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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 2024.

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 2024, 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 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Commissioner and the Acting Business Operations Manager.

### 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 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 that 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 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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  
**Assistant Auditor-General (Financial Audit)**

26 September 2024

**COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2024**

	Note	2024 \$'000	2023 \$'000
<b>Income</b>			
Revenues from SA Government	2	6,777	6,580
Fees and charges	3	265	349
Grants and contributions	4	2,215	1,655
Resources received free of charge	5	489	462
Other revenues/income	6	8	43
<b>Total income</b>		<b>9,754</b>	<b>9,089</b>
<b>Expenses</b>			
Supplies and services	8	2,889	2,988
Employee related expenses	7	7,126	5,783
Grants and subsidies	9	87	222
Payments to SA Government	2	323	-
Other expenses	10	30	35
<b>Total expenses</b>		<b>10,455</b>	<b>9,028</b>
<b>Net result</b>		<b>(701)</b>	<b>61</b>
<b>Total comprehensive result</b>		<b>(701)</b>	<b>61</b>

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 2024**

	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	11	421	1,131
Receivables	12	183	86
<b>Total current assets</b>		<b>604</b>	<b>1,217</b>
<b>Non-Current assets</b>			
Receivables	12	2	-
<b>Total non-current assets</b>		<b>2</b>	<b>-</b>
<b>Total assets</b>		<b>606</b>	<b>1,217</b>
<b>Current liabilities</b>			
Payables	13	322	657
Employee related liabilities	14	929	756
Provisions	15	20	6
<b>Total current liabilities</b>		<b>1,271</b>	<b>1,419</b>
<b>Non-current liabilities</b>			
Employee related liabilities	14	1,243	1,059
Provisions	15	64	10
<b>Total non-current liabilities</b>		<b>1,307</b>	<b>1,069</b>
<b>Total liabilities</b>		<b>2,578</b>	<b>2,488</b>
<b>Net assets</b>		<b>(1,972)</b>	<b>(1,271)</b>
<b>Equity</b>			
Retained earnings		(1,972)	(1,271)
<b>Total equity</b>		<b>(1,972)</b>	<b>(1,271)</b>

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 2024**

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	Retained	Total
	earnings	equity
Note	\$ '000	\$ '000
<b>Balance at 30 June 2022</b>	<u>(1,232)</u>	<u>(1,232)</u>
<b>Net result for 2022-23</b>	61	61
<b>Total comprehensive result for 2022-23</b>	<u>61</u>	<u>61</u>
Net assets received from an administrative restructure	(100)	(100)
<b>Balance at 30 June 2023</b>	<u>(1,271)</u>	<u>(1,271)</u>
<b>Net result for 2023-24</b>	(701)	(701)
<b>Total comprehensive result for 2023-24</b>	<u>(701)</u>	<u>(701)</u>
<b>Balance at 30 June 2024</b>	<u>(1,972)</u>	<u>(1,972)</u>

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 2024**

	Note	2024 \$'000	2023 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Receipts from SA Government		6,777	6,580
Fees and charges		219	498
Grants and contributions		2,215	1,767
GST recovered from ATO		248	212
Other receipts		52	43
<b>Cash generated from operations</b>		<b>9,511</b>	<b>9,100</b>
<b>Cash outflows</b>			
Employee benefits payments		(6,704)	(5,718)
Payments for supplies and services		(3,066)	(2,427)
Payments of grants and subsidies		(89)	(229)
Other payments		(39)	(49)
Payments to SA Government		(323)	-
<b>Cash used in operations</b>		<b>(10,221)</b>	<b>(8,423)</b>
<b>Net cash provided by/(used in) operating activities</b>		<b>(710)</b>	<b>677</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(710)</b>	<b>677</b>
Cash and cash equivalents at the beginning of the period		1,131	454
<b>Cash and cash equivalents at the end of the period</b>	11	<b>421</b>	<b>1,131</b>

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 2024**

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## **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.

### **1.3 Continuity of operations**

As at 30 June 2024, the Commission had working capital deficiency of \$0.667 million. The SA Government is committed and has consistently demonstrated a commitment to ongoing funding of the commission to enable it to perform its functions. This ongoing commitment is ultimately outlined in the annually produced and published State Budget Papers which presents the SA Government's current and estimated future economic performance, including forward estimates of revenue, expenses and performance by Agency.



**COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**2. Revenues from SA Government**

	2024	2023
	\$'000	\$'000
Operating purpose Appropriations from Consolidated Account pursuant to the Appropriation Act	6,764	6,566
Revenues from SA Government	13	14
<b>Total revenues from SA Government</b>	<b>6,777</b>	<b>6,580</b>
Return of surplus cash pursuant to cash alignment policy	(323)	-
<b>Total payments to SA Government</b>	<b>(323)</b>	<b>-</b>

Appropriations and intra-governments transfers are recognised upon receipt.

**3. Fees and charges**

	2024	2023
	\$'000	\$'000
Fees for health services	265	349
<b>Total fees and charges</b>	<b>265</b>	<b>349</b>

Recharges for services provided to SA Government entities.

**4. Grants and contributions**

	2024	2023
	\$'000	\$'000
Other SA Government grants and contributions	2,215	1,655
<b>Total grant and contributions</b>	<b>2,215</b>	<b>1,655</b>

Funding from the Department for Health and Wellbeing to support the Statewide Patient Reporting Measures program (PRMs). 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**

	2024	2023
	\$'000	\$'000
Services	200	182
Other	289	280
<b>Total resources received free of charge</b>	<b>489</b>	<b>462</b>

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 \$0.188 million (\$0.175 million) and ICT (information and communication technology) services from Department of Premier and Cabinet valued at \$0.012 million (\$0.008 million), following Cabinet's approval to cease intra-government charging. In addition, the Commission receives accommodation from the DHW free of charge valued at \$0.289 million (\$0.280 million).

**6. Other revenues/income**

	2024	2023
	\$'000	\$'000
Other	8	43
<b>Total other revenues/income</b>	<b>8</b>	<b>43</b>

Other Revenue includes \$0.001 million (\$0.021 million) for recoveries of salary overpayments.

**COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**7. Employee related expenses**

	2024	2023
	\$'000	\$'000
Salaries and wages	4,947	4,202
Long service leave	328	139
Annual leave	564	428
Skills and experience retention leave	35	45
Employment on-costs - superannuation*	632	499
Employment on-costs - other	303	238
Workers compensation	66	3
Board and committee fees	214	226
Other employee related expenses	37	3
<b>Total employee related expenses</b>	<b>7,126</b>	<b>5,783</b>

\* The superannuation employment on-cost charge represents the Commission's contribution to superannuation plans in respect of current services of current employees. The Department of Treasury and Finance (DTF) centrally recognises the superannuation liability in the whole-of-government financial statements.

**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 \$0.982 million (\$0.800 million), excluding salaries and other benefits by the Minister. 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**

	2024	2023
	No. of	No. of
	Members	Members
\$0	417	502
\$1 - \$20,000	37	38
\$20,001 - \$40,000	2	3
<b>Total</b>	<b>456</b>	<b>543</b>

The total remuneration received or receivable by members was \$0.232 million (\$0.233 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 2024**

**7.3 Employee remuneration**

	2024	2023
The number of employees whose remuneration received or receivable falls within the following bands:	No.	No.
\$166,001 - \$186,000	1	1
\$206,001 - \$226,000	-	3
\$226,001 - \$246,000	2	-
\$446,001 - \$466,000	1	-
<b>Total number of employees</b>	<b>4</b>	<b>4</b>

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 \$1.093 million (\$0.830 million).

**8. Supplies and services**

	2024	2023
	\$'000	\$'000
Administration	2	3
Advertising	-	21
Communication	79	140
Computing	527	230
Consultants	88	26
Contract of services	667	105
Contractors	762	1,596
Contractors - agency staff	50	158
Fee for service	1	-
Food supplies	4	4
Minor equipment	-	2
Motor vehicle expenses	4	-
Occupancy rent and rates	289	280
Printing and stationery	4	1
Rental expense on operating lease	3	4
Services from Shared Services SA	189	175
Training and development	119	56
Travel expenses	29	59
Other supplies and services	72	128
<b>Total supplies and services</b>	<b>2,889</b>	<b>2,988</b>

**9. Grants and subsidies**

	2024	2023
	\$'000	\$'000
Funding to non-government organisations	67	163
Other	20	59
<b>Total grants and subsidies</b>	<b>87</b>	<b>222</b>

Grants relate to funding to support the South Australia Health and Medical Research Institute (Health Translation SA Governance Agreement and Patient Reported Measures Project) and Women's and Children Local Health Network (Better Me prototype).

**10. Other expenses**

	2024	2023
	\$'000	\$'000
Other	30	35
<b>Total other expenses</b>	<b>30</b>	<b>35</b>

Other expenses consist of fees paid/payable to the Audit Office of South Australia relating to work performed under the Public Finance and Audit Act 1987 of \$0.026 million (\$0.025 million).

**COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**11. Cash and cash equivalents**

Cash is measured at nominal amounts. The Commission has a deposit account (general operating) of \$0.421m (\$1.131m) with the Treasurer. The Commission does not earn interest on this account. The Government has a policy to align cash balances with the appropriation and expenditure authority.

**12. Receivables**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Debtors	-	17
Prepayments	59	7
Sundry receivables and accrued revenue	26	5
GST input tax recoverable	98	57
<b>Total current receivables</b>	<b>183</b>	<b>86</b>
<b>Non-current</b>		
Debtors	2	-
<b>Total non-current receivables</b>	<b>2</b>	<b>-</b>
<b>Total Receivables</b>	<b>185</b>	<b>86</b>

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.

**13. Payables**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Creditors and accrued expenses	322	653
Paid Parental Leave Scheme	-	4
<b>Total current payables</b>	<b>322</b>	<b>657</b>
<b>Total payables</b>	<b>322</b>	<b>657</b>

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owed and unpaid. Contractual payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

Refer to Note 17 for information on risk management.

**COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**14. Employee related liabilities**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Accrued salaries and wages	44	23
Annual leave	587	495
Long service leave	104	87
Skills and experience retention leave	42	47
Employment on-costs	152	104
<b>Total current employee related liabilities</b>	<b>929</b>	<b>756</b>
<b>Non-current</b>		
Long service leave	1,126	962
Employment on-costs	117	97
<b>Total non-current employee related liabilities</b>	<b>1,243</b>	<b>1,059</b>
<b>Total employee related liabilities</b>	<b>2,172</b>	<b>1,815</b>

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 is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

As a result of the actuarial assessment performed by DTF, the salary inflation rate has increased from the 2023 rate (2.0%) to 2.4% 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 \$0.002 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 increased from 2023 (4%) to 4.25%. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF increased the salary inflation rate from 2.50% to 3.50% for long service leave liability resulting in an increase in the reported long service leave liability.

The net financial impact of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability of \$0.058 million, employment on costs of \$0.003 million and employee related expenses of \$0.061 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption being 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.

**COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**15. Provisions**

The provision consists only of workers compensation.

*Reconciliation of workers compensation (statutory and non-statutory)*

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	16	13
Remeasurement	45	(3)
Additions	23	6
<b>Carrying amount at the end of the period</b>	<b>84</b>	<b>16</b>

The amount of the provision considered to be current is \$0.020 million (\$0.006 million). The amount of the provision considered to be non-current is \$0.064 million (\$0.010 million).

*Workers compensation provision (statutory and additional compensation schemes)*

The Commission is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, 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 2024 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.

*Other contractual commitments*

	2024	2023
	\$'000	\$'000
Within one year	30	103
<b>Total contractual commitments</b>	<b>30</b>	<b>103</b>

The Commission contractual 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**  
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**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:

<b>Board/Committee name:</b>	<b>Government employee members*</b>	<b>Other members</b>
Clinical Network Executive Group Committee	32	Hourigan K (end date: 22/04/2024), Otto K (end date: 22/04/2024)
Clinical Advisory Council Committee	4	Williams H, Yarwood S
Statewide Adolescence Transition Care Clinical Network Committee	25	Aeisha Wood, Dee-Price B, Paterson J, Wright S (end date: 04/01/2024), Collins C, Joseph H, Mackenzie G, Pikusa-Bishop R, Chu Z, Butler M, Paior-Smith B, Barret I
Statewide Cancer Clinical Network Committee	32	Corsini N (end date: 9/10/2023), Robertson A (end date: 09/10/2023), Roder D, Ostroff C (end date: 05/02/2024), Moore C (appointment date: 06/11/2023), Mills E (appointment date: 06/11/2023), Clark J (appointment date: 06/11/2023), Palmer L (appointment date: 06/11/2023), Dreosti M (appointment date: 06/11/2023), Calver T (19/02/2024), Haseloff M, Paterson C (appointment date: 06/11/2023)
Statewide Cardiac Care Network Committee	71	Klemm G, Locwood S, Coowar A, Rowett D, Lau D, Turland F, Young G, Stanek J, Hendriks J, Roberts-Thomson K, Roberts L, Ludlow M (end date: 15/11/2023), Emami M, Frank O, Mahajan R, French R, Hillcock R, Roberts-Thomson R, Keech W, Norton S, Barnard R, Ajaero C, Gardner C (appointment date: 15/01/2024), Corkill W
Statewide Chronic Pain Clinical Network Committee	20	Wing M, Cox M, Shannon E (end date: 08/02/2024), Trotta L (end date: 21/09/2023), Karran E (end date: 31/12/2023), Flower J, Edge N (end date: 16/11/2023), Stratil R (end date: 31/12/2023)
Statewide Palliative Care Clinical Network Committee	39	Hourigan K, Harris M (appointment date: 17/08/2023), Schutz S, Gregory A, Amato C (end date: 10/07/2023), Roach D, Morgan D (end date: 21/03/2024), Moncrieff D, Wolfenden E, Stone H, Pappin J, Smith J, Hughes J, Fraser K, Cutting L, King L, Jones L, Brooksbank M, Giles-Clark M, Lock M, Akhlaghi N, Williams R, Plew S, Mills S, Traverse S, Wales S (appointment date: 19/10/2023), Johnstone T (appointment date: 17/08/2023)
Statewide Surgical and Perioperative Clinical Network Committee	31	Nolan M, Materne K, Altmann M, Marzec M, Coles S
Statewide Urgent and Emergent Care Clinical Network Committee	24	Williams J, Otto K, Whiteway L, Sawyer B
Statewide Clinical Genomics Network Steering Committee	21	Corena M, Powell T, Craig J, Gezcz J, Geoghegan J, Kimber A, Lower K, Lynn D, Roberts-Thomson A, Suppiah V, White D, Webber D, March L (end date: 30/11/2023), Bauer D, Palmer L, Liew D (appointment date: 17/05/2024)
Health Performance Council	-	Al-Khafaji M, Duckett S, Hensher M, Lehmann T, Martin K, Tyson D, Watson D, Wellwood J (appointment date: 01/12/2023), Smith M (appointment date: 01/12/2023), Bareham M (appointment date: 01/12/2023)
Community of Consumers	-	Williams P (end date: 28/02/24), Wing M, Haseloff M, Norton S, Klemm G, Powell T, Corena M, Coles S, Whiteway L, Hourigan K, Otto K (appointment date: 27/06/2023), Harris M (appointment date: 17/08/2023), Johnston T (appointment date: 17/08/2023), Marzec M
Patient Reported Measures Program Board	14	Bayley A (end date: 20/09/2023), Brownwood I, Prof Ratcliffe J, Dr Bull C, Dr Ruseckaite R, Tinsley M, Williams A

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Youth Advisory Group	-	Law A (appointment date: 24/07/2023), Wood A, Joseph H, Barrett I, Sajkunovic J (end date: 24/07/2023), Gow M, Chu Z, Paior-Smith B, Brown O (end date: 24/07/2023), Pikusa-Bishop R
HCEC Clinical Council	20	Kathryn Hourigan
Cancer Nurses Collaborative working group	23	Paterson C (appointment date: 19/02/24), Still J (appointment date: 19/02/24), Robertson A (appointment date: 19/02/24), Robert N (appointment date: 19/02/24), Buckley K (appointment date: 19/02/24), Calver T (appointment date: 19/02/24)

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



Req No: A5240252

**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.



Prof Keith McNeil  
Commissioner

Date 26 Sep 2024



Grace Wen  
A/Business Operations Manager

Date 26 Sep 2024