procurement and Quality Assurance, which supports all areas of the department to manage the procurement of goods and services and is responsible for the delivery of the Australian Service Excellence Standards to support organisations improve their business practices and client services.

Sally Nicholas, Acting Executive Director, People and Performance

People and Performance is comprised of:

- People and Partnerships, which partner with departmental leaders to provide efficient, solution-focused, and innovative people services to support the department's mission to deliver strategies, programs and services that improve the wellbeing and safety of South Australians.
- Screening Transformation, which is leading a major program of work to reform the processes and systems of the Screening Unit by working collaboratively with other departmental teams, as well as key stakeholders across the public and private sector.
- Organisational Development and Learning, which delivers strategic expertise and business services in individual and organisational learning, development and recruitment to build leadership capability and champion workforce strategies and initiatives.
- Business Improvement and Technology, which enables the department and its operations to deliver services through the provision of information management, systems, data and technology across DHS.

Joe Young, Executive Director, Disability

The Disability division is comprised of:

- Disability Services, which provides direct care and support services to people with disability living in community-based group homes.
- Quality and Clinical Services, which supports high-quality service delivery and compliance with quality frameworks and NDIS requirements. The team is also responsible for the delivery of a range of allied health and clinical services to support clients to lead their best life, at home and in the community. It also incorporates medium term accommodation (T2H) and the Northgate Aged Care Service.
- Strategic Policy and Reform, which is responsible for both national and state disability reform, providing strategic leadership across the State Government to drive the South Australian disability policy agenda and ensure we meet our obligations under Australia's Disability Strategy 2021-2031, the *Disability Inclusion Act 2018*, the State Disability Inclusion Plan, the SA Autism Strategy 2024-2029 and other relevant state and national disability-related reform initiatives.

Alex Reid, Executive Director, Community and Aboriginal Partnerships

Community and Aboriginal Partnerships provides support and services to children, young people and families, including those in contact with the youth justice system, remote Aboriginal communities and people with complex and exceptional needs. The division is made up of:

- Youth Justice and Exceptional Needs, 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 and community based supervision and support.
- Regional and Remote Services, 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.
- Aboriginal Practice and Partnerships, which collaborates with executives and other departmental leaders to drive strategy and service design focused on building culturally led and responsive services to improve life outcomes, and supports Aboriginal young people and their families in partnership with community.

Katherine Hawkins, Executive Director, Child Safety and Family Support

The Child Safety and Family Support division supports families to stay safely together at home in community and culture. The division is made up of:

- Early Intervention Research Directorate (EIRD), which gathers the latest evidence and data to shape reform and delivery of the Child and Family Support System (CFSS). This includes commissioning non-government organisations to deliver services to reduce children's escalation in the child protection system and prevent poor life outcomes.

- Safer Family Services, which delivers a range of early intervention and targeted intensive family support services under the CFSS to help children stay safely at home with their families and avoid the need for out-of-home care.

Belinda Marsden, 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 provides high quality and responsive advice and support to the Chief Executive, Deputy Chief Executive and Ministerial Offices and is also responsible for:

- 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.
- Closing the Gap Policy and Transformation, which oversees and provides strategic policy advice across the department to meet the targets and outcomes outlined in the National Agreement on Closing the Gap.

The Director of the Office of the Chief Executive and Governance also has administrative reporting responsibility for staff in the Office of the Minister for Human Services and the Community Visitor 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)

As at 30 June 2024, the Office for Ageing Well reported to Minister Cook in her capacity as the Minister for Seniors and Ageing Well.

The agency's performance

Performance at a glance

Achievements and outcomes during the 2023-24 financial year include:

\$236 million	228,000	\$119 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	Minimum amount of Energy Bill Relief provided to households and small businesses (includes \$59.5 million of Commonwealth funds)
\$2.79 million	180	1,011,968
Grant funding distributed through Grants SA	Number of projects funded through Grants SA	Attendances at the Community and Neighbourhood Development Program funded community centres
91%	704	503
Percentage of Community Connections Program participants who experienced positive change in community participation and social connection	Referrals for intensive family support services accepted by Safer Family Services (government provider)	Referrals for intensive family support services accepted by non-government organisations
206	325	183
Referrals for intensive family support services accepted by Aboriginal Community Controlled Organisations	Number of individual children and young people detained at the Kurlana Tapa Youth Justice Centre	Number of individuals who identified as Aboriginal detained at the Kurlana Tapa Youth Justice Centre
552	170,902	55.9%
Number of children and young people on community mandates supported by Community Youth Justice	Screening applications received and finalised during the financial year	Screening applications finalised in one calendar week or less

59,976	449	27,808
Interpreting and translating assignments completed by the Interpreting and Translating Centre	Interpreting assignments completed by the Aboriginal Language Interpreting Service	Client contacts recorded by the Women's Information Service
6,148	302	850
Equipment items (new and refurbished) provided by the DHS Equipment Program	Home modifications completed by the DHS Equipment Program	Equipment repair and customisation requests completed by the DHS Equipment Program

As at 30 June 2024, there were:

434	27
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 disability
19	838
Clients of T2H, which supports primarily NDIS participants in transitional accommodation when they no longer need to be in hospital prior to moving into more appropriate longer term accommodation	Clients being assisted by the Exceptional Needs Unit to live in the community

Agency specific objectives and performance

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.	
Indicators	Performance
Develop a draft Gender Equality Bill	The State Government's Women: Safety, Wellbeing, Equality election policy included a commitment to introduce a Gender Equality Bill to improve economic and leadership participation for all South Australians. This will be achieved by requiring State Government agencies and local government to undertake positive actions to advance gender equality and embed them into business as usual. It is anticipated that the Office for Women will undertake public consultation later in the year, which will include publishing the draft Bill on YourSAy for comment.
Support the Gender Pay Gap Taskforce to develop an Interim Report	Established in September 2022, the South Australian Gender Pay Gap Taskforce was established to provide recommendations to address the factors that contribute to the gender pay gap in South Australia. The Taskforce provided its Interim Report to the Government and was published on the Office for Women's website in April 2024. The Interim Report identifies the following four focus areas to address the gender pay gap in South Australia: • Drivers of the gender pay gap • Needs of South Australian organisations • Effective policies and practices • Additional research. The Taskforce will continue to research areas that focus on intersectionality and high priority cohorts for inclusion in the final report at the end of 2024.

Partner with the Attorney-General's Department on draft coercive control legislation	The department is working closely with the Attorney-General's Department to improve the legal system's response to all forms of family and domestic violence. This includes the introduction of a Bill to create a new criminal offence of coercive control in intimate partner relationships. In 2022-23, the Office for Women undertook a series of community consultation sessions with specific targeted cohorts to understand how criminalising coercive control will affect different community groups and how to most effectively implement the proposed legislation. This in-depth engagement contributed to the development of the draft Criminal Law Consolidation (Coercive Control) Amendment Bill 2023, which was released on YourSAy for public consultation from 29 August 2023 to 10 October 2023. Through the consultation process, stakeholders and members of the community were provided with the opportunity to submit feedback by participating in a survey or through written submissions. There was significant interest in the Bill with 310 people completing the survey, 29 written submissions being submitted by organisational stakeholders, and 25 submissions being received from private individuals. The public consultation also included six information sessions led by the Office for Women and the Attorney-General's Department.
Host roundtables with key representatives from the finance and real estate sectors to discuss how they can best support people experiencing financial and housing difficulties due to domestic, family and sexual violence	In late 2023, the Office for Women hosted two roundtables to support engagement between key partners from the domestic, family and sexual violence sector and key bodies from the finance and real estate industries. The first roundtable, held in Adelaide on 11 October 2023, focused on addressing the burden of unpaid rents on people experiencing domestic, family and sexual violence. The second roundtable, held on 20 November 2023, focused on the burden of unpaid mortgages and loans on people experiencing violence.

Finalise the development of the Autism Strategy	The department worked with the Autistic and autism communities to co-design the state's first Autism Strategy, with the design process first commencing on 25 November 2022 with the release of a Discussion Paper for public consultation. During this consultation, over 1,000 submissions were received in response to the YourSAy survey, and approximately 200 additional written submissions were received. Feedback received throughout this process informed the Consultation Report which was published on 4 July 2023. Following the release of the Consultation Report, the State Autism Strategy Advisory Committee and South Australian Disability Reform Interdepartmental Committee were consulted on the development of the draft Autism Strategy, including the proposed focus areas. The draft Strategy was subsequently released for public consultation between 4 March 2024 and 29 March 2024, with 126 responses received through YourSAy, together with 20 written submissions. Feedback was used to refine aspects of the strategy where necessary, and ensure it was responding to the aspirations and needs of the Autistic and autism communities. The SA Autism Strategy 2024-2029 was formally launched by the Premier, Minister for Human Services and the Assistant Minister for Autism on 19 June 2024. The strategy is a significant step towards creating a more inclusive and knowledgeable South Australia where Autistic people and their families can thrive.
Partner with the Office for Autism in the development of the South Australian Autism Inclusion Charter	The Autism Inclusion Charter was officially launched on 2 April 2024 to coincide with World Autism Awareness Day. The development of the Charter was led by the Office for Autism, with DHS participating in a pilot in late 2023 to inform the development of the Charter and training for agencies. DHS is a signatory to the Charter and has made a firm commitment to its implementation alongside the SA Autism Strategy 2024-2029.

Progress legislative amendments to the <i>Disability Inclusion Act 2018</i>	A review of the <i>Disability Inclusion Act 2018</i> was conducted by Mr Richard Dennis AM PSM between 15 March 2022 and 10 May 2022, as required under section 32 of the Act. While the review noted that the Act appears to be working reasonably well, there are aspects of the Act where improvements could be made. The final review report highlighted 50 recommendations in relation to legislation (20), policy (9), and operation impacts (21) for consideration. The Minister for Human Services introduced the Disability Inclusion (Review Recommendations) Amendment Bill 2023 into Parliament on 28 June 2023. The Amendment Bill represented 14 of the 20 legislative recommendations outlined in the final review report to enhance the Government's commitment to disability access and inclusion in South Australia. The remaining policy and operational recommendations are being addressed by DHS as part of the review and development of the next State Disability Inclusion Plan. The <i>Disability Inclusion (Review Recommendations) Amendment Act 2024</i> was assented by the Governor on 27 June 2024.
Progress consultation on the future of the Home for Incurables Trust	In 2020, DHS engaged Think Human to lead a consultation process with disability stakeholders and the local community about the future of the Highgate Park site and the Home for Incurables (HFI) Trust. Feedback supported the sale of the site to benefit South Australian's living with disability and highlighted that people living with disability should be at the centre of decision making about the future of the Trust. In response to the feedback received, JFA Purple Orange was contracted by DHS to establish and facilitate meetings of the HFI Trust Working Group to provide recommendations to the Minister for Human Services, as sole trustee of the HFI Trust, in relation to the future of the Trust. The Working Group, which included people with disability and sector representatives, met on seven occasions between April 2022 and April 2024.

	The final report of the HFI Trust Working Group was prepared for the Minister for Human Services and includes recommendations for the future governance and use of the Trust.
Progress a review of the regulatory framework for supported residential facilities	On 7 November 2023, the department hosted a Supported Residential Facilities (SRF) roundtable with 39 stakeholders across Commonwealth, state, and local governments. Participants provided valuable insight into the current issues that surround the continued regulation and monitoring of SRFs in South Australia, including effective safeguarding of residents in SRFs. Participants were asked to consider the following options for the future of SRFs in South Australia: • no changes to the current regulatory approach • repealing the SRF Act with no replacement • a new SRF Act or an amended SRF Act is developed. There was overall agreement that developing a new SRF Act and Regulations with reference to other existing regulatory schemes will ensure contemporary regulatory practice to meet the expectations of stakeholders, reduce ambiguity, align with other regulatory schemes and strengthen resident safeguarding measures for vulnerable people. DHS will continue consultation processes to engage with stakeholders within the sector, including providers and those with lived experience. Consultation will inform a new legislative framework for SRFs, to be developed throughout 2025.
Partner with the Commonwealth Government and local councils for additional Changing Places facilities	The Commonwealth Government is investing \$5.4 million each year over four financial years to offer funding towards building Changing Places facilities in Local Government Areas (LGAs). A Changing Places toilet provides suitable facilities for people who cannot use standard accessible bathrooms, supporting people with disability to have more equitable access to essential facilities in their community, and communities they wish to visit.

	This initiative is being funded through a tripartite funding model with the State Government contributing one third of the funding to build Changing Places facilities in South Australian communities. This will support the state to build at least ten Changing Places facilities, in addition to the 24 existing Changing Places facilities in South Australia. The Changing Places initiative will be implemented over four tranches, with two South Australian LGAs identified in 2023-24 as meeting the criteria for Tranche Two by having a project in the 'build ready' phase and being able to fund 17% of the building costs. These are the: • City of Marion, building a Changing Places facility in Glenthorne National Park in collaboration with the Department for Environment and Water • City of Mitcham, building a Changing Places facility for the Pasadena Community Centre. Construction will commence in 2024-25.
Continue to strengthen engagement and partnerships with Aboriginal communities and organisations	In the past year, the department continued to strengthen engagement and partnerships with Aboriginal communities and organisations to improve outcomes for Aboriginal children and young people involved with the youth justice system. Key deliverables include: • The Aboriginal Practice and Partnerships Directorate commencing a partnership approach in Port Lincoln with KWAY Aboriginal Corporation (Kornar Winmil Yunti), the Port Lincoln Aboriginal Community Council, and West Coast Youth and Community Services with the aim of designing a shared decision-making process to support Aboriginal children and young people and achieve better outcomes. • Hosting a forum in response to concerns about escalating anti-social behaviour among youth cohorts in Port Lincoln and Port Augusta. Held in Port Lincoln on 6 December 2023, the forum was attended by community representatives, non-profit organisations, and government agencies to explore collaborative approaches.

Improve facilitation of shared decision making in the design of new Aboriginal services	The Early Intervention Research Directorate is commissioning a new support service for young Aboriginal families in northern Adelaide. The program is being commissioned through a newly developed cooperative dialogue approach, which facilitates shared decision-making with the Aboriginal Community-Controlled Organisations and Aboriginal Community Controlled Health Organisations within the family and child safety sector in the design and implementation of this new service. This partnership approach aligns with Closing the Gap Priority Reform One: Formal Partnerships and Shared Decision Making (Strong Partnership Elements).
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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
Deliver the additional once-off Cost of Living Concession payment	The 2024-25 State Budget provided immediate and targeted cost-of-living relief with \$51.5 million allocated to provide a once-off additional Cost of Living Concession (COLC) payment to all recipients who received the COLC payment in 2023-24. The additional payment of \$243.90 was delivered by the department in June 2024 to approximately 210,000 South Australian households.
Deliver Energy Bill Relief Fund payments	To address the rising cost of living in 2023-24, the department delivered Energy Bill Relief Fund payments in partnership with the Commonwealth Government to assist eligible South Australian households and small businesses with rising energy costs. The joint initiative provided up to \$500 relief to households and up to \$650 relief to small businesses on 2023-24 electricity bills. As at 30 June 2024, the State Government had reimbursed retailers for payments to households of \$90.3 million, and small businesses of \$28.3 million.
Complete the concessions review	Launched in February 2023, the concessions review was supported by a cross-government steering committee led by the major concessions' administrators, and a reference group of non-government organisations to represent low-income groups. The intent of the review was to provide the State Government with advice and reform options that would improve how concessions target those most in need and ensure they are easy to access for families and households. DHS collaborated with administering departments to analyse their concessions and consider options for change. Nine reforms identified during the review received funding in the State Budget for implementation during 2024-25.

	This includes doubling the value of the Cost of Living Concession for tenants and Commonwealth Seniors Health Care Card holders to match that of homeowners, broadening eligibility for public transport concessions and providing more subsidised glasses, funerals and emergency electricity payments.
Continue the upgrade of existing Personal AlertSA devices	Personal AlertSA (PASA) subsidises the cost of monitored personal alert devices to support eligible older South Australians to remain safe and independent in their homes. Since February 2021, all new PASA customers have been issued a 4G compatible personal alert system. With 3G mobile networks due to close in October 2024, PASA customers using 3G devices need to upgrade their devices to maintain services. In response to the network closures, the department established a two-year project to transition eligible PASA customers to 4G devices or alternative arrangements. In the past year, the project team has continued to successfully engage with PASA customers to upgrade their device or confirm they will exit the program. Customers without a confirmed transition plan, or who have not purchased a device via their My Aged Care plan are being followed up as a matter of urgency.
Implement the new Community and Neighbourhood Development Program	The Community and Neighbourhood Development Program was recommissioned to provide a more equitable distribution of funding and establish a more consistent funding model, whilst also funding more community centres. Recommissioning was achieved via a combination of open tender and direct allocation, with the outcomes announced in May 2023. Community centres combat social isolation, promote a stronger sense of belonging among disadvantaged individuals, and foster inclusive, equitable, and resilient local communities at a grass roots level across South Australia. Contracts with a total value of \$5.3 million in 2023-24 covering 66 community centres commenced from 1 July 2023.

	Twenty-two centres are receiving funding for the first time, and 19 centres are located in regional areas. There are two Aboriginal-specific centres. The tender was not fully subscribed in several regions with the department actively working with the community to establish additional community centres in the Far North (Port Augusta) and Barossa Light and Lower North (Gawler). DHS also continues to work with Aboriginal organisations to increase the number of Aboriginal community centres.
Implement the new Financial Wellbeing Program	Following extensive sector consultation and a competitive tender, DHS commissioned services for a new Financial Wellbeing Program from 1 July 2023. With a total value of approximately \$5 million in 2023-24, the program provides financial counselling services, emergency relief, and connection and prevention activities for those facing financial insecurity. The former Statewide Financial Counselling, Emergency Financial Assistance, Low Income Support and Utilities Literacy programs are combined into the new Financial Wellbeing Program to streamline access to services and provide a one-stop shop for services for people facing financial stress and vulnerability. Eight service providers are engaged to deliver the program in the 12 State Government regions, as well as a Sector Capacity Building Partner, a Multicultural Capacity Building Partner, and an Aboriginal Capacity Building Partner.
Expand and strengthen family support services	Due to growing demand on the Child and Family Support System (CFSS), the Government committed an additional investment of \$35.7 million over four years in the 2023-24 State Budget for Intensive Family Services. In the past year the additional funding has resulted in: • DHS Safer Family Services (SFS) establishing a new inner north metropolitan region for intensive family services, which commenced in January 2024. The new service will address service gaps across the region and deliver intensive family services to an additional 250 families per year.

	• The permanency of the CFSS Pathways Service, which provides coordination and oversight of all referrals into CFSS with a focus on referring families to the most appropriate service at the right time. The additional funding will ensure the permanency of the service, enabling stabilisation of the workforce and supporting longer term planning and embedding of the service within the CFSS. • Additional positions being established and recruited to support increased quality and clinical and cultural governance across SFS. The children and families that SFS work with are presenting with multiple complexities that have stretched the capacity of the existing governance structure to support and lead quality service and practice.
Continue to support Aboriginal people through the Safety and Wellbeing Taskforce	The department continued to support Aboriginal people from rural and remote communities through the continued leadership of the Safety and Wellbeing Taskforce. Achievements in 2023-24 include: • Establishing a Safer Place to Gather at Edwards Park in the Adelaide Park Lands to provide vulnerable remote Aboriginal visitors a safer place to seek shelter and access culturally appropriate support services. • Establishing a Remote Visitor Hub in Adelaide and a multi-disciplinary Remote Visitor Outreach Team to provide assertive outreach in Adelaide. • Supporting 2,753 journeys for remote Aboriginal visitors to return to their home communities through the statewide Return to Country program. • Facilitating the development of the draft Port Augusta Community Safety and Wellbeing Plan with the community, service providers, and three levels of government to support safety and wellbeing in the region and ensure a sustainable and culturally appropriate service response for the next four years.

	• Engaging Umoona Community to trial the delivery of assertive outreach and Return to Country support in Coober Pedy from January 2024 to January 2025. • Establishing a Port Augusta Youth Outreach Service to divert young people from high-risk behaviours through increased recreation activities, and ongoing outreach support. • Leading the Port Augusta Intensive Youth Response alongside multiple key agencies, to provide intensive wrap-around support for young people engaging in the justice system.
Expand the scope of the Child Diversion Program	South Australia continues to be on track to exceed Closing the Gap Target 11, with national data published by the Australian Productivity Commission reporting a 34% reduction in the rate of Aboriginal and Torres Strait Islander young people in detention between 2018-19 (baseline reporting year) and 2022-23. While this is a positive achievement, reducing the over-representation of Aboriginal children and young people in contact with the youth justice system continues to be a key focus of the department. This commitment is reflected in the Child Diversion Program, which provides an alternative to police custody for Aboriginal children who have been charged with an offence but have been refused police bail due to lack of suitable accommodation. The program provides short-term, culturally safe, supported accommodation, and supports Aboriginal children and their families in the community. The scope of the program, which commenced as a two-year pilot in December 2021, has been expanded in the past year following the decision of the Government to allocate \$1 million in the 2023-24 State Budget to continue the program for a further two years. The eligible age range was expanded from 10 to 13 years to 10 to 14 years, and components of the program can now be activated anywhere in the state on any day of the week.

Progress South Australia's
Closing the Gap
commitments

DHS is directly responsible for three socio-economic outcome targets of the National Agreement on Closing the Gap (CTG). Actions undertaken in the past year to progress the achievement of CTG targets, in addition to those delivered through the Safety and Wellbeing Taskforce, include:

- Continued delivery of programs and services including the Aboriginal Community Connections Services, Aboriginal Gambling Help Services, Aboriginal Community Centres, Services to Aboriginal Youth, Aboriginal Language and Interpreting Service, Child Diversion Program and programs delivered through Metropolitan Aboriginal Youth and Family Services.
- Establishment of the Closing the Gap Policy and Transformation directorate, which is tasked with reviewing the Australian Productivity Commission's first review of progress on the National Agreement on CTG and assisting the department with accelerating its progress to transform in line with the four Priority Reforms to ultimately improve Aboriginal people's lives.
- Establishment of the Aboriginal Practice and Partnerships directorate, which is responsible for delivering program, service, and policy responses in partnership with Aboriginal communities and their organisations.
- Development and implementation of the CTG Framework to ensure all departmental business areas embed the CTG priority reforms in the development of policies and projects.
- The Office for Women partnering with other government agencies and the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) to establish the Women's and Family Safety Partnership Committee. The Committee's role is to oversee actions designed to tackle domestic, family, and sexual violence.

	Recruitment of a Principal Aboriginal Workforce Consultant to lead the implementation of the DHS Aboriginal Workforce Strategy 2021-2023.
Continue to work with SA Health and the NDIA to reduce hospital discharge delays for NDIS participants	Since 1 May 2023, DHS has partnered with the National Disability Insurance Agency (NDIA) to deliver the South Australian Coordination and Assessment Team (SA CAT) pilot, which provides Specialist Support Coordination to assist participants facing barriers to discharge from hospital to locate community accommodation or return to their existing home. 115 participants were successfully discharged during 2023-24, with the department working with the NDIA to ensure SA CAT can continue its successful work after the pilot ends in May 2025. DHS has also continued to work with SA Health and the NDIA to minimise hospital discharge delays. During 2023-24, eight participants discharged from hospital entered Transition to Home (T2H), a DHS-SA Health transitional service for NDIS participants awaiting longer-term accommodation.
Deliver Here for the Game	The Here for the Game initiative seeks to disrupt the normalisation of betting in sport and educate parents and young people about preventing gambling harm. As part of the broader initiative, the department partnered with the Alcohol and Drug Foundation in 2023-24 to deliver the Here For The Game Community Program. The free accreditation program for community sporting clubs seeks to educate members (including players, parents, children, and club officials) about the risks of gambling harm, ways to identify and resist techniques used by sports betting companies to entice young people to bet, and to challenge the normalisation of gambling in sport. As at 30 June 2024, a total of 53 clubs had joined the program.

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
Establish domestic violence prevention and recovery hubs in northern and southern Adelaide	In the past year, domestic violence prevention and recovery hubs have been established in southern and northern Adelaide to support women experiencing, or at risk of, domestic, family and sexual violence. Launched on 1 December 2023, the Southern Hub, named The Yellow Gate, is run by Community Justice Services SA as the lead coordinating agency and is located at the Colonnades Shopping Centre, Noarlunga. The Yellow Gate brings together local supports and services in a safe and accessible space where women can drop in and access support, information, and referrals, and maintain community connections. Officially launched on 22 May 2024, the Northern Hub is being led by the South Australia Police (SAPOL) and Women's Safety Services SA, and has been designed to increase collaborative and coordinated safety responses for women. The hub has commenced through a phased approach with the Northern Domestic Violence Service and SAPOL delivering services from the site. Located in the northern suburbs, the Northern Hub is accessible by referral or appointment only.
Continue to transform services and systems to ensure Disability Services can operate under the NDIS	Since 1 July 2018, the department had been operating its disability services in an in-kind arrangement under the Bilateral Agreement between the Commonwealth and State Government. This arrangement concluded on 30 September 2023, with DHS Disability Services transitioning to operate as a full NDIS service provider. During 2023-24, Disability Services continued to support clients through the transition from in-kind to NDIS funding. This included engaging with clients and their guardians to establish service agreements for all NDIS funding.

	All eligible clients have now transitioned to individualised plans under the <i>National Disability Insurance Scheme Act 2013</i>. Commencing from 1 October 2023, costs for services provided by Disability Services to clients are being claimed from their NDIS plans. The change in funding has required significant changes to be made to the systems and processes across the service. Reforms continue so that there is improved alignment of systems, the workforce, and service delivery to client funding packages.
Participate in activities of the national disability reform agenda	DHS provided input into the NDIS Review through cross-government coordination of information including agency input, development of briefings and submissions, and participation in intergovernmental forums including the Disability Ministerial Reform Ministerial Council. Following the release of the NDIS Review's recommendations in December 2023, the department continues to work closely with the Department of the Premier and Cabinet and relevant State Government agencies to lead South Australia's engagement in specific recommendations from the NDIS Review. This includes the recommendation that the Commonwealth and state and territory governments jointly fund and design an ecosystem of disability supports outside the NDIS through the introduction of Foundational Supports.
Develop the Government's initial response to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability	The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability was established in 2019, in response to determined and persistent advocacy of people with disability and their supporters to investigate widespread violence against and abuse, neglect and exploitation of people with disability. The Final Report of the Disability Royal Commission was released on 29 September 2023, containing 222 recommendations to improve outcomes for Australians living with disability.

	On 5 March 2024, Disability Ministers issued a joint national statement in which they committed to responding to the Disability Royal Commission's Final Report by mid-2024. DHS led the development of South Australia's response to the Disability Royal Commission by coordinating a joint response across key agencies and through extensive consultation at both the state and national level. This includes: • partnerships with key State Government agencies and interjurisdictional collaboration • stakeholder consultation through a series of focus groups conducted by JFA Purple Orange with people with lived experience • sector workshop and individual meetings with key organisations. The disability community will continue to be consulted as South Australia's response to the Disability Royal Commission is implemented.
Re-tender Autism diagnostic funding	In late 2023, a tender was released on the SA Tenders and Contracts website for an Autism Assessment and Diagnostic Service, which will provide a free service to vulnerable clients of DHS' Safer Family Services, Youth Justice and Exceptional Needs Unit, and support the department in providing appropriate referrals and services for clients. The service will prioritise the most vulnerable based on a variety of risk factors, including clients who are a risk to self, a risk to others, or a risk to the community. Following a rigorous tender process, Autism SA, Solasta Wellbeing and Connect Disability Services were selected to deliver this service, commencing from April 2024. An Autism Referral Triage Committee, chaired by the Exceptional Needs Unit, has been established to support DHS in providing referrals to the new service and triage clients most vulnerable to one of the nominated service providers. Funding of approximately \$800,000 has been provided to support the service until June 2026.

Commence development of a draft high-level practice framework	A Youth Justice Practice Framework is being developed to articulate, confirm and guide the department's approach to working with children and young people under youth justice supervision, including custodial and community based supervision. During 2023-24, a draft of the high-level framework was prepared following extensive research and targeted consultation. Broad consultation also occurred with staff to seek feedback on the proposed draft. Consultation with other key stakeholders, including young people, will occur during 2024-25. It is anticipated that the implementation of the Youth Justice Practice Framework will support consistent and holistic practice across DHS youth justice services.
Complete the construction of new facilities at the Kurlana Tapa Youth Justice Centre	In the past year the department achieved the practical completion of the capital works program at the Kurlana Tapa Youth Justice Centre, which has delivered: • a new 12-bed accommodation unit with counselling and sensory rooms to better support children and young people with complex needs • a new eight-bed pre-court custody unit to ensure that children and young people who are not granted police bail are accommodated separately to those on remand or sentenced mandates • a new education building with two classrooms (music and STEM), to enable education requirements to be met with all population cohorts on site • an extended visiting space that connects the community and medical centres and provides additional rooms for family and professional visits. Commissioning of the accommodation buildings is underway and expected to be finalised in late 2024. This investment has established the necessary infrastructure to support the permanent consolidation of youth custodial services at the Goldsborough Road campus and allows for the vacating of the Jonal Drive campus.

Finalise the development of an enhanced support service model for the Kurlana Tapa Youth Justice Centre	The new 12-bed accommodation unit at the Kurlana Tapa Youth Justice Centre will be launched in late 2024 with an enhanced support service model of care, to better support young people with complex and disability-related needs. The new model of care aims to provide intensive individualised support to young people with complex needs through culturally centred, relational and therapeutic responses. The enhanced support service model has been finalised and work has commenced to develop the accompanying operating model in consultation with staff and onsite partner agencies. The project timeframes for the model have been updated to align with completion and commissioning of the new 12-bed accommodation unit, and to ensure adequate staffing and resources to implement an operating model that will meet the desired service outcomes, within existing resources.
Commence the Screening Transformation Program	The Screening Transformation Program will provide generational digital transformation of screening services to modernise screening in South Australia and strengthen protections for vulnerable people. The scope of the program will involve improvements to business processes and customer experience, enabled by contemporary technology. The Director of Screening Transformation was appointed in December 2023, with a small program team mobilised to commence the detailed design prototyping and design phase. The outcomes of the discovery phase will include recommendations for the implementation approach, indicative timing and costing and a high-level design for the screening service. An acquisition planning process will be undertaken to select a technology partner to support the design, build, test, and implementation of the end state solution. The Screening Transformation Program is being funded through the South Australian Digital Investment Fund and is anticipated to be completed in mid-2026.

Corporate performance summary

The following is a summary of key corporate outcomes in 2023-24:

- A new Referral and Outcomes Management System (ROMS) was successfully implemented for the Child and Family Support System (CFSS), which greatly improves the quality and timeliness of data collection of families' service needs and service provision outcomes. Data collected through ROMS will inform the continuous improvement and evaluation of CFSS.
- A new Closing the Gap Framework and Closing the Gap Framework Policy were developed and implemented for use by all staff when preparing briefings, policies, projects and strategies. The framework and policy will ensure that business units demonstrate how their work will address the Closing the Gap Priority Reforms and/or socio-economic outcomes, or have no negative impact.
- The Executive Leadership Team agreed to embed Aboriginal leadership participation on the department's governance committees, which are tasked with providing oversight and leadership of DHS' governance responsibilities. Seven appointments were made following an expression of interest process, with Aboriginal participants bringing their own lived experience and expertise to the conversations had at these committees, ensuring that decision making on policies and programs are responsive to the needs of Aboriginal people.
- A project commenced to transition to TAFE SA as the sole provider of certificate level qualifications for DHS staff. This is being undertaken following the decision to close the Stanton Institute, which was the department's dedicated Registered Training Organisation, providing education and training programs to staff for close to 20 years.
- The department continued to implement additional workstation sharing arrangements in Riverside Centre to support service growth. This is resulting in improved utilisation of office accommodation and cost avoidance by mitigating the need for additional leased accommodation.
- In November 2023, the department's Diversity and Inclusion Reference Group invited staff to undertake a Diversity and Inclusion Survey, which provided respondents with the opportunity to provide their feedback on the current state of diversity and inclusion in order to measure the department's progress towards creating more inclusive workplaces in the past two years. The survey results will also inform the development of the department's new Diversity and Inclusion Strategy 2024-2026.
- A Performance Improvement Plan (PIP) module was launched on MyHub with accompanying resources to educate staff on how to manage performance improvement. The management of all PIPs online through MyHub promotes a collaborative, transparent and consistent process for all staff.

- A Grievance and Review Resolution portal was launched where employees can access all the relevant processes and submit online, providing a more accessible, timely and confidential experience. This reflects our commitment to making our services and workplaces safe and inclusive for all people.

In the past year, DHS continued to undertake actions to implement the department's Innovate Reconciliation Action Plan: April 2022-March 2024. Achievements include:

- The employment of the department's first ever Principal Project Officer Reconciliation, whose role includes providing support to the reconciliation team and developing and implementing the next DHS Reconciliation Action Plan (RAP).
- The development of a Room Naming Convention Policy to assist staff in naming meeting rooms using local Aboriginal languages. The use of Aboriginal language names both acknowledges and celebrates the connection of Aboriginal peoples to those places and the long-lasting connections which span tens and tens of thousands of years. Staff and Aboriginal community members will work more closely together through the implementation of the policy.
- Staff celebrating NAIDOC week with an interactive Q&A panel with Aboriginal LGBTIQA+ people discussing how Aboriginal Elders and leaders in the LGBTIQA+ community have made it easier for younger generations to be proud of their dual identities.
- Over 300 staff attending a panel discussion (in person and online) with Aboriginal and non-Aboriginal leaders discussing the Reconciliation Week theme Now More Than Ever. This was the highest attended reconciliation event in a number of years with many teams also hosting their own celebrations locally.

The department's RAP formally concluded in March 2024, with nearly 80% of the committed actions achieved. Actions not completed will be carried over into the next RAP, which is currently being developed.

Employment opportunity programs

Program name	Performance
Aboriginal Traineeship Program	One new Aboriginal trainee was recruited through the South Australian Public Sector Aboriginal Traineeship Program during the 2023-24 financial year. From the previous intake, one trainee completed their traineeship and is an ongoing DHS employee.

Program name	Performance
Aboriginal Workforce Employment Initiatives	Aboriginal employees were supported and funded to undertake leadership development programs. This includes five employees who completed the Aboriginal Leadership Program through the Office of the Commissioner for Public Sector Employment and one employee who undertook the Governor's Leadership Foundations Program.
Community Corporate Cadetships for Refugees and Migrants	The department trialled a new cadetship program with a focus on providing on the job experience for people with a refugee background. Supported by Community Corporate, a social enterprise that specialises in working with refugee and migrant communities, two people were selected from an initial pool of seven candidates for placement within Business Improvement and Technology.
DHS Graduate Program	During 2023-24, 18 new graduates were recruited comprising four AHP1 Graduate Practitioners and 14 ASO3 Graduate Officers. As at 30 June 2024, two graduates had accepted higher-classification roles within the department prior to the completion of the program.
Disability Support Officers	DHS continued to increase and maintain the department's disability workforce with 181 Disability Support Officers recruited over nine intakes during 2023-24.
Dr Tracy Westerman Indigenous Psychology Scholarship Program	During 2023-24, the department continued to support an Aboriginal psychology student, now a DHS employee, studying part-time through the Dr Tracy Westerman Indigenous Psychology Scholarship Program.
Social Work Study and Placement Support	Employees were encouraged to consider undertaking tertiary studies in social work, supported by DHS' Study Support Policy, which provides assistance to staff undertaking further education. From 30 April 2024 to 30 June 2024, 21 employees were assisted to apply for social work study support in the form of leave, financial reimbursement and/or paid university placements.

Agency performance management and development systems

Performance management and development system	Performance
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). To establish and maintain a PDP, employees must have two formal Performance Development Review conversations per year. These must take place between 1 January and 30 June, and 1 July and 31 December. PDPs and conversations are captured within MyHub, the department's Human Capital Management System.	The percentage of employees with at least one Performance Development Review conversation in the last 12 months has increased from 70.0% in 2022-23 to 77.7% in 2023-24. As at 30 June 2024, 68.0% of Performance Development Reviews were current, 17.9% were not recorded, and 14.1% were exempt due to either long-term leave, new staff with less than 90 days service or the intermittent nature of their role. Conversation completion rates were 56% between July and December and 68% between January and June. This is an increase from the previous year's rates of 32% and 59% respectively.

Work health, safety and return to work programs

Program name	Performance
Health and Wellbeing Programs	DHS is proactive about staff wellbeing given that they can deal with very distressing content in the workplace. An example of this is the department's participation in SafeWork SA's Organise Your Own Workplace Activity competition, in which participants undertook initiatives to address specific risks to their staff. The department received a Silver Award in recognition of the following initiatives held during National Safe Work Month in October 2023: Influencing Wellbeing and Safety in the Workplace workshop, which provided insights, tools and strategies to support the department's Health and Safety Representatives.

Program name	Performance
	- A leadership forum for managers, which provided an introduction to psychological safety and information on what constitutes a psychological risk. The department's health and wellbeing programs also include: - The voluntary DHS Influenza Vaccination Program, which contributes to infection control strategies and the prevention of seasonal pandemic influenza. The program is supported and funded as part of the department's health and wellbeing initiative. - The Fitness Passport, a discounted workplace health and fitness program available to employees and their families. - An Employee Assistance Program for all staff and their families through the Corporate Health Group.
Mental Health First Aid Australia - Workplace Recognition Program	In June 2024, DHS achieved the Advanced Workplace tier of the Mental Health First Aid (MHFA) Workplace Recognition Program. The MHFA Workplace Recognition Program celebrates organisations across Australia who invest in developing mental health first aid skills in their people, and who show a strong commitment to embedding the MHFA training into their organisation's culture through actions including senior leadership support, relevant policies and continuous improvement.
Wellbeing and Safety Health Checks	Wellbeing and safety health checks enable divisions to assess their current compliance and examine their local safety systems and practices. The two checks also provide an opportunity to identify areas for improvement and include: The Psychosocial (work-related stress) Health Check and the Preventing Harm Psychosocial Hazards and Work Related Stress Workbook, which have been developed to assist in identifying key psychosocial hazards in the workplace.

OFFICIAL

2023-24 ANNUAL REPORT for the Department of Human Services

Program name	Performance
	The Safety Health Check, which examines local safety systems and practices and is an effective way to ensure wellbeing and safety is embedded across the business unit.
Wellbeing and Safety Partnerships	Wellbeing and safety partnerships are crucial as they foster a healthier, more secure, and productive work environment, ultimately enhancing employee satisfaction and performance. DHS has established Wellbeing and Safety Divisional Consultative Committees and conducted the election and training of Health and Safety Representatives across divisions.
Wellbeing and Safety Risk Profiling	Divisions are required to develop and maintain a Wellbeing and Safety Risk Profile Register to record operational wellbeing and safety risks. The department has identified priority risks and documented agency and divisional Wellbeing and Safety Risk Registers, which are formally appraised as part of the departmental enterprise risk management process. An Annual Safety Assessment tool has also been developed as a key aspect of the department's risk management approach and supports monitoring the effectiveness and compliance of the Safety Management System.

Workplace injury claims	2023-24	2022-23	% Change (+ / -)
Total new workplace injury claims	138	160	-13.8%
Fatalities	0	0	0%
Seriously injured workers*	1	1	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	30.5	28.4	+7.4%

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

Work health and safety regulations	2023-24	2022-23	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	3	4	-25.0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	2023-24	2022-23	% Change (+ / -)
Total gross workers compensation expenditure	\$8.36m	\$10.07m	-17.0%
Income support payments - gross	\$3.79m	\$4.52m	-16.2%

** 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 2024.

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 2023-24 are attached to this report.

Statement of Comprehensive Income	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation* \$000s	2022-23 Actual \$000s
Total Income	1,141,016	1,289,432	148,416	1,194,948
Total Expenses	1,149,814	1,290,336	140,522	1,185,498
Net Result	(8,798)	(904)	7,894	9,450
Changes in property, plant and equipment asset revaluation surplus	-	67,369	67,369	-
Total Comprehensive Result	(8,798)	66,465	75,263	9,450

* Variation between the 2023-24 Budget and 2023-24 Actual

The 2023-24 Actual Total Comprehensive Result of \$66.5 million is mainly due to the department undertaking a desktop revaluation as at 30 June 2024 resulting in an increase to the asset revaluation surplus.

Statement of Financial Position	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation* \$000s	2022-23 Actual \$000s
Current assets	278,863	262,460	(16,403)	268,371
Non-current assets	125,230	201,687	76,457	128,664
Total assets	404,093	464,147	60,054	397,035
Current liabilities	76,056	81,635	5,579	75,968
Non-current liabilities	94,954	81,671	(13,283)	86,691
Total liabilities	171,010	163,306	(7,704)	162,659
Net assets	233,083	300,841	67,758	234,376
Equity	233,083	300,841	67,758	234,376

* Variation between the 2023-24 Budget and 2023-24 Actual

The increase in Net Assets between the 2023-24 Budget and the 2022-23 Actual is mainly due to the department undertaking a desktop revaluation as at 30 June 2024 resulting in an increase in land and buildings asset values.

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	5,000

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

Consultancies	Purpose	\$ Actual payment
CTG Security Matrix Pty Ltd	Review current scope of cameras at the Kurlana Tapa Youth Justice Centre	19,800
H/Advisors APA Pty Ltd	Provide strategic advice and assist in developing a transformational plan for Disability Services to transition into a NDIS provider	50,000
Richard Dennis	Review of the South Australian <i>Disability Inclusion Act 2018</i>	34,560
University of Adelaide	Establish a new trauma-informed case management model for Youth Justice and Exceptional Needs	70,000
Yellow Wig Communications and Project Management	Provide project management services, expert advice and support to the Screening Unit	76,520

Consultancies	Purpose	\$ Actual payment
ZED Management Consulting	Identify and assess the current gaps in services and support for young people in South Australia	59,280
	Total	310,160

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	209,225

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

Contractors	Purpose	\$ Actual payment
3arc Social Pty Ltd	Delivery of the Strategic Research Agenda report	22,886
Advance Business Consulting Pty Ltd	Design and implement Power BI reports	12,369
Alcohol and Drug Foundation Inc	Develop and implement the Here for the Game pilot program	303,853

Contractors	Purpose	\$ Actual payment
Australia's National Research Organisation for Women's Safety Limited (ANROWS)	Evaluation of service initiatives funded under the National Partnership on Family, Domestic and Sexual Violence Responses	132,724
Better Rehab	Positive Behaviour Support Plan provider	12,730
Carers Association of SA Inc	Provision of carer support training	26,000
Central Queensland University	Conduct a survey on South Australian adults' attitudes, beliefs and behaviours related to sports betting	70,000
Community Data Solutions	Configure referrals and placements to change the way of collecting data in the system	11,400
Crystel Care	Positive Behaviour Support Plan provider	133,623
Deloitte Access Economics Pty Ltd	Strategic research project on gambling limits trials	27,510
DWS Advanced Business Solutions	Providing ongoing support from a developer skilled in Microsoft Azure, .NET, and SQL Server for system design and development	271,191
Expose Data Pty Ltd	Implement Azure Purview services	178,108
Factor Tech Pty Ltd	Providing solution that will centralise role descriptions and approval process	49,540
Fields Group Pty Ltd	Security guard services	676,426
Flinders University	Evaluation of the Aboriginal Community Partner Services Embedding Phase	18,750
Flinders University	Evaluation of the Youth Support and Development Program	54,091

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2023-24 ANNUAL REPORT for the Department of Human Services

Contractors	Purpose	\$ Actual payment
Gravitate Consulting	FIFA Women's World Cup Education Program	170,526
Healthcare Australia Pty Ltd	Provision of occupational therapy services and dietetics services	131,393
Insight PBS Pty Ltd	Positive Behaviour Support Plan provider	82,078
Iwiri Aboriginal Corporation	Support the implementation and delivery of an Aboriginal Emergency Outreach and Case Management Service	313,272
Jieyun Lian	Provide typesetting services for Concessions and Interpreting Services	12,395
Julia Farr Association Inc	Market sounding with potential data and integration vendors to determine the level of vendor interest and indicative cost and timing estimates	15,000
Lauren Wilkinson	Program management services	244,745
Lived Experience Australia Ltd	Delivery of the Strategic Research Agenda report	24,435
Mind Australia Ltd	Provide case management support of regional and remote Aboriginal visitors	34,404
Novita Children's Services	Positive Behaviour Support Plan provider	20,965
Parenting Research Centre Inc	Delivery of the South Australian Aboriginal Family Support report	18,365
Partridge Management Consultants Pty Ltd	Identify vendor interest, cost, timing estimates, and research customer relationship management capabilities for the Screening Unit	41,300
Peg Consulting Pty Ltd	Review of the operations and performance of the Central Assessment Unit	92,145

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2023-24 ANNUAL REPORT for the Department of Human Services

Contractors	Purpose	\$ Actual payment
Pleasant Sense Therapy	Provision of occupational therapy services	37,305
South Australian Council on Intellectual Disability	Additional customer relationship management capability market research	15,000
Southern Cross Protection Pty Ltd	Security guard services	26,399
Strategic Solutions Co Pty Ltd	Evaluation of the implementation of the Community Connections Program	35,000
System Solutions Engineering Pty Ltd	Design and document the Kurlana Tapa Youth Justice Centre Sustainment Program	45,000
Systems Change	Development of systems theory of change for the Safety and Wellbeing Taskforce	35,520
The Equality Project Ltd	Provide advanced advocacy masterclass and inclusive organisation workshop	23,400
Titanium Security Australia Pty Ltd	Security guard services for various sites	28,204
Ventia Australia Pty Ltd	Preventative maintenance and asset management	14,737
Yellow Wig Communications and Project Management	Provide support to the Manager of Systems, Support and Reform	16,120
	Total	3,478,909

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 56 and 57.

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. RMAC assists the Chief Executive in the identification of risks, determining priorities for action, developing and implementing strategies for effective risk management and in ensuring accountabilities are met.

The Committee, which also oversees the focus and work undertaken by Internal Audit and Risk, is chaired by an external member and met five times during the 2023-24 financial year.

Internal Audit and Risk provides independent and objective assurance to the Chief Executive and Executive Directors over the implementation and effectiveness of the department's systems of internal control in the management of risk. The identification, recording, monitoring, and reporting of risks within DHS is undertaken by a dedicated Risk Management Officer who is part of Internal Audit and Risk.

Internal Audit and Risk considers the risk of fraud and maladministration in its audit program and attends RMAC meetings to provide relevant internal audit reports. It also supports and collaborates 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 primary investigative body within the department. It is responsible for the triaging of incidents and the centralised functions associated with conducting departmental investigations, managing employee misconduct processes, and the declaration of critical client incidents.

The IMU provides a central point for information sharing with the South Australia Police and is responsible for investigating matters referred to the department by the Independent Commission Against Corruption.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Incidents related to discrepancies in clients' funds	6
Incidents related to missing property	12
False or misleading documentation	4

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 the Gov SAfety incident reporting system.

The Fraud and Corruption Control Framework addresses the processes for responding to and reporting incidents of fraud and corruption within the department. The framework aligns with the South Australian Public Sector Fraud and Corruption Control Policy and outlines the department's robust internal control environment that ensures the monitoring of fraudulent activity and active evaluation of the controls that reduce the likelihood and severity of fraudulent or corrupt activity.

The Risk Management Framework defines the department's attitude and approach to risk management, and outlines roles and responsibilities. The framework aligns to the requirements of the international standard ISO 31000:2018 Risk Guidelines and 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 department's Assurance Committee is an executive decision-making authority accountable to the Executive Leadership Team for ensuring DHS meets all governance requirements. The Committee approves the annual internal audit workplan and is responsible for effectively monitoring, managing, and reporting on risks, internal audit findings and breaches to ensure compliance. It also 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

	2023-24
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
<i>Disability Inclusion Act 2018</i>	Part 6A - Restrictive practices 23ZE - Minister to provide annual report on operation of Part to Parliament (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 - (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. (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. (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)).

The Restrictive Practices Authorisation scheme regulates the authorisation of restrictive practices used by registered NDIS providers, providing supports and services to NDIS participants. Restrictive practices are interventions that have the effect of limiting the rights and freedom of movement of a person who displays behaviours of concern. The goal of the intervention is to protect that person or others from harm.

The DHS Restrictive Practices Unit oversees the scheme, including authorising regulated restrictive practices, promoting the reduction of restrictive practices within the disability sector, and providing education and training relating to the use of restrictive practices. The unit is led by the Senior Authorising Officer whose powers and functions are established under the *Disability Inclusion Act 2018*.

During the 2023-24 financial year there were 47 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. There were 126 Authorised Program Officers as at 30 June 2024.

The Senior Authorising Officer authorised 4,095 restrictive practices during the 2023-24 financial year, comprising:

- 3,506 authorisations of environmental, chemical and mechanical restrictive practices. These may be Level 1 or Level 2 practices depending on the circumstances.
- 589 authorisations of seclusion and physical restrictive practices, which are categorised as Level 2.

Act or Regulation	Requirement
<i>Gaming Machines Act 1992</i>	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 Office for Problem Gambling administers the Gamblers Rehabilitation Fund, which provides funding for programs and services that aim to minimise or address the harm caused by gambling, as outlined in the Minimising Gambling Harm in South Australia Investment Plan 2021-2026. In 2023-24, over \$6 million in funding was provided to gambling help services in South Australia. This includes funding for gambling help services in every State Government region, services targeting South Australians at greater risk of experiencing gambling harm, as well as online and telephone gambling help services.

During Gambling Harm Awareness Week 2023, the Office for Problem Gambling launched its Gambling Harm Ahead campaign. Using insights from people with a lived experience of gambling harm, the campaign was developed to highlight the early signs of gambling harm. Inspired by road sign iconography and stylised in bright neon colours usually associated with gambling venues, the key messages of chasing losses, borrowing to bet, gambling alone and financial stress aimed to attract the audience's attention, educate people on identifying the signs of gambling harm early and remind them that help is available if needed.

The successful Here for the Game sports betting program continued in 2023-24 with the Adelaide Thunderbirds joining the growing number of professional sporting clubs in South Australia eschewing sports betting sponsorships and challenging the normalisation of gambling in sport. This coincided with the launch of the Don't Let Betting Spoil Sport campaign in March 2024, the second phase of the Here for the Game public health campaign that seeks to move the campaign beyond brand awareness establishment and towards behaviour change.

The Office for Problem Gambling also partnered with the Alcohol and Drug Foundation to deliver the Here for the Game community club program. This is an accreditation program for amateur community clubs to again challenge the normalisation of gambling in sport and create safer gambling environments.

Act or Regulation	Requirement
<i>Julia Farr Services (Trusts) Act 2007</i>	9 - Annual report (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: (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 - (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. (2) A report under subsection (1) should be prepared in a manner that does not identify a particular person.

As at 30 March 2024, 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.

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

The sale of Highgate Park to two national healthcare and retirement providers was publicly announced on 19 January 2024.

Act or Regulation	Requirement
<i>Youth Justice Administration Act 2016</i>	9 - Chief Executive's annual report (1) The Chief Executive must, not later than 30 September in each year, submit to the Minister a report on - (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 (b) any other matter as the Minister may direct. (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.

In 2023-24, the department's Youth Justice service implemented several strategies and initiatives to support the operation and administration of the *Youth Justice Administration Act 2016*. This included the finalisation of the capital works program at the Kurlana Tapa Youth Justice Centre (Kurlana Tapa), allowing for the permanent consolidation of youth custodial services onto a single campus with updated facilities.

Significant improvements were made to staffing at Kurlana Tapa through the Youth Justice Recruitment, Training and Retention Strategy. This was achieved through a strengthened recruitment campaign with larger front-end intakes of potential candidates, increased frequency of rolling recruitment processes and targeted recruitment of Aboriginal people. Three new Onboarding and Development Supervisors and additional training positions, including a clinical educator, supported the successful implementation of a holistic wellbeing strategy to improve staff retention.

New training modules for Kurlana Tapa Youth Worker recruits were implemented focusing on supporting transgender and gender diverse young people in custody, supporting young people from culturally and linguistically diverse backgrounds, and building emotional intelligence and wellbeing.

Youth Justice continued to roll out sensory training to staff across all service areas including new recruits, current operational staff at Kurlana Tapa and Community Youth Justice, and clinical staff to equip them with the skills to better respond to the sensory processing needs of children and young people in contact with the youth justice system. This supported further implementation of the Sensory and Environmental Framework within Kurlana Tapa, which aims to reduce the physical and psychological impacts of a custodial environment on children and young people with sensory and neuro-disability needs.

Community Youth Justice commenced an Aboriginal Youth Pathways to Employment pilot program in partnership with the RAW Group, a 100% Aboriginal owned and managed company. The program is a culturally safe training and employment initiative for young Aboriginal people interacting with the youth justice system. It provides opportunities and support for participants to upskill and obtain paid employment in the building, civil and construction industry. The pilot aims to demonstrate how culturally appropriate training, whole-of-person mentoring, and the opportunity for paid employment can assist Aboriginal young people to break the re-offending cycle and improve their economic and social wellbeing.

To further sustain our commitment to reducing the over-representation of Aboriginal children and young people involved with the youth justice system, Youth Justice is introducing annual reporting on active measures to observe and promote the Aboriginal and Torres Strait Islander Youth Justice Principle contained in the Youth Justice Administration Regulations 2016. The inaugural report, with further detail on targeted activities and initiatives to better respond to the particular needs and circumstances of Aboriginal children and young people involved with the youth justice system, is provided in the table below.

Actions to observe and promote the Aboriginal and Torres Strait Islander Youth Justice Principle:

Objective	Actions
<i>In acknowledging the diversity of Aboriginal and Torres Strait Islander communities, the individual cultural identity of Aboriginal and Torres Strait Islander youths be recognised, and their beliefs and practices be supported, respected, and valued.</i>	The language and cultural group of Aboriginal children and young people are identified as part of the intake screening process. The staff team is built around each Aboriginal child or young person and includes access to a Senior Aboriginal Advisor. Staff are trained and supported to effectively implement cultural plans, which consider a child or young person's nation group, relationships, language and history. This includes family scoping to identify family background, values, and expectations. Where the cultural identity of a child or young person is unclear, advice is sought from people with the appropriate cultural knowledge and authority.

Objective	Actions
	The Senior Aboriginal Cultural Advisor and other Aboriginal staff provide direct support to Aboriginal children and young people in custody and advise their non-Aboriginal colleagues and management on cultural matters.
<i>Aboriginal and Torres Strait Islander youths will be supported to uphold their cultural responsibilities and have access to, and participation in, cultural ceremonies, funerals, and cultural practices, relevant to their individual cultural identity.</i>	Under section 34 of the <i>Youth Justice Administration Act 2016</i>, children and young people in custody can be granted leave for particular purposes, including to attend funerals and other cultural events. Any decision to grant leave is guided by advice from the Senior Aboriginal Cultural Advisor and is subject to the necessary approval processes and requirements under the Act. External escorts are supported by the Senior Aboriginal Cultural Advisor where there is a need for cultural support. In 2023-24, one Aboriginal young person was granted leave under section 34 to attend a funeral. Other mechanisms to support cultural practices include family visits, live streaming of events and funerals (where possible), increased access to family phone calls and virtual visits, increased cultural support and providing cultural meals.
<i>Assessment, case planning and decision-making in respect of an Aboriginal or Torres Strait Islander youth includes consultation with relevant Aboriginal and Torres Strait Islander people or organisations to assist the youth.</i>	Case Managers connect Aboriginal children and young people with culturally safe legal support, such as the Aboriginal Legal Rights Movement (ALRM) as required. Case Managers prioritise connecting Aboriginal children and young people to culturally specific services and Aboriginal Community Controlled Organisations to meet their distinct cultural needs. Senior Aboriginal Cultural Advisors provide advice and input into care plans and facilitate engagement with appropriate external services for Aboriginal children and young people in Kurlana Tapa.

Objective	Actions
<i>Where it is appropriate to do so, the identified family, significant person and community of an Aboriginal or Torres Strait Islander youth are participants in assessment, case planning and decision-making for the youth.</i>	Wherever possible, Aboriginal Family-Led Decision Making is used to underpin decisions that affect the child or young person and their family. This includes: • teaching staff how to build foundations of respect and effectively support families • respecting and supporting Aboriginal parenting practices • taking a strengths-based approach to family preservation that recognises families as experts in their own lives. Case Managers, with the support of Senior Aboriginal Advisors, actively seek to involve family, community members, and others with cultural authority to maintain connections to family, community, and culture. A child or young person's post-release needs, including cultural and spiritual, are identified as part of release planning, and where possible, Case Managers provide post-care support. Where possible and desired by the child, young person and their family, Youth Justice assists children and young people to return to country and/or community.
<i>Aboriginal and Torres Strait Islander youths are provided with programs, services and supports that have regard to their age, maturity and individual cultural identity.</i>	Youth Justice facilitates a range of cultural programs and activities to support Aboriginal children and young people in Kurlana Tapa: • Regular yarning circles for Aboriginal girls and young women were established at Kurlana Tapa in 2023-24, complementing the existing yarning circles for Aboriginal boys and young men. The yarning circles are a safe space to engage Aboriginal children and young people in conversation with each other and Aboriginal facilitators about culture, cultural practices, history, and issues affecting them, their families, and wider Aboriginal communities. In 2023-24, three yarning circles were conducted for girls and 39 for boys.

Objective	Actions
	• Journey to Respect and Respect Sista Girls 2 are dedicated Aboriginal programs delivered at Kurlana Tapa by the Child and Adolescent Mental Health Service (CAMHS). In 2023-24, 26 Respect Sista Girls 2 sessions were facilitated and one Journey to Respect session occurred. • 35 unstructured cultural catch-up meetings were facilitated by CAMHS and 19 small group catch-ups with Kurlana Tapa's Cultural Support Workers took place. • Five cultural events took place across Kurlana Tapa during Reconciliation Week and NAIDOC Week.
<i>The assessment of appropriate accommodation in a training centre will consider the individual cultural identity of Aboriginal and Torres Strait Islander youths.</i>	Cultural factors are discussed as part of the accommodation placement process with guidance from Aboriginal staff and Senior Aboriginal Cultural Advisors.
<i>Where necessary, Aboriginal and Torres Strait Islander youths will be provided with interpreters and, where possible, translated documents.</i>	The department 's Aboriginal Language Interpreting Service (ALIS) is available to children and young people, and their families, free of charge. Interpreters are available face-to-face and over the phone. ALIS currently offers interpreting in Anmatyerr, Arrernte (all dialects), Pintupi/Luritja, Pitjantjatjara, Warlpiri and Yankunytjatjara. The recruitment of new interpreters is ongoing.
<i>The particular health, education and wellbeing needs of Aboriginal and Torres Strait Islander youths are considered and, where practicable, met.</i>	An Aboriginal Education Teacher and Aboriginal Community Education Officer are provided by the onsite Youth Education Centre (YEC), operated by the Department for Education. YEC also provide a range of educational programs for Aboriginal children and young people in custody. SA Health provide tailored responses for Aboriginal children and young people in custody through CAMHS and MYHealth who deliver culturally specific clinics, programs and supports.

Objective	Actions
<i>Officers of the Department actively participate in cultural training and demonstrate culturally respectful engagement.</i>	DHS provides mandatory cultural awareness training for all departmental staff. The department's Metropolitan Aboriginal Youth and Family Services (MAYFS) is a dedicated Aboriginal youth and family service. In 2023-24, MAYFS underwent a strategic realignment, which included the establishment of an Aboriginal Cultural Advisory team. A team of three Aboriginal Cultural Consultants from MAYFS work alongside Community Youth Justice practitioners to provide cultural support and guide culturally respectful engagement and service responses that recognise the strength of culture as a protective factor. MAYFS also provide cultural training to staff in Kurlana Tapa. In 2023-24, DHS commenced development of an Aboriginal Practice Framework for Youth Justice in consultation with DHS staff, Aboriginal people and other relevant stakeholders. The framework will focus on bi-cultural practices that intertwine cultural and clinical approaches and will supplement the broader Youth Justice Practice Framework which is also under development.
<i>The Department actively recruits and supports the retention of Aboriginal and Torres Strait Islander staff.</i>	In November 2023, a Principal Aboriginal Workforce Consultant was recruited to lead the implementation of the DHS Aboriginal Workforce Strategy. During 2023-24, ten Aboriginal staff undertook leadership development, including representation on the department's executive governance committees. Kurlana Tapa expanded its cultural support team with three dedicated Aboriginal staff now providing cultural support and services to Aboriginal children and young people.

Reporting required under the *Carers Recognition Act 2005*

DHS is an applicable organisation for the purposes of the *Carers Recognition Act 2005*. Under section 6 of the Act, the department is required to take all practicable measures 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 2023-24:

- The department implemented the new Young Carer Support Service and the refined Carer Breaks Service model, which has been expanded to carers aged over 64 years following feedback from Carers SA regarding gaps in the Commonwealth Carer Gateway and My Aged Care services.
- In late 2023, a public consultation process was undertaken to inform the second review of the *Carers Recognition Act 2005*, which will drive future legislative and policy reforms to better respond to the needs of South Australian carers. Over 200 people were engaged in the consultation, with 137 of these being unpaid carers.
- The Disability Minister's Advisory Council provided a direct voice to the State Government for people with disability, including those with lived experience of being a carer. At its November 2023 meeting, the Council was encouraged to provide feedback on the review of the *Carers Recognition Act 2005*.
- The department's Disability Engagement Group (DEG) met quarterly to provide advice to the State Government on future directions of the State Disability Inclusion Plan, Inclusive SA, and trends in the disability sector and emerging issues. The DEG membership includes people with lived experience of being a carer.
- The SA Autism Strategy 2024-2029, which was launched on 19 June 2024, was developed following extensive consultation and feedback from carers of Autistic people during the consultation processes in 2022-23 and 2023-24.

Public complaints

Number of public complaints reported

Gov SAfety is used by the department to report all customer feedback and complaints, with complaints recorded based on the categories in the table below.

Complaint Theme	Category	Sub-categories	Number of Complaints 2023-24
Facilities	Centre Based Facilities	Access	1
		Quality	4
Facilities	Unit Based Facilities	Room Based Activities	2
		Tuck Shop	0
		Unit Supplies	1
Interpersonal Relationships	Advocacy	Advocacy	4
Interpersonal Relationships	Domestic Visitors	Access to Phone Calls	0
		Access to Visitors	1
Interpersonal Relationships	Kurlana Tapa Staff	Availability	3
Interpersonal Relationships	Other Resident	Other Resident	8
Interpersonal Relationships	Professional Visitors	Access to Phone Calls	0
		Access to Visitors	1
		Privacy	1
Procedure/ Process	Behaviour Support Framework	Consequences	2
		Inequity	0
		Phases	3
		Protective Actions	0
		Rewards and Incentives	0

OFFICIAL

2023-24 ANNUAL REPORT for the Department of Human Services

Complaint Theme	Category	Sub-categories	Number of Complaints 2023-24
		Routines (lockdown)	0
		Routines (other)	3
Procedure/ Process	Charter of Rights	Charter of Rights	3
Procedure/ Process	Communication	Quality	15
		Timeliness/Responsiveness	5
Professional Behaviour	Staff	Attitude	68
		Competency	15
		Conduct	66
		Knowledge	2
Service Delivery	Education	Access to Education	1
		Quality of Education	0
		Variety and Relevance of Courses Provided	1
Service Delivery	Food	Dietary Requirements (Medical and/or Cultural)	1
		Quality	8
		Quantity	1
		Specific Meals	6
		Variety	3
Service Delivery	Health and Wellbeing	Access to Medical Services	4
		Access to Mental Health Services	0
		Access to Physical Health Services	1
		Disability Related Concerns	36
		Gender Related Concerns	0

OFFICIAL

2023-24 ANNUAL REPORT for the Department of Human Services

Complaint Theme	Category	Sub-categories	Number of Complaints 2023-24
Service Delivery	Programs / Activities	Access to Programs and Activities	32
		Appropriate Cultural Programs	1
		Variety and Relevance of Programs Provided	4
Total			307

Additional Metrics	Total
Number of positive feedback comments ¹	219
Number of negative feedback comments ²	307
Total number of feedback comments	526
% complaints resolved within policy timeframes	64.5%

Source: Gov SAfety

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 2023-24:

- The announcement of improvements in State Government concessions or additional payments results in a high volume of customer contact. This can lead to customer complaints regarding lengthy wait times for the ConcessionsSA hotline. To avoid a similar situation relating to the once-off additional Cost of Living Concession payment, ConcessionsSA sought to mitigate the impact of calls by taking on additional staff and establishing a system to divert phone calls to a dedicated team.
- The Screening Transformation Program is using customer feedback to streamline the application and customer contact process through the design and implementation of a contemporary customer portal.
- Children and young people in custody at the Kurlana Tapa Youth Justice Centre provide feedback on programs and suggest activities of interest. In response to ongoing engagement with young people in Kurlana Tapa, a range of new programs and activities were undertaken in 2023-24. These included voluntary interdenominational church services, a sexual health program, The Village Podcasting (an extension of The Village African youth program using podcasting to explore topics such as culture, identity and masculinity), Therapy Dog Jayda, the Alpha Program (supporting young people to explore identity and their spirituality), East/West African cultural cooking program, a one-off mentoring session with the members of the Crows Football Team, a sports day and personal training.
- In collaboration with the Restrictive Practice Unit, Disability Services rolled out training across the division to increase knowledge of restrictive practices and the reporting requirements under the NDIS Quality and Safeguards Commission. The sessions developed an understanding of what restrictive practices are, situations in which they are needed, and processes to reduce and eliminate the need for restrictive practices for individual clients.

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 2023-24

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

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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 2024.

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 2024, 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 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2024
- a Statement of Administered Financial Position as at 30 June 2024
- a Statement of Administered Cash Flows for the year ended 30 June 2024
- a Schedule of Income and Expenses attributable to administered items for the year ended 30 June 2024
- 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 2024.

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 Blaskett
Auditor-General

23 September 2024

Department of Human Services

Financial Statements
For the year ended 30 June 2024

Department of Human Services
Certification of Financial Statements
for the year ended 30 June 2024

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
13 September 2024



Nick Ashley
Chief Financial Officer
13 September 2024

Department of Human Services
Statement of Comprehensive Income
for the year ended 30 June 2024

		2024	2023
	Note	\$'000	\$'000
<u>Income</u>			
Appropriation	2.1	981 178	989 151
Fees and charges	2.2	8 044	7 131
Commonwealth-sourced grants and funding	2.3	120 591	116 073
SA Government grants, subsidies and transfers	2.4	41 400	37 910
Sales of goods and services	2.5	127 919	33 868
Resources received free of charge	2.6	6 128	5 700
Other income	2.7	4 172	5 115
Total income		1 289 432	1 194 948
<u>Expenses</u>			
Employee related expenses	3.3	292 877	301 656
Supplies and services	4.1	97 216	86 291
Grants and funded services	4.3	84 694	82 272
NDIS expenses	4.4	808 253	708 228
Net loss from disposal of assets	4.5	48	11
Depreciation and amortisation	5.1	6 403	6 441
Other expenses	4.6	845	599
Total expenses		1 290 336	1 185 498
Net result		(904)	9 450
<u>Other comprehensive income</u>			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		67 369	-
Total other comprehensive income		67 369	-
Total comprehensive result		66 465	9 450

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 2024

		2024	2023
	Note	\$'000	\$'000
<u>Current assets</u>			
Cash and cash equivalents	6.1	218 709	173 653
Receivables	6.2	43 498	92 869
Non-current assets held for sale	5.6	-	1 653
Inventories	5.7	253	196
Total current assets		262 460	268 371
<u>Non-current assets</u>			
Receivables	6.2	1 155	1 272
Property, plant and equipment	5.1	176 257	110 057
Capital works in progress	5.4	23 962	16 311
Intangible assets	5.5	313	1 024
Total non-current assets		201 687	128 664
Total assets		464 147	397 035
<u>Current liabilities</u>			
Payables	7.1	23 052	19 004
Financial liabilities	7.2	1 309	617
Employee related liabilities	3.4	45 362	43 438
Provisions	7.3	10 817	11 765
Other current liabilities	7.4	1 095	1 144
Total current liabilities		81 635	75 968
<u>Non-current liabilities</u>			
Financial liabilities	7.2	2 475	713
Employee related liabilities	3.4	35 193	32 879
Provisions	7.3	40 624	48 877
Other non-current liabilities	7.4	3 379	4 222
Total non-current liabilities		81 671	86 691
Total liabilities		163 306	162 659
Net assets		300 841	234 376
<u>Equity</u>			
Contributed capital		74 325	74 325
Retained earnings		140 441	141 345
Asset revaluation surplus		86 075	18 706
Total equity		300 841	234 376

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 2024

	Contributed capital \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 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
Net result for 2023-24	-	-	(904)	(904)
Gain/(loss) on revaluation of property, plant and equipment	-	67 369	-	67 369
Total comprehensive result for 2023-24	-	67 369	(904)	66 465
Balance at 30 June 2024	74 325	86 075	140 441	300 841

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 2024

	Note	2024 \$'000	2023 \$'000
<u>Cash flows from operating activities</u>			
<u>Cash inflows</u>			
Appropriation		981 178	989 151
Fees and charges		7 563	8 091
Commonwealth-sourced grants and funding		120 591	119 196
SA Government grants, subsidies and transfers		41 400	37 910
Sales of goods and services		118 407	33 782
GST recovered from the ATO		24 765	17 780
Other receipts		4 145	5 107
Cash generated from operations		1 298 049	1 211 017
<u>Cash outflows</u>			
Employee related payments		(298 129)	(290 114)
Supplies and services		(103 216)	(107 488)
Grants and funded services		(97 755)	(82 153)
NDIS contributions		(747 166)	(712 027)
Other		(454)	(729)
Cash used in operations		(1 246 720)	(1 192 511)
Net cash provided by/(used in) operating activities	8.2	51 329	18 506
<u>Cash flows from investing activities</u>			
<u>Cash inflows</u>			
Proceeds from sale of assets		910	-
Cash generated from investing activities		910	-
<u>Cash outflows</u>			
Purchase of property, plant and equipment and intangible assets		(6 186)	(10 800)
Cash used in investing activities		(6 186)	(10 800)
Net cash provided by/(used in) investing activities		(5 276)	(10 800)
<u>Cash flows from financing activities</u>			
<u>Cash outflows</u>			
Repayment of leases		(997)	(485)
Cash used in financing activities		(997)	(485)
Net cash provided by/(used in) financing activities		(997)	(485)
Net increase/(decrease) in cash and cash equivalents		45 056	7 221
Cash and cash equivalents at the beginning of the period		173 653	166 432
Cash and cash equivalents at the end of the period	6.1	218 709	173 653

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 2024

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.

Material accounting policies are set out throughout the notes.

No Australian Accounting Standards have been early adopted.

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 2024

1.2. Objectives and Programs

Objectives

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

Program 1: Women, Equality and Domestic Violence Prevention

The Women, Equality and Domestic Violence Prevention program supports the full and equal participation of women in the social and economic life of the state. Priorities include implementing strategies to address and prevent family, domestic and sexual violence; striving for equality for women in every aspect of life; and increasing women's economic participation and leadership. The program provides cross government leadership on legislation that promotes gender equality, strategic oversight and coordination into the development of services that promote women's safety and funding and contract management of key initiatives including those with a focus on domestic and family violence responses and prevention. This program also provides statewide information and referral services through the Women's Information Service (WIS).

Program 2: Communities and Families

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, wellbeing 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; employment related screening services and the regulation of restrictive practices in NDIS services. It also includes 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 under community and custodial youth justice mandates.

Youth Justice supervision promotes community safety by 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 by working with Commonwealth and state government agencies, the National Disability Insurance Agency (NDIA), the non-government sector and the broader disability community. It includes state disability reform and national disability policy, as well as direct service provision including supported independent living services under the National Disability Insurance Scheme (NDIS).

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 2024

1.2. Objectives and Programs (continued)

Expenses and Income by program

	Women, Equality and Domestic Violence Prevention		Communities and Families		Youth Justice		Disability		General / Not Attributable		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Appropriation	-	-	-	-	-	-	-	-	981 178	989 151	981 178	989 151
Fees and charges	30	19	1 045	607	283	245	6 686	6 260	-	-	8 044	7 131
Commonwealth-sourced grants and funding	10 348	10 908	5 306	2 150	12	-	104 925	103 015	-	-	120 591	116 073
SA Government grants, subsidies and transfers	781	477	30 007	27 888	-	11	1 257	760	9 355	8 774	41 400	37 910
Sales of goods and services	-	1	19 138	16 919	-	-	108 781	16 948	-	-	127 919	33 868
Resources received free of charge	74	47	1 860	1 425	686	638	3 508	3 590	-	-	6 128	5 700
Other income	71	17	2 356	2 585	311	299	1 434	2 214	-	-	4 172	5 115
Total income	11 304	11 469	59 712	51 574	1 292	1 193	226 591	132 787	990 533	997 925	1 289 432	1 194 948
Expenses												
Employee related expenses	3 294	2 906	75 974	71 726	35 216	35 936	178 393	191 088	-	-	292 877	301 656
Supplies and services	1 311	1 100	38 121	30 782	8 915	8 671	48 869	45 738	-	-	97 216	86 291
Grants and funded services	16 382	10 159	66 649	70 425	1 041	975	622	713	-	-	84 694	82 272
NDIS expenses	-	-	-	-	-	-	808 253	708 228	-	-	808 253	708 228
Net loss from disposal of assets	-	-	2	1	-	1	46	9	-	-	48	11
Depreciation and amortisation	105	13	1 645	1 484	2 721	2 805	1 932	2 139	-	-	6 403	6 441
Other expenses	16	2	265	73	95	29	469	495	-	-	845	599
Total expenses	21 108	14 180	182 656	174 491	47 988	48 417	1 038 584	948 410	-	-	1 290 336	1 185 498
Net result	(9 804)	(2 711)	(122 944)	(122 917)	(46 696)	(47 224)	(811 993)	(815 623)	990 533	997 925	(904)	9 450

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2023-24 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.

Statement of Comprehensive Income	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<u>Income</u>				
Appropriation		963 281	981 178	17 897
Fees and charges		12 314	8 044	(4 270)
Commonwealth-sourced grants and funding		109 418	120 591	11 173
SA Government grants, subsidies and transfers		27 728	41 400	13 672
Sales of goods and services	a.	27 375	127 919	100 544
Resources received free of charge		-	6 128	6 128
Other income		900	4 172	3 272
Total income		1 141 016	1 289 432	148 416
<u>Expenses</u>				
Employee related expenses		289 825	292 877	3 052
Supplies and services		61 016	97 216	36 200
Grants and funded services		91 798	84 694	(7 104)
NDIS expenses	b.	698 753	808 253	109 500
Net loss from disposal of assets		-	48	48
Depreciation and amortisation		8 374	6 403	(1 971)
Borrowing costs		48	-	(48)
Other expenses		-	845	845
Total expenses		1 149 814	1 290 336	140 522
Net result		(8 798)	(904)	7 894
<u>Other comprehensive income</u>				
Items that will not be reclassified to net result				
Changes in property, plant and equipment asset revaluation surplus		-	67 369	67 369
Total other comprehensive income		-	67 369	67 369
Total comprehensive result		(8 798)	66 465	75 263

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. These variances are explained below:

- The variance from the Original Budget is primarily attributable to the conclusion of the NDIS in-kind arrangements for DHS disability services. The transition from in-kind to cash was approved during 2023-24 and reflected in the Revised Budget.
- As per above, the variance was due to timing of the approved transition from the NDIS in-kind arrangement to cash and was therefore reflected in the Revised Budget.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.3 Budget performance (continued)

	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Investing expenditure summary			
Total new and existing projects	6 000	7 863	1 863
Total annual programs and leases	2 613	2 364	(249)
Total investing expenditure	8 613	10 227	1 614

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 2023-24 that exceed both thresholds.

1.4. 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 2024

2. Income

2.1. Appropriation

	2024	2023
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	963 281	982 620
Appropriation from Governor's Appropriation Fund	17 897	6 531
Total appropriation	981 178	989 151
 Net revenues from SA Government	 981 178	 989 151

Appropriation is recognised upon receipt.

Appropriation pursuant to the *Appropriation Act* (the Act) consists of \$963.281 million (\$982.620 million) used for operational funding, inclusive of \$8.613 million (\$17.411 million) for capital projects.

2.2. Fees and charges

	2024	2023
	\$'000	\$'000
Client fees	5 232	4 801
Business services	1 453	1 139
Rent	1 188	767
Other fees and charges	171	424
Total fees and charges	8 044	7 131

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 Trust (SAHT) 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 2024

2.3. Commonwealth-sourced grants and funding

	2024	2023
	\$'000	\$'000
DisabilityCare Australia Fund	83 430	80 608
Disability Support for Older Australians	17 990	19 806
Family, Domestic and Sexual Violence Response	10 347	10 908
Residential Aged Care	3 535	2 682
Remote Australia Strategies Programme	2 000	-
Safety and Wellbeing Programme	1 260	-
Living Safe Together Intervention Program Expansion	748	748
Other	1 281	1 321
Total Commonwealth-sourced grants and funding	120 591	116 073

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. Income is recognised upon receipt as performance obligations are not specific.

2.4. SA Government grants, subsidies and transfers

	2024	2023
	\$'000	\$'000
National Education Reform Agreement	21 230	20 640
DTF Contingency Fund - Other	8 604	102
Community Development Fund	3 000	3 000
APY Lands Youth Programs and Family Services	2 676	2 532
Screening System Transformation	2 100	-
DTF Contingency Fund - TVSP reimbursement	751	8 672
Other grants from SA Government agencies	3 039	2 964
Total SA Government grants, subsidies and transfers	41 400	37 910

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 2024

2.5. Sales of goods and services

	2024	2023
	\$'000	\$'000
Provision of disability support services	108 781	16 951
Screening check fees	12 171	10 333
Interpreter and translator services	6 967	6 584
Total sales of goods and services	127 919	33 868

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. This includes services such as supported independent living, community participation and support coordination. 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 91% of requests are paid upon request and approximately 9% 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 2024

2.6. Resources received free of charge

	2024	2023
	\$'000	\$'000
Shared Services SA	4 291	4 166
Department of the Premier and Cabinet	1 837	1 534
Total resources received free of charge	6 128	5 700

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 \$4.291 million (\$4.166 million). In addition, the Department of Premier and Cabinet (DPC) provides ICT services valued at \$1.791 million (\$1.489 million) and media monitoring services valued at \$0.046 million (\$0.045 million).

2.7. Other income

	2024	2023
	\$'000	\$'000
Recoveries	3 934	4 816
Other	238	299
Total other income	4 172	5 115

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

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

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.

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.

	2024	2023
	\$'000	\$'000
Compensation		
Salaries and other short term employee related expenses	2 262	2 305
Post-employment benefits	260	239
Termination benefits	175	-
Total compensation	2 697	2 544

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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2. Board and committee members

Members during the 2023-24 financial year were:

Risk Management and Audit Committee

C Mitchell	Chair	Reappointed
N Ashley*	Member	Appointed
S Charlton*	Member	Resigned
E Moran	Member	
A Reid*	Member	
S Waters	Member	Appointed

Premier's Council for Women

F Dorman	Chair	Reappointed
K Briggs	Member	Reappointed
K Jamieson	Member	Reappointed
S Mapuvire	Member	Reappointed
I Marshall	Member	Reappointed
K Mundy	Member	Reappointed
N Saunders*	Member	Reappointed
M Smith	Member	Reappointed
N Wade	Member	

Grants SA Assessment Panel

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

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2. Board and committee members (continued)

State Emergency Relief Fund Committee

R Ambler*	Chair	Reappointed
N Ashley*	Member	Reappointed
K Barr*	Member	
L Connell*	Member	
T Forde*	Member	
M Griffiths*	Member	Reappointed
N Keller*	Member	Resigned
S Paul*	Member	
N Schranz*	Member	Appointed

Disability Minister's Advisory Council

K Hawkins*	Chair (Ex Officio)	Expired
K Annear	Member	Expired
K Chia	Member	
N Cook*	Member (Ex Officio)	
S Crowley	Member	
E Fraser-Barbour	Member	
B Lambert	Member	
K Langton	Member	
S Maso	Member	
J Mcloughlin	Member	Reappointed
B Owen	Member	
S Philavong	Member	
A Shiell	Member	
M Taggart	Member	

LGBTIQA+ Minister's Advisory Council

K Hawkins*	Chair (Ex Officio)	Expired
J Anderson	Member	
O Balopitos	Member	Expired
M Barnes	Member	
L Brinsley	Member	Appointed
N Cook*	Member (Ex Officio)	
D Ford	Member	Expired
K Gbla	Member	Appointed
L Hackworth*	Member	
A Hawkins-Nicholls	Member	
S Henschke	Member	
M Hok*	Member	Expired
B Mcaloney	Member	
A Moffat	Member	Expired
S Moran	Member	
L Solonsch	Member	
Varo*	Member	
L Young	Member	Appointed
T Young	Member	Appointed

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2. Board and committee members (continued)

Youth Minister's Advisory Council

K Hawkins*	Chair (Ex Officio)	Expired
J Bingham	Member	
L Boundey	Member	
A Burgos-Garabelli	Member	
A Cook	Member	
N Cook*	Member (Ex Officio)	
W Day	Member	
S Green	Member	
S Greenwood	Member	Expired
Z Leblond	Member	
J Munyonge	Member	
A Musarra	Member	
M Price	Member	Expired
S Richards	Member	
T Sanderson-Bromley	Member	Appointed
K Smith	Member	Expired

South Australian Gender Pay Gap Taskforce

I Pnevmatikos*	Chair	Resigned
S Andrews*	Chair	Appointed
O Bennell	Member	
N Brown	Member	
J Carney*	Member	
A Kay	Member	
A Kendall	Member	
C Kulik	Member	
M O'Callaghan	Member	
J Pickering	Member	
J Purdie	Member	
E Ranieri*	Member	
R Womersley	Member	
S Vas Dev*	Member (Ex Officio)	

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

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2. Board and committee members (continued)

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:

	2024	2023
\$0 - \$19 999	94	98
Total number of members	94	98

The total remuneration received or receivable by members was \$0.074 million (\$0.057 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 related expenses

	2024	2023
	\$'000	\$'000
Salaries and wages	218 891	207 115
Employee on-cost - superannuation	26 688	24 109
Annual leave	22 561	21 668
Employee on-cost - other	13 553	12 749
Long service leave	6 919	3 974
Workers compensation	1 211	21 730
Targeted voluntary separation packages	1 156	8 768
Skills and experience retention leave	914	897
Eligible termination payments	288	105
Board and committee fees	86	54
Other employee related expenses	610	487
Total employee related expenses	292 877	301 656

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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.3. Employee related expenses (continued)

Remuneration of employees

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

	2024	2023
	No.	No.
\$160 808 to \$166 000*	n/a	8
\$166 001 to \$186 000	12	11
\$186 001 to \$206 000	5	4
\$206 001 to \$226 000	5	9
\$226 001 to \$246 000	10	3
\$246 001 to \$266 000	3	1
\$266 001 to \$286 000	2	1
\$286 001 to \$306 000	1	3
\$306 001 to \$326 000	-	2
\$326 001 to \$346 000	-	1
\$346 001 to \$366 000	2	-
\$366 001 to \$386 000	2	-
\$386 001 to \$406 000	1	-
\$466 001 to \$486 000	-	1
\$486 001 to \$506 000	1	-
Total	44	44

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 \$10.471 million (\$9.486 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 2022-23.

Targeted voluntary separation packages (TVSPs)

The number of employees who received a TVSP during the reporting period was 12 (2023: 114).

	2024	2023
	\$'000	\$'000
Amounts paid to separated employees:		
Targeted voluntary separation packages	1 156	8 768
Leave paid to separated employees	674	3 424
Recovery from the Department of Treasury and Finance (DTF)	(751)	(8 672)
Net cost to the department	1 079	3 520

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.4. Employee related liabilities

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Annual leave	26 574	25 550
Accrued salaries and wages	8 203	8 224
Long service leave	3 001	2 600
Skills and experience retention leave	1 239	1 196
Employment on-costs	6 345	5 868
Total current employee related liabilities	45 362	43 438
<u>Non-current</u>		
Long service leave	31 918	29 901
Employment on-costs	3 275	2 978
Total non-current employee related liabilities	35 193	32 879
Total employee related liabilities	80 555	76 317

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 expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wages levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds at the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 4.0% in 2023 to 4.25% in 2024.

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 salary inflation rate applied in the actuarial assessment performed by DTF for the long service leave liability increased from 2.5% in 2023 to 3.5% in 2024.

The net financial effect of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability and expense of \$1.670 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

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
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.4 Employee related liabilities (continued)

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 43% in 2023 to 44% in 2024. The average factor for the calculation of employer superannuation on-costs has changed from the 2023 rate 11.1% to 11.5% in 2024. 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 \$0.358 million.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Contractors and agency staff	22 209	16 111
Information technology and communication charges	14 081	12 875
Accommodation	13 733	13 532
Brokerage care services	9 536	7 997
Client related expenses	6 769	6 813
Business services	6 544	6 741
Minor equipment	3 113	2 687
Crimtrac history check fees	3 078	2 703
Motor vehicles	2 848	2 912
Printing, stationery, postage and periodicals	1 619	1 376
Seminars courses and training	1 593	991
Repairs and maintenance	1 392	1 209
Travel and accommodation	1 367	951
Insurance	1 107	880
Consultants	315	237
Drugs and medical supplies	264	424
Short term leases	202	193
Low-value leases	66	74
Other	7 380	7 585
Total supplies and services	97 216	86 291

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
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4.2. Expenditure – SA Business and Non-SA Business

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

Expenditure is inclusive of non-recoverable GST.

	2024 \$'000	Proportion SA and non-SA businesses
Total expenditure with South Australian businesses	116 190	86%
Total expenditure with non-South Australian businesses	18 248	14%
Total expenditure	134 438	100%

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

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

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

The disclosure includes funded services with not-for-profit organisations. These are procurements to provide goods and/or services on behalf of the department.

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

4.3. Grants and funded services

Grants and funded services by program	2024 \$'000	2023 \$'000
Child and Family Support Grants	29 859	21 311
Family, Domestic and Sexual Violence Response	13 548	7 481
Community Connections	11 935	22 023
Family and Community Development	9 864	15 483
Financial Hardship Programs	8 357	5 449
Aboriginal Community Benefit Grants	3 999	3 594
Youth Portfolio	766	844
Other	6 366	6 087
Total grants and funded services	84 694	82 272

Grants and funded services paid are usually subject to terms and conditions set out in the contract, correspondence or by legislation. Funded services are paid to not-for-profit organisations to provide goods and/or services on behalf of the department.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4.4. NDIS expenses

Total NDIS expenses for the year were \$808.253 million (\$708.228 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.

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

	2024	2023
	\$'000	\$'000
<u>Assets held for sale</u>		
Proceeds from disposal	910	-
Less carrying amount of assets disposed	(931)	-
Net gain from disposal of asset held for sale	(21)	-
 <u>Plant and equipment</u>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	(27)	(7)
Net gain/(loss) from disposal of plant and equipment	(27)	(7)
 <u>Total disposal of assets</u>		
Total proceeds from disposal	910	-
Less total carrying amount of assets disposed	(958)	(7)
Net gain/(loss) from disposal of owned assets	(48)	(7)
 Gain/(loss) on modification of right-of-use assets	-	(4)
 Net gain/(loss) from disposal of assets	(48)	(11)

4.6. Other expenses

	2024	2023
	\$'000	\$'000
Impairment of receivables	393	36
Interest expense on lease liabilities	80	26
Other	372	537
Total other expenses	845	599

Other

Audit fees paid/payable to the Audit Office of South Australia of \$0.326 million (\$0.315 million) related to work performed under the *Public Finance and Audit Act 1987*.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5. Non-financial assets

5.1. Property, plant and equipment by asset class

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

Reconciliation 2023-24

	Land	Buildings	Accommodation and leasehold improvements	Plant and equipment	ROU buildings	ROU vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2023	32 432	66 607	5 075	4 658	319	966	110 057
Prior period adjustment	-	-	(246)	-	-	-	(246)
Restated carrying amount at 1 July 2023	32 432	66 607	4 829	4 658	319	966	109 811
Additions	-	-	-	330	1 361	2 075	3 766
Disposals	-	-	-	(27)	-	-	(27)
Revaluation increment/(decrement)	41 433	25 936	-	-	-	-	67 369
Transfers (to)/from works in progress	-	-	-	308	-	-	308
Transfers (to)/from assets held for sale	695	27	-	-	-	-	722
Subtotal:	74 560	92 570	4 829	5 269	1 680	3 041	181 949
Gains/(losses) for the period recognised in net result:							
Depreciation and amortisation for the year	-	(2 958)	(679)	(1 005)	(198)	(852)	(5 692)
Subtotal:	-	(2 958)	(679)	(1 005)	(198)	(852)	(5 692)
Carrying amount at the end of the period	74 560	89 612	4 150	4 264	1 482	2 189	176 257
Gross carrying amount							
Gross carrying amount	74 560	89 612	8 630	10 275	1 798	3 142	188 017
Accumulated depreciation/amortisation	-	-	(4 480)	(6 011)	(316)	(953)	(11 760)
Carrying amount at the end of the period	74 560	89 612	4 150	4 264	1 482	2 189	176 257

All property, plant and equipment owned by the department are classified in the level 3 fair value hierarchy except for land valued at \$68.835 million and buildings valued at \$3.630 million are classified in level 2, with total depreciation of \$0.180 million also classified in level 2. Capital works in progress are not classified. 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 and liabilities.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

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

Reconciliation 2022-23

	Land	Buildings	Accommodation and leasehold improvements	Plant and equipment	ROU buildings	ROU vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

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

Depreciation expense

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:

<i>Class of asset</i>	<i>Useful life (years)</i>
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 (1-8 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.

The department revalued its buildings as at 30 June 2024 which resulted in a change in useful lives and an increase in the fair value of the buildings. The impact of this on future depreciation expense is estimated to be \$0.408 million and \$1.456 million respectively.

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. A building in Woodville was determined to have structural damage caused by a combination of termites and wood rot. At 30 June 2024, the building could only be 30% occupied. The impairment was included in the desktop valuation results.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

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:

- 201 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.
- One lease with Townsend House Inc (Can:Do 4Kids) for office accommodation at Can:Do Group's Noarlunga facility with rent paid 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 Southern Adelaide Local Health Network Incorporated acting through Drug and Alcohol Services South Australia for office accommodation at Stepney. Rent will be invoiced on a quarterly basis and is payable in advance. 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 SAHT for property as part of the Community Lease Program. Rent is paid monthly in advance. No contingent rental provisions exist within the lease agreement and there is no right of renewal at the end of its lease.

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 amortisation and interest expenses, are disclosed in note 5.1 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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5.4. Capital works in progress

	2024	2023
	\$'000	\$'000
Property, plant and equipment in progress at cost	23 962	16 311
Total capital works in progress	23 962	16 311

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

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	16 311	3 424
Purchases	7 959	14 070
Transfers to completed works	(308)	(1 183)
Carrying amount at the end of the period	23 962	16 311

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 2024.

The following table shows the movement of intangible assets:

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	1 024	1 398
Transfers (to)/from works in progress	-	730
Subtotal:	1 024	2 128
Gains/(losses) for the period recognised in net result:		
Amortisation	(711)	(1 104)
Carrying amount at the end of the period	313	1 024
Gross carrying amount		
Gross carrying amount	11 962	15 704
Accumulated amortisation	(11 649)	(14 680)
Carrying amount at the end of the period	313	1 024

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

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5.6. Non-current asset held for sale

	2024	2023
	\$'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:

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	1 653	-
Disposals	(931)	-
Transfers (to)/from property, plant and equipment	(722)	1 653
Carrying amount at the end of the period	-	1 653

A property at Christies Beach was disposed of during 2023-24. 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 2024 is \$0.253 million (2023: \$0.196 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 \$0.057 million.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

6. Financial assets

6.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
Deposits with the Treasurer (special deposit accounts)		
Operating Account	217 084	172 324
Other deposits	1 525	1 229
Total deposits with the Treasurer (special deposit accounts)	218 609	173 553
Advance accounts	100	95
Cash on hand	-	5
Total cash and cash equivalents in the Statement of Financial Position	218 709	173 653
Total cash and cash equivalents in the Statement of Cash Flows	218 709	173 653

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 \$135.185 million (\$135.511 million).

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

6.2. Receivables

	2024	2023
	\$'000	\$'000
<u>Current</u>		
<u>Contractual receivables</u>		
From SA government entities	1 113	1 905
From non-SA government entities	16 286	1 469
Less impairment loss on contractual receivables	(393)	(27)
Total contractual receivables	17 006	3 347
Recoveries for NDIS contributions	6 704	67 791
Accrued revenue	17 296	15 909
GST input tax recoverable	-	3 379
Prepayments	1 609	1 664
Overpaid salaries	618	619
Other receivables	265	160
Total current receivables	43 498	92 869
<u>Non-current</u>		
Other receivables - workers compensation	1 155	1 272
Total non-current receivables	1 155	1 272
Total receivables	44 653	94 141

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

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 contractual 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 contractual receivables

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

Allowance for impairment loss on contractual receivables

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	27	252
Increase/(decrease) in allowance recognised in profit or loss	379	37
Amounts written off	(13)	(262)
Carrying amount at the end of the period	393	27

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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

7. Liabilities

7.1. Payables

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Trade payables	10 196	12 572
Accrued expenses	8 390	4 576
GST Payables	2 684	-
Other	1 782	1 856
Total current payables	23 052	19 004
 Total payables	 23 052	 19 004

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. All payables are non-interest bearing. The carrying amount of payables represents approximate net fair value due to their short-term nature.

7.2. Financial liabilities

The department's financial liabilities are all lease liabilities of \$3.784 million (\$1.330 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 \$80,000 (\$26,000). The department does not capitalise borrowing costs.

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

	2024	2023
	\$'000	\$'000
Lease liabilities		
Within one year	1 389	627
Later than one year but not longer than five years	2 706	727
Later than five years	8	-
Total lease liabilities (undiscounted)	4 103	1 354

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

7.3. Provisions

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Workers compensation	10 471	11 652
Insurance	346	113
Total current provisions	10 817	11 765
<u>Non-current</u>		
Workers compensation	40 624	48 877
Total non-current provisions	40 624	48 877
Total provisions	51 441	60 642

Reconciliation of workers compensation

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	60 529	48 843
Increase/(Decrease) to provision due to revision of estimates	1 211	21 716
Reduction due to payments	(10 645)	(10 030)
Carrying amount at the end of the period	51 095	60 529

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 2024 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.

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

7.3. Provisions (continued)

Reconciliation of insurance provision

The following table shows the movement of insurance during 2023-24:

	Public liability \$'000	Property \$'000	Total \$'000
Carrying amount at the beginning of the period	71	42	113
Increase to provision due to new claims	220	-	220
Reduction due to payments	-	(20)	(20)
Net revision of estimates	35	(2)	33
Carrying amount at the end of the period	326	20	346

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

	Public liability \$'000	Property \$'000	Total \$'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

7.4. Other liabilities

	2024 \$'000	2023 \$'000
<u>Current</u>		
Accommodation incentive	654	683
Unclaimed monies	84	111
Other liabilities	357	350
Total current other liabilities	1 095	1 144
<u>Non-current</u>		
Accommodation incentive	3 379	4 222
Total non-current other liabilities	3 379	4 222
Total other liabilities	4 474	5 366

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 2024

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

	2024	2023
	\$'000	\$'000
<u>Reconciliation of net cash provided by operating activities to net result</u>		
Net cash provided by/(used in) operating activities	51 329	18 506
<u>Add / (less) non-cash Items</u>		
Depreciation and amortisation expense of non-current assets	(6 403)	(6 441)
Accommodation incentive amortisation	626	683
Gain/(loss) on sale or disposal of non-current assets	(48)	(11)
Capital accruals	2 103	3 779
<u>Movement in assets and liabilities</u>		
Increase/(decrease) in receivables	(49 488)	7 073
Increase/(decrease) in inventories	57	(126)
(Increase)/decrease in provisions	9 201	(11 729)
(Increase)/decrease in payables	(4 048)	(2 949)
(Increase)/decrease in employee related liabilities	(4 238)	667
(Increase)/decrease in other liabilities	5	(2)
Net result	<u>(904)</u>	<u>9 450</u>

Total cash outflows for leases were \$1.309 million (2023: \$0.824 million)

Department of Human Services
Notes to and forming part of the financial statements
for the year ended 30 June 2024

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

	2024	2023
	\$'000	\$'000
Within one year	-	3 884
Total capital commitments	-	3 884

The 2022-23 capital commitments were for the Kurlana Tapa Youth Justice Consolidation project and minor capital works to various properties.

Other contractual commitments

	2024	2023
	\$'000	\$'000
Within one year	7 492	7 381
Later than one year but not longer than five years	25 185	24 814
Later than five years	9 140	14 938
Total expenditure commitments	41 817	47 133

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

Grant commitments

	2024	2023
	\$'000	\$'000
Within one year	70 945	64 475
Later than one year but not longer than five years	26 009	52 735
Total grant commitments	96 954	117 210

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 2024

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 2024.

9.3 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.

9.4 Events after the reporting period

From 1 July 2024, as part of the Machinery of Government changes, DHS received two additional functions:

- Seniors and Ageing Well which transitioned the Office for Ageing Well from the Department for Health and Wellbeing. The office supports older people to remain active and engaged.
- Homelessness Services from the South Australian Housing Trust. Homelessness Services supports the needs of clients experiencing or at risk of homelessness across the State.

As announced in the 2024-25 Budget Papers, the former juvenile detention centre at Jonal Drive, Cavan will be transferred to the Department of Correctional Services to repurpose over four years and provide post release accommodation support services.

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 2024

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 2024 and 2023, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels. In 2024, \$5.725 million of land and \$2.620 million of buildings were transferred from level 2 to level 3 fair value hierarchy levels.

Land and buildings

The department's land and buildings were subject to a desktop revaluation as at 30 June 2024.

An independent valuation of land and buildings owned by the department was performed in June 2024 by a Certified Practising Valuer, Mr Tom Cooper from Jones Lang LaSalle Incorporated.

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 2024

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 2024

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
2024			
Current (not past due)	12 038	0.00%	-
1 - 30 days past due	102	2.20%	2
31 - 60 days past due	143	4.61%	7
61 - 90 days past due	37	7.84%	3
More than 90 days past due	3 966	9.60%	381
Total	16 286		393

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.

No receivables with a contractual amount was written off during the year.

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 2024 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 2024**

Department of Human Services
Statement of Administered Comprehensive Income
for the year ended 30 June 2024

		2024	2023
	Note	\$'000	\$'000
<u>Administered income</u>			
Appropriation	A2.1	334 574	233 251
Commonwealth funding for National Energy Bill Relief Plan		55 868	-
SA Government grants, subsidies and transfers		11 549	11 390
Fees and charges		415	486
Interest		933	612
Client Trust receipts	A6.2	8 335	8 315
Net gain from disposal of assets	A2.2	17 355	-
Other income		837	698
Total administered income		429 866	254 752
<u>Administered expenses</u>			
Employee related expenses		396	381
Supplies and services		3 174	3 794
Depreciation and amortisation	A4.1	-	1 447
Grants and funded services	A3.1	401 767	242 695
Client Trust payments	A6.2	9 527	7 596
Donations		49	22
Total administered expenses		414 913	255 935
Net result		14 953	(1 183)
Total comprehensive result		14 953	(1 183)

The accompanying notes form part of these financial statements.

Department of Human Services
Statement of Administered Financial Position
as at 30 June 2024

		2024	2023
	Note	\$'000	\$'000
<u>Administered current assets</u>			
Cash and cash equivalents	A5.1	112 839	63 661
Receivables		111	99
Non-current assets held for sale	A4.2	-	24 697
Total current assets		112 950	88 457
<u>Administered non-current assets</u>			
Property, plant and equipment	A4.1	-	-
Investment property	A4.3	-	-
Total non-current assets		-	-
Total assets		112 950	88 457
<u>Administered current liabilities</u>			
Payables		48 773	39 233
Total current liabilities		48 773	39 233
Total liabilities		48 773	39 233
Net assets		64 177	49 224
<u>Administered equity</u>			
Retained earnings		64 177	11 775
Asset revaluation surplus		-	37 449
Total equity		64 177	49 224

The accompanying notes form part of these financial statements.

Department of Human Services
Statement of Administered Cash Flows
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<u>Cash flows from operating activities</u>			
<u>Cash inflows</u>			
Appropriation		334 574	233 251
Grants, subsidies and transfers		67 417	11 390
Fees and charges		428	527
Interest		908	567
Client Trust receipts		8 335	8 315
GST received on sale of property, plant and equipment		4 205	-
Other income		837	698
Cash generated from operations		416 704	254 748
<u>Cash outflows</u>			
Employee related payments		(409)	(378)
Supplies and services		(6 727)	(1 555)
Concessions		(361 491)	(199 327)
Grants and funded services		(31 370)	(33 013)
Client Trust payments		(9 527)	(7 596)
Donations paid		(49)	(22)
Other payments		(5)	(148)
Cash used in operations		(409 578)	(242 039)
Net cash provided by / (used in) operations	A6.1	7 126	12 709
<u>Cash flows from investing activities</u>			
<u>Cash inflows</u>			
Proceeds from the sale of property, plant and equipment		42 052	-
Cash generated from investing activities		42 052	-
Net cash provided by / (used in) investing activities		42 052	-
Net increase / (decrease) in cash and cash equivalents		49 178	12 709
Cash and cash equivalents at the beginning of the period		63 661	50 952
Cash and cash equivalents at the end of the period	A5.1	112 839	63 661

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	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<u>Administered income</u>								
Appropriation	-	-	29	29	19 548	18 900	309 930	209 466
Commonwealth funding for National Energy Bill Relief Plan	-	-	-	-	-	-	55 868	-
SA Government grants subsidies and transfers	-	-	4 025	4 000	-	-	-	-
Fees and charges	-	-	28	2	-	-	-	1
Interest	598	401	-	-	-	-	-	-
Client Trust receipts	8 335	8 315	-	-	-	-	-	-
Net gain from disposal of assets	-	-	-	-	-	-	-	-
Other income	-	-	115	115	-	-	-	-
Total administered income	8 933	8 716	4 197	4 146	19 548	18 900	365 798	209 467
<u>Administered expenses</u>								
Employee related expenses	-	-	-	-	-	-	-	-
Supplies and services	-	-	220	176	-	-	2	-
Depreciation and amortisation	-	-	-	-	-	-	-	-
Grants and funded services	-	-	3 160	5 191	18 899	18 281	369 060	209 610
Client Trust payments	9 527	7 596	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Total administered expenses	9 527	7 596	3 380	5 367	18 899	18 281	369 062	209 610
Net result	(594)	1 120	817	(1 221)	649	619	(3 264)	(143)

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	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<u>Administered income</u>								
Appropriation	-	-	750	740	-	-	-	-
Commonwealth funding for National Energy Bill Relief Plan	-	-	-	-	-	-	-	-
SA Government grants subsidies and transfers	-	-	7 524	7 390	-	-	-	-
Fees and charges	-	-	-	62	-	-	271	292
Interest	7	4	148	109	21	13	152	81
Client Trust receipts	-	-	-	-	-	-	-	-
Net gain from disposal of assets	-	-	-	-	-	-	17 355	-
Other income	-	-	715	576	-	-	-	-
Total administered income	7	4	9 137	8 877	21	13	17 778	373
<u>Administered expenses</u>								
Employee related expenses	-	-	-	-	-	-	-	-
Supplies and services	-	-	2 368	3 027	-	-	584	591
Depreciation and amortisation	-	-	-	-	-	-	-	1 447
Grants and funded services	-	-	6 876	5 934	-	-	-	-
Client Trust payments	-	-	-	-	-	-	-	-
Donations	1	8	-	-	8	14	-	-
Total administered expenses	1	8	9 244	8 961	8	14	584	2 038
Net result	6	(4)	(107)	(84)	13	(1)	17 194	(1 665)

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	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<u>Administered income</u>										
Appropriation	396	381	3 921	3 735	-	-	-	-	334 574	233 251
Commonwealth funding for National Energy Bill Relief Plan	-	-	-	-	-	-	-	-	55 868	-
SA Government grants subsidies and transfers	-	-	-	-	-	-	-	-	11 549	11 390
Fees and charges	-	-	116	129	-	-	-	-	415	486
Interest	-	-	-	-	5	3	2	1	933	612
Client Trust receipts	-	-	-	-	-	-	-	-	8 335	8 315
Net gain from disposal of assets	-	-	-	-	-	-	-	-	17 355	-
Other income	-	-	-	-	7	7	-	-	837	698
Total administered income	396	381	4 037	3 864	12	10	2	1	429 866	254 752
<u>Administered expenses</u>										
Employee related expenses	396	381	-	-	-	-	-	-	396	381
Supplies and services	-	-	-	-	-	-	-	-	3 174	3 794
Depreciation and amortisation	-	-	-	-	-	-	-	-	-	1 447
Grants and funded services	-	-	3 772	3 679	-	-	-	-	401 767	242 695
Client Trust payments	-	-	-	-	-	-	-	-	9 527	7 596
Donations	-	-	-	-	40	-	-	-	49	22
Total administered expenses	396	381	3 772	3 679	40	-	-	-	414 913	255 935
Net result	-	-	265	185	(28)	10	2	1	14 953	(1 183)

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 2024

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

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

A1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2023-24 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 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Statement of Administered Comprehensive Income	Note			
<u>Administered Income</u>				
Appropriation	a	304 073	334 574	30 501
Commonwealth funding for National Energy Bill Relief Plan	b	95 400	55 868	(39 532)
SA Government grants subsidies and transfers		11 471	11 549	78
Fees and charges		-	415	415
Interest		402	933	531
Client Trust receipts		11 485	8 335	(3 150)
Net gain from disposal of assets		-	17 355	17 355
Other income		405	837	432
Total administered income		423 236	429 866	6 630
<u>Administered Expenses</u>				
Employee related expenses		388	396	8
Supplies and services		1 375	3 174	1 799
Depreciation and amortisation		2 171	-	(2 171)
Grants and funded services		411 650	401 767	(9 883)
Client Trust payments		11 681	9 527	(2 154)
Donations		-	49	49
Total administered expenses		427 265	414 913	(12 352)
Net result		(4 029)	14 953	18 982
Total comprehensive result		(4 029)	14 953	18 982

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. These variances are explained below:

- Primarily reflects the decision taken as part of the 2024-25 Budget to provide an additional Cost of Living Concession payment in June 2024.
- Relates to lower receipts from the Commonwealth under the National Energy Bill Relief Plan, due to lower than anticipated demand.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

A2. Income

A2.1. Appropriation

	2024	2023
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the Appropriation Act	304 081	231 543
Appropriation from Governor's Appropriation Fund	30 493	1 708
Total appropriation	334 574	233 251

Appropriation is recognised upon receipt.

A2.2. Net gain from disposal of assets

	2024	2023
	\$'000	\$'000
<u>Assets held for sale</u>		
Proceeds from disposal	42 052	-
Less carrying amount of assets disposed	(24 697)	-
Net gain from disposal of assets held for sale	17 355	-
Net gain from disposal of assets	17 355	-

A3. Expenses

A3.1. Grants and funded services

	2024	2023
	\$'000	\$'000
Concessions (refer to note A3.2)	369 060	209 610
Community Service Obligations	18 899	18 281
Gamblers Rehabilitation	6 876	5 934
Charitable Social Welfare Fund	3 160	5 191
Personal Alert SA	3 772	3 679
Total grants and funded services	401 767	242 695

Grants and funded services paid are usually subject to terms and conditions set out in the contract, correspondence or by legislation. Funded services are paid to not-for-profit organisations to provide goods and/or services on behalf of the department.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

A3.2. Concessions

	2024	2023
	\$'000	\$'000
Energy Bill Relief Fund	130 430	-
Water and sewerage rates	59 851	54 536
Energy	55 134	48 196
Cost of Living	94 800	79 383
Transport	26 506	25 333
Other	2 339	2 162
Total concessions	369 060	209 610

Energy Bill Relief Fund

The Energy Bill Relief Fund provides electricity bill rebates to households and eligible small business electricity customers to ease the cost of living pressures. The Fund is provided by the Australian Government and administered by State and Territory governments. Payments commenced on 1 July 2023 and continues in 2024-25.

Cost of Living

In response to the rising cost of living, the government made an additional Cost-of-Living Concession (COLC) payment in 2023-24.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

A3.3. Expenditure – SA Business and Non-SA Business

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

Expenditure is inclusive of non-recoverable GST.

	2024 \$'000	Proportion SA and non- SA businesses
Total expenditure with South Australian businesses	1 213	40%
Total expenditure with non-South Australian businesses	1 812	60%
Total expenditure	3 025	100%

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

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

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

The disclosure includes funded services with not-for-profit organisations. These are procurements to provide goods and/or services on behalf of the department.

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

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

A4. Non-financial assets

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

2023-24

There was no administered property, plant and equipment held by the department in 2023-24.

2022-23

The following table shows the movement of land, buildings and improvements and plant and equipment in 2022-23:

	Land	Buildings and	Plant and	
	\$'000	improvements	equipment	Total
	\$'000	\$'000	\$'000	\$'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	-	-	-	-

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

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

	2024	2023
	\$'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:

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	24 697	-
Transfers (to)/from property, plant and equipment	-	24 697
Disposals	(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.

Highgate Park was sold in June 2024. This property was previously used by the department to support people with disability, with the last resident moving out in April 2020.

A4.3. Investment property

The investment property was held to earn rental income and/or for capital appreciation. The investment property was 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.

2023-24

There was no administered investment property held by the department in 2023-24.

2022-23

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

	Investment	Total
	land	\$'000
	\$'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	-	-

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

A5. Financial assets

A5.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
Special deposit account with the Treasurer	49 293	45 599
Deposit account with SAFA	62 569	16 542
Other deposits	977	1 520
Total deposits with the Treasurer (special deposit accounts)	112 839	63 661
Total cash and cash equivalents in the Statement of Financial Position	112 839	63 661
Total cash and cash equivalents in the Statement of Cash Flows	112 839	63 661

A6. Other disclosures

A6.1. Cash flow reconciliation

	2024	2023
	\$'000	\$'000
<u>Reconciliation of net cash provided by / (used in) operating activities to net result</u>		
Net cash provided by/(used in) operating activities	7 126	12 709
<u>Add / (less) non-cash items</u>		
Depreciation and amortisation	-	(1 447)
Gain/(loss) on sale or disposal of non-current assets	17 355	-
<u>Movement in assets and liabilities</u>		
Increase/(decrease) in receivables	12	4
(Increase)/decrease in payables	(9 540)	(12 449)
Net result	14 953	(1 183)

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 \$0.597 million (2023: \$0.401 million).

	2024	2023
	\$'000	\$'000
Opening balance at the beginning of the period	15 586	14 466
Add receipts	8 933	8 716
Less expenses	(9 527)	(7 596)
Closing balance at the end of the period	14 992	15 586

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

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.

	2024	2023
	\$'000	\$'000
Opening balance at the beginning of the period	168	172
Add receipts	7	4
Less expenses	(1)	(8)
Closing balance at the end of the period	174	168

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.

	2024	2023
	\$'000	\$'000
Opening balance at the beginning of the period	517	518
Add receipts	21	13
Less expenses	(8)	(14)
Closing balance at the end of the period	530	517

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.

	2024	2023
	\$'000	\$'000
Opening balance at the beginning of the period	116	106
Add receipts	12	10
Less expenses	(40)	-
Closing balance at the end of the period	88	116

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. Donations closed in December 2023 and \$40 000 was distributed in 2023-24 to four councils affected by the floods.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

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.

	2024	2023
	\$'000	\$'000
Opening balance at the beginning of the period	53	52
Add receipts	2	1
Closing balance at the end of the period	55	53

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.

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.

The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period. There were no transfers between hierarchy levels in 2022-23 or 2023-24. 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. 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 2023-24.

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

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."

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

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 2024	2024 \$'000	2023 \$'000
<u>Income</u>		
Fees and charges	271	292
Interest	152	81
Net gain from disposal of assets	17 355	-
Total income	17 778	373
<u>Expenses</u>		
Supplies and services	584	591
Depreciation and amortisation	-	1 447
Total expenses	584	2 038
Net result	17 194	(1 665)
Total comprehensive result	17 194	(1 665)

Schedule of Financial Position as at 30 June 2024	2024 \$'000	2023 \$'000
<u>Current assets</u>		
Special deposits with the Treasurer	64	85
Deposits with SAFA	48 605	2 523
Receivables	30	9
Non-current assets held for sale	-	24 697
Total current assets	48 699	27 314
Total assets	48 699	27 314
<u>Current liabilities</u>		
Payables	4 211	20
Total current liabilities	4 211	20
Total liabilities	4 211	20
Net assets	44 488	27 294

Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

A9. Home for Incurables Trust (continued)

Schedule of Changes in Equity for the year ended 30 June 2024	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
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
Net result for 2023-24	-	17 194	17 194
Total comprehensive result for 2023-24	-	17 194	17 194
Transfer between equity components	(37 449)	37 449	-
Balance at 30 June 2024	-	44 488	44 488

Schedule of Administered Cash Flows for the year ended 30 June 2024	2024 \$'000	2023 \$'000
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Cash flows from operating activities

Cash inflows

Interest	152	78
Fees and charges	250	292
GST received on sale of property, plant and equipment	4 205	-
Cash generated from operations	4 607	370

Cash outflows

Supplies and services	(598)	(571)
Cash used in operations	(598)	(571)
Net cash provided by / (used in) operating activities	4 009	(201)

Cash flows from investing activities

Cash inflows

Proceeds from sale of assets	42 052	-
Cash generated from investing activities	42 052	-
Net cash provided by / (used in) investing activities	42 052	-

Net increase / (decrease) in cash and cash equivalents	46 061	(201)
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Cash and cash equivalents at the beginning of the reporting period	2 608	2 809
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Cash and cash equivalents at the end of the reporting period	48 669	2 608
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Department of Human Services
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2024

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

2023-24

There was no administered property, plant and equipment held by Homes for Incurables Trust in 2023-24.

2022-23

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

Investment property

The following table shows the movement of investment property:

	2024	2023
	\$'000	\$'000
<u>Investment land</u>		
Carrying amount at the beginning of the period	-	3 150
Transfers (to)/from assets held for sale	-	(3 150)
Fair value at the end of the period	-	-
Total investment property at the end of the period	-	-