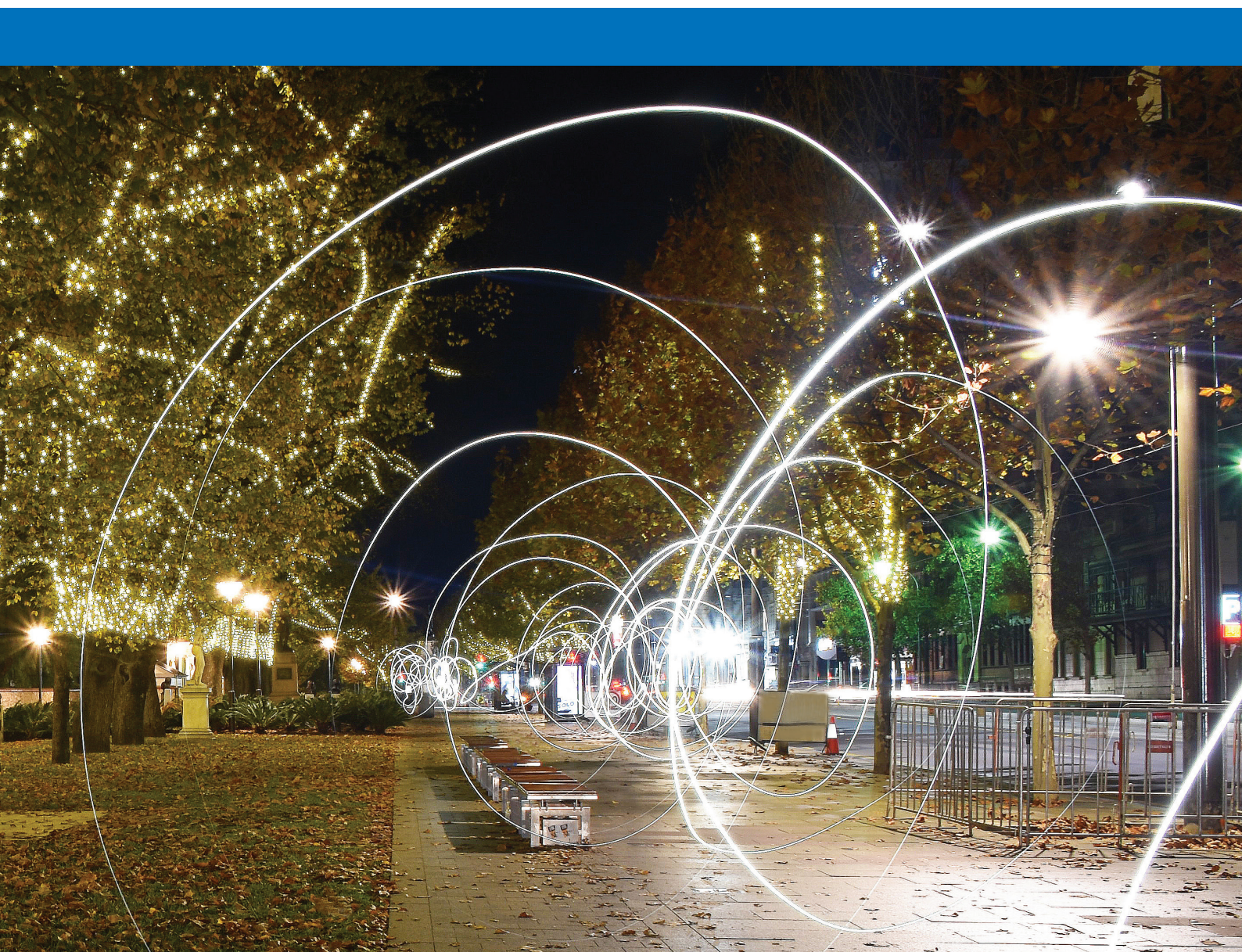


Report 4 of 2019

Update to the Annual report
for the year ended 30 June 2018



Report of the Auditor-General

Report 4 of 2019

Update to the Annual Report
for the year ended 30 June 2018

Tabled in the House of Assembly and ordered to be published, 30 April 2019

First Session, Fifty-Fourth Parliament

By authority: S. Rodrigues, Government Printer, South Australia



Auditor-General's Department

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29 April 2019

The Hon A L McLachlan CSC MLC
President
Legislative Council
Parliament House
ADELAIDE SA 5000

The Hon V A Tarzia MP
Speaker
House of Assembly
Parliament House
ADELAIDE SA 5000

Dear President and Speaker

**Report of the Auditor-General:
Report 4 of 2019 *Update to the Annual Report for the year ended 30 June 2018***

As required by the *Public Finance and Audit Act 1987*, I present to each of you Report 4 of 2019 *Update to the Annual Report for the year ended 30 June 2018*.

Content of the Report

Not every public sector agency I am required to audit is included in my Annual Report. Some audits are continuing at the time of preparation, and some I have used my discretion to exclude. I give priority to areas I assess as important enough to be included.

To strengthen accountability for the activities of agencies not included in my Annual Report, I elected to prepare a new report to Parliament covering those agencies.

This new report provides a summary of the audit outcomes for the remaining 103 agencies I audited for 2017-18, with particular focus on agencies with:

- a modified Independent Auditor's Report
- significant matters raised through the audit
- other matters that, in my opinion, need to be brought to the attention of the Parliament and the SA Government.

In addition, their financial reports were published on the Auditor-General's Department website once their audits were finalised.

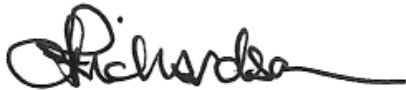
Acknowledgements

I have great pleasure in again recognising and thanking my professional and dedicated staff for their complete commitment and efforts in 2017-18. The high standard of their work throughout the year is evidenced in the timely production and quality content of this and other reports. The senior managers of the teams that have contributed to this work were listed in section 8 of Part A of my Annual Report for the year ended 30 June 2018.

I am grateful for the professional services provided by contractors who have assisted with this year's audit program, and for the cooperation all public sector agencies gave to my staff.

Finally, I would like to thank Year 12 student Randy Truong from Blackfriars Priory School for the cover photograph.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Richardson', with a long horizontal flourish extending to the right.

Andrew Richardson
Auditor-General

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1 Summary

1.1 Introduction

In September 2018 I issued my annual report for the year ended 30 June 2018.¹ In it I reported on the audit outcomes for 46 agencies² and the opinions I am required to give under section 36 of the *Public Finance and Audit Act 1987* (PFAA). This included any significant financial outcomes, events and control matters communicated to those agencies.

Not every agency I am required to audit was included in my Annual Report. Some audits were unfinished at the time, and some I used my discretion under the PFAA to exclude.

This report provides a summary of the audit outcomes for the remaining 103 agencies I have audited for 2017-18. I would like to emphasise for the Parliament that, following amendments to the PFAA in July 2018, the financial reports and independent audit reports for all these agencies are now available for viewing on the Auditor-General's Department website.

1.2 2017-18 audit conclusions

1.2.1 Financial report opinions

In my opinion the financial reports of most of the agencies covered by this Report are reliable. 87 of the 103 agencies included received an unmodified opinion on their financial report. I issued 16 modified (qualified) opinions. My reasons for this are provided in section 1.2.1.1. Importantly, most of the modified opinions arise from practical income practices for funds established under the *Primary Industry Funding Schemes Act 1998*. The modified opinions are for:

- Aboriginal Lands Trust
- Joint Parliamentary Service
- Minister for Primary Industries and Regional Development – Adelaide Hills Wine Industry Fund
- Minister for Primary Industries and Regional Development – Barossa Wine Industry Fund
- Minister for Primary Industries and Regional Development – Citrus Growers Fund
- Minister for Primary Industries and Regional Development – Clare Valley Wine Industry Fund
- Minister for Primary Industries and Regional Development – Grain Industry Fund

¹ Auditor-General's Report 5 of 2018 *Annual report for the year ended 30 June 2018, Part A: Executive summary*.

² The term 'agencies' is used in this Report to describe both SA Government agencies and funds established under various legislation.

- Minister for Primary Industries and Regional Development – Grain Industry Research and Development Fund
- Minister for Primary Industries and Regional Development – Langhorne Creek Wine Industry Fund
- Minister for Primary Industries and Regional Development – McLaren Vale Wine Industry Fund
- Minister for Primary Industries and Regional Development – Riverland Wine Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Apiary Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Cattle Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Grape Growers Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Pig Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Sheep Industry Fund.

Emphasis of matter

I include an emphasis of matter in my independent audit opinion where I wish to draw attention to an item in a financial report that I consider is important to understanding the financial report but where I do not modify the opinion.

Without modifying my opinion on the financial report of the Minister for Primary Industries and Regional Development – Eyre Peninsula Grain Growers Rail Fund, I drew attention to the notes to the financial report which highlighted that the Fund would be exhausted at 31 March 2019 and that the financial report had not been prepared on a going concern basis, with the fund's objective having been met in 2011-12. I am advised that the Minister will decide the Fund's future at a later date.

1.2.1.1 Reasons for modifying my opinion on financial reports

The reasons set out below are mainly extracts from the independent audit reports I issued.

Aboriginal Lands Trust

I modified my opinion on the financial report for the Aboriginal Lands Trust (the Trust) for two reasons:

- Head of Bight whale watching centre revenue – The Trust recognised revenue from operating the Head of Bight Whale Watch Tourist Centre. Income received is from admissions to the centre and sale of goods.

The Trust did not have adequate procedures in place to ensure that sale proceeds it received for the centre represented all the centre's takings. Consequently, I am unable to form an opinion as to whether the centre revenue of \$421 159 (\$398 273) is complete.

This is a long-standing matter that we have raised since 2011-12.

- Related party transactions – Notes 3.2 and 18 to the financial report describe transactions with key management personnel and other related parties. The Trust did not have adequate procedures to identify all related party transactions. Consequently, I am unable to form an opinion as to whether the disclosure of transactions with key management personnel and other related parties is complete.

Joint Parliamentary Service

I disclaimed to provide an opinion for the Joint Parliamentary Service financial report.

The Members of the Joint Parliamentary Service Committee are responsible for managing the Joint Parliamentary Service. The Members have not provided me with unrestricted access to the minutes of their meetings. As a result, I cannot assess whether matters deliberated and decided by Members that have financial consequences have been recognised or disclosed in the financial report.

The Members of the Joint Parliamentary Service Committee are responsible for controlling and managing the dining and refreshment services of Parliament House. Certain income from providing these services and associated expenditure was omitted from the financial report. As the Members have not provided me with access to this financial information, I cannot determine the effect of the omission on the financial report.

This is a long-standing matter and has been commented on by former Auditors-General. As a result of the limitation placed on my audit, it is impossible for my auditors to know what information has been withheld and what impact this information may have had on the financial report. Therefore I do not give an opinion on the Joint Parliamentary Service financial report.

The inability to perform a complete audit of the functions and financial activity of the Joint Parliamentary Service was again confirmed this year. We were advised that there had been no change in the Joint Parliamentary Service Committee's position of not providing audit access to its meeting minutes and to the records and accounts relating to the catering division trading account activities.

In my opinion, the financial accountability and auditability of the Joint Parliamentary Service falls short of that adopted and applied to the public accounts and to the financial operations and accounts of public authorities.

Primary industry funding schemes

I issued modified opinions for the financial reports of 14 of the funds established under the *Primary Industry Funding Schemes Act 1998*, as listed in section 1.2.1. While there are

individual regulations under that Act for each of these funds, and the specific circumstances are unique to each fund, my opinions on their financial reports were modified for similar reasons.

The regulations establishing each fund require contributions to be paid into the fund by specified categories of people. While there are adequate internal controls over the contributions actually received, there are no procedures in place to ensure the contributions received represent the correct amounts due.

Contribution amounts are based on the quantity produced and sold by a contributor (under the relevant regulations). As there is no internal control in place to verify the quantity, the contributions recorded may not be complete or may not represent the total amounts due to the fund. This risk is increased in some cases by amounts being initially collected by processors and then passed on to the funds, with no internal controls in place to ensure all amounts collected by processors are passed on.

As a result of these limitations, I could not express an opinion on whether income recognised from industry sources as disclosed in the financial reports of these 14 funds was complete.

This is a long-standing matter. While we are not able to conclude whether the amounts collected are complete, the Department of Primary Industries and Regions, as the administrators of the funds, has indicated that it is satisfied with the existing arrangements and considers the funds are operating to meet industry needs.

1.2.2 Controls opinions

In 2017-18 I gave a controls opinion for each public authority. 44 of the 91 agencies included in this Report and subject to controls opinions³ received an unmodified controls opinion. I issued modified (qualified) controls opinions on the other 47 agencies.

Section 3 includes the more significant individual controls findings and identifies common themes in issues we found for these agencies.

Section 4 provides summary financial information and financial audit outcomes for the agencies covered by this Report.

1.3 Response to our recommendations

We consider the views of an agency when reaching our audit conclusions. Overall, agencies responded positively to our findings, and we thank them for their cooperation during the audit.

³ We are not required to issue a controls opinion for the superannuation schemes, the House of Assembly, the Joint Parliamentary Service, the Legislative Council, the Native Vegetation Fund or the Independent Gaming Corporation Ltd because they are not considered to be public authorities under the PFAA.

2 Audit mandate and the opinions we issue

2.1 Our mandate

Under section 36(1)(a) of the PFAA, I must state the following opinions:

- that the financial statements of each public authority reflect the financial position of the authority at the end of the preceding year and the results of its operations and cash flows for that financial year – this is called a financial report opinion
- that the controls exercised by public authorities in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities is sufficient to provide reasonable assurance that the financial transactions of public authorities have been conducted properly and in accordance with law – this is called a controls opinion.

2.2 Giving a financial report opinion

Auditing the financial statements of a public authority gives that agency, and the users of its financial statements, assurance that the information they contain is reliable. In other words, the financial statements are complete, do not include material misstatements, comply with applicable accounting standards and fairly represent an agency's financial performance during the year and financial position at year end.

Our financial report audits comply with the standards issued by the Australian Auditing and Assurance Standards Board. We use a risk-based audit approach using an audit software package developed specifically for public sector audit. It has a strong emphasis on planning, which has two key elements:

- understanding the agency's business activities and any associated audit risks
- selecting audit procedures that reduce audit risk to an acceptable level.

Statistical sampling methods and special audit software routines are used to select and test audit samples. For procedural fairness, audit findings are discussed with agency management and communicated in a management letter.

2.3 Giving a controls opinion

The overall aim of our audits of controls is to form an opinion on whether controls were sufficient to provide reasonable assurance that the financial transactions were conducted properly and in line with law. This concept requires an agency to meet the standards of financial probity and propriety expected of a public authority and, at all times, to discharge its responsibilities within the letter and spirit of the law.

Our assessment of controls involves reviewing the adequacy of procedures and testing a number of control components for a range of financial transactions, taking into account risk and materiality.

We consider agency structures, risks and the interrelation of policies, procedures, people, management philosophy and operating style, demonstrated competence, and overall organisation ethics and culture. These are all elements of control. We also assess whether the controls in operation were consistent with the Treasurer's Instructions.

It is not practical in any such assessment to review each and every control for each and every transaction. While every effort is made to test the sufficiency of controls across a representative range of transactions, no system of control should be considered fail-safe. The Parliament has recognised this in stating that the controls need only be sufficient to provide, at the time of audit, 'reasonable assurance' of the matters set out in the opinion.

Where I assess the controls exercised by agencies as not meeting a sufficient standard, I make recommendations as to where, in my opinion, improvements are needed. All matters are discussed with agencies. This gives them the opportunity to confirm the factual correctness of our findings and discuss the effect and practicality of our recommendations. It is up to the agency to decide whether to adopt our recommendations, taking into account the risks, costs and benefits. There are times where we do not agree and agencies do not adopt our recommendations.

2.4 Changes to our approach for forming controls opinion in 2018-19

As explained in section 1.8 of my Annual Report, for 2018-19 and future years I will no longer issue an individual controls opinion for each agency I audit. I will instead take a whole-of-government approach to forming my annual controls opinion as required by the PFAA.

While I will not issue an individual controls opinion, I will continue to report control matters where we find that controls do not meet expected or required standards for individual agencies. I will also continue to report the number of agencies that we raise control matters with.

Section 3 details the more significant individual control matters we found in 2017-18 and common themes in issues we identified for agencies included in this Report.

3 Significant financial control matters in 2017-18

This section sets out the significant financial control matters that were communicated to agencies in 2017-18.

It is important to emphasise that audits rely on sampling transactions within agencies and across the public sector. Where we have reported issues arising in individual agencies, we consider it is important they be considered by other government agencies to ascertain whether they have relevance and to help improve public administration.

3.1 Key findings and recommendations

47 of the 91 agencies included in this Report and subject to controls opinions⁴ received modified (qualified) control opinions due to financial and management control weaknesses and compliance matters. The causes of these qualifications ranged from a single matter to multiple reasons. Some matters were, for a range of reasons, unresolved from the previous year.

A modified opinion means controls are not sufficient. Where we drew that conclusion we made recommendations as to where, in our opinion, improvements are required.

3.2 Significant findings for individual agency audits

We identified a range of control issues in undertaking the audits of the 103 agencies included in this Report. We have outlined those that we consider more significant for individual agencies in this section, with more general observations of the common themes we have seen in the matters raised with these agencies outlined in section 3.3.

3.2.1 Rail Commissioner

The Rail Commissioner was established under the *Rail Commissioner Act 2009* with the principal purpose to operate passenger transport services. In July 2011, as part of a restructure of public transport functions, all assets, contracts, rights and liabilities of the Rail Commissioner were transferred to the Department of Planning, Transport and Infrastructure. Under this arrangement the Rail Commissioner continues to exist for the purpose of employing operational staff employed under Federal Awards.

Our audit focuses on controls exercised by the Rail Commissioner to ensure the completeness and accuracy of employee expenses, which in 2017-18 totalled \$68.6 million.

⁴ Not all agencies are subject to controls opinions under the PFAA.

Payroll controls require improvement to ensure all payments are bona fide and accurate

The Rail Commissioner uses a rostering system to plan and record working times for employees. The approved daily consolidated roster is used to pay employees. We noted that the consolidated roster report was incomplete as it did not include roster changes affecting previous days. Consequently these changes are not reviewed and approved, meaning that payments may not be accurate.

Sample testing of consolidated roster reports found over 50% of reports were not signed as reviewed. Further, most signed reports were reviewed more than one month after the report date.

We also noted that about 8% of bona fide reports had not been reviewed and returned. Bona fide reports are used to ensure payments are made to valid employees, hours worked appear reasonable, and classification, leave and allowances are correct.

The Department of Planning, Transport and Infrastructure responded that it will:

- explore options to ensure all changes made to employee rosters are appropriately recorded and authorised
- update the current procedure for the timely review and approval of audit reports and make managers aware of the new procedure
- remind managers of the requirements to certify bona fide reports and follow up outstanding bona fide reports to ensure they are certified.

3.2.2 Maralinga Lands Unnamed Conservation Park Board

The Maralinga Lands Unnamed Conservation Park Board (the Board) was established under the Maralinga Tjarutja Land Rights (Establishment of Co-management Board) Regulations 2004 (the Regulations) and is responsible for managing park operations for the Unnamed Conservation Park on behalf of its aboriginal owners.

3.2.2.1 Composition of Board

There were no Board representatives from the Pila Nguru (Aboriginal Corporation) as required by the Regulations.

We were advised that the delay in appointing representatives from the Aboriginal Corporation was impacted by the death of a nominee, significant cultural business and inclement weather in proximity to the communities.

We were advised that a new nomination process is underway.

3.2.2.2 Frequency of Board meetings

The Board is subject to the requirements of the Regulations and the *National Parks and Wildlife Act 1972*.

The Regulations require the Board to carry out the functions assigned to it by the Unnamed Conservation Park Co-management Agreement (the Principal Agreement).

The Regulations also state that the Board must meet at least once a quarter in each financial year, while the Principal Agreement states that the Board must meet at least twice every financial year.

We noted that the Board only met once in 2017-18, which is inconsistent with the requirements of both the Regulations and the Principal Agreement.

The Board responded that it had difficulty convening board meetings in 2017-18 due to:

- the significant amount of cultural business with the communities where members reside. They were not able to achieve quorum and no decisions were made
- severe and inclement weather conditions preventing members from reaching scheduled meeting locations.

3.2.3 Construction Industry Training Board (CITB)

3.2.3.1 Credit card expenditure

We reviewed corporate card expenditure and identified several transactions which, in the public eye, may not meet the reasonableness test. They included:

- the purchase of alcohol
- the purchase of gifts
- the use of personal frequent flyer numbers for work related travel.

We noted that CITB's credit card policy, applicable from January 2018, only states that 'credit cards should only be used when CITB is not or cannot be given standard business terms or the transaction is a once off'. Its previous credit card policy specified the types of purchases a credit card could be used for.

We also identified instances of cardholder transactions being paid over multiple transactions rather than a single transaction. We noted that the combined amount of these payments was greater than the cardholder's transaction limit.

CITB responded that it had reviewed and updated its credit card policy, which now:

- specifies the types of expenditure credit cards can be used for
- prohibits the splitting of credit card transactions, unless approved by the chief executive officer, noting the reason
- covers expenditure on entertainment and alcohol and states that alcohol purchases should be incidental to the purchase of a meal
- refers to its code of conduct.

In addition, a frequent flyer policy has been implemented.

3.2.4 Aboriginal Lands Trust

3.2.4.1 Completeness of Head of Bight whale watch revenue

The Trust operates the Head of Bight whale watch tourist centre. It employs contractors to run the centre on its behalf, with several different contractors used in 2017-18.

The Trust earns income from admissions and sales at the centre, with over \$400 000 recognised in the Trust's 2017-18 financial statements.

We noted that a ticketing process implemented by the Trust had not been used consistently in 2017-18, with some contractors not using the process, discrepancies in records when it was used and inconsistencies in processing. We considered that this lack of effective control over this income, along with an absence of other compensating controls, meant we could not obtain assurance about the completeness of the recorded revenue. We have reported this matter since 2011-12.

We recommended the Trust continue to investigate improvements to controls and ensure contractors use the existing ticket process as intended.

The Trust indicated that the ticketing process would be improved in 2018-19 and it was investigating other options, including the use of additional staff in peak times and undertaking several internal audits of centre revenue to ensure the effectiveness of controls.

The Trust also noted that circumstances in 2017-18 meant that the level of handover between contractors was not at the level needed and this had contributed to the inconsistencies.

3.2.4.2 Related party disclosures

In preparing its 2017-18 financial statements, the Trust obtained declarations from its key management personnel about transactions with related parties, to satisfy the requirements of Australian Accounting Standards.

We noted inconsistencies between the information declared through this process and identified conflicts of interest captured during Trust meetings. Discussions with the Trust indicated the inconsistencies reflected that the requirements of the related parties declarations for the financial statements were not well understood by all key management personnel.

Due to the identified discrepancies, and the absence of other controls at the Trust to ensure all related party transactions were captured and considered, we could not rely on the completeness of the declarations received.

The Trust indicated that it will educate all key management personnel about the requirements to disclose related party information for financial reporting purposes.

3.2.5 State Opera of South Australia

3.2.5.1 Potential for inappropriate bank account access

Two former senior employees of State Opera were able to access State Opera's bank account for several months after their departure. One of them also remained an active cheque signatory for several months after they had left.

While there was no evidence that this access was used by the former employees after they left, not removing user access to State Opera's bank account immediately after their departure created a risk that inappropriate payments could have been made.

State Opera confirmed that bank account access and cheque signatories were corrected following the audit, with former employee access removed, noting there was no evidence of inappropriate transactions.

3.2.5.2 Former employee bank account access credentials used to process payments

We found that State Opera used the bank account access credentials of one of its former employees to process payments after their departure in March 2018. We identified 26 instances where the credentials were used to authorise \$430 000 in payments over three months to June 2018.

State Opera advised that this access was used for business continuity reasons and that there was a time delay in establishing access for new staff, although we noted the credentials continued to be used once new access had been established.

As noted in the previous section, State Opera advised that access to the bank account was corrected following the audit and the access of former employees was removed.

3.3 Common themes from controls work across agencies included in this Report

I noted in my Annual Report that we continue to raise a large number of matters with agencies, which is also the case with the agencies included in this Report. Almost a quarter of the issues we raised with them are repeat issues from prior years.

In some cases, this reflects that the agency is continuing work to address the matter, while in other cases it indicates the agency had not followed through on the actions they advised us they intended to take. In a small number of cases, the agency has accepted the risk that we reported to them.

Our practice is to follow up agency responses in the next audit year.

3.3.1 Themes in the matters we identified

We look at the results of our audits to identify where there are common themes in the matters that we have raised with agencies. For the agencies included in this Report, we identified that the most common areas for matters to be identified were in expenditure and governance. The most important matters concerned:

- exceeding delegated authority
- not independently reviewing some expenditure authorisations
- insufficient segregation of duties
- legal compliance.

Issues related to expenditure and governance each accounted for around one third of the total issues we raised with these agencies. We rated just over half of those matters as a medium risk or higher, with the next section expanding on these matters.

3.3.1.1 Management of expenditure delegations, review of payment approval processes and segregation of duties for expenditure could be improved

The most common matter we identified for expenditure across the agencies in this Report concerned delegations to approve expenditure. Delegations are the most fundamental aspect of agency operations, ensuring employees have the delegated authority to transact on behalf of the public authority.

We noted a particular issue with delegations in 2017-18, with several agencies acting on behalf of another not having the appropriate delegations to do so. This was particularly the case for expenditure related to the operations of the South Eastern Water Conservation and Drainage Board, the Coast Protection Board, the Dog and Cat Management Board, the Native Vegetation Fund and the COAG Health Council.

We also noted several instances where reviews were not performed to ensure appropriate delegates had approved expenditure. Some payment approvals occurred outside of systems that apply financial delegation limits, meaning there was greater potential for the payment to not be properly approved. Several agencies in this Report continue to have manual approval processes for some expenditure or to use systems that do not apply financial delegation limits. In these circumstances, the review of expenditure for correct approval is particularly important.

We identified opportunities to improve the segregation of duties in expenditure processes at several agencies, to strengthen the overall control environment. In some cases, this would be ensuring there is an independent review of key masterfile changes, while another example may be clearly separating roles to ensure responsibilities are clear. Segregating key finance tasks is important as it provides for better control over key processes and helps to reduce an agency's exposure to potential fraud.

3.3.1.2 Legislative compliance could be improved and policies and procedures better managed

We noted a number of issues involving legislative compliance this year. Agencies need to ensure they are aware of the legislative obligations they must comply with and that they comply with them, including ensuring that any systems they put in place to monitor or assist with compliance cover all relevant legislation.

While the individual legislative compliance issues varied, a common theme was that the agencies had not taken steps to ensure they complied with legislative requirements, or the processes they had put in place to ensure their compliance did not reflect all the requirements they needed to. Examples included payments that were not approved in line with Treasurer's Instruction requirements and compliance with specific requirements of the agency's establishing legislation.

Ensuring agencies are aware of legislative requirements and have active processes in place to ensure they comply with them is an important part of making sure agencies are meeting all their obligations.

In reviewing governance arrangements in agencies we also identified several agencies where policies and procedures needed to be reviewed or expanded. Policies and procedures establish management's expectations and provide guidance to staff. Having clear policies and procedures helps agency processes to occur as intended in a consistent way.

We identified several agencies that did not have a policy on related parties and other instances where policies were not reviewed as often as required, or did not cover everything they needed to. These gaps increase the likelihood that processes will not occur consistently in agencies or that management's intentions are not well understood by agency staff.

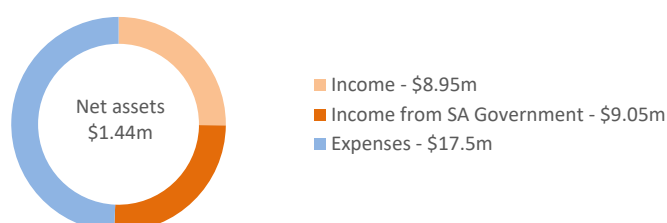
4 Outcomes of agency financial audits and summary financial information

4.1 Arts agencies

4.1.1 Adelaide Festival Corporation

The Adelaide Festival Corporation is a body corporate established by the *Adelaide Festival Corporation Act 1998*. The Board of the Adelaide Festival Corporation is responsible for coordinating several festivals in Adelaide, such as the Adelaide Festival of Arts, Adelaide Festival of Ideas and WOMADelaide.

Financial opinion: ✓



4.1.2 Adelaide Film Festival

The Board of the Adelaide Film Festival is responsible for managing the Adelaide Film Festival, a biennial film festival held in Adelaide.

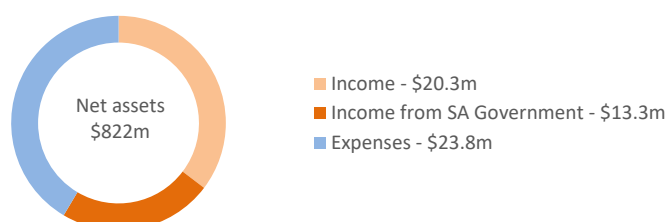
Financial opinion: ✓



4.1.3 Art Gallery Board

The Art Gallery Board is established by the *Art Gallery Act 1939*. Its main function is to manage the Art Gallery of South Australia.

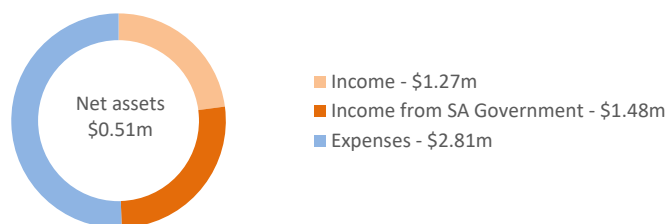
Financial opinion: ✓



4.1.4 Australian Children's Performing Arts Company

The Company is the governing body of Windmill Performing Arts. Since its inception in 2002, the Company has produced theatre for young people.

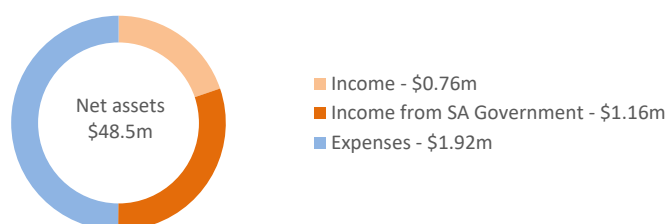
Financial opinion: ✓



4.1.5 Carrick Hill Trust

The role of the Trust is to administer, develop, maintain and promote Carrick Hill as a gallery for the display of works of art, a museum and a botanical garden, and to promote and encourage the public's interest in Carrick Hill, its collections and the services and amenities provided by the Trust.

Financial opinion: ✓



4.1.6 History Trust of South Australia

The History Trust encourages the research and public presentation of South Australian history and safeguards the State's material heritage. It operates three museums – the Migration Museum, the National Motor Museum and the South Australian Maritime Museum.

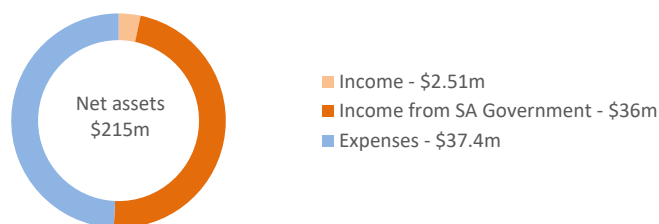
Financial opinion: ✓



4.1.7 Libraries Board of South Australia

The Libraries Board is a statutory authority responsible for library policy and for administering the State Library of South Australia and the public library network.

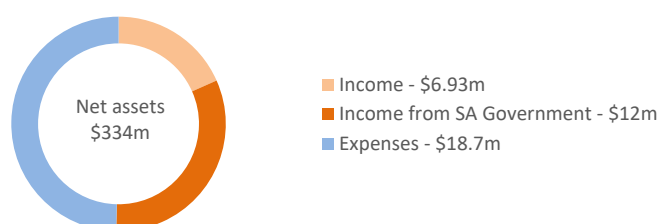
Financial opinion: ✓



4.1.8 Museum Board

The Museum Board oversees the management of and provides strategic direction for the South Australian Museum in line with the *South Australian Museum Act 1976*, and State and Federal Government regulations.

Financial opinion: ✓



4.1.9 South Australian Country Arts Trust

The Trust is the governing body of Country Arts SA, which provides arts and services across regional South Australia through a range of programs and initiatives, manages arts venues and provides grant funding.

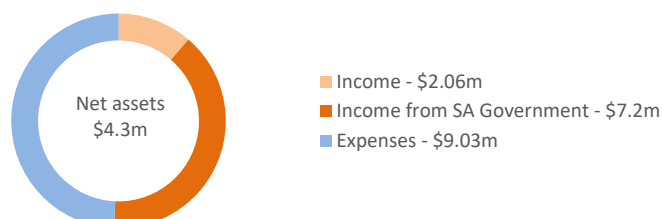
Financial opinion: ✓



4.1.10 South Australian Film Corporation

The Corporation stimulates and encourages the formation and continued development of the South Australian film and television industry through grants, loans and equity investments across two key programs of Screen Industry programs and Production Funding. It is also responsible for providing professional development opportunities to screen industry practitioners through workshops, seminars and information.

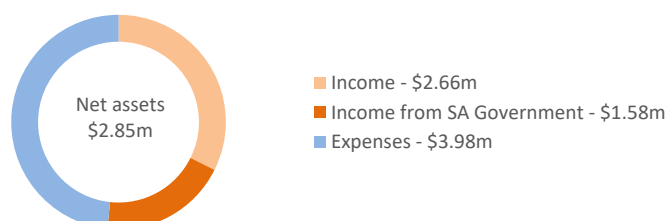
Financial opinion: ✓



4.1.11 State Opera of South Australia

State Opera was established to present, produce, manage and conduct theatrical and operatic performances that attract a diverse local, national and, potentially, international audience.

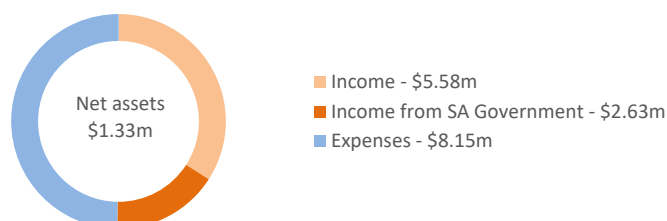
Financial opinion: ✓



4.1.12 State Theatre Company of South Australia

The State Theatre Company was established under the *State Theatre Company of South Australia Act 1972* and provides support to the South Australian community of theatre makers to strengthen the relationships with industry, community and the corporate sector.

Financial opinion: ✓



4.2 Emergency services

4.2.1 South Australian Country Fire Service

The Country Fire Service is established under the *Fire and Emergency Services Act 2005*. It responds to all hazards, including bushfire, building fire, road crash rescue and hazardous material spills.

Financial opinion: ✓



4.2.2 South Australian Metropolitan Fire Service

The Metropolitan Fire Service is the primary provider of structural firefighting services to South Australia. Based in the city, it is responsible for protecting the South Australian community from the effects of fire, chemical incidents and other emergencies.

Financial opinion: ✓



4.2.3 South Australian State Emergency Service

The State Emergency Service was established under the *Fire and Emergency Services Act 2005*. It is primarily responsible for responding to extreme weather (including storms and extreme heat) and flooding events. It also responds to road crash, marine, swiftwater, vertical and confined space rescues.

Financial opinion: ✓

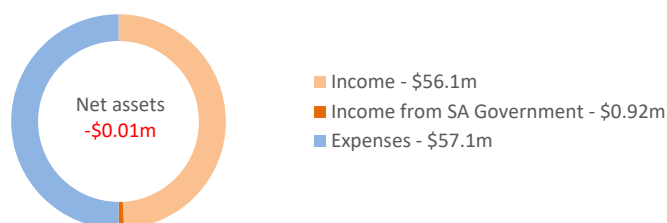


4.3 Government businesses

4.3.1 Lotteries Commission of South Australia

The Commission is a statutory authority empowered by the *State Lotteries Act 1966* to promote and conduct lotteries for and on behalf of the State of South Australia. It ensures the operation of lotteries in South Australia complies with all regulatory and legal arrangements.

Financial opinion: ✓



4.3.2 South Australian Forestry Corporation

The Corporation was established under the *South Australian Forestry Corporation Act 2000*. It is responsible for managing plantation forest and providing support for industry research and development and regional development. It also conducts non-commercial activities such as native forest management, community use of forests and community fire protection.

Financial opinion: ✓



4.3.3 West Beach Trust

The Trust is a statutory authority created under the *West Beach Recreation Reserve Act 1987* to administer and develop the West Beach Recreation Reserve in line with its strategic and business plans, which includes promoting and encouraging the use and enjoyment of the reserve by the public.

Financial opinion: ✓



4.4 Lessor corporations

The lessor corporations are subsidiaries of the Treasurer established to manage the State's interest in electricity assets that were transferred to them in 1999 and 2000.

4.4.1 Distribution Lessor Corporation

The principal activity of the Corporation is as lessor of the prescribed electricity assets consisting of the distribution network and the land on which it is located.

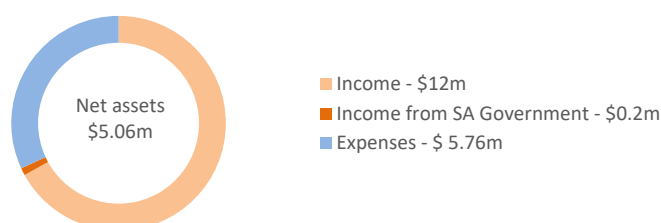
Financial opinion: ✓



4.4.2 Generation Lessor Corporation

The principal activity of the Corporation is as lessor of the prescribed electricity assets which are in the nature of certain generation plant and the land on which it is located.

Financial opinion: ✓



4.4.3 Transmission Lessor Corporation

The principal activity of the Corporation is as lessor of the prescribed electricity assets consisting of the transmission network and the land on which it is located.

Financial opinion: ✓



4.5 Natural Resources Management Boards

Eight Natural Resources Management (NRM) Boards have been established under the *Natural Resources Management Act 2004*. Each Board is responsible for the management and protection of natural resources within its area according to plans they must develop.

In practice, much of the work undertaken on behalf of the Boards is performed by the Department for Environment and Water. Accordingly, the major expense in the financial reports for the Boards is the reimbursement of costs to the Department for Environment and Water, rather than direct spending.

4.5.1 Adelaide and Mount Lofty Ranges Natural Resources Management Board

The Adelaide and Mount Lofty Ranges NRM Board works to manage, protect and, in some cases, restore the region's natural resources. In consultation with primary producers, the community, government and industry, the Board is responsible for the development plan to ensure that there is a balance between the needs of people and the environment.

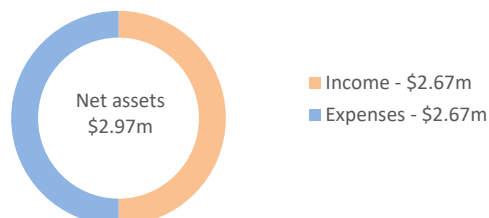
Financial opinion: ✓



4.5.2 Alinytjara Wilurara Natural Resources Management Board

The Alinytjara Wilurara NRM Board is responsible for developing and delivering the NRM plan for the region. This plan is developed in partnership with the community and stakeholders and aims to ensure that there is a balance between the needs of the community and the environment.

Financial opinion: ✓



4.5.3 Eyre Peninsula Natural Resources Management Board

The Eyre Peninsula NRM Board is responsible for the development of the Eyre Peninsula NRM plan. The plan is developed and delivered in partnership with the community and stakeholders with the aim to ensure that there is a balance between the needs of people and the environment.

Financial opinion: ✓



4.5.4 Kangaroo Island Natural Resources Management Board

The Kangaroo Island NRM Board works with all sectors of the community and all levels of government to provide strategic leadership for the management of natural resources on Kangaroo Island based on the NRM plan for the region.

Financial opinion: ✓



4.5.5 Northern and Yorke Natural Resources Management Board

The Northern and Yorke NRM Board works with all sectors of the community and all levels of government to provide strategic leadership for the management of natural resources in the Northern and Yorke region. The Board is also responsible for developing and delivering the NRM plan for the region.

Financial opinion: ✓



4.5.6 South Australian Arid Lands Natural Resources Management Board

The South Australian Arid Lands NRM Board works with community, industry and government agencies to ensure a sustainable approach to the management, protection and restoration of soil, water, native plants and animals in the region.

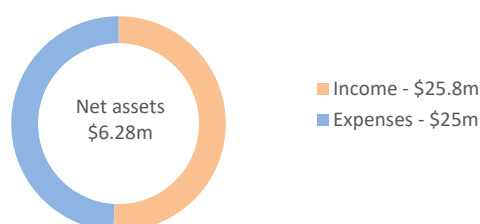
Financial opinion: ✓



4.5.7 South Australian Murray-Darling Basin Natural Resources Management Board

The South Australian Murray-Darling Basin NRM Board is responsible for developing and implementing the NRM plan for the region.

Financial opinion: ✓



4.5.8 South East Natural Resources Management Board

The South East NRM Board is responsible for developing and implementing the NRM plan for the South East region in partnership with the community, stakeholders and partners.

Financial opinion: ✓



4.6 Primary industry funding schemes

This section contains the financial outcomes of the funds established under the *Primary Industry Funding Schemes Act 1998*. These funds have each been established by specific regulations under this Act to promote and support specific areas of primary industry.

4.6.1 Minister for Primary Industries and Regional Development – Adelaide Hills Wine Industry Fund

The purpose of this Fund is to promote the Adelaide Hills wine industry, undertake research and development, and encourage communication and cooperation between participants in the Adelaide Hills wine industry.

Modified financial opinion



4.6.2 Minister for Primary Industries and Regional Development – Barossa Wine Industry Fund

The purpose of this Fund is to promote the Barossa wine industry, undertake research and development, and encourage communication and cooperation between participants in the Barossa wine industry.

Modified financial opinion



4.6.3 Minister for Primary Industries and Regional Development – Citrus Growers Fund

The purpose of this Fund is to provide services to growers, promote the South Australian citrus industry, represent growers in regional, State or national citrus or horticulture industry forums and encourage communication and cooperation between participants in the citrus industry.

Modified financial opinion



4.6.4 Minister for Primary Industries and Regional Development – Clare Valley Wine Industry Fund

The purpose of this Fund is to promote the Clare Valley wine industry, undertake research and development, and encourage communication and cooperation between participants in the Clare Valley wine industry.

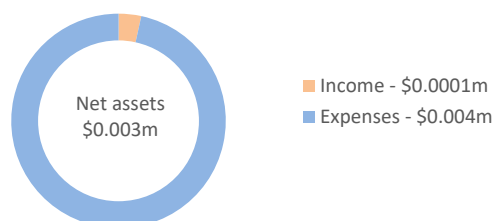
Modified financial opinion



4.6.5 Minister for Primary Industries and Regional Development – Eyre Peninsula Grain Growers Rail Fund

The purpose of this Fund was to raise \$2 million towards the cost of improving the Eyre Peninsula grain railway line and associated equipment and infrastructure. This goal was achieved in 2011-12 and the future of the Fund is under review.

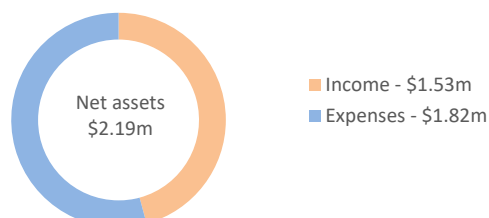
Financial opinion: ✓



4.6.6 Minister for Primary Industries and Regional Development – Grain Industry Fund

The purpose of this Fund is to provide services to growers, promote the grain industry, represent growers in regional, State or national grain or agriculture industry forums and encourage communication and cooperation between participants in the grain industry.

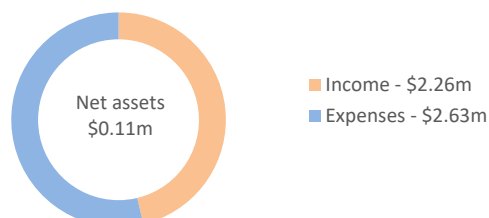
Modified financial opinion



4.6.7 Minister for Primary Industries and Regional Development – Grain Industry Research and Development Fund

The purpose of this Fund is to provide payments to the trustees of the South Australian Grain Industry Trust Fund, payments for other purposes related to the funding of research and development into grains, payments for the expenses of administering the Fund and the repayment of contributions to the Fund.

Modified financial opinion



4.6.8 Minister for Primary Industries and Regional Development – Langhorne Creek Wine Industry Fund

The purpose of this Fund is to promote the Langhorne Creek wine industry, undertake research and development, and encourage communication and cooperation between participants in the Langhorne Creek wine industry.

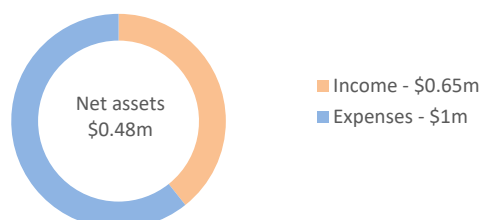
Modified financial opinion



4.6.9 Minister for Primary Industries and Regional Development – McLaren Vale Wine Industry Fund

The purpose of this Fund is to promote the McLaren Vale wine industry, undertake research and development, and encourage communication and cooperation between participants in the McLaren Vale wine industry.

Modified financial opinion



4.6.10 Minister for Primary Industries and Regional Development – Riverland Wine Industry Fund

The purpose of this Fund is to promote the Riverland wine industry, represent growers in regional, State or national wine industry forums, undertake research and development, encourage communication and cooperation between participants in the Riverland wine industry, and administer the operating and management expenses of relevant associations.

Modified financial opinion



4.6.11 Minister for Primary Industries and Regional Development – South Australian Apiary Industry Fund

The purpose of this Fund is to undertake programs relating to the apiary industry or products or any other aspect of the apiary industry and to pay expenses of administering the Fund.

Modified financial opinion



4.6.12 Minister for Primary Industries and Regional Development – South Australian Cattle Industry Fund

The purpose of this Fund is to undertake programs relating to the cattle industry or products and administer claims and expenses related the Fund.

Modified financial opinion



4.6.13 Minister for Primary Industries and Regional Development – South Australian Grape Growers Industry Fund

The purpose of this Fund is to promote the South Australian grape growing industry, undertake research and development, and to encourage communication and cooperation between South Australian winemakers and grape growers.

Modified financial opinion



4.6.14 Minister for Primary Industries and Regional Development – South Australian Pig Industry Fund

The purpose of this Fund is to undertake research and programs relating to the pig industry or products of the pig industry, to promote, collect and disseminate information relevant to the pig industry and to pay expenses of administering the Fund.

Modified financial opinion



4.6.15 Minister for Primary Industries and Regional Development – South Australian Sheep Industry Fund

The purpose of this Fund is to fund the operations of the South Australian Sheep Advisory Group, provide financial assistance to farmers in line with regulations, undertake programs as directed by the Group and provide maintenance of the dog fence.

Modified financial opinion



4.7 Superannuation schemes

This section contains the summary outcomes from various superannuation schemes established for specific groups.

4.7.1 Electricity Industry Superannuation Scheme

This is a superannuation scheme offered exclusively to employees in the electricity supply industry and their spouses. It aims to secure the best return from the investment of scheme assets, within an acceptable level of risk. It is run by the Electricity Industry Superannuation Board which engages experts to manage its investments and monitors their performance.

Financial opinion: ✓



4.7.2 Governors' Pensions Scheme

The *Governors' Pensions Act 1976* establishes provisions for the payment of pensions to certain former Governors of the State or their families. The provisions of the Act are commonly referred to as the 'Governors' Pensions Scheme'. The Scheme is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

Financial opinion: ✓



4.7.3 Judges' Pensions Scheme

This is a compulsory superannuation scheme established by the *Judges' Pensions Act 1971*. This Act provides for the payment of pension benefits to former South Australian Judges and their families. The Scheme is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

Financial opinion: ✓



4.7.4 Parliamentary Superannuation Scheme

This is a compulsory scheme established by the *Parliamentary Superannuation Act 1974*. This Act provides for the payment of superannuation benefits to people who have served as members of Parliament and their families. The Scheme is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

Financial opinion: ✓



4.7.5 Police Superannuation Scheme

This Scheme was established under the *Police Superannuation Act 1990*. It provides defined benefits to police officers who are contributors to the Scheme. The Pension Division was closed to new members in May 1990.

Financial opinion: ✓



4.7.6 SA Metropolitan Fire Service Superannuation Scheme

This Scheme was established in 1974 to provide a range of comprehensive insurance, retirement benefit and investment options for current, past and retired employees of the South Australian Metropolitan Fire Service.

Financial opinion: ✓



4.7.7 South Australian Ambulance Service Superannuation Scheme

This Scheme was established in 2006 to provide benefits to members on retirement, resignation, death, permanent or temporary disablement and serious ill health. It is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

Financial opinion: ✓



4.7.8 Super SA Select Fund

This Fund provides a superannuation benefits for low income earners. It is an exempt public sector superannuation entity and operates on a not-for-profit basis.

Financial opinion: ✓

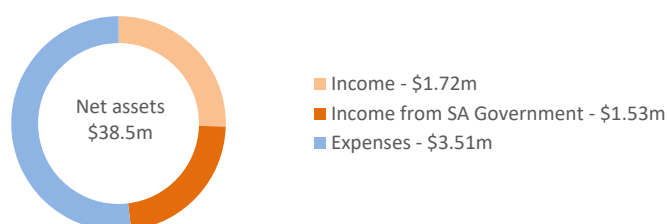


4.8 Other agencies

4.8.1 Aboriginal Lands Trust

The Aboriginal Lands Trust was established by the *Aboriginal Lands Trust Act 1966* and provides for the transfer of land by the Crown to the Trust, to be held and managed for the ongoing benefit of Aboriginal South Australians. The land holdings are mainly former missions and reserves that were vested in the Trust when it began, but the Trust also holds land that was transferred to or purchased by the Trust.

Modified financial opinion



4.8.2 Adelaide Cemeteries Authority

The Authority administers and maintains public cemeteries such as Cheltenham Cemetery, Enfield Memorial Park, West Terrace Cemetery and Smithfield Memorial Park.

Financial opinion: ✓



4.8.3 Agents Indemnity Fund

The Fund was established under the *Land Agents Act 1994* and the *Conveyancers Act 1994* to compensate people who suffer financial loss from the wrongful actions of a registered land agent, conveyancer or property manager (or one of their employees). It is managed by Consumer and Business Services within the Attorney-General's Department.

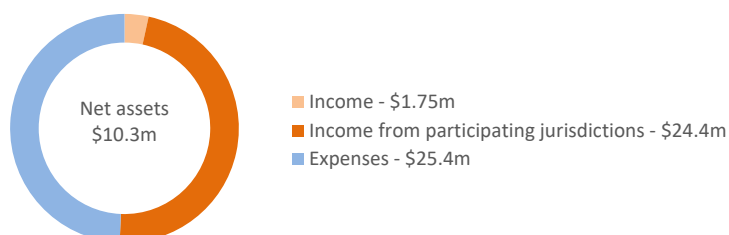
Financial opinion: ✓



4.8.4 Australian Energy Market Commission

The Commission is the expert energy policy adviser to Australian governments. It is also responsible for developing Australia's energy markets under national electricity and gas laws, bringing consistent decision-making and regulation to the energy sector.

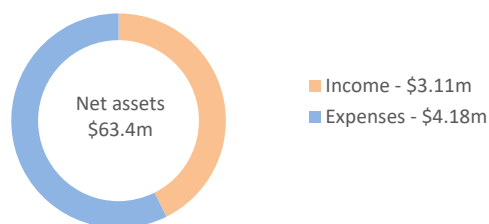
Financial opinion: ✓



4.8.5 Board of the Botanic Gardens and State Herbarium

The Board is responsible for administering and managing botanic gardens in South Australia and the State Herbarium.

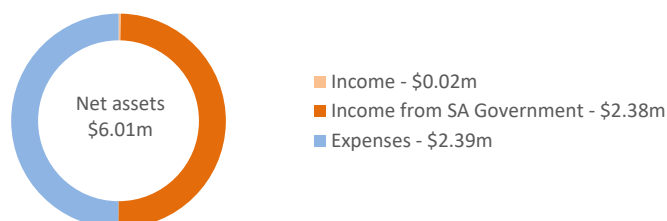
Financial opinion: ✓



4.8.6 Coast Protection Board

The Board was formed in 1972 under the *Coast Protection Act 1972*. Its main function is to protect and restore the coast from erosion, damage, deterioration, pollution and misuse.

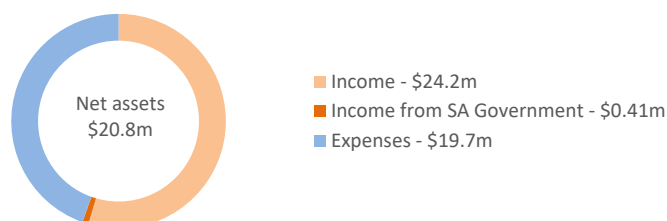
Financial opinion: ✓



4.8.7 Construction Industry Training Board

The Board is a whole-of-industry led organisation that provides support to attract, train and retain South Australian building and construction workers by providing leadership in training and skills development. It implements training programs across all three sectors of the building and construction industry (housing, commercial and civil).

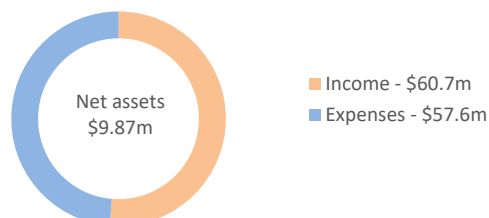
Financial opinion: ✓



4.8.8 CTP Regulator

The Regulator is an independent statutory authority established under the *Compulsory Third Party Insurance Regulation Act 2016*. It has been responsible for regulating and monitoring the South Australian CTP Insurance Scheme since 1 July 2016.

Financial opinion: ✓



4.8.9 Dairy Authority of South Australia

The Authority is the legislative body that oversees the production of all dairy products in the State to ensure that food safety standards are maintained, and all South Australian dairy products are safe for people to eat and drink.

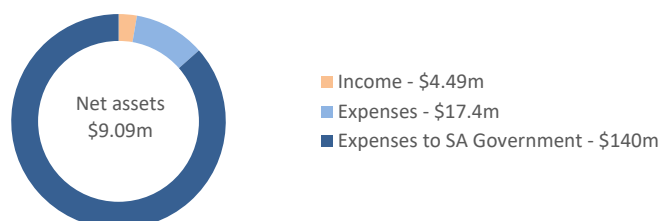
Financial opinion: ✓



4.8.10 Defence SA

Defence SA is a single point of contact for all defence stakeholders, streamlining their interaction across the SA Government. Working closely with Defence and industry, it targets investment and expansion opportunities, drives and supports the delivery of major defence projects and facilities, and pursues the location of additional Defence units and capabilities in the State.

Financial opinion: ✓



4.8.11 Dog and Cat Management Board

Established in 1995 under *The Dog and Cat Management Act 1995*, the Board is responsible for planning, promoting and providing advice about the effective management of dogs and cats.

Financial opinion: ✓



4.8.12 Dog Fence Board

The Board is the governing body set up to administer and manage the approximately 2150 km long South Australian section of the dog fence. The fence protects sheep graziers and their livestock from wild dogs and dingoes on the southern side of the fence. It is a crucial part of supporting and protecting the South Australian sheep industry. There are currently six local boards in South Australia, each with responsibility for a section of the fence.

Financial opinion: ✓



4.8.13 Electoral Commission of South Australia

The Commission aims to ensure that demands for electoral services and participation in the democratic processes are met fairly, honestly and within the law.

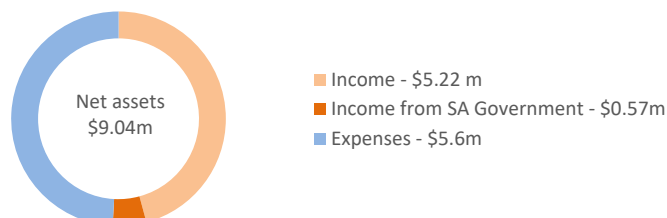
Financial opinion: ✓



4.8.14 Essential Services Commission of South Australia

The Commission is an independent economic regulator established under the *Essential Services Commission Act 2002*. It regulates the provision of essential services in the electricity, gas, maritime, rail, water and wastewater industries.

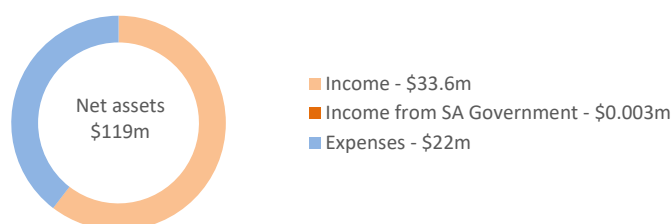
Financial opinion: ✓



4.8.15 Green Industries SA

Green Industries SA promotes waste management practices to eliminate waste or consign it to landfill, advances the development of resource recovery and recycling, and determines the waste strategy for the State.

Financial opinion: ✓



4.8.16 Health Services Charitable Gifts Board

The Board is established to hold charitable gifts and donations received by public hospitals and research institutions. Funds held are invested to earn a return for the hospitals and institutions concerned. They are then applied for research, services and equipment in line with the purpose for which the funds were originally donated or gifted, in line with the *Health Services Charitable Gifts Act 2011*.

Financial opinion: ✓



4.8.17 House of Assembly

The House of Assembly is established under the *Constitution Act 1934*. Together with the Legislative Council, it constitutes the Parliament of South Australia. The House of Assembly consists of 47 Members elected by South Australian citizens who are legally qualified to vote.

Financial opinion: ✓



4.8.18 Independent Gambling Authority

The Authority is the primary South Australian regulator for commercial forms of gambling including casino, gaming machines in hotels and clubs, wagering on races and sports, and commercial lotteries. It exercises functions and powers under the legislation relevant to these forms of gambling. It is established as a statutory corporation, and has functions and powers under the *Independent Gambling Authority Act 1995*.

Financial opinion: ✓



4.8.19 Independent Gaming Corporation Ltd

The Corporation was established by the hotel and club industries to provide a secure, central computer monitoring facility for managing gaming machines in South Australian hotels and clubs. In 1993, it was awarded the monitor licence under the *Gaming Machines Act 1992*. It is a non-profit company, limited by guarantee and jointly owned by the Australian Hotels Association (SA) and the Licensed Clubs' Association of South Australia.

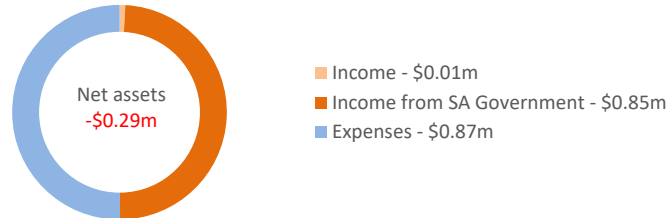
Financial opinion: ✓



4.8.20 Industry Advocate

The Industry Advocate's role is to make it easier for local businesses to tender for government contracts and to work with business and industry associations to increase the number of companies that meet government tender requirements.

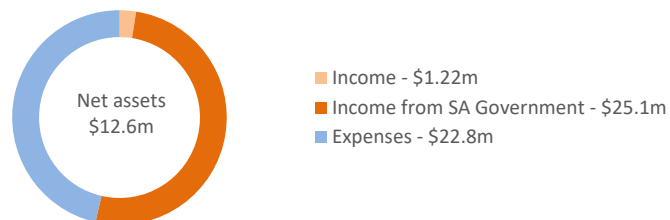
Financial opinion: ✓



4.8.21 Investment Attraction South Australia

Investment Attraction South Australia was the lead body within the SA Government for all major investment attraction activity from both overseas and interstate companies, with the main focus of attracting foreign direct investment to increase economic development and create jobs that provide prosperity for South Australia and its citizens.

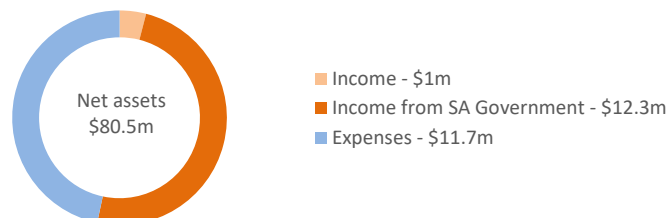
Financial opinion: ✓



4.8.22 Joint Parliamentary Service

The Joint Parliamentary Service is established under the *Parliament (Joint Services) Act 1985*. It provides services to both Houses of Parliament including Hansard reporting, libraries, catering, financial administration and building accommodation.

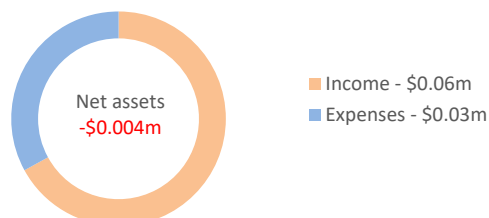
Modified financial opinion



4.8.23 Judicial Conduct Commissioner

The purpose of the Commissioner is to receive and deal with complaints made under the *Judicial Conduct Commissioner Act 2014* about the conduct of serving judicial officers, provided this conduct relates to their judicial functions or activities.

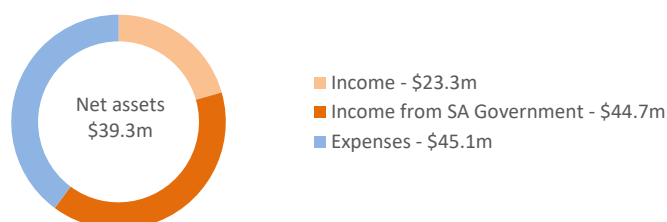
Financial opinion: ✓



4.8.24 Legal Services Commission

The Commission was established under the *Legal Services Commission Act 1977* to provide or arrange for the provision of legal assistance in line with the Act.

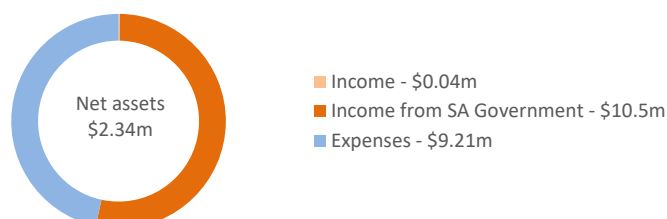
Financial opinion: ✓



4.8.25 Legislative Council

The Legislative Council is established under the *Constitution Act 1934*. Together with the House of Assembly, it constitutes the Parliament of South Australia. The Legislative Council consists of 22 Members elected by South Australian citizens who are legally qualified to vote.

Financial opinion: ✓



4.8.26 Local Government Finance Authority of South Australia

The Authority develops and implements borrowing and investment programs to benefit councils and prescribed local government bodies.

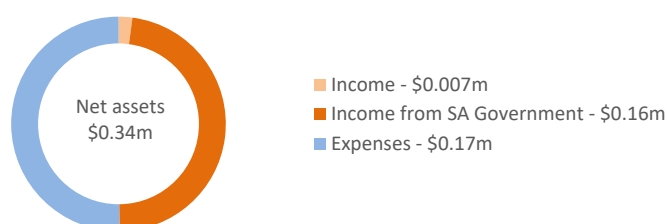
Financial opinion: ✓



4.8.27 Maralinga Lands Unnamed Conservation Park Board

The Board was established under the *Maralinga Tjarutja Land Rights Act 1984* and the *National Parks and Wildlife Act 1972*. It is responsible for managing park operational issues in line with its park management plan.

Financial opinion: ✓



4.8.28 Medvet Science Pty Ltd

Medvet Science Pty Ltd was established to support the development of intellectual property of the Central Adelaide Local Health Network Incorporated through management and commercialisation services for intellectual property, providing medical and health related products and services to various markets, and providing debt recovery, management, consultation and other related services.

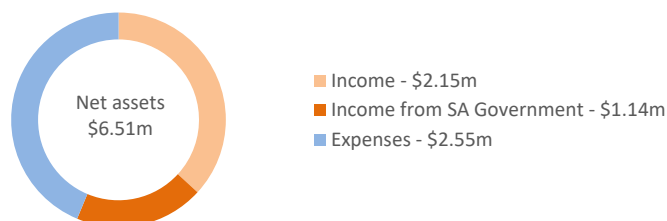
Financial opinion: ✓



4.8.29 Native Vegetation Fund

The Fund is established under the *Native Vegetation Act 1991*. It provides funds to be applied for research, preservation, enhancement and management of vegetation in South Australia and encouraging the re-establishment of native vegetation on land from which it has been previously cleared.

Financial opinion: ✓



4.8.30 Office of the National Rail Safety Regulator

The Regulator is established under the *Rail Safety National Law (South Australia) Act 2012*. It is responsible for the regulatory oversight of rail safety in every Australian state and territory by supporting regulations, guidelines and policies.

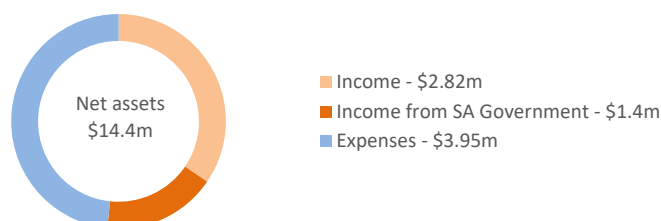
Financial opinion: ✓



4.8.31 Outback Communities Authority

The Authority was established by the *Outback Communities (Administration and Management) Act 2009* to manage the provision of, and promote improvements in, public services and facilities for outback communities. It also has a responsibility to articulate the views, interests and aspirations of these communities.

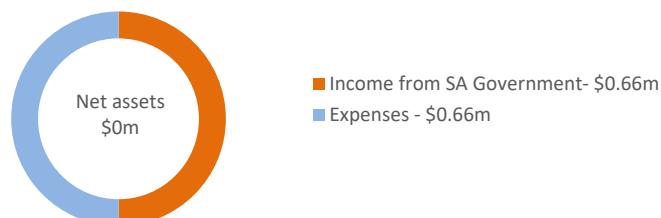
Financial opinion: ✓



4.8.32 Parliamentary Budgetary Advisory Service

The Service was established to provide independent and consistent costing of policy undertakings made by registered political parties and other candidates for the 2018 South Australian election. It was abolished on 30 June 2018.

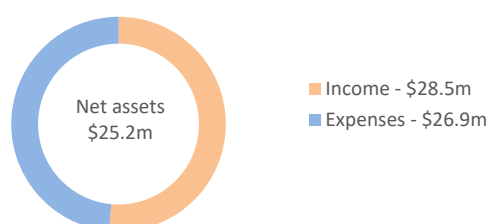
Financial opinion: ✓



4.8.33 Planning and Development Fund

The Fund was established under the *Development Act 1993*. It provides the SA Government with the means to implement open space and public realm programs across South Australia. It enables the SA Government to have a state-wide approach to strategically addressing open and public space issues.

Financial opinion: ✓



4.8.34 Professional Standards Council

The Council promotes consumer protection and excellence in professional standards by encouraging self-regulation of occupational groups through Professional Standards Schemes.

Financial opinion: ✓



4.8.35 Rail Commissioner

The Rail Commissioner was established as a body corporate by the *Rail Commissioner Act 2009*. As part of the restructure of the SA Government's public transport functions, the Rail Commissioner exists to employ operational staff under Federal Awards.

Financial opinion: ✓



4.8.36 Residential Tenancies Fund

The Fund is kept and administered by the Commissioner for Consumer Affairs. It consists of security bonds received by the Commissioner and other amounts paid into the Fund. The Commissioner makes security bond repayments from the Fund. Income derived from investment of the Fund is applied towards the costs of administering the Fund, educating landlords and tenants about their statutory and contractual rights and obligations, and operations of the Fund.

Financial opinion: ✓



4.8.37 Retail Shop Leases Fund

The Fund consists of security bonds and other amounts received by the Small Business Commissioner under the *Retail and Commercial Leases Act 1995*. Income derived from investment of the Fund is applied towards the costs of administering and enforcing the Act, and educating lessors and lessees about the statutory and contractual rights and obligations approved by the responsible Minister.

Financial opinion: ✓



4.8.38 Riverbank Authority

The Riverbank Authority was established as a statutory corporation under the *Urban Renewal Act 1995* by the Housing and Urban Development (Administrative Arrangement) (Riverbank Authority) Regulations 2014. It oversees the coordination of events and development and promotion of the Adelaide Riverbank. It was dissolved in July 2018. The assets, rights and liabilities and commitments of the Riverbank Authority are to be transferred to the Urban Renewal Authority.

Financial opinion: ✓



4.8.39 Rural Industry Adjustment and Development Fund

The Fund was established under the *Rural Industry Adjustment and Development Act 1985*. Its primary purpose is to provide loans and grants, at Ministerial discretion, to develop a farm, make adjustments to farming methods or to undertake a project or research for the benefit of farmers.

Financial opinion: ✓



4.8.40 SACE Board of South Australia

The Board is responsible for accrediting subjects, recognising learning and assessing student learning that contributes to meeting the completion requirements of the South Australian Certificate of Education.

Financial opinion: ✓



4.8.41 Second-hand Vehicles Compensation Fund

The Fund is kept and administered by the Commissioner for Consumer Affairs. It exists to provide compensation for people who have a valid, unsatisfied claim against a second-hand motor vehicle dealer in relation to the purchase, sale or consignment of a second-hand vehicle.

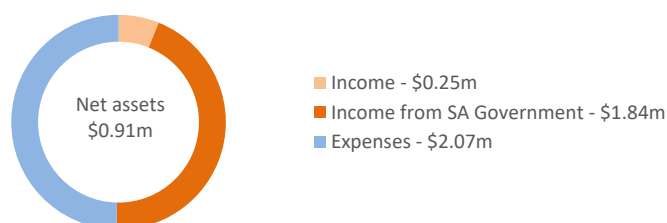
Financial opinion: ✓



4.8.42 Small Business Commissioner

The Commissioner was established under the *Small Business Commissioner Act 2011*. The Commissioner helps small businesses by providing information to improve the capacity of small businesses to manage their affairs and inform their decision-making. The Commissioner also provides assistance in dispute resolution.

Financial opinion: ✓



4.8.43 South Australian Local Government Grants Commission

The Commission makes recommendations to the Minister on the distribution of untied Commonwealth financial assistance grants to local governing authorities in South Australia, in line with State and Federal legislative requirements.

Financial opinion: ✓

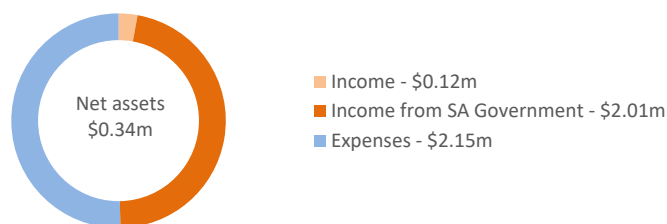


In addition, the Commission administers significant grants to local government, totalling \$185 million in 2017-18.

4.8.44 South Australian Mental Health Commission

The Commission is responsible for strengthening the mental health and wellbeing of South Australians and providing greater access to quality care and support when required.

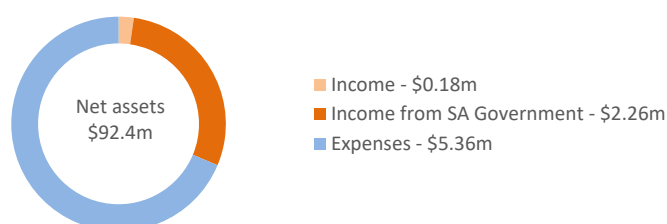
Financial opinion: ✓



4.8.45 South Eastern Water Conservation and Drainage Board

The objective of the Board is to manage and conserve the quality and flow of water in the South East of South Australia by effectively managing flooding, redirecting water to areas of greatest need and reducing salinity.

Financial opinion: ✓



4.8.46 State Planning Commission

The Commission is responsible for making recommendations to the Minister on the administration of the *Planning, Development and Infrastructure Act 2016*. It guides the decision-making of State and local government and community and business organisations with respect to planning, development and infrastructure provisions in South Australia.

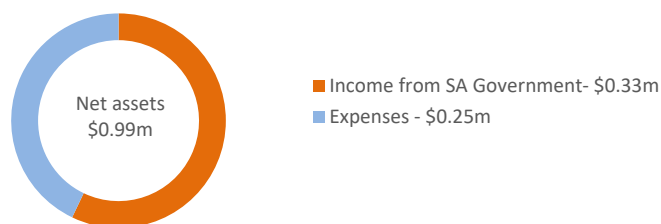
Financial opinion: ✓



4.8.47 State Procurement Board

The Board was established under the *State Procurement Act 2004*. Its principle function is to implement an effective and efficient system of public procurement.

Financial opinion: ✓



4.8.48 Stormwater Management Authority

The Authority is responsible for implementing the Stormwater Management Agreement between the State of South Australia and the Local Government Association.

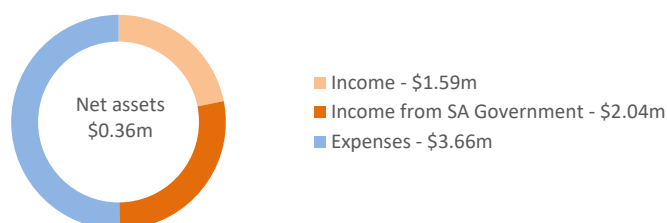
Financial opinion: ✓



4.8.49 StudyAdelaide

StudyAdelaide was established in 1998 and markets Adelaide as a centre of education excellence, highlighting the many advantages that international students who choose to live, work and study in South Australia have.

Financial opinion: ✓



4.8.50 Teachers Registration Board of South Australia

The Board is established under the *Teachers Registration and Standards Act 2004* and the Teachers Registrations Regulations 2016 to regulate the teaching profession and to safeguard the public interest in the teaching profession.

Financial opinion: ✓



4.8.51 TechInSA

The objective of TechInSA is to assist start-up businesses, and to provide grants, business development advice, mentoring and coaching.

Financial opinion: ✓

