

Report 9 of 2024

Annual report

for the year ended 30 June 2024

Part A: Executive summary



Report of the Auditor-General

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for the year ended 30 June 2024
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Tabled in the House of Assembly and ordered to be published, 15 October 2024

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*The Audit Office of South Australia acknowledges and respects
Aboriginal people as the State's first people and nations, and
recognises Aboriginal people as traditional owners and occupants of
South Australian land and waters.*



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30 September 2024

President
Legislative Council
Parliament House
ADELAIDE SA 5000

Speaker
House of Assembly
Parliament House
ADELAIDE SA 5000

Dear President and Speaker

**Report of the Auditor-General:
Report 9 of 2024 *Annual report for the year ended 30 June 2024***

As required by the *Public Finance and Audit Act 1987* (PFAA), I present to you my 2024 annual report.

Content of this report

This report is in three parts – Part A, Part B and Part C.

Part A: Executive summary contains this letter of transmittal, which provides the opinions I am required to give under section 36 of the PFAA and identifies any examinations I have performed under section 32. It also summarises the key matters that should, in my opinion, be brought to the attention of the Parliament and the SA Government from our 2023-24 audits of public sector agencies. This includes significant financial outcomes, events and control matters communicated to agencies.

Part B: Controls opinion reports our approach to the controls opinion and the outcomes from our 2023-24 work.

Part C: Agency audit reports is a summary of the 2023-24 audit outcomes for each agency included in this report. It has more detailed commentary on many of the matters in Parts A and B.

Audited financial statements of all public authorities

The PFAA requires me to publish on a website the audited financial statements of all public authorities. This is a significant accountability measure that ensures they will all be available centrally. The PFAA also allows me to publish other documents on that website, including the financial statements of agencies that are not public authorities.

Under section 36(1)(4) of the PFAA I will publish the financial statements of the agencies listed in the Annexure to Part C of this report on the Audit Office of South Australia's website (www.audit.sa.gov.au) as their audits are completed.

Agency financial reports not included in this report

Not every public sector agency I am required to audit is included in this report. Five agencies were reported on in Report 7 of 2024 *Agency audit reports* for more timely reporting on their activities. Some audits are ongoing at the time of preparing this report, and some I have used my discretion to exclude. I give priority to areas I assess as important enough to be published in this main report.

To maintain accountability for their activities, I prepare another report to Parliament annually that summarises the audit outcomes for the agencies not included in this annual report, with a 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.

We expect to complete this update to the annual report early in 2025.

In addition, as noted above, all financial reports are published on the Audit Office of South Australia's website.

Department for Infrastructure and Transport (DIT)

While DIT had finalised its financial report for the year ended 30 June 2024 at the time of this report, we had only just received material information that we needed to complete the audit. We will now complete the audit and our commentary on DIT's audited financial report will be included in a separate report to Parliament.

Auditor-General's opinions

Section 36(1)(a) of the PFAA sets out three opinions I must state in my annual report. I deal with each of them in this section.

In my opinion, the Treasurer's statements reflect the financial transactions of the Treasurer as shown in the accounts and records of the Treasurer for the preceding financial year.

The Treasurer's statements for the year ended 30 June 2024 will be published on the Audit Office of South Australia's website after this report is tabled in Parliament.

In my opinion, the financial statements of each public authority reflect the financial position of the authority at the end of the preceding financial year and the results of its operations and cash flows for that financial year.

I give this opinion for each of the public sector agencies included in this report, subject to the following.

This year there was a new disclosure requirement added to Treasurer's Instructions (Accounting Policy Statements) requiring Tier 1 agencies (agencies that apply the full disclosure requirements of Australian Accounting Standards) to report on the value of procurement with South Australian and non-South Australian businesses for 2023-24. The following agencies did not have an effective process to meet this new disclosure requirement and I modified their audit opinions for this:

- Adelaide Venue Management Corporation
- Department for Correctional Services
- Environment Protection Authority
- Department for Environment and Water
- Department for Health and Wellbeing (including the consolidated entity):
 - Barossa Hills Fleurieu Local Health Network Incorporated
 - Central Adelaide Local Health Network Incorporated
 - Eyre and Far North Local Health Network Incorporated
 - Flinders and Upper North Local Health Network Incorporated
 - Limestone Coast Local Health Network Incorporated
 - Northern Adelaide Local Health Network Incorporated
 - Riverland Mallee Coorong Local Health Network Incorporated
 - SA Ambulance Service Inc
 - Southern Adelaide Local Health Network Incorporated
 - Women's and Children's Health Network Incorporated
 - Yorke and Northern Local Health Network Incorporated
- Lifetime Support Authority of South Australia
- South Australian Fire and Emergency Services Commission
- South Australian Water Corporation.

This is discussed further in this part of the report.

In addition, without modifying my opinion on the financial reports of the Lifetime Support Authority of South Australia and the Return to Work Corporation of South Australia, I drew attention to the inherent uncertainty in certain liabilities reported for those entities at 30 June 2024.

In all cases where a modified opinion is given, or I draw attention to something like an inherent uncertainty, the Independent Auditor's Report explains my reason(s). This is also explained in the commentary on each of those agencies in Part C of this report.

In my opinion, the controls exercised by the Treasurer and 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 the Treasurer and public authorities have been conducted properly and in accordance with law.

Part B reports our approach to the controls opinion and the outcomes from this work. Part C explains any control opinion findings made at individual agencies.

Section 32 examinations

Section 36(1)(ab) of the PFAA requires me to report on any section 32 examinations that were completed during the year and briefly describe the outcome. In 2023-24 we completed a review of urban tree canopy management by the City of Holdfast Bay and the City of Port Adelaide Enfield. We reported on this review in Report 6 of 2024 *Urban tree canopy management* (published on 4 June 2024). I concluded that both Councils' tree management activities to increase and maintain their tree canopies were partly effective. Some activities were operating effectively but there were gaps in others that need to be addressed to be effective, such as maintaining council tree data and documenting the assessment and treatment of all tree risks.

Acknowledgments

I greatly appreciate the dedication, energy, effort and professionalism of my executive and staff. I also appreciate the support they have given me since I started in the role of Auditor-General. This has been a challenging year and I acknowledge their hard work to complete our responsibilities in 2023-24. The high standard of their work and commitment is evidenced in the timely production and quality content of this annual report and our other reports this year.

I am grateful for the professional services provided by contractors who have assisted me with this year's audit program, and for the cooperation all public sector agencies gave to my staff. I also extend my thanks to the Under Treasurer, Government Publishing SA and their staff for their part in producing this report.

Yours sincerely



Andrew Blaskett
Auditor-General

1 Introduction

This annual report presents the results from the main part of our 2023-24 audits. It meets the Auditor-General's annual reporting requirement in the *Public Finance and Audit Act 1987* (PFAA). Part A is the overview of our 2023-24 work and emerging issues of interest. Part B reports on the approach and outcomes for our controls opinion work. We report on individual agency audits in Part C.

2 Audit outcomes

2.1 Modified financial report opinions

2.1.1 Procurement disclosures

2.1.1.1 Modified opinions

As discussed in section 2.1.1.2, a new disclosure was introduced for larger agencies in 2023-24 to report on the spending split between South Australian and non-South Australian businesses. For the reasons explained, it was necessary to modify the audit opinions for the following agencies in relation to this new disclosure:

- Adelaide Venue Management Corporation
- Barossa Hills Fleurieu Local Health Network Incorporated
- Central Adelaide Local Health Network Incorporated
- Correctional Services, Department for
- Environment Protection Authority
- Environment and Water, Department for
- Eyre and Far North Local Health Network Incorporated
- Flinders and Upper North Local Health Network Incorporated
- Health and Wellbeing, Department for
- Lifetime Support Authority of South Australia
- Limestone Coast Local Health Network Incorporated
- Northern Adelaide Local Health Network Incorporated
- Riverland Mallee Coorong Local Health Network Incorporated
- SA Ambulance Service Inc
- South Australian Fire and Emergency Services Commission
- South Australian Water Corporation
- Southern Adelaide Local Health Network Incorporated
- Women's and Children's Health Network Incorporated
- Yorke and Northern Local Health Network Incorporated.

2.1.1.2 Procurement reporting under the Treasurer's Instructions (Accounting Policy Statements)

A new reporting requirement was introduced for major agencies this year

A new reporting requirement took effect for some agencies in 2023-24. Agencies classified as Tier 1 reporting entities under Australian Accounting Standards, which essentially captures

the largest SA Government agencies, were required to provide procurement reporting information in a note disclosure in their financial reports for the first time.

Background

The South Australian Labor party, prior to its election in March 2022, committed to:

Ensure the Auditor-General audits government agency spending on procurement and annually reporting [sic] how much is spent on South Australian and non-South Australian goods and services.

We understand that the Department of Treasury and Finance (DTF) started work in 2022 on how to implement this commitment. More substantive work occurred in 2023-24 when the new requirement was added to the SA Government policy framework to require agencies to report this information in their financial statements. In doing so, DTF determined that the new requirement would be effective from 1 July 2023.

Rules were established for the new reporting requirement

While financial statements are generally prepared in line with Australian Accounting Standards, in South Australia the Treasurer also sets requirements for agencies through Treasurer's Instructions issued under the PFAA. To give effect to the requirement to report on procurement spending, the Treasurer's Instructions (Accounting Policy Statements) were amended to include a specific requirement in APS 101.K (Notes – Procurement reporting).

The Treasurer approved agencies meeting the reporting requirements for procurement spending by including specific disclosures in their financial statements.

The requirement to report on procurement spending in this way is a specific SA Government requirement. It is not based on an existing industry practice or established requirement in a framework used anywhere else. At the start of 2023-24 there were no rules in place for procurement reporting and the specific requirements needed to be established.

Timeline for the introduction of the new requirement

DTF began discussions about draft rules to deliver the SA Government's procurement reporting objective with agencies, and my Office, in the second half of 2023. As part of this process, DTF worked with a small number of agencies to discuss the practical issues involved in meeting the new requirement and to better understand the issues and questions that could arise. These discussions continued through to the end of 2023 and into the first quarter of 2024. There were also further discussions with my Office through this period. DTF included both financial accounting expertise and procurement specialists from agencies and Procurement SA (PSA) in this process.

As a result of this process, DTF, significantly, sought approval from the Treasurer to exempt smaller, Tier 2 agencies from being required to report information for this disclosure in 2023-24.

Changes to the Treasurer’s Instructions (Accounting Policy Statements) were initially made in late-2023, with discussions held with agency senior finance officers in November. By April 2024, DTF had finalised amended policy positions to support the new requirement, following initial consultation and subsequent approval of revisions to clarify them. It then released further guidance information to agencies and facilitated online workshops for impacted agencies in May 2024.

Agencies were aware of the upcoming reporting requirement from late-2023, with the requirements around how to implement the reporting finalised in April 2024. While there was opportunity for agencies to have commenced work on these requirements from November 2023, further supporting information about the requirements and changes to guidance were progressively made available over the course of the financial year. DTF updated the information available to agencies after its initial release, to help agencies prepare the required information.

DTF also performed work to facilitate the changes needed to underlying systems – the Procurement Activity Reporting System (PARS), managed by PSA, and the Basware payment processing system, managed by Shared Services SA – to further help agencies to meet the new requirement.

The new requirement presents challenges for agencies

The new financial reporting requirement builds on the rules established under Treasurer’s Instruction 18 *Procurement* (TI 18) for procurements from February 2023.

The rules covering the procurement reporting requirement introduced challenges for agencies. They are required to:

- consider all spending over the \$55,000 threshold set in APS 101.K that meets the definitions in TI 18
- apply the \$55,000 threshold over the life of a contract, meaning that agencies have to consider spending under ongoing arrangements established before the 1 July 2023 application date for the new requirement
- exclude specific types and categories of expenditure that are not covered by the TI 18 definition of procurement
- include accrued expenditure amounts
- apply different approaches to capturing amounts in certain circumstances where the spending occurred under an across-government contract (depending on the nature of the specific arrangement)
- apply different classification outcomes around whether a business is a South Australian or non-South Australian business depending on:
 - the circumstances of the arrangement
 - whether it was a contract for goods, services or a combination of the two
 - when the procurement associated with the spending was undertaken and what documentation, if any, there is from that time.

The rules are contained in the Treasurer's Instructions (Accounting Policy Statements) and TI 18, as well as in a range of guidance and clarification documents that DTF has made available to agencies. Agencies have had to work through all of these documents to develop and apply their own approaches.

Many aspects of these requirements were in place under the TI 18 reporting and monitoring requirements previously. In practice, however, much of the information required to inform this disclosure was not readily available and needed to be collated and analysed in the course of undertaking work for the reporting requirement.

Adding to the complexity of this new reporting requirement is that there are no systems that directly support the completeness of the information to be disclosed. Various systems – PARS, Basware, and agency contract registers, general ledgers and accounts payable systems – provide useful information to assist, but none provide the required data in a way that is designed to meet the new reporting requirement. While PARS and Basware were enhanced to help prepare this information in future, the changes were not in effect for all of 2023-24.

As a result, agencies have had to analyse their expenditure, including capital expenditure, in significant detail to determine which amounts should be included in the new disclosure, which should be excluded and then, once that process has been completed, how to classify the payments as being to South Australian or non-South Australian businesses.

This has been a manual and time-consuming process in 2023-24, with agencies needing to undertake analysis, retrieve information where possible and then classify individual amounts. Throughout this process, they have needed to make significant judgements where this information was not, in many cases, already recorded.

The classification of South Australian and non-South Australian businesses also presents challenges. The definition to support this disclosure is contained in TI 18:

South Australian business – a business is a South Australian business in relation to a procurement if the business operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are residents of South Australia.

Agencies have had to make their own judgements about this, contact suppliers for more information and refer to existing judgements that have been made, where they are available.

While the TI 18 definition applies for some spending, other spending has been assessed using information from the time that the procurement occurred (before the TI 18 definition came into effect in February 2023). Spending that was not classified under the TI 18 definition has been assessed using Industry Participation Policy definitions or, for example, classifications from the former State Procurement Board.

Agency effort to meet the new requirement

While individual approaches have varied, it is our experience that the agencies that were required to include this new procurement reporting information in their financial statements have put in a significant amount of effort to implement this challenging new requirement.

While the approach that worked for one agency may not be the same as that adopted by another, all have set up processes to respond as best they can to the requirements. We have seen some very significant efforts undertaken by individuals and agencies.

While it is pleasing to note the effort and energy that went into responding to the new requirement, it was not without significant costs. Several agencies engaged external assistance to respond to the requirement as they felt they did not have the necessary internal capacity to produce the information required in the time frame available. Other agencies applied significant internal effort, in terms of the staff allocated and time taken by them.

While we have not collated the costs that agencies have incurred to respond to this requirement, we are anecdotally aware of agencies that have devoted significant resources.

It is also notable that introducing this requirement into an already very busy time of year for the people preparing the information created some difficulties. For most of the agencies required to include the procurement reporting information, there is an already small window of time for them to prepare their financial reports for audit and have them audited in time to meet statutory time frames. Adding a new and complex requirement into that time, especially for the first year of the requirement, has created additional complexity and pressure for agency staff.

As I discuss further below, it will be important to consider the outcomes from 2023-24 in informing the approach to capture this information in future.

It is worth pointing out that much of the work done in 2023-24 also has the potential to benefit agencies in future as decisions recorded for ongoing contracts will not need to be reassessed, and processes undertaken for the first time this year will inform approaches within agencies for new arrangements they enter into.

Outcomes for 2023-24

At the time of writing my Office has concluded the audit of this disclosure for 44 agencies. The outcomes of 41 of those audits are included in this report. There are other agencies who need to report this information, but their audits are still in progress.

Of the 44 audits of this disclosure that we have concluded, 22 have resulted in a modified Independent Auditor's Report. This indicates that we found issues with the approach taken to this disclosure of sufficient significance that we did not consider the information was materially correct.

The remaining 22 agencies did not have this issue at the conclusion of their audits. Many of these agencies did have significant gaps in the approach they took to this new disclosure requirement initially, but they were able to address them within a short time frame.

While new requirements are always challenging to respond to, the fact that around half of the agencies required to report this information were not able to do so in a way that was materially correct for 2023-24, despite putting in a significant amount of effort, again indicates the complexity of this particular requirement.

Our approach to auditing the new disclosure

The procurement reporting requirement was introduced to respond to a government policy priority. The SA Government considers this to be an important requirement and has required this additional note disclosure in the largest SA Government agency financial statements. When conducting agency audits, my staff need to make judgements about the relative importance of information included in financial statements. Auditors must conclude what information is material and what is not. This is a concept that is applied to all aspects of the audit process under the Australian Auditing Standards.

It was clear to me, from the way this new requirement was introduced, that this information was considered significant for the SA Government. It is also clear from the wording of the original South Australian Labor party commitment before the 2022 election that there was an intention to ensure the information was audited by the Auditor-General.

Against this background I communicated to agencies that I considered that this disclosure was material to the 2023-24 audits of their financial statements.

My staff have had many discussions with agencies about our approach to the audit of this new requirement. In practice, the audit approach we have taken was not substantially different from other areas of audit. We have, in summary, looked to understand the process agencies took to prepare the required information and, if satisfied with that approach, we tested it more fully.

We found errors through this process and considered them in the context of the agency involved. Where there were significant problems with either the process an agency applied or the results of our more detailed testing, we considered this in the context of the agency's disclosure. In practice, a large agency that is disclosing many hundreds of millions of dollars' worth of spending under the procurement reporting disclosure may have some errors which, while small for that agency, would be significant for a smaller agency.

As a result of this process, as noted in section 2.1.1.1, we concluded that a significant number of agencies were not able to produce information for these new requirements that was materially correct for 2023-24.

It is worth noting that my Office has also had to respond to delivering this additional audit work within a very tight time frame. While our work continues with the remaining agencies who have to report this information this year, we have so far spent the same amount of time in responding to this new disclosure requirement as we would need to perform a medium-sized agency audit.

What worked well

While agency approaches have differed, in general we have seen that an approach that is well structured, considers all the categories of agency expenditure that could possibly be captured by these requirements and then systematically works through these categories considering the population, types of spending, vendors and nature and value of the underlying arrangements, has been the most successful.

Some agencies adopted an approach that started from other records, such as a contract register or the contract information contained in PARS for their agency. This approach proved problematic as:

- these other records did not capture all of the spending that was eligible for inclusion in the disclosure
- there are gaps in this information, even for the items that should be captured.

The nature of the disclosure requirement captures a very wide range of spending for potential inclusion. Starting with a process that considers the broadest possible population and then systematically working through it has been the most successful approach from our experience this year.

Keeping a central record of all key decisions was also beneficial to the process this year, as it made updating information or responding to queries easier. Where documentation of the arrangements and conclusions made is clear and centrally held, it also has the potential to help in future years by removing the need to perform some of the same work again.

Things to consider in the approach to this disclosure in 2024-25

As noted above, the new requirement is complex. Agencies need to consider large amounts of their spending and then make decisions about including or excluding it in their disclosures. As a principle, we think it would be prudent to critically examine the existing requirement to remove as much complexity from it as possible.

During the audits we undertook, many agencies told my staff that it would be far easier to consider all spending rather than applying a \$55,000 threshold, and to consider whether the spending in any given year is associated with a broader arrangement that would result in it being captured.

I acknowledge that the \$55,000 threshold is central to the broader application of TI 18, and that the consistent adoption of PARS to capture agency procurement information is important to improving agency procurement. However, the adoption of this threshold as a key criteria for this disclosure introduces a layer of complexity that requires manual intervention and integration of information from discrete systems and other sources. With time, more robust processes and system solutions should evolve to improve reporting efficiency, however consideration could be given to whether agency disclosures would improve by removing the threshold for this disclosure.

We also think that it would be helpful to consider revising, and perhaps consolidating, the guidance available to agencies – building on the experience from 2023-24. In particular, we note that existing guidance on what constitutes a South Australian business would benefit from more detail about arrangements that contain both goods and services elements.

It is currently planned for this disclosure requirement to be expanded to include 'Tier 2' reporting entities – essentially all of the remaining SA Government agencies from 2024-25. We recommend that detailed consideration be given to the cost of doing this relative to the

benefit, given that more than 90% of the SA Government's expenditure is captured by the agencies already required to provide this disclosure. The Tier 1 agencies are, on the whole, the largest and best-resourced agencies to respond to this type of additional requirement, and yet they have had the difficulties we have identified. Tier 2 agencies have fewer resources to respond to any additional requirements.

Planned next steps

DTF has advised my Office that it plans to review the outcomes of this process for 2023-24 to inform the process in future. It has also advised us that it plans to undertake a detailed process to help the remaining agencies be well prepared for meeting the new requirement in 2024-25, noting that it will be able to use the experience from 2023-24 to better inform the process.

2.2 Access to information

2.2.1 Access to Cabinet information

My predecessor released a report in 2023 about access to Cabinet documents,¹ noting the impact that a lack of access had on our ability to conclude on whether transactions had been undertaken 'properly and in accordance with law', as required by the PFAA. He also reported a limitation of scope on the controls opinion for 2022-23 because of the lack of access to Cabinet documents.

This year I am able to report that I have received evidence of Cabinet approvals for the items I have requested and therefore the limitation of scope has been removed for my 2023-24 controls opinion. This is a very positive development.

Since commencing as Auditor-General, I have had ongoing positive discussions with the Department of the Premier and Cabinet (DPC) about the types of information that my staff need to help me perform my statutory audit role. After several discussions, we now have an agreed process to support our requests under Premier and Cabinet Circular PC 047 *Disclosure of Cabinet documents to investigative agencies*.

As a result, we have been provided with the information to evidence Cabinet approvals that we requested for 2023-24.

Government policy requirements, such as those in Treasurer's Instructions 8 *Financial Authorisations* (TI 8) and 17 *Public Sector Initiatives* (TI 17) and Premier and Cabinet Circular PC 114 *Government Real Property Management*, establish that certain transactions are to be approved by Cabinet. Where I have requested evidence of this approval, I have been provided with it in the form of the 'decision page' from the relevant Cabinet document. This provides my staff with evidence of the approval required under the applicable policies and allows us to conclude that the required approval has been given.

¹ Auditor-General's Report 7 of 2023 *Access to Cabinet documents*.

In the course of some reviews it may be necessary for my staff to access more extensive evidence than an approval alone. In particular, where there are significant new projects, programs or initiatives that are captured by TI 17, my staff need evidence that a number of steps have been addressed to fully inform the conclusion I am required to give under the PFAA. This is likely to be the case for the major infrastructure projects outlined in section 5.2.

Receiving the decision page does not provide my staff with access to the whole Cabinet submission, and for most of the approvals we seek we do not need that. It is important to note that Cabinet approvals and some information supporting them (usually attachments) provide key pieces of evidence supporting the discharge of my audit obligations. However I am also cognisant that it is in the public interest to preserve the confidentiality of Cabinet deliberations. With this in mind, the information we seek as audit evidence is limited to the outcomes and decisions of Cabinet and certain key information prepared by agencies to support them.

As with the general discussions about access to evidence of Cabinet approval, I have also had positive discussions with DPC and agencies about accessing the evidence we need for these further requirements. We will continue to work with them to address these needs as they arise for the work we undertake.

2.2.2 Timely access to agency information is important to support the audit process

My predecessor also commented on access to information more generally as part of the audit process. We have generally been given access to the information we needed to conduct our 2023-24 audit work.

There have, however, been occasions this year when my staff were initially denied access to the agency information they needed to conduct their audits. In most cases, these matters can be worked through with the agency concerned relatively quickly, but occasionally there are more substantial delays.

Most of the information that my Office collects is routine and relates directly to the normal operations of the agencies we audit. Each year, we communicate to agencies that we will need information from them to inform our audit process and we advise them that there are powers under the PFAA that relate to the Auditor-General's ability to access information.

As far as possible we work with agencies to communicate our audit information requirements early in the audit cycle so that the audit process can proceed in a timely manner for both agencies and my staff. Early access to this information enables most reviews to be undertaken before the peak period for financial statement audits, which is from mid-August until the delivery of my annual report on 30 September each year.

In a practical sense, given that we perform agency audits every year, most agency staff we interact with and request information from are familiar with the process, understanding and cooperative.

Where there are exceptions to the normal practice and agencies excessively question the need, or ability, for my staff to access information required for the audit process, this takes additional time. Delays in getting access to information mean additional communication with senior agency management is needed. In some cases, further discussions are required, and in others it may be necessary to send further correspondence explaining what we need.

Wherever possible, delays in giving us access to the information we need to conduct an audit should be minimised and agencies should have internal processes to support the PFAA's intention that information is provided as needed to support the statutory audit function. Agencies should ensure their staff are aware of the audit process, understand the types of information that are likely to be sought and have a good understanding of internal processes to use where they have questions about any requests we make.

We try to conduct our audits as efficiently as possible and delays, which in rare cases can stretch to months, impact on our ability to conclude and report in a timely way to agencies and, again in rare cases, the Parliament.

My office will continue to work with agencies in the coming year to improve their understanding of our processes and our key timelines, to further improve information flows and the timeliness of our audit communications.

2.3 Application of Treasurer's Instructions 8 *Financial Authorisations*

I believe that financial governance and control of expenditure could be improved by specifically requiring agencies to seek further financial authorisation when the total value of payments under a panel arrangement are likely to exceed the estimated value originally advised to whoever authorised it.

2.3.1 Principles for public sector expenditure

As a matter of principle, good financial administration in the public sector requires compliance with established budgets and approval for expenditure before it is incurred. Following these principles ensures there is correct approval for the expenditure and that proper processes are followed to manage agency spending.

The SA Government consists of many agencies, each of which must manage their own financial processes. Establishing principles for financial management and following them is an important way of ensuring that public money is spent in a considered and well-managed way.

2.3.2 TI 8 establishes a framework for financial authorisation in the SA Government

In the SA Government, the Treasurer establishes the requirements for managing the public finances under the PFAA. This is mainly done by issuing Treasurer's Instructions, which provide the framework within which public authorities should operate.

TI 8 establishes the framework for the approval of expenditure in the SA Government. It requires approval at two levels:

- before an arrangement is entered into – expenditure authority
- for payment to occur – payment authority.

TI 8 also requires that:

- spending only occurs when required for the conduct of the public authority
- prior approval is in place before spending occurs
- spending is approved by people with established authority to do so
- spending only occurs where there is a reasonable expectation that sufficient financial resources are available to meet commitments when they are due.

These are all sound requirements.

TI 8 also contemplates that amendments may be required to approved arrangements. It specifies that further approval is required when an amendment increases the value of an approved agreement or arrangement beyond what was originally approved. Different levels of approval are required depending on the level of change from the original approval, but the concept of further approval is clear.

In my view, TI 8 generally establishes rules for public sector spending that are consistent with good public sector governance principles.

2.3.3 Department for Child Protection panel arrangement

In our 2023-24 audit of the Department for Child Protection (DCP) – which we comment on in more detail in Part C of this report – we considered the management of the temporary staff panel arrangement that DCP established to access appropriately qualified staff to support its operations. The panel contract was for five years, starting in March 2020.

When DCP sought approval to establish the panel, it estimated that it would spend \$43 million under the arrangement over the five-year term. We understand that the SA Government approved the panel arrangement as it was proposed.

DCP spent in excess of \$300 million under this contract between July 2021 and June 2024, with more than twice the original estimated five-year contract value spent in both 2023 and 2024.

DCP advised us that it had not sought any further approvals for the panel arrangement because the arrangement itself did not specify a dollar amount and therefore did not need to be amended.

We wrote to DCP about this issue, advising that we considered its approach to this contract breached the TI 8 requirements because it should have sought further approval before spending more than the originally advised estimate.

DCP did not believe that further approval was required, and appropriately sought advice from DTF about this issue.

2.3.4 DTF advice to DCP

DTF responded to the specific questions that DCP put to it, advising that it did not consider the approach that DCP applied to the contract to be a breach of TI 8 requirements. DTF advised that there was no current requirement for DCP to seek further approval because the panel arrangement did not have a specified contract value and therefore was not captured by the TI 8 requirements.

After providing this advice to DCP, DTF also communicated it to us. We met with DTF to understand its perspective and discuss our view that further approval was appropriate at the panel arrangement level.

2.3.5 Is it reasonable that the original approving authority has not provided further approval for spending beyond the original estimate?

It is a reasonable expectation that the original approving authority (or their delegate) should have the opportunity to approve, or reject, the expansion of spending under a panel arrangement beyond what was originally estimated.

Asking the approving authority to approve additional expenditure when circumstances change and the expenditure necessary to satisfy the service requirement exceeds the original estimate is a reasonable approach to managing spending and one that is consistent with good governance practice. It would also provide the opportunity to review the conditions impacting the increased contract spending and the capacity of the providers to efficiently meet the increased demand.

Going back to the approver also provides an important opportunity to explain what has changed since the original approval, to provide context for the new estimated spend and reflect on whether the approach applied to date should change to reflect the circumstances making additional spending necessary.

This is not to say that this did not occur at the agency level, however the original approving authority should be afforded the opportunity for review. This is particularly the case where the revised expenditure expectations significantly exceed original estimates.

2.3.6 Is an approach that does not require further approval consistent with good governance?

We do not believe that an approach that allows for spending under a panel arrangement that does not require monitoring and further approval when it goes beyond the original estimate is good practice.

While TI 8 requires further approval when an arrangement varies from the originally approved value, in this case that requirement did not need to be met as the panel arrangement did not have a dollar value. This meant that any change to the estimated value was not a change to the arrangement's value as captured by TI 8.

Requiring changes to individual arrangements to be further approved when there are changes to the amount expected to be spent is good practice that promotes discipline in managing contracts and helps to ensure there is proper consideration before additional spending is incurred.

Not requiring this further approval for a panel arrangement due to the way it was established is, in our view, inconsistent with good practice. In the case of the DCP panel arrangement, the original estimate has been significantly exceeded.

2.3.7 Is an approach that does not require overall monitoring and re-approval consistent with other practices across the SA Government?

We understand that other panel arrangements across the SA Government are monitored with respect to the amount being spent, and that this is the case even where secondary procurements occur across multiple agencies. We are also aware that, for these other panel arrangements, further approval was sought where the estimated total spend exceeds the original estimate. We believe that this is the appropriate approach to ensure an ongoing awareness of the performance of the panel arrangement and to understand the financial costs associated with it.

2.3.8 I recommend changes to the TI 8 requirements

The DCP example has identified an area where the TI 8 requirements could be strengthened to improve public sector financial management and accountability. DTF advised us that it agrees with our view, and that it will need to consider the appropriate mechanism for these additional controls.

In the interests of improved financial governance, expenditure control and contract management, consideration should be given to removing doubt and ensuring appropriate financial governance and monitoring is applied to panel arrangements.

2.4 Controls opinion findings

Part B to this report provides further detail about the overall control issues we have found this year, with details relating to individual agencies included in Part C. The significant themes from these findings in 2023-24 are provided in this section.

2.4.1 Expenditure and procurements

Each year public authorities procure billions of dollars' worth of goods, services and assets. This year the agencies we audit spent around \$35.3 billion, with Shared Services SA processing 3.1 million invoices during the year on behalf of the many agencies it services.

Procurement for the public sector should, at a minimum, be conducted in line with the established rules set out in the PFAA, the *Public Sector Act 2009*, PSA policies and Treasurer's Instructions. All procurements should adhere to these principles in striving to achieve value for money and the best possible outcome when spending public funds. When procuring, we recommended that agencies:

- document and communicate their policies and procedures
- provide training to staff involved in procurement
- actively identify and respond to procurement risks
- obtain proper approvals during the procurement process
- have adequate documents to support key procurement decisions.

We have made specific observations about applying TI 8 in section 2.3.

2.4.2 Asset management

The agencies we audit are responsible for over \$65.4 billion in infrastructure, buildings and improvements. We again identified opportunities to improve the way these assets are managed through our 2023-24 audits.

The management of assets is undertaken by agencies themselves, or through the Across Government Facilities Management Arrangements (AGFMA). Part B explains the issues we found in more detail but we noted:

- opportunities to improve policies and procedures for the management of assets and associated risks
- the need to better identify the level of service required from assets
- instances where asset condition information was not current
- a range of matters related to the operation of the AGFMA for the arrangements as a whole and at the agency level.

There is further comment on the AGFMA in section 3.5.

2.4.3 Contract management

The SA Government has many outsourced arrangements with the private sector. The scale of these arrangements varies from small, contained contracts to large, ongoing contract arrangements. Contract management is an important area for government and one where we have repeatedly identified the need to improve.

Our 2023-24 audits again highlighted a number of issues relating to contract management. All agencies need to improve their contract management practices and be able to demonstrate that the appropriate proficiency for managing public expenditure is achieved and consistently applied. Regardless of the specifics of the contract, it is crucial that agencies:

- have comprehensive policies and procedures for contract management
- assign responsibility for contract management
- have access to up-to-date contract pricing schedules

- implement contract management plans
- actively manage contracts
- have contract registers
- maintain contract management data security
- have evidence to support their contract management activities.

2.4.4 Workforce management

The public sector spends around \$12 billion annually on payments to employees. Office of the Commissioner for Public Sector Employment data indicates that this is for around 118,000 staff spread across a wide range of government agencies.

Since 2018-19, our approach to reviewing controls over public sector workforce expenditure has focused on workforce planning, performance management, hiring processes and screening checks. We also review payment processing for a number of agencies.

By undertaking this work, we cover the significant elements of the employment cycle. In my opinion and experience, it is vital to consider full systems as far as practical to identify the key points that support good administration.

In 2023-24 we continued to identify opportunities for improvement that are significant for a number of reasons. We recommended that agencies:

- clearly monitor their employment screening checks and controls
- improve their performance management systems
- identify key risks in their payroll processing environments
- implement controls to record leave taken and approved
- improve their workforce management documentation
- improve their hiring processes
- implement or monitor their workforce plans.

2.4.5 Internal audit role and reliance

Many of the agencies we audit have internal auditors. They may be staff employed directly by the agency, contracted auditors or a combination of both.

Internal audit provides valuable assurance to agency management about their processes and controls. This is particularly useful where an agency wants someone independent of its normal processes to review what is happening and provide a critical assessment of how an area or function is performing. Internal audits are directed by the agency, to areas the agency believes will benefit from an independent review or where it wants specific assurance.

The audits my Office undertakes are external audits, governed by the Australian Auditing Standards. My staff and I cannot be directed by agency management, while internal auditors are part of the suite of tools agency management has available to provide assurance about their internal processes and controls.

We state in Part C of this report that we usually do not rely on the work of agency internal auditors in undertaking our work. This should not be taken as meaning we ignore the work that they perform. We regularly review their reports and use that information to inform our own risk assessments and understanding of the agencies we audit.

As a practical matter, agencies will often direct internal audit effort to areas that we are not covering in our audit processes. This is understandable as it enables agency management to secure review over more areas and supports good risk management practice.

We do place specific reliance on the work performed by internal auditors where it is directly relevant to the work we need to perform. Where we want to rely on internal audit work, we need to comply with Australian Auditing Standards. These standards require us to review the work performed by the internal auditor (not just their report) and undertake some confirmatory testing. Where we plan to rely on internal audit work, we work with the internal auditors to understand their scope, and review their work in detail to ensure that it meets the outcomes that we needed for our work.

3 Agency outcomes of note

3.1 SA Health

SA Health's consolidated entity total expenditure for the year was \$9.2 billion. This exceeded the original 2023-24 State Budget estimate by \$956 million, an 11.5% overspend. This is in line with last year when total expenditure exceeded the original 2022-23 State Budget by \$874 million, an 11% overspend.

The consolidated entity's net result of \$76 million in 2023-24 was \$313 million under its budgeted net result of \$389 million. Expenditure on salaries and wages and supplies and services were the major contributors to the unfavourable budget outcome.

Unaudited information provided to us by SA Health and DTF shows in the activity indicators:

- that there was an increase in inpatient activity (unweighted) of 4.3% from last year
- that on average, patients admitted to hospital are staying longer than they did four years ago.

We have provided more information on health sector activity in Part C of this report, because we believe it is important to explain the reasons and trends behind health spending. Our commentary starts in the section of part C titled 'Health sector – Overview'.

3.2 Department for Child Protection

We reviewed DCP's limited market approach procurement of its family-based care services (FBCS) arrangements, which differs from the contract we discuss in section 2.3.3. This is a core support service outsourced to non-government organisations (NGOs) and managed by DCP. The procurement resulted in 19 contracts with 11 existing service providers. The contract terms were for three years, with two three-year extension options (total contract term of nine years), with a total contract value across the 19 contracts of \$501.4 million (GST inclusive). The new FBCS contracts were signed in August 2023.

Our work was designed to provide a high-level review of DCP's compliance with the requirements of the South Australian Government Procurement Framework, which consists of TI 18 and supporting policies approved by the Treasurer and administered by PSA.

Our review of DCP's procurement approach identified:

- the need for DCP to improve the documented evidence supporting its decision to apply a limited market approach
- that its limited market approach risked limiting its ability to improve value for money, including the quality of the services provided, and its ability to stimulate innovation in the provision of services
- that the short time frame for the procurement impacted NGO providers and was not consistent with achieving the SA Government's procurement principles.

PSA’s Procurement Governance Policy identifies the SA Government’s five key procurement principles. As public authorities need to follow them, we considered these principles in our review.

While DCP’s procurement approach for the new FBCS contracts included processes and documents normally expected to support a new procurement, it also had characteristics that were very much like those that would be applied to a contract extension process.

A contract extension is an agreement with a provider to prolong the term of an existing contract beyond its original end date. This process retains the initial terms and conditions of the contract while extending its validity for an additional period. While extending existing contracts can be beneficial, it also comes with some risk, including:

- the original terms and conditions may no longer be appropriate for the extended period, requiring renegotiation or modification
- changes in the market or industry could make the original terms less favourable.

Each new procurement process presents an opportunity for the public authority to test the value and quality of the services provided, evaluate new opportunities in the provision of services, and influence new outcomes. Extending existing contracts limits a public authority’s ability to consider these opportunities. The limited market approach adopted by DCP to secure future FBCS arrangements may have limited the opportunity to achieve these improvements.

Further details on this matter are provided in the section of Part C of this report titled ‘Department for Child Protection’.

3.3 Banking contract transition

Whole-of-government banking arrangements



64

SA Government entities
across 11 groups

Commonwealth Bank
of Australia
June 2023
Started transition



Australia and New
Zealand Banking Group
May 2024
Last entity commenced transition

The SA Government had a contract with the Commonwealth Bank for banking arrangements for around 10 years. In November 2022, a new contract with a new provider, ANZ, substantively replaced the transactional banking services arrangements with the Commonwealth Bank.

The procurement process for whole-of-government banking services began in July 2021, led by DTF with support from a number of agencies. It was an open market procurement that resulted in the contract being awarded to ANZ in November 2022 for an initial period of five years, with a number of options to extend the arrangement to no more than ten years.

The new arrangements with ANZ include the provision of:

- transactional banking services, including:
 - the provision of bank accounts
 - internet banking
 - cheque outsourcing
 - retail branch banking services
- merchant services, including the collection of customer payments using credit and debit cards
- purchase card services, providing purchase cards to authorised government employees for purchases and access to tools to support the related reporting requirements.

ANZ had already been awarded the purchase cards contract in 2022.

The whole-of-government approach to banking aims to provide a common approach to financial management, services that can be tailored for government while remaining consistent and economies of scale for cost-effective fees, transaction costs and interest earned by the State as a whole. It also provides for consistent banking KPIs to monitor performance of the banking partner against agreed benchmarks.

DTF is responsible for the contract arrangements and there are defined roles and responsibilities for government officers, contract management procedures and escalation mechanisms for resolving disputes or issues.

The whole-of-government banking transition to ANZ started in June 2023, with DTF being the first agency to transition to the new arrangements. 64 government entities then transitioned over 11 groups, with system integration between ANZ and agency systems occurring for all transitioned agencies. The Adelaide Venue Management Corporation was the last entity to start transitioning in May 2024.

Agencies were provided with like-for-like products in transitioning from the Commonwealth Bank to ANZ, with ANZ providing support material and project resource coordination to assist in the transition and training for staff in the new products.

We considered the banking transition in our 2023-24 audits and reviewed key controls over payment environments impacted by the change. The transition as a whole has worked well across agencies, with no significant findings related to the transition process.

While not directly related to the transition, and consistent with previous findings, in 2023-24 I again communicated to a number of agencies the importance of ensuring that key controls over banking system user access reviews and reconciliations are maintained, and in some cases improved for the new arrangements. I will follow up these recommendations as part of my 2024-25 audits.

3.4 Asset valuation – update

This year has seen further increases in the value of assets held by a number of agencies, some of which have been significant. Such increases are to be expected given that:

- land values have continued to rise steadily, particularly in the metropolitan area
- building costs have increased significantly in recent years, with inflationary impacts on the costs of raw materials and labour.

Where agencies hold land, it is valued in line with general market practice, unless there are particular restrictions that limit the use of the land held and therefore reduce its value relative to similar land in the marketplace. Land can be readily valued and its value fairly easily updated. Many agencies have revalued their land holdings this year, using either an independent valuer, the Valuer-General or indexation of existing independent valuations.

A number of the agencies in this report have also revalued their other property, plant and equipment assets – particularly buildings. Building values increased significantly in many cases. This reflects that most government buildings are valued based on their depreciated replacement cost, meaning that there is a reference to the cost of replacing the asset as part of the valuation process. Increased building costs have therefore resulted some significant increases in values recognised this year, which we have reviewed in our financial statement audits for the agencies affected.

3.4.1 Annual need to revisit values

This year we wrote to agencies to reinforce the need for them to review the fair values of their assets annually to ensure they are still appropriate.

There has long been a cyclical approach to revaluing assets in the public sector, in line with the minimum requirements established for this process in the Treasurer's Instructions (Accounting Policy Statements). Many agencies have previously adopted a longer revaluation time frame, within the requirements of the APS, to minimise costs. While avoiding unnecessary costs is prudent, it is still necessary to have processes to reassess the values of the assets recognised in agency financial statements each year, particularly when there are significant movements impacting those values.

In many cases, agencies would not need to engage an independent valuer to perform a full revaluation to meet the need for an annual update to their asset values. More cost-effective options include performing a desktop revision of previous valuations, using market evidence by applying building cost indices or using evidence such as recent construction costs for similar assets within the same agency.

We will continue to reinforce the need for agencies to perform annual assessments.

3.4.2 Upcoming changes to valuation standards

In last year's annual report, my predecessor commented on upcoming changes to Australian Accounting Standard AASB 13 *Fair Value Measurement*, which may impact asset valuations for some agencies in future.

The changes to AASB 13 take effect for most agencies from 1 July 2024, as they relate to reporting periods beginning on or after 1 January 2024.

We have not yet seen evidence to indicate the extent of the impact of these changes on agency asset values. We will work with agencies early in 2024-25 to understand this impact. Where agencies have had a full independent revaluation in 2023-24, this will be a good basis for discussions with their valuers about any likely impact to their asset values from the changes to AASB 13.

As well as discussing this matter with individual agencies, we will continue to discuss it with DTF, in its role as policy setter in this area.

3.5 Whole-of-government maintenance contract – Ventia

The whole-of-government maintenance contract is referred to as the AGFMA. The current arrangement with Ventia Australia Pty Ltd (Ventia) started in December 2021 and has a term of up to 11 years, if all options are exercised, with an estimated value of \$4.2 billion. The Department for Infrastructure and Transport (DIT) advised us that around \$514 million (GST inclusive) was spent under this arrangement in 2023-24.

We have raised issues previously about the way this contract is operating and have done so again in 2023-24. It is evident that DIT is working extensively with Ventia to improve the operation of the arrangement, but, notwithstanding these efforts, we continue to identify areas where it could be improved. They involve DIT, Ventia and the agencies who use the AGFMA to maintain their assets.

There is further commentary on these matters in Part B of this report, as well as specific agency commentary where relevant in Part C. Further discussion on the arrangements will also be included in an update to this annual report, which will have specific commentary on DIT audit for 2023-24.

4 IT controls and related matters

4.1 Information technology general controls

4.1.1 What ITGC controls we reviewed

Information technology general controls (ITGCs) focus on the adequacy of policies, procedures and system settings that support the effective functioning of operating systems, databases and applications. They also help agencies maintain the confidentiality, integrity and availability of their data.

Each year we conduct ITGC testing over key agency financial systems in line with our financial audit methodology. Our testing takes into consideration the requirements of the SA Government's Cyber Security Management Framework and associated agency IT security guidelines. We also assess the remediation of ITGC-related issues we raised in the previous year. Here we summarise the 2023-24 testing we conducted in eight agencies for 15 key agency financial systems. Although this is not all of the ITGC testing we performed this year, it is a good representation of the ITGC weaknesses we find across all agencies. It also provides agencies with information they can use to make informed decisions to improve the management of their overall ITGC environments.

4.1.2 What ITGC deficiencies we found

Most of the ITGC deficiencies we identified in 2023-24 (77%) relate to the management of user access, patching, passwords and audit logging. While most were low² and medium³ rated, there were 14 findings for patch management and 11 findings for user access management that were rated as high.⁴

The rating we give an audit issue reflects our assessment of both the likelihood and consequence of each issue in terms of its impacts on:

- the effectiveness and efficiency of operations, including probity and compliance with applicable laws
- the reliability, accuracy and timeliness of financial reporting.

The rating also helps agencies to prioritise any remedial action.

Figure 4.1 summarises our key findings. It is disappointing that our ITGC reviews regularly highlight these types of ITGC deficiencies. I would again encourage all agencies to be more diligent in addressing these control weaknesses as part of their regular management of security measures and practices.

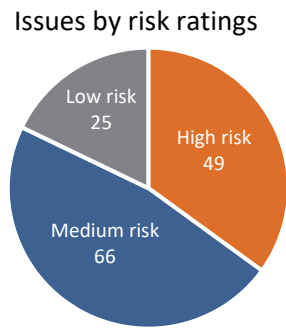
² Low rated is a minor control weakness with minimal but reportable impact on the ability to achieve process objectives.

³ Medium rated is a control weakness which could have or is having a moderate adverse effect on the ability to achieve process objectives.

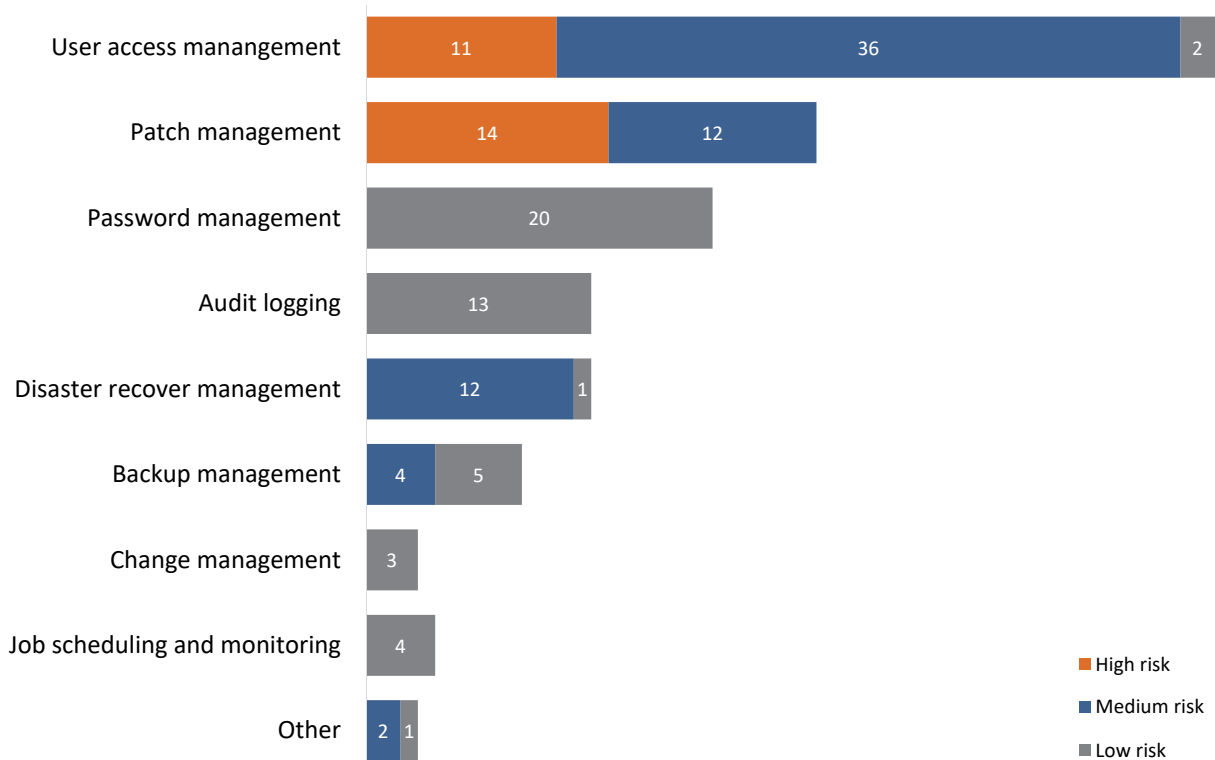
⁴ High rated is a control weakness which could have or is having a major adverse effect on the ability to achieve process objectives.

Figure 4.1: Summary of 2023-24 ITGC audit findings

8
agencies reviewed
15
systems reviewed
140
issues identified



Issues by category



4.1.3 What ITGC improvements we recommended

Our recommendations to the agencies we reviewed included strengthening the following controls:

- **user access management** – promptly removing inappropriate user access, performing regular user access reviews and maintaining evidence of user access changes
- **change management** – improving policies and procedures, maintaining documented evidence of supporting change activities and post-implementation testing, and applying appropriate segregation of duties throughout the change management process
- **password management** – strengthening password configuration settings, improving policies and procedures and conducting regular reviews of password setting policies

- **audit logging** – implementing and reviewing audit logging and improving policies and procedures
- **disaster recovery** – developing and regularly reviewing formal disaster recovery plans and associated procedures, and conducting disaster recovery tests
- **patch management** – developing and improving policies and procedures to ensure patches are appropriately applied
- **data backup and restoration** – implementing and regularly updating backup and restoration policies and procedures, and conducting regular testing of backup and restoration practices
- **job scheduling and monitoring** – developing and maintaining detailed job scheduling and monitoring procedures to support current operational processes
- **other matters** – ensuring that regular assurance is obtained across user discretionary limits within the current banking system and associated procedural documents.

Agencies generally responded positively to our findings with details of their remediation time frames.

4.2 Electronic Medical Record system – SA Health

Since early 2012 the Department for Health and Wellbeing (SA Health) has been implementing the Electronic Medical Records system (EMR). This system was previously known as the Enterprise Patient Administration System (EPAS).

With EMR, SA Health aims to achieve a single, statewide electronic health record for each patient and aims to address the inherent risks associated with maintaining legacy patient administration and billing systems.

We last reported in detail to Parliament on the EMR Program in November 2019.⁵ Since then, governance changes have been implemented, such as more clinical involvement, and system functionality has been improved to better meet user expectations.

The objective of this year’s review was to get an update on the outcomes of the EMR rollout to metropolitan hospitals and health services, and to the remaining regional hospitals and health services. We also looked at the project’s budget and expenditure to date, expected benefits and key challenges. We did not perform any detailed testing or evaluate EMR’s usability.

4.2.1 EMR in regional health – governance and rollout

In December 2020, the SA Government approved the rollout of EMR to 59 regional sites over two years, ending in December 2024. Mount Barker District Soldiers’ Memorial Hospital was the first regional site to implement EMR, going live in April 2023.

⁵ Auditor-General’s Report 9 of 2019 *Information and communications technology reviews*.

After completing the EMR rollout to metropolitan hospitals and health services, in October 2023 governance responsibility for optimising EMR passed to the local health networks (LHNs) under a new governance model. The EMR Project Board was dissolved, and a new Regional Reform Program Board was established. Project oversight is also part of the Health Chief Executive Council, which reviews all digital projects.

The EMR Project continues to provide operational support, system changes and functional improvements for metropolitan sites and the regional health rollout. This support will become business as usual once the regional health rollout has been completed at the end of March 2025.

At the time of this report, EMR had been rolled out to the following regional sites:

- Limestone Coast LHN (August 2023)
- Barossa Hills Fleurieu LHN (March 2024)
- Flinders and Upper North LHN (April 2024)
- Riverland Mallee Coorong LHN (August 2024)
- one site within the Yorke and Northern LHN at Port Pirie (September 2024).

The remaining LHNs and their expected completion dates are:

- outstanding activations at Yorke and Northern LHN (January 2025)
- Eyre and Far North LHN (March 2025).

SA Health now expects the regional health rollout to be completed by March 2025. The delay from the original date of December 2024 was mainly due to the major system upgrade discussed in section 4.2.2.

4.2.2 System improvements and challenges

SA Health is still implementing system changes to improve EMR workflows. Despite this, EMR has experienced operational issues since we last reported. They are discussed below.

EMR stability and performance challenges

EMR was impacted by several major incidents in 2023. One resulted in an extended period of downtime due to a fire at the SA Government data centre. During this incident, disaster recovery issues were experienced and when EMR was back online, many users were initially unable to access it.

EMR users have also experienced multiple instances of severe system slowness. This has been attributed to high utilisation during peak times and the slow processing of data and reporting queries.

SA Health advised us that these issues have now been resolved through a combination of recent increases to infrastructure capacity, application and operating system upgrades and monitoring capabilities. A major system upgrade was implemented as a priority following a

series of incidents that impacted EMR’s stability and performance. Billing issues then arose, with all but one of these now resolved.

Another notable ongoing issue has been printing slowness across metropolitan sites. SA Health advised us that a new print server design is being implemented across regional health sites and, if successful, will be implemented to improve printing performance in metropolitan sites.

Regional health rollout challenges

There are several challenges impacting the current regional health rollout, including:

- around a three-month delays while EMR was upgraded
- difficulties in staff attending face-to-face training due to the mobile nature of the regional health environment
- LHN workforce shortages affecting the ability for staff to participate in change readiness activities and implement new workflows
- difficulties in providing onsite support staff across remote locations within tight activation schedules.

4.2.3 Budget and expenditure

SA Health received a funding allocation of \$31.1 million to implement EMR at regional health sites from January 2023 to December 2024.

The rollout is now expected to be completed by March 2025. SA Health still expects to complete the rollout within the allocated budget.

Figure 4.2: EMR regional health rollout budget and expenditure at July 2024 (data provided by SA Health and unaudited)

	Approved budget January 2023 \$000	Overall project expenditure to date \$000	Remaining budget \$000	Forecast to March 2025 \$000
Program resources	24,766	14,450	10,316	24,325
Infrastructure	4,508	1,607	2,901	4,306
Contingency	1,831	1,050	781	1,831
Total	31,104	17,107	13,997	30,462

4.2.4 EMR project metropolitan closeout and operational support costs

The EMR Project for metropolitan sites ran from 2011 to 2023. The original approved budget was \$408 million. As of June 2020, \$425.94 million had been spent. SA Health received an additional funding allocation of \$201.1 million from the SA Government to continue the EMR rollout to metropolitan sites from 1 July 2020 to 30 June 2023. This covered implementation costs only, although SA Health advised us that some of the funding was allocated to operational support activities. A funding shortfall of around \$21 million was shared by all fully activated LHNs.

The last metropolitan site rollout was completed at the Women’s and Children’s Hospital in May 2023.

The metropolitan rollout was completed at a cost of \$647.5 million, \$239.5 million over the original budget of \$408 million.

**Figure 4.3: EMR Project expenditure at June 2023
(data provided by SA Health and unaudited)**

Description	\$000
Inception to June 2020	425,940
Additional spend (July 2020 – June 2023)	221,568
Total EMR Project spend (after final adjustments)	647,508

The EMR software vendor, Altera Digital Health (formerly Allscripts), continues to provide support to SA Health. The current vendor support agreement is until December 2026, with a further five-year option to extend it to December 2031. It covers operational support and standard updates/changes resulting from defects/issues. There are also individual contracts for Altera professional services staff to perform updates/changes/enhancements.

The EMR Project continues to provide operational support to activated EMR sites. The 2023-24 operational support costs budget estimate was \$53 million. The Department for Health and Wellbeing (DHW) made a \$32 million funding provision in 2023-24 for resourcing, infrastructure and goods and services. DHW has tracked and managed these costs on a gross basis, which recognises the approved LHN contribution of \$21 million (charged to LHNs in 2023-24).

**Figure 4.4: EMR operational support budget and expenditure at June 2024
(data provided by SA Health and unaudited)**

	Approved budget (2023-24) \$000	Expenditure to date (2023-24) \$000
Expenditure	53,011	52,042
Revenue	(21,000)	(20,919)
Total	32,011	31,123

At the end of August 2024 there were 287.1 FTEs allocated to EMR operational activities. They are DHW employees, and contractors and seconded staff from the LHNs. A further 33 FTEs are funded by the EMR Project to provide 24/7 support to EMR users.

Although SA Health has not revisited the financial benefits realisation plan for the rollout of EMR across the State, it advised us that the LHNs have been provided with access to data across all clinical systems that enables sites and services to monitor and report on achievements directly linked to their business strategies and objectives.

We consider it important that SA Health continually reviews the overall costs of operating EMR to ensure the most cost-effective model is established and agreed between DHW and the LHNs.

4.3 Regional health legacy patient administration system (Chiron)

Chiron is the legacy patient administration system used in regional health sites. We last reported on it in October 2019.⁶

SA Health has continued to operate Chiron under a perpetual licence agreement with the software vendor. This followed a court-ordered mediation session in August 2016, where SA Health agreed to pay \$5 million for five years for a perpetual licence to continue to use Chiron from April 2015 to March 2020. From April 2020, SA Health has paid an annual renewal fee of \$600,000, in advance, for the ongoing use of Chiron. This new agreement does not include vendor support.

Payments to the vendor for the continued use of Chiron since this agreement was made totalled around \$9 million to March 2025.

The key risks and vulnerabilities involved in its ongoing use, which we discussed in our 2019 report, remain. With SA Health's renewed funding for and rollout of EMR to regional health LHNs, Chiron is expected to be decommissioned by March 2025.

⁶ Auditor-General's Report 9 of 2019 *Information and communications technology reviews*.

5 Emerging issues and areas of future interest

In this chapter, we report on some issues and aspects of our work that stand out as essential considerations for public administration this year and in the years ahead.

5.1 State finances overview

The SA Government released its 2024-25 Budget in June 2024. The State Budget sets out the SA Government's fiscal strategy, actual and forecast financial position and new policy initiatives. It is also a key tool to manage and monitor government programs and performance.

The 2024-25 Budget includes details and reflects the impact of spending on significant infrastructure projects.

The 2024-25 Budget forecasts operating surpluses for 2024-25 and for all three years of the forward estimates. It also forecasts significant increases in net debt reflecting the SA Government's large capital program over the four years of the Budget, including spending on a number of significant infrastructure projects. Net debt for the non-financial public sector is expected to increase from \$27.9 billion at 30 June 2024 to \$44.2 billion at 30 June 2028.

We review the State Budget every year and produce a report on our insights into key trends and risks for the State's public finances. I intend to table this year's report in October 2024.

5.2 Major infrastructure projects

The SA Government has a number of major infrastructure projects that have already commenced or that will commence in the near future. These projects impact the State finances over the current forward estimates and significantly into the future. The most significant projects are:

- the new Women's and Children's Hospital (\$3.2 billion)
- North–South Corridor Torrens to Darlington (\$15.4 billion)
- the Hydrogen Jobs Plan (\$593 million)
- the Northern Water project.

The current estimated costs for the new Women's and Children's Hospital, North–South Corridor Torrens to Darlington and the Hydrogen Jobs Plan total \$19.2 billion and the works are expected to extend through to 2031. The Northern Water project, which would include a desalination plant and more than 600 km of water transfer pipeline, does not have a fixed estimated cost or timeline at this early stage.

These are all significant infrastructure projects. Collectively they represent a very sizable project portfolio. Given their scale, I intend for my staff to review aspects of them in coming years. The exact scope of our work for each project will depend on the stage it is up to. I note here that we will need timely access to information to support our work on each of these projects.

Each project is also a substantial financial undertaking, which the State must fund and manage effectively. While some include funding from the Commonwealth Government, such as the North–South Corridor Torrens to Darlington project which is joint funded by the Commonwealth, the State is still responsible for the financial management of these projects and the risks associated with them.

To discharge my responsibilities for significant projects like these, we will need to consider aspects relating to project evaluation, including work to determine the capacity or scope of works, the assessment of alternative delivery options and sites, and project risk management.

While the scale of these projects is significant, the work that my Office will need to perform for them is similar to the work we have done in the past for other significant projects such as the new Royal Adelaide Hospital and the Darlington Upgrade project.

There are risks with these projects individually relating to their timelines and costs, and also risks collectively with delivering a number of projects of this significance at the same time.

5.3 SAHMRI 2 proton therapy unit

The SAHMRI 2 project is a collaboration between the public and private sectors to establish Australia’s first proton therapy unit. The SAHMRI 2 project involves:

- developing a building that will house the proton therapy system, provide dry lab research and clinical trial facilities for the South Australian Health and Medical Research Institute (SAHMRI) and other A Grade commercial space for dry lab, clinical or office use
- purchasing a proton therapy system
- developing and operating a proton therapy unit.

SAHMRI is a not-for-profit health and medical research institute. It is not a public authority and I do not audit its accounts. Notwithstanding this, I consider the arrangements comprising the SAHMRI 2 project and the State’s involvement to be of public interest.

In 2018 the Commonwealth and SA Governments entered into an agreement under which the Commonwealth agreed to provide \$68 million to the State to fund the purchase of a proton therapy system. The agreement requires the State to bear the risk if costs exceed \$68 million (excluding exchange rate risk). The Commonwealth Government has paid the State the \$68 million.

The SA Government entered into a grant funding agreement with SAHMRI to transfer the \$68 million of Commonwealth funding to SAHMRI to use to pay for a proton therapy system. The State has paid \$45.8 million under this agreement. The State has also made other contributions to the project.

I intend to provide a status update on the SAHMRI 2 project in a separate report to Parliament this year that will include:

- a summary of the project arrangements and the amounts the State has spent and committed to the project
- information on the financial, legal, commercial and operational exposures to the State from the project
- how the SA Government is managing its exposures.

5.4 Financial systems future challenges

The SA Government has, for many years, used Masterpiece as a core financial system. Masterpiece was implemented in government agencies over 30 years ago, and is used by many of the largest government agencies as their primary finance system.

At present there are 26 active instances of Masterpiece, supporting more than 50 agencies across four infrastructure platforms, with functionality to support the following financial processes:

- general ledger and associated financial reporting
- asset accounting (excluding capital project planning)
- project accounting (excluding project planning, creation and approval)
- accounts receivable
- limited vendor master file maintenance and payment processing (based on retaining the across-government Basware system to support purchasing and invoice processing activities).

The contracts for Masterpiece support and maintenance are due to expire in November 2027. The software vendor has advised that it intends to withdraw operational support for Masterpiece once the contracts have ceased. The SA Government does, however, hold a perpetual licence for the system.

A project to replace Masterpiece was originally approved in December 2022. Referred to as the Masterpiece Replacement Project initially, the intention was to replace Masterpiece over five years from 2022-23.

The initiative has since been relabelled as the Finance Reform Program to better reflect the finance modernisation and process transformation that will also be delivered as part of the project. It has three main components:

- Financial management system – replacing Masterpiece with a modern financial management system to provide enhanced functionality to users, paired with a contemporary environment to modernise government financial processes that will enable public sector finance staff to enhance their skills to those that are more readily transferrable across the government and non-government sectors.
- Integration platform – to enable the continued effective exchange of data between agency subsidiary systems and the new financial system, the primary aim is to minimise changes to the interfacing of these systems and the associated costs by modifying the arrangements with the interfacing software.

- System integration partner – the primary purpose is to provide technical expertise required to set up and configure the selected financial management system.

A competitive procurement process for the financial management system and integration platform components was undertaken with an open invitation to supply released in December 2022. Oracle was awarded the contract for the financial management system in August 2023, with the SA Government paying subscription fees to Oracle from 1 July 2024. Salesforce was awarded the contract for the Mulesoft integration platform in October 2023.

Both contracts are set up as whole-of-government arrangements with an intention to allow other out-of-scope agencies to leverage off them, should they choose to adopt these systems. Mulesoft has been established as a platform endorsed by the Office for the Chief Information Officer.

The version of Oracle being implemented is cloud-based. The intention is to provide over 100 government entities with the access and functionality of a contemporary financial management system. Oracle will also provide project management capability that Masterpiece does not.

There are around 139 external agency-owned systems currently interfacing with Masterpiece. The intention is to use the Mulesoft integration platform as the key interface with Oracle, rather than having direct interfaces. This approach was a key lesson from implementing Oracle in SA Health and other states, where minimising changes to external interfacing systems can reduce risk and minimise the additional costs.

KPMG was appointed as a system implementation partner and commenced in this role in September 2024.

We were advised that an agency pilot implementation is currently scheduled for September 2025. The aim is for all agencies to move to Oracle by September 2027.

We have considered the processes in place for the Finance Reform Program at a high level as part of our 2023-24 work and will continue to monitor the Program.

This is a significant opportunity to modernise the approach to financial management across the SA Government, particularly given the age of existing systems and their lack of modern functionality. In practice, many agencies have implemented systems outside of Masterpiece to support their reporting and decision-making needs, and this is something the Program should be aiming to address.

Given the significance of Masterpiece to agency financial management now, there are also risks associated with this change and it is important that good governance is in place for the Program to ensure changes are properly governed and tested before being implemented.

The finance reform package and associated system solutions will underpin agencies and chief executives being able to discharge their obligations under the PFAA, Treasurer's Instructions and other legislation. New arrangements present opportunities for process improvement but also risks relating to ongoing compliance that will need to be carefully managed.

5.5 Restructures

There are a number of changes to agencies that take effect from 1 July 2024. These are the more significant restructures:

- The Department for Industry, Innovation and Science's name is changed to the Department of State Development. Invest SA, Skills SA, Brand SA, Population Strategy and other units will transfer to it from the Department for Trade and Investment, Department for Education and the Department of the Premier and Cabinet.
- The Department for Trade and Investment's name is changed to the Department for Housing and Urban Development. The Office for Local Government, South Australian Local Government Grants Commission and Outback Communities Authority will transfer to it from the Department for Infrastructure and Transport.
- The Office of the Commissioner for Public Sector Employment, formerly an attached office to the Attorney-General's Department, is now an attached office to the Department of the Premier and Cabinet.
- The Office of Northern Water Delivery is established as an attached office to the Department for Infrastructure and Transport and takes over responsibility for the Northern Water Project from Infrastructure SA.
- The Office of the Chief Information Officer, Digital Programs and the Office for Data Analytics transfer from the Department of the Premier and Cabinet to the Department of Treasury and Finance.

5.6 Future performance audits

We are currently progressing a performance audit on the Department for Education's management of the Aboriginal Education Strategy. The audit will cover elements such as implementation planning, performance measuring and reporting, and the evaluation of the implementation and outcomes. We expect to report to the Parliament on this review in the first half of 2025.

Section 39 of the *Passenger Transport Act 1994* (the PTA) requires the Auditor-General to examine certain matters relating to passenger transport contracts once they are awarded. Under the PTA we must:

- examine the contracts
- report on the probity of the process leading up to the awarding of the contracts.

In October 2023, the SA Government commenced a competitive, single-phase procurement process for passenger transport in five regional contract areas. Consistent with the requirements of the PTA, we expect to report on this procurement in 2025.

My predecessor reported in 2023⁷ that the statutory threshold in the PTA to audit and report on the probity of the processes leading to contracts being awarded for passenger

⁷ Auditor-General's Report 6 of 2023 *Modernising SA public sector audit and strengthening audit independence*.

services is too low, and results in the inefficient use of audit resources. I share his view that the threshold for this requirement should be markedly increased to be relative to other major government contracts. This will reduce the risk that matters warranting audit attention are displaced by outdated statutory limits.

5.7 Sustainability and climate-related reporting

Sustainability and climate-related reporting frameworks in Australia have progressed. With recent changes to Commonwealth legislation and Australian sustainability reporting standards nearing finalisation, Australia has moved significantly forward on introducing mandatory sustainability reporting.

5.7.1 Recent developments in sustainability and climate-related reporting and assurance frameworks

5.7.1.1 The Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024 (Cth)

On 9 September 2024 the Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024 was passed by Parliament. This will add sustainability reporting to Australia's corporate reporting framework from 2025 by requiring larger entities, that prepare financial reports under Chapter 2M of the *Corporations Act 2001*, to disclose:

- financial risks and opportunities relating to climate
- metrics and targets relating to greenhouse gas emissions
- analysis against two climate scenarios – one where the global average temperature increase is no more than 1.5°C and the other where the global average temperature increase is above 2°C.

These reporting requirements are being phased in over three years, with the timing of reporting by in-scope entities based on their size or level of emissions.

5.7.1.2 Accounting and assurance standards

The Australian Accounting Standards Board has recently finalised the first Australian sustainability reporting standards. Based on international standards prepared by the International Sustainability Standards Board, the Australian standards are AASB S1 *General requirements for Disclosure of Sustainability-related Financial Information* and AASB S2 *Climate-related Disclosures*. AASB S1, which contains general requirements for sustainability-related financial information, will be a voluntary standard. AASB S2 sets out disclosure requirements for climate-related risks and opportunities and will be mandatory. Both standards will be effective from 1 January 2025 and apply to both for-profit and not-for-profit entities. However, they will not apply to State and Territory public sector entities, except those that prepare reports under the *Corporations Act 2001*, unless specifically legislated in each jurisdiction.

Entities that include climate reporting in their annual reports in line with *Corporations Act 2001* requirements will need to obtain an assurance report from their financial auditors. The Auditing and Assurance Standards Board is developing an assurance phasing model, which is outlined in the recently issued exposure draft ED 02/24 Proposed Australian Standard on Sustainability Assurance ASSA 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001*. It expects the final standard to be approved in December 2024 and that it will specify the extent to which the information in sustainability reports for financial years commencing between 1 January 2025 and 30 June 2030 must be audited and/or reviewed.

5.7.2 Sustainability and climate-related reporting by public sector entities

While entities reporting under Chapter 2M of the *Corporations Act 2001* are the first to have mandated reporting requirements, the Commonwealth and some state governments are also implementing sustainability and climate-related reporting for public sector entities.

The Commonwealth Climate Disclosure Policy requires all Commonwealth entities to complete climate disclosures, with a phasing in approach according to entity type, size and profile. All Commonwealth entities and Commonwealth companies will be required to publicly disclose their climate risks and opportunities in their 2026-27 annual reports.

Some state and territory governments have prepared whole-of-government climate-related disclosures in dedicated reports and some have expanded environment reporting within public sector agency annual reports.

In South Australia, the Treasurer is preparing an SA Government sustainability report that will have regard to Australian sustainability reporting standards. The report is expected to be completed by the end of 2024.

The Climate Change and Greenhouse Emissions Reduction (Miscellaneous) Amendment Bill 2024 was introduced into the South Australian Parliament in August 2024. This Bill proposes a requirement for public sector agency annual reports to explain the way in which the agency is addressing matters relating to climate-related risks and the reduction of greenhouse gas emissions. Agencies would need to consider any guidelines developed by The Minister for Climate, Environment and Water.

While public sector sustainability and climate-related reporting continues to evolve, we are working with audit offices across Australia to monitor developments, consider audit approaches and provide feedback to Australian standard-setters.

In considering the potential future application of sustainability reporting in the SA public sector it is important to consider recent experience with the introduction of new procurement reporting requirements for SA Government agencies, which has demonstrated:

- that the time needed to develop processes, collect the necessary data and information, and have the capability and resources to implement the change should not be underestimated

- the importance of considering broader impacts of introducing changed requirements for individual agencies and the public sector as a whole
- that early involvement and consideration of the change by both preparers and auditors is needed to ensure that reporting time frames can be met.

5.8 Review of the PFAA

Amendments to the PFAA in November 2023 introduced the requirement for the Treasurer to facilitate a review of the PFAA within two years. In addition, a report must be prepared for the Treasurer and the Treasurer is required to table this report in both houses of Parliament within six sitting days of receiving it.

The Under Treasurer advised me in a letter dated 28 February 2024 that after the release of the 2024-25 State Budget, the terms of reference for this review would be determined by the Treasurer, with consideration given to the matters raised by my predecessor in Auditor-General's Report 6 of 2023 and other matters raised by DTF. He further advised me that the review will be performed by DTF staff and proposed that it could be achieved by establishing a joint working group of DTF staff and representatives from my Office.

I see this as an important opportunity to review the operation of this critical legislation to ensure that the public finance framework is effective, efficient and responsive to the changing needs and expectations of the public and the Parliament.

As a key stakeholder in the improvement of public financial management, I look forward to working with and supporting DTF in progressing this review.

6 Local government

Each year, we perform audit work on aspects of local government. The State's 68 councils or their related bodies appoint independent auditors for their financial statements under the *Local Government Act 1999*.

The PFAA provides for reviewing the efficiency, economy and effectiveness of local government activities. Our review work selects areas to report on from across the sector based on applying criteria aimed at identifying matters of most relevance at a point in time. Our reviews usually focus on two selected councils for identified areas of interest, with the findings reported to Parliament and shared with councils as a means of supporting improvement across the sector.

Our most recent report was Auditor-General's Report 6 of 2024 *Urban tree canopy management*. Our review assessed whether the City of Holdfast Bay and the City of Port Adelaide Enfield have effective activities in place to increase or maintain the tree canopy cover in their council areas.

We concluded that both Councils had tree management activities to maintain and increase their tree canopies that were partly effective. This is because while some activities were operating effectively, we identified gaps in others that need to be addressed to be effective, such as:

- capturing and maintaining data about Council trees
- documenting the assessment and treatment of all tree canopy risks
- developing better functionality in tree management systems
- monitoring and reporting of performance.

Both Councils demonstrated a clear long-term commitment to actions to increase the tree canopy cover in their areas.

We are currently progressing a review of contract management with two councils, focusing on areas such as risk management, performance management, contract variations, and contract extensions and renewals.

Appendix – Abbreviations used in this report

A number of acronyms and abbreviations are used throughout this report. Most are summarised here.

AASB	Australian Accounting Standards Board
AGFMA	Across Government Facilities Management Arrangements
DCP	Department for Child Protection
DHW	Department for Health and Wellbeing
DIT	Department for Infrastructure and Transport
DPC	Department of the Premier and Cabinet
DTF	Department of Treasury and Finance
EMR	Electronic Medical Records system
EPAS	Enterprise Patient Administration System
FBCS	Family-based care services
FTE	Full-time equivalent
ITGC	Information technology general controls
KPI	Key performance indicator
LHN	Local health network
NGOs	Non-government organisations
PSA	Procurement SA
PTA	<i>Passenger Transport Act 1994</i>
PFAA	<i>Public Finance and Audit Act 1987</i>
SAHMRI	South Australian Health and Medical Research Institute
TI 8	Treasurer's Instructions 8 <i>Financial Authorisations</i>
TI 17	Treasurer's Instructions 17 <i>Public Sector Initiatives</i>
TI 18	Treasurer's Instruction 18 <i>Procurement</i>
Ventia	Ventia Australia Pty Ltd

