

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

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**To the Commissioner
Commission on Excellence and Innovation in Health**

Opinion

I have audited the financial report of the Commission on Excellence and Innovation in Health for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Commission on Excellence and Innovation in Health as at 30 June 2025, its financial performance and its cash flows for the 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 - Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Commissioner and the Executive Director, Consumer and Clinical Partnerships.

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 Commission on Excellence and Innovation in Health. 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 Commissioner for the financial report

The Commissioner 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 the Australian Accounting Standards – Simplified Disclosures, 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioner 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 Commissioner 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 Commission on Excellence and Innovation in Health for the financial year ended 30 June 2025.

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 Commission on Excellence and Innovation in Health's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner
- conclude on the appropriateness of the Commissioner'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 Commissioner 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.



Daniel O'Donohue
Deputy Auditor-General

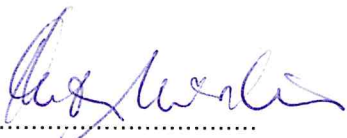
26 September 2025

Ref No: A7006152

Certification of the financial statements

We certify that the:

- Financial statements of the Commission on Excellence and Innovation in Health:
 - are in accordance with the accounts and records of the authority; and
 - comply with relevant Treasurer's instructions; and
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the authority 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 Commission on Excellence and Innovation in Health over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



Professor Keith McNeil
Commissioner

Date 26 Sep 2025

Katie Billing
Executive Director, Consumer and
Clinical Partnerships

Date 26/9/25

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Revenues from SA Government	2	10,427	6,777
Fees and charges	3	613	265
Grants and contributions	4	2,999	2,215
Resources received free of charge	5	523	489
Other revenues/income	6	27	8
Total income		14,589	9,754
Expenses			
Employee related expenses	7	7,058	7,126
Supplies and services	8	3,543	2,889
Grants and subsidies	9	174	87
Payments to SA Government	2	-	323
Other expenses	10	49	30
Total expenses		10,824	10,455
Net result		3,765	(701)
Total comprehensive result		3,765	(701)

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

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	11	3,920	421
Receivables	12	403	183
Total current assets		4,323	604
Non-current assets			
Receivables	12	2	2
Total non-current assets		2	2
Total assets		4,325	606
Current liabilities			
Payables	13	335	322
Employee related liabilities	14	904	929
Provisions	15	26	20
Total current liabilities		1,265	1,271
Non-current liabilities			
Employee related liabilities	14	1,187	1,243
Provisions	15	80	64
Total non-current liabilities		1,267	1,307
Total liabilities		2,532	2,578
Net assets		1,793	(1,972)
Equity			
Retained earnings		1,793	(1,972)
Total equity		1,793	(1,972)

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

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2025

	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2023	(1,271)	(1,271)
Net result for 2023-24	(701)	(701)
Total comprehensive result for 2023-24	(701)	(701)
Balance at 30 June 2024	(1,972)	(1,972)
Net result for 2024-25	3,765	3,765
Total comprehensive result for 2024-25	3,765	3,765
Balance at 30 June 2025	1,793	1,793

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

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF CASH FLOWS
For the year ended 30 June 2025

	Note	2025	2024
		\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		10,427	6,777
Fees and charges		306	219
Grants and contributions		2,999	2,215
GST recovered from ATO		169	248
Other receipts		30	52
Cash generated from operations		13,931	9,511
Cash outflows			
Employee benefits payments		(7,121)	(6,704)
Payments for supplies and services		(3,081)	(3,066)
Payments of grants and subsidies		(174)	(89)
Other payments		(56)	(39)
Payments to SA Government		-	(323)
Cash used in operations		(10,432)	(10,221)
Net cash from/(used in) operating activities		3,499	(710)
Net increase/(decrease) in cash and cash equivalents		3,499	(710)
Cash and cash equivalents at the beginning of the period		421	1,131
Cash and cash equivalents at the end of the period	11	3,920	421

The accompanying notes form part of these financial statements.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

1. About The Commission on Excellence and Innovation in Health

The Commission on Excellence and Innovation in Health (the Commission) is a not-for-profit administrative unit of the State of South Australia, established 6 January 2020 pursuant to *Public Sector Act 2009*. The financial statements include all controlled activities of the Commission.

1.1 Objectives and activities

The Commission provides leadership and advice within SA Government on clinical excellence and innovation with a focus on maximising health outcomes for patients, improving care and safety, monitoring performance, championing evidence-based practice and clinical innovation, and supporting collaboration.

In doing this, the Commission:

- grows networks and partnerships by bringing people together to solve problems, connecting clinicians, consumers, and the community so that they can achieve ‘better’ together.
- delivers insights by using a data-driven approach to facilitate discussions, understand impact, deliver insights, and generate action.
- provides advice and consultation to encourage different ways of thinking and facilitate safe spaces for creativity.
- enables system improvement and innovation by seeking creative solutions to drive excellence and innovation in practice.
- builds capability by creating opportunities for people to learn new skills and support the mindsets that allow innovation and research to happen.

1.2 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 issued by the Treasurer under the *Public Finance and Audit Act 1987*, and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a 12-month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$’000). Any transactions in foreign currency are translated into Australian dollars at the exchange rate at the date the transaction occurs.

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.

Material accounting policies are set out below and throughout the notes.

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, and
- receivable 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.

2. Revenues from SA Government

	2025	2024
	\$’000	\$’000
Operating purpose Appropriations from Consolidated Account pursuant to the Appropriation Act	6,836	6,764
Commonwealth recurrent grants received via DTF	3,574	-
Contingency fundings provided by DTF	17	13
Total revenues from SA Government	10,427	6,777
Return of surplus cash pursuant to cash alignment policy	-	(323)
Total payments to SA Government	-	(323)

Appropriations and intra-governments transfers are recognised upon receipt.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

3. Fees and charges

	2025	2024
	\$'000	\$'000
Fees for health services	482	265
Other user charges and fees	131	-
Total fees and charges	613	265

Fee for health services are recharges for services provided to non-government entities and recognised when the service is provided.

4. Grants and contributions

	2025	2024
	\$'000	\$'000
Commonwealth grants and donations	150	-
Other SA Government grants and contributions	2,482	2,215
Private sector grants and contributions	367	-
Total grant and contributions	2,999	2,215

Grants and contributions include funding from the Department for Health and Wellbeing (DHW) to support the Statewide Patient Reporting Measures program (PRMs), Hospital Research Foundation to support the reporting on compliance with national protocols and funding for comprehensive cancer network project, and from the Ministry of Health for the project of Timeliness of Hospital Discharge Information and reporting. The grants received are usually subject to terms and conditions set out in the contract, correspondence, or by legislation and received for a specific purpose.

5. Resources received free of charge

	2025	2024
	\$'000	\$'000
Services	223	200
Other	300	289
Total resources received free of charge	523	489

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated. The Commission receives Financial Accounting and Taxation, Payroll, Accounts Payable, Accounts Receivable services from Shared Services SA free of charge valued at \$0.184 million (\$0.188 million) and ICT (information and communication technology) services from Department of Premier and Cabinet valued at \$0.013 million (\$0.012 million), following Cabinet's approval to cease intra-government charging. In addition, the Commission receives accommodation from DHW free of charge valued at \$0.300 million (\$0.289 million).

On 5 September 2024, the Treasurer approved the Auditor-General's request to cease audit fee charging arrangements for auditing the public accounts, effective for financial years ending on or after 30 June 2024. The Commission of Excellence and Innovation in Health received audit services from the Audit Office of South Australia free of charge valued at \$0.026 million for 2024-25.

6. Other revenues/income

	2025	2024
	\$'000	\$'000
Other*	27	8
Total other revenues/income	27	8

*Includes audit services provided by the Audit Office of South Australia valued at \$0.026 million for the 2024 financial year. In accordance with the Treasurer's approval and the Auditor-General's request, audit services for 2023-24 have been recognised as other income.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

7. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	5,173	4,947
Long service leave	73	328
Annual leave	554	564
Skills and experience retention leave	40	35
Superannuation	681	632
Workers compensation	22	66
Board and committee fees	220	214
Other employee related expenses	295	340
Total employee related expenses	7,058	7,126

Superannuation expense represents the Commission's contribution to superannuation plans in respect of current services of current employees.

7.1 Key Management Personnel

Key management personnel (KMP) of the Commission includes the Minister for Health and Wellbeing (the Minister), the Commissioner and two members of the Executive Management Group who have responsibility for the strategic direction and management of the Commission.

Total compensation for KMP for the financial year was \$1.036 million (\$0.982 million), excluding salaries and other benefits the Minister 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 (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*.

The Commission did not enter into any transactions with key management personnel or their close family during the reporting period.

7.2 Remuneration of Board and Committee members

	2025	2024
	No. of	No. of
	Members	Members
\$0	214	290
\$1 - \$19,999	39	37
\$20,000 - \$39,399	3	2
Total	256	329

The total remuneration received or receivable by members was \$0.244 million (\$0.232 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

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

Refer to note 18 for members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

7.3 Remuneration of employees

	2025	2024
	No.	No.
The number of employees whose remuneration received or receivable falls within the following bands:		
\$171,001 - \$191,000	-	1
\$231,001 - \$251,000	2	2
\$451,001 - \$471,000	-	1
\$551,001 - \$571,000	1	-
Total number of employees	3	4

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax. The total remuneration received by those employees for the year was \$1.036 million (\$1.093 million).

8. Supplies and services

	2025	2024
	\$'000	\$'000
Administration	1	2
Advertising	5	-
Communication	78	79
Computing	779	527
Consultants	15	88
Contract of services	1,195	667
Contractors	698	762
Contractors - agency staff	21	50
Fee for service	1	1
Food supplies	11	4
Legal	3	-
Minor equipment	3	-
Motor vehicle expenses	-	4
Occupancy rent and rates	300	289
Printing and stationery	7	4
Rental expense on operating lease	3	3
Services from Shared Services SA	186	189
Training and development	100	119
Travel expenses	51	29
Other supplies and services	86	72
Total supplies and services	3,543	2,889

9. Grants and subsidies

	2025	2024
	\$'000	\$'000
Funding to non-government organisations	72	67
Other	102	20
Total grants and subsidies	174	87

Grants relate to funding to support the South Australian Health and Medical Research Institute (Health Translation SA Governance Agreement and Patient Reported Measures Project), Northern Adelaide Local Health Network (AI Discharge Summary Research), and Women's and Children Local Health Network (Paediatric Improvement Collaboration 2024-25).

10. Other expenses

	2025	2024
	\$'000	\$'000
Other	49	30
Total other expenses	49	30

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

11. Cash and cash equivalents

Cash is measured at nominal amounts. The Commission holds a general operating deposit account of \$3.906 million (\$0.421 million) with the Treasurer, and \$0.014 million in cash related to salary sacrifice funds payable to employees. The Commission does not earn interest on this account.

12. Receivables

	2025	2024
	\$'000	\$'000
Current		
Debtors	332	-
Prepayments	49	59
Sundry receivables and accrued revenue	1	26
GST input tax recoverable	21	98
Total current receivables	403	183
Non-current		
Debtors	2	2
Total non-current receivables	2	2
Total receivables	405	185

Receivables arise in the normal course of selling goods and services to other agencies and to the public. The Commission's trading terms for receivables are generally 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

13. Payables

	2025	2024
	\$'000	\$'000
Current		
Creditors and accrued expenses	321	322
Other payables	14	-
Total current payables	335	322
Total payables	335	322

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owed and unpaid. Contractual payables are normally settled within 15 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

Refer to Note 17 for information on risk management.

14. Employee related liabilities

	2025	2024
	\$'000	\$'000
Current		
Accrued salaries and wages	52	44
Annual leave	572	587
Long service leave	99	104
Skills and experience retention leave	51	42
Employment on-costs	130	152
Total current employee related liabilities	904	929
Non-current		
Long service leave	1,073	1,126
Employment on-costs	114	117
Total non-current employee related liabilities	1,187	1,243
Total employee related liabilities	2,091	2,172

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

14.1 Salaries 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 the reporting date at remuneration rates current at the reporting date.

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

As a result of the actuarial assessment performed by DTF, the salary inflation rate has increased from the 2024 rate (2.4%) to 3.2% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the employee related liability and employee related expenses of \$0.005 million. The impact of future periods is impractical to estimate.

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.

14.2 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.

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

The yield on long-term Commonwealth Government bonds is the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has remained unchanged at 4.25%. The actuarial assessment performed by DTF leaves the salary inflation rate unchanged from 2024 at 3.5% for the reported long service leave liability.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

The net financial impact of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions– a key assumption being the long-term discount rate.

The split for long service leave between current and non-current is based on the best estimate of the amount to be paid in the next 12 months based on leave taken in prior years.

14.3 Employment On-Costs

Employment on costs liabilities include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They 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. The Commission makes contributions to several State Government 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 the South Australian Superannuation Board

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has remained unchanged at 44%, the average factor for the calculation of employer superannuation on-costs has increased from the 2024 rate (11.5%) to 12.0% to reflect the increase in super guarantee. 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 liability and employee related expenses of \$0.006 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

15. Provisions

The provision consists only of workers compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	84	16
Additions	31	23
Remeasurement	(9)	45
Carrying amount at the end of the period	106	84

Workers compensation provision (statutory and additional compensation schemes)

The Commission 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 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The additional compensation scheme provides continuity benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious 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 and other economic and actuarial assumptions.

16. Unrecognised contractual commitments

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

Expenditure Commitments

	2025	2024
	\$'000	\$'000
Within one year	93	30
Total other expenditure commitments	93	30

The Commission expenditure commitments are for agreements for goods and services ordered but not received.

17. Financial instruments/financial risk management

Risk management is overseen by DHW’s Risk and Audit Committee. Risk management policies are in accordance with the Risk Management Policy Statement issued by the Premier and the Treasurer and the principles established in the Australian Standard Risk Management Principles and Guidelines.

The Commission’s exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held. Financial instruments are measurement at amortised cost.

The Commission is funded principally from appropriation from DTF. The Commission works with DTF to determine cash flows associated with its Government approved program of works. The carrying amount of assets are detailed throughout the notes.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

18. Board and committee members

Members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with the APS 124 B were:

Board/Committee name:	Government employee members*	Other members
HCEC Clinical Council	25	Hourigan K, Karen Van Gorp, Sharyn Coles
Clinical Advisory Council Committee	4	Williams H Yarwood S
Adolescence Transition Care Statewide Clinical Network Committee	24	Dee-Price B, Collins C, Butler M
Cancer Statewide Clinical Network Committee	22	Carol Moore, Catherine Paterson, David Roder, Ellen Mills, Justine Clark, Lyle Palmer, Marcus Dreosti, Mark Haseloff, Karen Van Gorp, Kim Morey, Duy Tran, Emma Marafioti
Cardiac Care Statewide Clinical Network Committee	13	Klemm G, Locwood S, Astley C, Hendriks J, Norton S, Gardner C, Wendy Corkill, Phil Catley
Chronic Pain Statewide Clinical Network Committee	10	Julianne Flower, Marc Appolloni, Mark Cox, Mary Wing, Carolyn Berryman, Karine Meadley, Mark Hutchinson, Michael Cousins, Mark Catley, Michael Loveridge, Tania Manser
Palliative Care Statewide Clinical Network Committee	12	Helen Stone, Lesley King, Kathryn Hourigan, Mark Harris, Shyla Mills, Sonia Schutz, Stephen Wales, Sunny Traverse, Tracey Johnstone
Surgical and Perioperative Care Statewide Clinical Network Committee	12	Nolan M, Materne K, Altmann M, Marzec M, Coles S
Urgent and Emergent Care Statewide Clinical Network Committee	17	Williams J, Otto K, Whiteway L, Gibson E
Clinical Genomics Statewide Clinical Network Steering Committee	11	Alice Roberts-Thomson, Alicia Kimber, Danny Liew, David Lynn, Deborah White, Denis Bauer, Jamie Craig, Joel Geoghegan, Jozef Gecz, Karen Lower, Lyle Palmer, Mario Corena, Tracey Powell, Vijay Suppiah, Alex Brown, Kathryn Milne, Joel Taggart
Health Performance Council	10	
Community of Consumers	-	Graeme Klemm, Kathryn Hourigan, Kuzma Otto, Lyn Whiteway, Mario Corena, Mark Harris, Mary Wing, Mark Haseloff, Monika Marzec, Sara Norton, Sharyn Coles, Tracey Powell, Tracey Johnstone, Karen Van Gorp, Michael Cousins, Michael Loveridge, Phil Catley, Joel Taggart, Kathryn Milne
Patient Reported Measures Program Board	10	Alison Williams, Dr. Claudia Bull, Dr. Rasa Ruseckaite, Ian Brownwood, Melissa Tinsley, Professor Julie Ratcliffe, Ron Tenenbaum, Deanna Norgrove
Youth Advisory Group	-	Aeisha Wood, Benjamin Aurthur Paior-Smith, Hannah Joseph, Isobella Barrett, Mackenzie Gow, Roman Pikusa-Bishop, Zac Chu, Matilda Every, Olivia Stead, Lachlan Dunn, Evelyn , Max Price, Asha Mansell, Oliver Arnol
Primary Care Subcommittee	1	Jackie Yeoh, Bridget Sawyer, Vikas Jasoria, John Williams, Lyn Whiteway, Emily Gibson, Clare Frawley, Michelle (Qiong) Fang

* Refer to note 7.2 for remuneration of board and committee members