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**Government
of South Australia**

South Australia Police 2025-26 Annual Report

SOUTH AUSTRALIA POLICE

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South Australia Police 2025-26 Annual Report

To:

The Hon Michael Brown MP

Minister for Police, Minister for Correctional Services and Minister for Consumer and Business Affairs

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Police Act 1998*, *Police Regulations 2014*, *Public Sector Act 2009*, *Public Sector Regulations 2025* and the requirements of Premier and Cabinet Circular PC013 Annual Reporting.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the South Australia Police by:

A handwritten signature in blue ink, consisting of a stylized 'G' followed by a horizontal line.

Grant Stevens APM LEM

COMMISSIONER OF POLICE

Date 30 September 2026

From the Chief Executive



2025-26 has been another year of challenges, but it has also been a year filled with achievements of which we can all be proud. As Commissioner of South Australia Police, I am continually grateful for the privilege of leading the agency in delivering essential services to our community.

Our performance over this period reinforces my belief that our police officers, police security officers and non-sworn staff who together make up our dedicated, professional and highly capable workforce are all committed to our vision of delivering safer communities. By building on our past achievements, we will continue to maintain and enhance the high regard in which we are held by South Australians.

SAPOL continues to lead the fight against crime by advancing our systems and methodologies in innovative ways, enabling us to anticipate, counter and combat traditional and evolving criminal behaviours as they emerge.

In May 2026, SAPOL reached its authorised full establishment for the first time since 2018, the only Australian jurisdiction to have done so for years. This milestone strengthens our frontline policing capacity and visibility across metropolitan and regional South Australia.

As at 30 June 2026, our frontline policing capability stood at 4 832.4 FTE. During the year, 342 recruits graduated from the Academy. These probationary constables now contribute to a sworn workforce that better reflects the diversity of the South Australian community we serve.

SAPOL also launched a new recruitment campaign, *Find Where You Belong in Blue*. The campaign builds on the strong foundations of previous recruitment marketing initiatives while highlighting the diversity and breadth of policing roles available within SAPOL. It reinforces the message that at SAPOL you can have “many roles with one employer” while making a meaningful contribution to building safer communities across our State.

In January 2026, to aid SAPOL’s efforts to recruit more than 100 police security officers (PSOs) over the next 12 months, the landmark ‘Go for PSO’ campaign was launched, showcasing the diverse and meaningful career opportunities available as a PSO. The campaign highlights the variety of workplaces people will find PSOs, from government buildings to community spaces, schools and major public events.

Our local and international recruitment campaigns have continued to deliver positive results. SAPOL remains on track to achieve its goal of recruiting 200 police officers from New Zealand, the United Kingdom, the Republic of Ireland and Canada. We are already benefiting from the experience and expertise of those who have graduated and commenced service.

SAPOL also successfully secured \$29.6 million in government funding to recruit 98 Police Security Officers by 2028-29. These officers will be deployed to regional South Australia to support growing populations and increasing service demands.

SAPOL's vision of *Safer Communities* remains at the forefront of everything we do. To support this vision, we continue to develop and refine strategies and plans that strengthen our policing response.

During 2025-26, we updated *Our SAPOL 2030 Strategy* and developed a new *Corporate Business Plan 2026-2030*. These updates respond to an increasingly complex and evolving policing environment and further support SAPOL's commitment to achieving its vision of Safer Communities.

SAPOL also released a new *Serious and Organised Crime Strategy 2025-2028*, which delivers a multi-faceted approach to combating serious and organised criminal activity at every level. In addition, we introduced the *Suicide Prevention Action Plan 2025-2028*, reflecting our commitment to reducing suicide risk both within the South Australian community and across our organisation.

As part of implementing recommendations from the Royal Commission into Domestic, Family and Sexual Violence, and in line with our ongoing commitment to strengthening responses to domestic, family and sexual violence, SAPOL established the Domestic, Family and Sexual Violence Service during 2025-26. This dedicated service provides governance and policy leadership to support implementation of the Royal Commission's recommendations, the criminalisation of coercive control, and the continued adoption of best practice approaches.

Operation Storm targets domestic abuse offenders through a focused deterrence model involving intensified interventions and the application of lawful authorities proportionate to risk. The operation seeks to proactively identify and take action against offenders who pose a threat to victims, contributing to safer communities. During 2025-26, Operation Storm resulted in 343 arrests and reports, 458 offences charged, and 52 intervention orders issued.

In December 2025, the independent BDO review of the District Policing Model concluded. The review involved extensive consultation, analysis of SAPOL's integrated systems and consideration of a broad range of perspectives to ensure practical and meaningful outcomes. I fully accepted the review's findings and implemented several immediate changes aimed at relieving frontline pressures, building organisational capacity and empowering local decision-making. I remain committed to significant reform to ensure policing in South Australia remains sustainable and fit for purpose.

Effective from 1 July 2025, regional Local Service Areas were renamed Regions. This change recognises the vast geographical areas our regional employees serve and better reflects the diversity and uniqueness of these communities. The BDO Regional Policing Future Directions Project was also undertaken during the reporting period, with the outcomes to be reported in next year's annual report.

The SAPOL Mobile Workforce Program continues to deliver mobile technology solutions, including mobile devices, peripherals and connectivity for in-field, in-vehicle and office-based work environments. These enhancements enable personnel to work more efficiently, respond more quickly and provide improved services to the South Australian community. During the reporting period, SAPOL deployed 3 400 mobile devices, with rollout to the State Operations Service scheduled for completion in the next financial year.

This year, SAPOL completed renovations to the Two Wells Police Station, providing a safer, larger and more suitable facility for members and administrative staff. The Academy's Weapons Training Building was also redeveloped, enhancing day-to-day firearms training, supporting future capability development and strengthening our training foundations.

Policing can be a dangerous profession. This year, nine sworn members were awarded the Police Bravery Medal for acts of exceptional courage that saved lives. I congratulate Sergeant First Class Mark Buckingham, Senior Sergeant Andrew Suter, Brevet Sergeant Steven Birchall, Senior Constable Geoffrey Munn, Constable Nathan Cranwell, Constable Elisabeth Pergoleto, Brevet Sergeant Adam Vonow, Senior Constable Trent Clark and Brevet Sergeant Stuart Norman on their outstanding service.

Other notable recognition during 2025-26 included Detective Senior Sergeant Heath Lienert receiving the Outstanding Dedication Award from the International Outlaw Motorcycle Gang Investigators Association for his contribution to the investigation and disruption of outlaw motorcycle gangs. The Far North Family Violence Team in Port Augusta was also named joint winner of the Outstanding Service Award – Regional Impact at the South Australian Child Protection and Family Support Awards in September 2025, recognising its strong partnership with the Department of Child Protection and tireless efforts to improve outcomes for children and young people in rural and remote communities.

In August 2025, Police Horse Vulcan, a much-loved and long-serving member of the Mounted Operations Unit for almost 20 years, passed away. Vulcan will be remembered not only for his years of distinguished service but also for the quiet dignity and trust he brought to every interaction. In recognition of his contribution, he was posthumously awarded the Australian Animal Distinguished Service Award.

In September 2025, four-year-old Gus Lamont disappeared from his family's remote property, Oak Park Station. SAPOL's commitment throughout the extensive search for Gus has remained unwavering. This represents the largest search operation of its kind ever conducted in South Australia. While, sadly, there has not yet been a resolution despite eleven large-scale searches, we remain committed to finding Gus.

Working closely with the Government, new legislation was introduced to strengthen responses to knife-related offending, resulting in the toughest knife laws in Australia. These laws, particularly those relating to declared shopping centres, are helping SAPOL proactively identify risks and prevent harm. During a three-month period, Operation Surrender facilitated the anonymous surrender of 3 508 weapons.

In February 2026, SAPOL successfully launched South Australia's public-facing Child Sex Offender Register (**CSOR**), representing a significant milestone in strengthening child safety and community protection. CSOR provides parents, guardians and community members with access to specific information for child-safety purposes. The register incorporates robust safeguards to ensure information is used appropriately and to prevent misuse, reflecting a broader commitment to delivering smarter services that support and empower communities.

The Joint Anti-Child Exploitation Team, comprising SAPOL and the Australian Federal Police, safeguarded 23 children, conducted 102 investigations and made 61 arrests for child exploitation offences during the reporting period.

Road safety remains a major focus for SAPOL, as every fatality or serious injury has a devastating impact on individuals, families and communities. Every member of our community must remain vigilant, avoid risky behaviours and never become complacent on our roads.

SAPOL's new Road Safety Ambassador, Ms Abigail Anderson, is working closely with our Road Safety Section to share her powerful story of losing her younger brother Nathan, who was tragically killed in a motorcycle crash. Abigail hopes her message resonates with young drivers and riders, encouraging safer choices and greater responsibility on our roads. Her message is clear, road trauma changes lives forever.

Sadly, during the financial year, there were 107 lives lost and 818 people suffered serious injuries on South Australian roads.

As part of our road safety strategy, SAPOL continues to focus on enforcement and prevention. During 2025-26, police conducted more than 520 000 roadside alcohol tests, resulting in 4 634 detections, and more than 44 900 roadside drug tests, resulting in 6 541 detections. In addition, cocaine was added to the list of prescribed drugs that SAPOL can test for (alongside methamphetamine, THC and MDMA). Throughout the year, 7 756 people attended the SAPOL Road Safety Centre, including 5 474 children, 460 young adults and 1 822 adults.

I would like to thank all SAPOL employees for the professionalism, dedication and resilience they have demonstrated over the past 12 months. Despite increasing demand and the many challenges we have faced, the South Australian community continues to voice its strong confidence in the work we do. Together, we will continue to deliver on our vision of safer communities for all South Australians.



Grant Stevens APM LEM

COMMISSIONER OF POLICE

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Overview: about the agency

Our strategic focus

Our purpose	Under the <i>Police Act 1998</i> (SA), the purpose of South Australia Police (SAPOL) is to reassure and protect the community in relation to crime and disorder by the provision of services to uphold the law; preserve the peace; prevent crime; assist the public in emergency situations; co-ordinate and manage responses to emergencies; regulate road use and prevent vehicle collisions.
Our vision	SAPOL's vision of 'Safer Communities', recognises our continuing commitment to reduce community harm through a prevention first mindset.
Our values	To achieve our vision, we need to ensure our culture reflects the best personal and professional qualities for trusted and sustainable working practices. Our values that guide our behaviour and attitude are Service, Integrity, Leadership, Collaboration, Courage and Respect.
Our functions, objectives and deliverables	SAPOLs <i>Our Strategy 2030</i> and <i>Safer Communities</i> vision recognises police as a valued contributor to the safety and prosperity of the South Australian community. The foundation for SAPOLs quality service delivery is guided by our five principles of: • Our People, Our Strength - our values underpin everything we do, providing a foundation to achieve our 2030 vision, • Prevention First - take every opportunity to prevent crime, disorder and road trauma, and ensure public safety, • Community Centred, Socially Minded - enhancing transparency and engagement to build trust and confidence, • Collaborative Partnerships - we will identify external expertise and build these insights and learnings into our operational and business strategies; and • Technology Enabled Policing - optimising the use of technology provides new opportunities for disruption, enforcement, criminal investigation and prosecution. Our core programs in 2025-26 were: • Public Safety – responding to calls for service, emergency response and managing major community events to realise safer communities, • Crime and Criminal Justice Services – a prevention first approach to reduce community impact of offending, support victims and provide effective criminal justice services; and • Road Safety – reduce trauma on our roads.

Our organisational structure

- Commissioner
- Deputy Commissioner
- Business Service
- Crime Service
- Domestic, Family and Sexual Violence Service
- Governance and Capability Service
- Information Systems and Technology Service
- Metropolitan Operations Service
- Operations Support Service
- People, Culture and Wellbeing Service
- Security and Emergency Management Service
- State Operations Service

<https://www.police.sa.gov.au/about-us/organisational-structure>

Changes to the agency

During 2025-26 there were the following change to the agency's structure and objectives as a result of internal reviews or machinery of government changes:

- Following the release of the SA Governments response to the Royal Commission report into Domestic, Family and Sexual Violence, SAPOL established the Domestic, Family and Sexual Violence Service.

Our Minister



The Hon Michael Brown MP is the Minister for Police. His other portfolios include Minister for Correctional Services and Minister for Consumer and Business Affairs.

The Minister oversees South Australia Police programs of Public Safety, Crime and Criminal Justice Services and Road Safety.

Our Executive Team



Grant Stevens APM LEM is the Commissioner of Police, responsible for leading South Australia Police and the State Coordinator under the *Emergency Management Act 2004* (SA).

Areas reporting directly to the Commissioner include:

- Business Service,
- Domestic, Family and Sexual Violence Service,
- Governance and Capability Service,
- Information Systems and Technology Service; and
- People, Culture and Wellbeing Service.



Linda Williams APM LEM is the Deputy Commissioner, responsible for assisting the Commissioner in leading South Australia Police.

Areas reporting directly to the Deputy Commissioner include:

- Crime Service,
- Metropolitan Operations Service,
- Operations Support Service,
- Security and Emergency Management Service; and
- State Operations Service.



Stephen Johninke is the Executive Director Business Service, responsible for:

- corporate management of financial, asset and information resources,
- service delivery of expiation notice processing, exhibit property management, vehicle impounding; and information release.



Cath Hilliard APM is the Acting Assistant Commissioner Crime Service, responsible for:

- specialist investigation services regarding serious, organised or complex criminal activity,
- state-wide responsibility for the provision of high-level criminal investigations; and
- investigative and specialist technical support state-wide.



Stuart McLean APM is the Assistant Commissioner of the newly formed Domestic, Family and Sexual Violence Service.

This will enhance SAPOL's capability, coordination and focus in responding to domestic, family and sexual violence across the community.



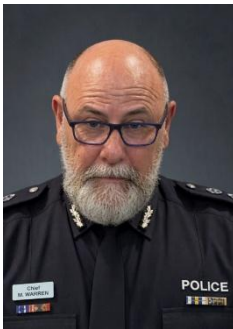
Simon Watkins is the Assistant Commissioner Governance and Capability Service, responsible for:

- executive support to the Commissioner and Deputy Commissioner,
- media, marketing and public engagement,
- ethical and professional standards,
- Office of the General Counsel and legislative reform,
- Organisational Reform Program; and
- corporate governance, organisational capability, performance policy and reporting, strategy development and identifying and addressing emerging issues.



Richard Hill is the Executive Director Information Systems and Technology Service, responsible for:

- Information and Communications Technology (ICT) advice and services in relation to security, architecture, business consulting, infrastructure and communications, software support and maintenance and project delivery,
- the Service Desk for all ICT-related issues and requests; and
- the strategic direction and policies relating to technology including the adoption of new emerging trends.



David O'Donovan is the Acting Assistant Commissioner Metropolitan Operations Service, responsible for:

- operational policing services to the central business district and the greater Adelaide metropolitan area comprising of four Districts,
- safety on metropolitan public transport; and
- Youth and Street Gangs Task Force.



Narelle Kameniar is the Assistant Commissioner Operations Support Service, responsible for:

- centrally located, specialist operational support to Districts, Regions and Crime Service,
- prosecution services,
- firearms,
- licensing enforcement; and
- intelligence; and forensic services.



Kim-Sherie Summers is the Executive Director People, Culture and Wellbeing Service, responsible for:

- leadership and direction in the planning, development and promotion of efficient and effective organisational human resource management policies and practices,
- workforce planning and staff development,
- diversity and inclusion,
- industrial relations; and
- health, safety, injury management and wellbeing.



Philip Newitt APM is the Assistant Commissioner Security and Emergency Management Service, responsible for:

- emergency management, event planning, counter terrorism, critical infrastructure protection and high-risk incident operations,
- state-wide community access to police services via the Triple Zero '000' and 131 444 telephone numbers,
- search and rescue, airborne law enforcement operations; and
- public order management.



Ian Parrott APM is the Assistant Commissioner State Operations Service, responsible for:

- operational policing services to all South Australian regional and rural areas comprising of seven Regions,
- the operations of the State Operations Support Branch; and
- road safety services across the state.

Legislation administered by the agency

Police Act 1998 (SA)

Police Regulations 2014

Firearms Act 2015 (SA)

Hydroponics Industry Control Act 2009 (SA)

Public Assemblies Act 1972 (SA)

Second-hand Dealers and Pawnbrokers Act 1996 (SA)

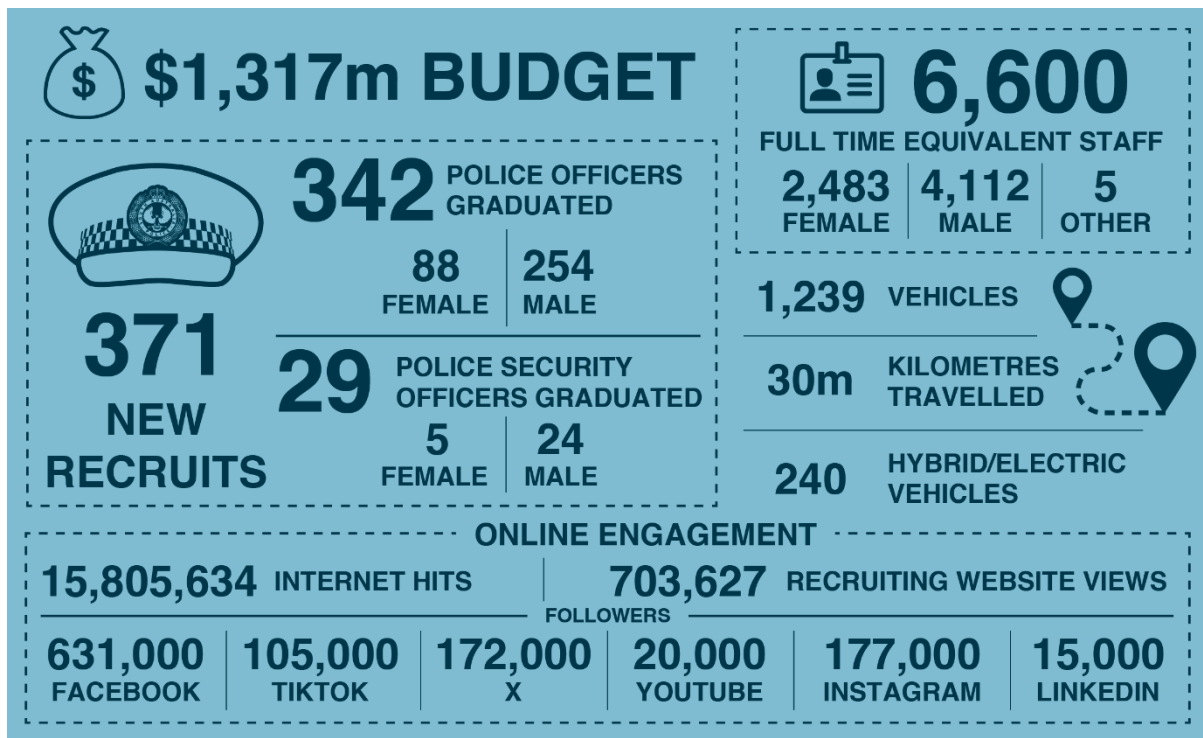
Witness Protection Act 1996 (SA)

Other related agencies

South Australia Police continue to work collaboratively with other emergency services and government agencies, including the Department for Correctional Services to support community safety.

The agency's performance

Performance at a glance



CRIME AND CRIMINAL JUSTICE



31,607
ARRESTS

10

NEW
HOMICIDES



9 NEW HOMICIDES
SOLVED

1 NEW HOMICIDE
UNSOLVED

DRUG SEIZURES

29.2
KILOS
METH

4,338
CANNABIS
PLANTS

653
KILOS DRY
CANNABIS

284
LITRES
FANTASY

37
KILOS
COCAINE

41 CLANDESTINE LABS
DISMANTLED

4,297 CANNABIS EXPIATION
NOTICES (CENS)

OPERATION STORM

330,240
REGISTERED
FIREARMS

343
ARRESTS/
REPORTS

52
INTERVENTION
ORDERS ISSUED

458
OFFENCES
CHARGED

60,707
FIREARMS
LICENSES

JOINT ANTI-CHILD EXPLOITATION TEAM

64
ARRESTS

102
INVESTIGATIONS

23 CHILDREN SAVED

CRIME STOPPERS

24,370
CONTACTS

812
CRIMES SOLVED

279
PEOPLE
APPREHENDED

\$271,879
PROPERTY/CASH
RECOVERED

ROAD SAFETY

107 LIVES
LOST



818 SERIOUS
INJURIES

ROADSIDE TESTS

520,587
ALCOHOL TESTS CONDUCTED

4,634 ALCOHOL
DETECTIONS



44,974
DRUG TESTS CONDUCTED

6,541 DRUG
DETECTIONS

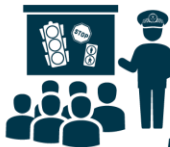
5,133 CLAMPED AND
IMPOUNDED VEHICLES

1,276 VEHICLES DISPOSED

38
CORPORATE/
STATE-WIDE
TRAFFIC
OPERATIONS
(WITH RURAL ROAD
SAFETY COMPONENT)

67,428

PEOPLE ATTENDED
SA POLICE ROAD
SAFETY PROGRAMS



7,756

PEOPLE ATTENDED
SA POLICE ROAD SAFETY CENTRE

5,474
4 - 15 YEARS

460
16 - 24 YEARS

1,822
ADULTS (25+)

OPERATION VULNERABLE RESULTS

ALCOHOL

12,875
ROADSIDE ALCOHOL
TESTS CONDUCTED



109
ALCOHOL
DETECTIONS

DRUGS

1,270
ROADSIDE DRUG
TESTS CONDUCTED



264
DRUG
DETECTIONS

TOTAL OFFENCES

50 MOTORCYCLIST

481 CYCLIST

99 PEDESTRIAN

8 E-SCOOTER

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Protective vests to protect all frontline police	Procurement and provision of additional Multipurpose Load Bearing Vests (MPLBVs) for frontline police.	734 MPLBV's delivered
Public Safety	Level of Community Confidence in policing services. Percentage of Grade 1 taskings in the metropolitan area responded to within 15 minutes. Number of calls received by Call Centre. Number of 000 calls presented to Police Communications Centre by Telstra.	73.2%* 93.5% above the target of 80% 590 585 217 428
Crime and Criminal Justice Services	Number of recorded offences against the person as reported by/on behalf of victims per 1000 head of population. Number of recorded offences against property as reported by/on behalf of victims per 1000 head of population.	15.9 above the projection of ≤ 15.3 46.5 below the projection of ≤ 50.2
Road Safety	Number of Road Safety Contacts issued personally involving unique expiation notices and apprehension reports/incidents reports excluding camera. Number of driver screening tests conducted. Number of SAPOL Road Safety Centre attendees, children, young adults (16-24 years) and adults (25+). Total number of people attending SAPOL road safety programs.	170 644 520 587 above the target of 500 000 5 474 children 460 young adults and 1 822 adults 67 428

* As a result of a significant national data collection methodology change in the National Survey of Community Satisfaction with Policing in 2023-24, previous year results are no longer comparable.

Corporate performance summary

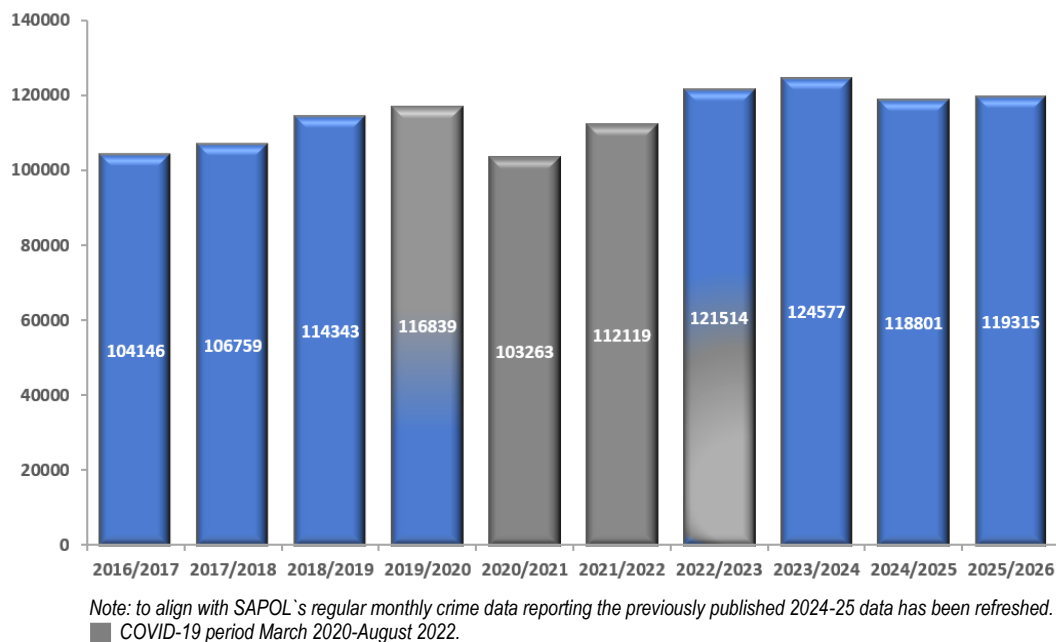
Crime Trends

Offence counts and groupings are in line with the Australian Bureau of Statistics (**ABS**) Australian and New Zealand Standard Offence Classification (**ANZSOC**). SAPOL updated crime recording and reporting systems from 1 July 2025 to align with a major crime coding revision required by the Australian Bureau of Statistics.

Over the five year period from financial year 2021-22 to 2025-26 there has been an increase in overall recorded crime of 6% or 7 196 offences (112 119 to 119 315) for total offences against person and property.

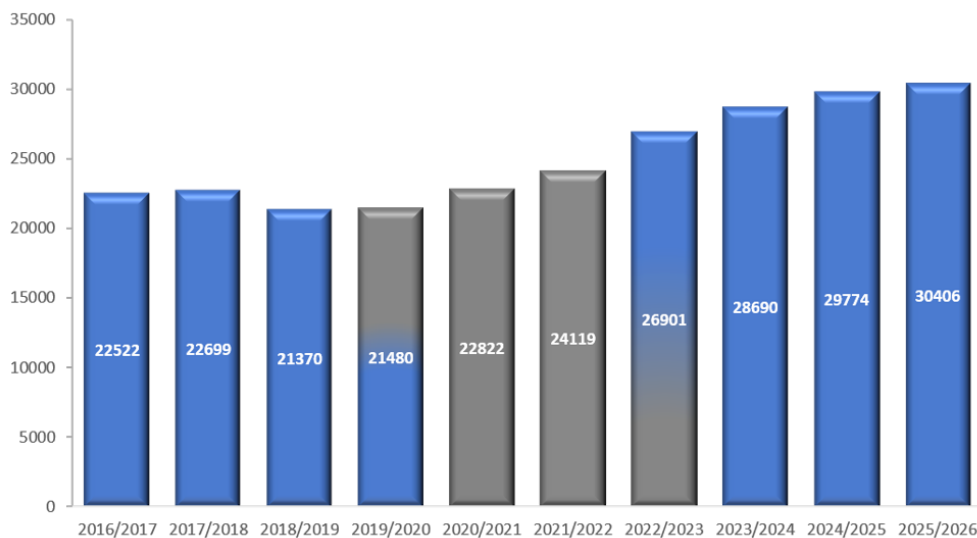
In summary, from 2024-25 to 2025-26, there was a slight increase in overall recorded crime of 0.4% or 514 offences (118 801 to 119 315).

Total Offences Against Person and Property



Crime statistics are published online at [SAPOL - Crime statistics](#) each month.

Total Offences Against the Person



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2024-25 data has been refreshed.
 ■ COVID-19 period March 2020-August 2022.

OFFENCES AGAINST THE PERSON	Financial Year		
	2024-25	2025-26	Change
Homicide and Related Offences	57	45	-21%
Assault	23 733	24 157	+2%
Sexual Offences	2 738	2 683	-2%
Harm or Endanger Persons	2 518	2 847	+13%
Robbery, Blackmail and Extortion	728	674	-7%
TOTAL OFFENCES AGAINST THE PERSON	29 774	30 406	+2%
Family & Domestic Abuse-Related	13 822	14 630	+6%

* SAPOL updated crime recording and reporting systems from 1 July 2025 to align with a major crime coding revision required by the Australian Bureau of Statistics. As a result, there are changes to the look of the crime tables that include Person offences. Offence nomenclature, including shortening of descriptions, and visibility of some offence groupings that have changed in a nationally consistent approach to reporting crime.

Homicide and related offences decreased by 21% (-12 offences). Within this category, Murder decreased by 33% (-4 offences).

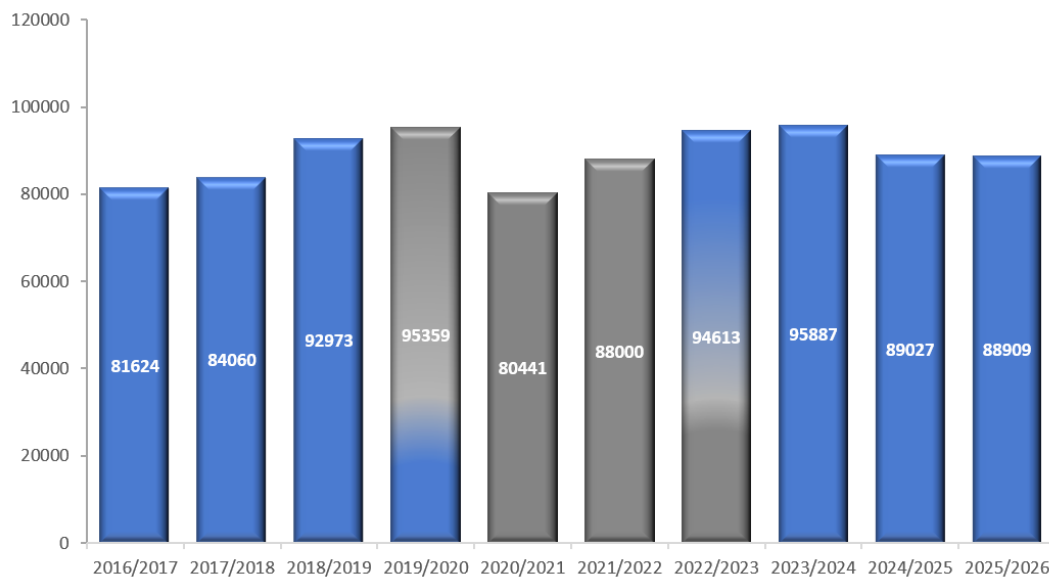
Assault increased by 2% (424 offences). Within this category, Common Assault increased 16% (881 offences).

Sexual Offences decreased by 2% (-55 offences). Within this category, Aggravated Sexual Assault decreased by 1% (-13 offences), Non-Aggravated Sexual Assault decreased by 20% (-100 offences) and Other Sexual Offences increased by 31% (96 offences).

Harm or Endanger Persons increased by 13% (329 offences). Within this category, Acts that Threaten, Harass or Control increased by 4% (75 offences) and Other Acts that Harm or Endanger Persons increased by 29% (178 offences).

Robbery, Blackmail and Extortion decreased by 7% (-54 offences). Within this category, Robbery decreased by 12% (-59 offences).

Total Offences Against Property



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2024-25 data has been refreshed.

■ COVID-19 period March 2020-August 2022.

OFFENCES AGAINST PROPERTY	Financial Year		
	2024-25	2025-26	Change
Serious Criminal Trespass	12 326	12 732	+3%
Theft	50 768	49 838	-2%
Fraud and Related Offences	3 981	4 180	+5%
Property Damage	21 952	22 159	+1%
TOTAL OFFENCES AGAINST PROPERTY	89 027	88 909	-0.1%
Family & Domestic Abuse-Related	4 490	4 658	+4%

* SAPOL updated crime recording and reporting systems from 1 July 2025 to align with a major crime coding revision required by the Australian Bureau of Statistics. As a result, there are changes to the look of the crime tables that include Property offences. Offence nomenclature, including shortening of descriptions, and visibility of some offence groupings that have changed in a nationally consistent approach to reporting crime.

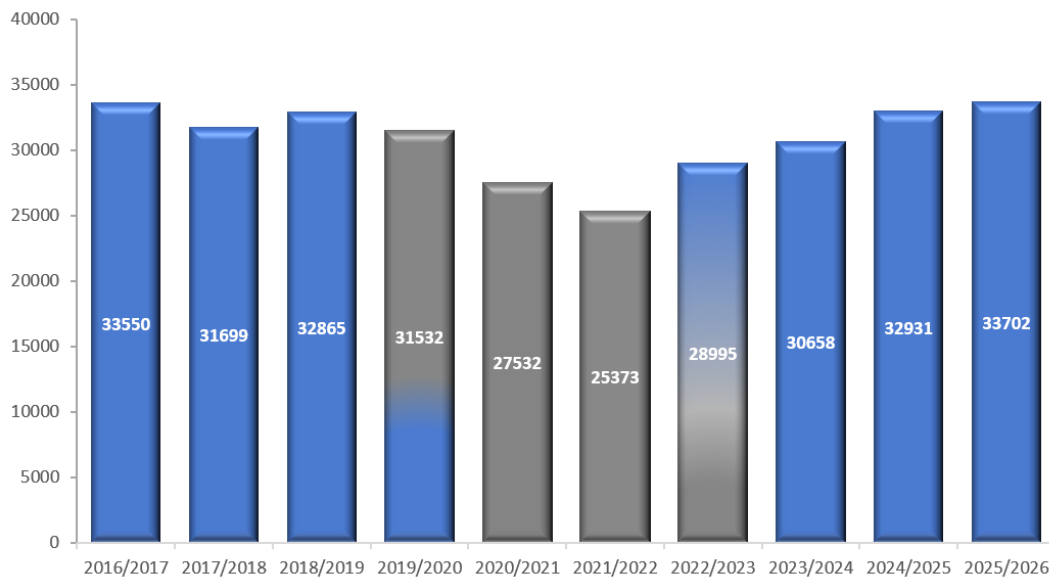
Serious Criminal Trespass (**SCT**) Offences increased by 3% (406 offences). Within this category SCT-Residence increased by 3% (173 offences) and SCT-Non-Residence increased by 1% (33 offences).

Theft decreased by 2% (-930 offences). The main contributor in this category is Theft from a Person which decreased by 11% (-1 555 offences).

Fraud and Related Offences increased by 5% (199 offences). Within this category, Obtain Benefit by Deception increased by 10% (365 offences).

Property Damage increased by 1% (207 offences). The sub-category of Damage or Destroy Property increased by 1% (294 offences).

Total Offences Against Good Order



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2024-25 data has been refreshed.
 ■ COVID-19 period March 2020- August 2022.

OFFENCES AGAINST GOOD ORDER	Financial Year		
	2024-25	2025-26	Change
Drug Offences	4 510	5 069	+12%
Weapons and Explosives Offences	3 070	3 371	+10%
Public Order, Health and Safety Offences	4 994	4 889	-2%
Offences Against Justice Procedures and Orders	19 963	20 010	+0.2%
Other Miscellaneous Offences	394	363	-8%
TOTAL OFFENCES AGAINST GOOD ORDER	32 931	33 702	+2%

* SAPOL updated crime recording and reporting systems from 1 July 2025 to align with a major crime coding revision required by the Australian Bureau of Statistics. As a result, there are changes to the look of the crime tables that include Good Order offences. Offence nomenclature, including shortening of descriptions, and visibility of some offence groupings that have changed in a nationally consistent approach to reporting crime.

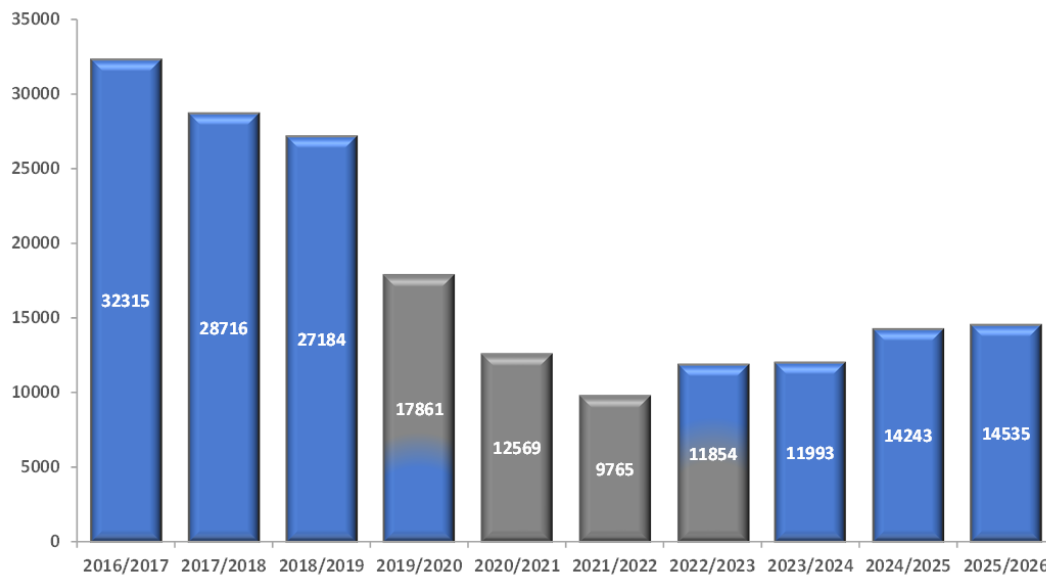
Drug Offences increased by 12% (559 offences). The main contributor is Unlawful Possession or Use of Drugs which increased by 30% (632 offences).

Weapons and Explosives Offences increased by 10% (301 offences). The main contributor is Unlawfully Obtain, Possess or Use Weapons or Explosives which increased by 58% (1 187 offences).

Public Order, Health and Safety Offences decreased by 2% (-105 offences). Within this category, Disruptive Conduct decreased by 3% (-92 offences).

Offences Against Justice Procedure and Orders increased by 0.2% (47 offences). Within this category, Breach of Restraining Order increased by 36% (1 639 offences).

Total General Expiations, Cannabis Expiations and Drug Diversions



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2024-25 data has been refreshed.
 ■ COVID-19 period March 2020- August 2022.

GENERAL EXPIATION OFFENCES	Financial Year		
	2024-25	2025-26	Change
Other Theft (GENs)	734	500	-32%
Other Property Damage and Environmental (GENs)	6	11	+83%
Cannabis Expiation Notices (CENs)	4 078	4 297	+5%
Drug Diversions	3 232	3 445	+7%
Other Weapons/Explosives Offences (GENs)	61	50	-18%
Other Public Order Offences (GENs)	5 592	5 725	+2%
Other Justice Procedure Offences (GENs)	113	114	+1%
Other Miscellaneous Offences (GENs)	427	393	-8%
TOTAL	14 243	14 535	+2%

Total General Expiations (**GENs**) increased by 2% (292 GENs).

Other Theft (GENs) decreased by 32% (-234 GENs). This category mainly comprises Fare Evasion on Bus/Train/Taxi/Train, followed by Fail to Pay an Entrance Fee.

Cannabis expiation notices (**CENs**) increased by 5% (219 CENs) and Drug Diversions increased by 7% (213 diversions).

Other Public Order Offences (GENs) increased by 2% (133 GENs). This category comprises Possess Liquor in Public Place Contrary to Prohibition, Consume Liquor in Public Place Contrary to Prohibition and Smoking in Vehicle while Child Present.

Employment opportunity programs

Program name	Performance
First Nations Employment	SAPOL is committed to supporting government initiatives and programs that support the employment of Aboriginal people within the public sector. The <i>SAPOL People Strategy 2021-2025</i> has one of its key priorities to attract, develop and retain a diverse workforce with an inclusive culture within SAPOL. The upcoming 2026 People Strategy which is in its final stages of development, also addresses the importance of building First Nations representation. In 2025-26, SAPOL launched First Nations specific recruitment materials, commissioning specific artwork through a local First Nations company and showcasing First Nations police, police security, community police and administration employees. SAPOL now has a dedicated First Nations recruitment page on Achievemore - First Nations Recruitment, a page linked via QR code on expo postcards and posters to drive quality traffic to the SAPOL recruitment site. First Nations recruitment merchandise has also been developed, with distribution commencing at career expos and community engagement events. SAPOL has developed an <i>APY/Yalata Police Liaison Officer and Community Constable Training Framework</i>. The framework has been developed based on a pilot program and onboarding of new employees in September 2024. The approved framework enables future onboarding opportunities and contemporary training programs for new employees in remote Aboriginal communities.

First Nations Employment cont...	SAPOL has approved a new Community Police Progression Framework. The key focus of the framework is to better recognise and validate community police classification/increment progressions, while enhancing the development and capability of community police (Community Constables). The framework is expected to further enhance the development and retention of First Nation Community Constables. The Office of the Commissioner for Public Sector Employment Aboriginal Employment Register is available to be accessed when filling non-sworn vacancies and consideration is being given to the register as vacancies arise.
Pathway to Policing Program	The Pathway to Policing Program helps Year 12 students develop the knowledge, skills, abilities, and qualities required for a policing career. The program, delivered in partnership with Thebarton Senior College, is intended to improve the likelihood of successful recruitment of school leavers into SAPOL. Four program graduates were employed as cadets during 2025-26: two from the 2024 program and two from the 2025 program. A modified version of the program was delivered for the first time in January 2026 to Year 11 students from Roma Mitchell Secondary College.
Discover SAPOL Work Experience Program	Discover SAPOL is a work experience program for secondary students in Years 10 to 12 who are interested in pursuing policing as a future career. The program introduces students to core policing principles through presentations, excursions, and project work, with up to 80 students participating in the program annually. Six former program participants were employed across police officer, police security officer, cadet, and PSO trainee roles during 2025-26. Of these, one identifies as First Nations.

Agency performance management and development systems

Performance management and development system	Performance
Individual Performance Management	SAPOL's online Individual Performance Management and Development system (iEngage performance and development) runs over a 12 monthly cycle with a mid-term review six monthly before completing and recommencing. Introduced in November 2019, iEngage is focused on promoting a meaningful and purposeful feedback framework between employees and supervisors that will ensure ongoing development of the individual whilst incorporating wellbeing, performance improvement and workplace behaviour expectations. Underpinning this approach is the expectation of regular performance and development discussions between supervisors and employees. The system has two primary elements: 1. Performance Standards - an employee's performance is appraised against corporate and local accountabilities conjoined with individual performance goals. 2. Learning and Development: a) Ensuring completion of compulsory training for the employee's job role. b) Identifying development strategies to support the employee's career development goals. All eligible employees are required to have an up-to-date iEngage performance and development plan. Compliance is monitored and reported through the Executive Leadership Team monthly.

Work health, safety and return to work programs

Program name	Performance
Work Health and Safety	A total of 2 942 incidents were reported in the 2025-26 financial year, representing a 7% increase compared to 2024-25. Of these, 1 329 resulted in injury and 1 613 resulted in no injury. Additionally, a total of 331 hazard reports were submitted reflecting a 55% increase compared to 2024-25. In August 2025, SAPOL released its <i>Suicide Prevention Action Plan 2025-2028</i>, a significant initiative that demonstrates the organisation's ongoing commitment to mental health and wellbeing. The plan provides a framework for strengthening suicide prevention efforts and supporting those impacted by suicide within SAPOL and the wider community. In October 2025, SAPOL promoted the annual Safe Work Month campaign, aligned with the National Safe Work Month. The campaign theme: 'Safety: Every Job, Every Day' reinforced the importance of integrating health, safety and wellbeing into all workplace activities and decision-making. SAPOL has 124 nominated Health and Safety Representatives who provide a consultation and representation function across all services. A structured Pre and Post Worksite Inspection program was introduced to ensure the safety and suitability of new, refurbished, or modified workspaces before employees occupy them. The program provides a consistent process for identifying and addressing hazards, verifying that safety, ergonomic, and operational requirements have been met, and ensuring any risks associated with infrastructure changes are effectively managed. This proactive approach has strengthened assurance that work environments are safe, compliant, and fit for purpose, supporting the health, safety, and wellbeing of workers.

Work Health and Safety cont...	The Worksite Inspections program achieved a 98% completion rate in 2025-26, supporting the proactive identification of workplace health and safety hazards and management of associated risks. SAPOL offers an Annual Influenza Program to support employee health and wellbeing and reduce the risk of seasonal influenza transmission in the workplace. The program provides employees with access to free influenza vaccination through workplace clinics and approved vaccination providers. In 2025-26, a total of 2 440 workers received an influenza vaccination through the program. During 2025-26, the Commissioner's Office Health Safety and Welfare Advisory Committee convened six times, discussing employee health, safety and wellbeing matters while monitoring performance trends and compliance with relevant work health and safety legislation.
Employee Assistance Program	The Employee Assistance Program (EAP) is a confidential service provided by Corporate Health Group. The service is available to all employees and immediate family members, with access up to six sessions every two years with options to extend where clinically indicated. The EAP is based on an early intervention model, recognising that timely access to professional support can help reduce the risk, severity, or duration of psychological injury. The program is delivered by qualified mental health professionals and provides short-term support for a range of work-related and personal matters. During 2025-26 the EAP recorded 325 initial consultations representing a 5% decrease compared to 2024-25. Overall utilisation increased, with a total of 1 220 consultations, representing a 19% increase compared to 2024-25.

Early Intervention	SAPOLs early intervention processes are designed to proactively support employees who experience a work-related injury/illness, with the aim of minimising the impact and duration of symptoms and absence from work. Recovery and return to work needs are assessed within 48 hours of an incident being reported. This is achieved through direct contact with both the injured employee and their supervisor. For employees who sustain a physical injury but remain at work, the program provides timely access to treatment through preferred health providers. Early access to care supports recovery while enabling employees to maintain their work duties where appropriate. Where an employee is absent from work or requires more intensive intervention, referrals are made to appropriate services to support the highest practicable level of physical and/or psychological recovery. Participation in the Early Intervention Program (EIP) is voluntary and does not affect an employee's entitlement to lodge a Return to Work (RTW) claim. In 2025-26, 94% of early intervention assessments were completed within two business days of an injury being reported. A total of 943 early intervention assessments were completed during the reporting period. Of these: • 33% required no EIP assistance, • 34% participated in the EIP, • 34% proceeded to lodge a RTW claim via EIP. The most common injury mechanisms managed through the EIP included body stressing, being struck by moving objects, falls, trips and slips, and vehicle-related incidents.
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Due to rounding of numbers to the nearest decimal place, the manual addition of data may vary by up to 1.

Reconditioning Program	SAPOL maintained a range of health and wellbeing initiatives designed to promote healthy living and improve the overall health of the workforce by delivering evidenced based education/advice, providing health and fitness equipment and offering support to those in need. The Reconditioning Program links staff with appropriate allied health service providers and helps by covering out of pocket expenses. All employees wishing to improve their physical health may access the program, excluding circumstances of work-related injuries. In 2025-26, 406 new applications were received, representing a 2% decrease from 2024-25. The Reconditioning Program is supported by SAPOL's 'Preferred Health Service Providers List' which currently has over 400 allied health practitioners to provide tailored services for the unique nature of policing. Services are provided by dietitians, physiotherapists, exercise physiologists, podiatrists and sleep clinicians.
Voluntary Health Assessments	SAPOL provides access for employees to receive body composition information using the InBody scan unit. Employees receive individual data including their muscle mass, visceral fat levels and basal metabolic rate which can inform planning and decision making with allied health practitioners to achieve physical health improvements. A total of 966 body composition assessments were conducted in 2025-26.
Fitness Passport	SAPOL employees and their immediate family have the benefit of reduced rate access to a variety of health and fitness centres across the state. This multi-facility "passport" has 975 current members, representing a 3% increase in users compared to 2024-25.

OFFICIAL

South Australia Police 2025-26 Annual Report

Workplace injury claims	Current year 2025-26	Past year 2024-25	% change (+ / -)
Total new workplace injury claims*	403	383	+5%
Fatalities	0	0	0%
Seriously injured workers**	0	0	0%
Significant injuries*** (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	29.2	28.2	+4%

* Excludes additional compensation claims.

** Number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5).

*** As at 31 March 2026.

Work health and safety regulations	Current year 2025-26	Past year 2024-25	% change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	30	20	+50%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	11	16	-31%

Return to work costs*	Current year 2025-26	Past year 2024-25	% change (+ / -)
Total gross workers compensation expenditure (\$)	\$27,873,254	\$25,803,773	+8%
Income support payments – gross (\$)	\$14,310,421	\$12,698,128	+13%

* Based on 12 months of data before third party recovery.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Executive employment in the agency

Executive classification	Number of executives
Commissioner	1
Deputy Commissioner	1
Assistant Commissioners	7
SA Executive Service Level 2	3
SA Executive Service Level 1	17

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

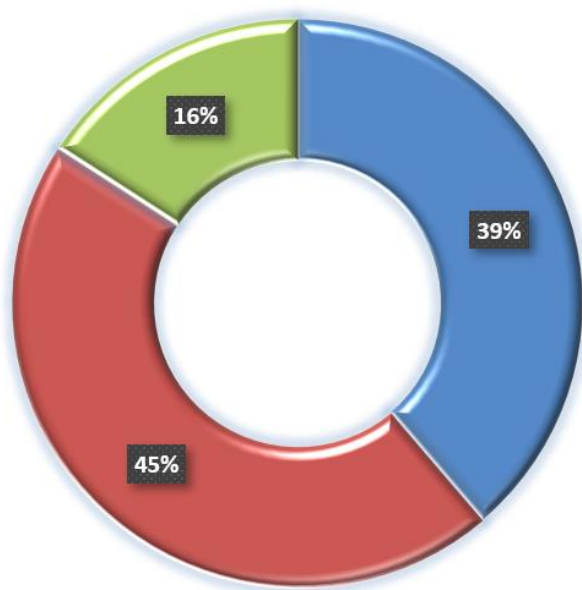
Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2025-26 are attached to this report.

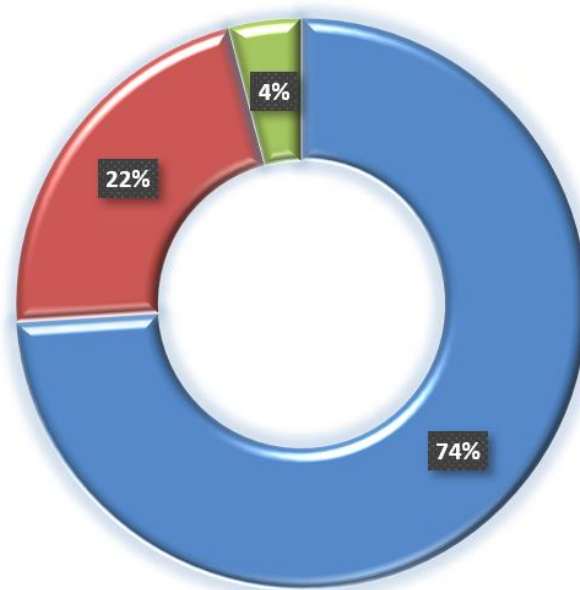
Allocated resources

Program Expenditure % - \$1,373.6m



- Public Safety (\$532.5m)
- Crime & Criminal Justice Services (\$623.6m)
- Road Safety (\$217.5m)

Operating Expenses Profile % - \$1,373.6m



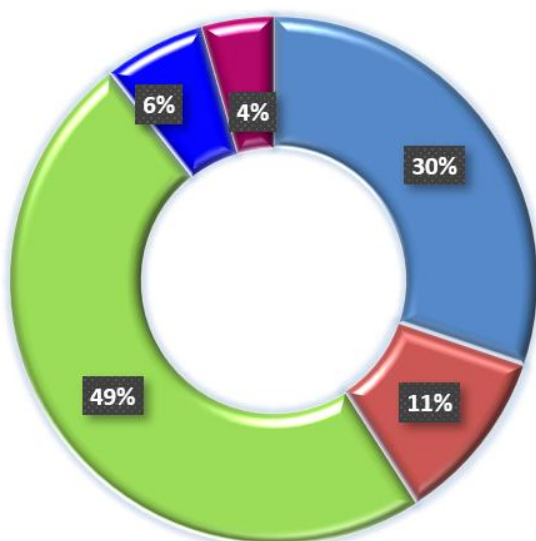
- Salaries & Related (\$1,016.4m)
- Supplies, Services & Other (\$300.8m)
- Depreciation & Amortisation (\$56.4m)

Statement of Comprehensive Income	2025-26 Budget \$000s	2025-26 Actual \$000s	2025-26 Variation \$000s	Past year 2024-25 \$000s
Total Income	1 327 483	1 361 226	33 743	1 318 644
Total Expenses	1 268 903	1 373 606	104 703	1 280 677
Net Result	58 580	(12 380)	(70 960)	37 967
Other Comprehensive Income	-	-	-	-
Total Comprehensive Result	58 580	(12 380)	(70 960)	37 967

* The 2025-26 budget is the 2025-26 original budget that aligns to the 2025-26 State Budget Paper 4.

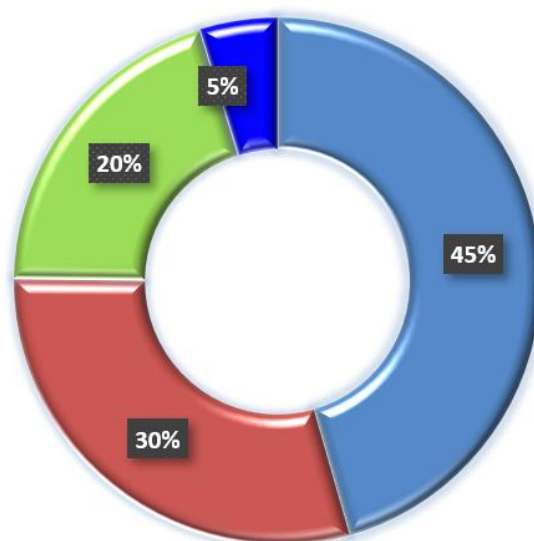
Assets and Liabilities

Total Assets as at 30 June 2026 \$1,112.0m



- Cash & Cash Equivalents (\$335.8m)
- Land & Land Held for Sale (\$119.0m)
- Buildings & Leasehold Improvements (\$539.1m)
- Other Plant & Equipment (\$69.0m)
- Other (\$49.1m)

Total Liabilities as at 30 June 2026 \$700.6m



- Employee Benefits (\$319.3m)
- Provisions (\$207.5m)
- Financial liabilities (\$140.4m)
- Other (\$33.4m)

Statement of Financial Position	2025-26 Budget \$000s	2025-26 Actual \$000s	2025-26 Variation \$000s	Past year 2024-25 \$000s
Current assets	375 809	362 084	(13 725)	352 685
Non-current assets	814 086	749 914	(64 172)	757 000
Total assets	1 189 895	1 111 998	(77 897)	1 109 685
Current liabilities	228 434	213 314	(15 120)	206 840
Non-current liabilities	470 418	487 337	16 919	479 118
Total liabilities	698 852	700 651	1 799	685 958
Net assets	491 043	411 347	(79 696)	423 727
Equity	491 043	411 347	(79 696)	423 727

* The 2025-26 budget is the 2025-26 original budget that aligns to the 2025-26 State Budget Paper 4.

Consultants disclosure

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

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

Consultancies	Purpose	Actual payment
All consultancies below \$10,000 each (combined)	Nil	0

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

Consultancies	Purpose	Actual payment
BDO Services Pty Ltd	Independent review of the District Policing Model (DPM) designed to inform SAPOL on the effectiveness of the DPM policing model.	\$1 121 515
Total		\$1 121 515

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) published at the end of each calendar year for the total value of consultancy contracts across the South Australian public sector.

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each (combined)	Various	\$3 188

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

Contractors	Purpose	\$ Actual payment
Access Testing Pty Ltd	Agency Staff engaged for testers for e projects	\$82 850
Adecco Australia Pty Ltd	Agency Staff engaged for services relating to IS&T activities	\$64 108
AG Security Group	Private security guards sourced by Police Security Services Branch (PSSB) for existing service delivery	\$43 254
Akkodis Australia Consulting	Agency Staff engaged for services relating to IS&T activities	\$270 865
Akkodis Australia Talent	Agency Staff services	\$3 157 970
Alarm Monitoring Australia	Private security guards sourced by PSSB for existing service delivery	\$340 822
Chamonix IT Management	Agency Staff engaged for services relating to IS&T activities	\$1 493 115
Chandler Macleod - Recruitment	Agency staff engaged to provide administrative and other services	\$44 633
Chloe Luu Consulting	Claims Management Services	\$13 725

Contractors	Purpose	\$ Actual payment
Corporate Health Group Pty Ltd	Agency staff engaged to assist with the role of the Police Medical Officer	\$891 176
DFP Recruitment Services	Agency staff engaged to provide administrative services	\$950 918
Dialog Pty Ltd	Agency Staff engaged for services relating to IS&T activities and projects	\$2 732 645
Edge Recruitment	Agency staff engaged to provide administrative and other services	\$1 212 756
Escient Pty Ltd	Agency Staff engaged for Architecture e projects	\$632 498
Fragile To Agile (Asia Pac) P/L	Agency Staff engaged for Architecture e projects	\$444 743
Halcyon Knights Pty Ltd	Agency staff engaged to provide administrative and other services	\$716 470
Hannan & Partners Pty Ltd	Procurement Services	\$17 110
Harrison McMillan Pty Ltd	Agency staff engaged to provide administrative, project work and other services	\$400 113
Hays Specialist Recruitment	Agency staff engaged to provide administrative and other services	\$4 608 175
Hudson Global Resources (Aust)	Agency staff engaged to provide administrative services	\$499 367
Inner Range Pty Ltd	Provision of alarm monitoring products and services	\$649 657
Insync Solutions Pty Ltd	Agency Staff engaged for services relating to IS&T activities	\$12 838

Contractors	Purpose	\$ Actual payment
James Anthony Group Pty Ltd	Agency Staff engaged for services relating to IS&T activities	\$45 585
Joyleen McMahon	Claims Management Services	\$44 850
KPMG Australia Technology	Agency Staff engaged for services relating to IS&T activities	\$1 458 575
NCS Pty Ltd	Agency Staff engaged for services relating to IS&T activities	\$795 088
NRI Australia Limited	Agency Staff engaged for projects	\$570 756
Paxus Australia Pty Ltd	Agency staff engaged to provide administrative, project work and other services	\$4 867 252
Peoplebank Australia Pty Ltd	Agency staff services	\$2 260 010
Planit Test Management Solutions	Agency Staff engaged for services relating to IS&T activities	\$186 026
Procurement Partners	Procurement Services	\$77 103
Rainy Day Recruitment	Agency staff services	\$167 694
Randstad Digital Pty Ltd	Agency staff engaged to provide administrative, project work and other services	\$63 145
Randstad Pty Ltd	Agency staff engaged to provide administrative, project work and other services	\$2 570 878
Redpath Partners Pty Ltd	Agency staff services	\$266 378
RNTT Pty Ltd	Agency staff engaged to provide administrative and other services	\$31 892

Contractors	Purpose	\$ Actual payment
Robert Walters Pty Ltd	Agency staff services	\$80 826
Safeselect	Psychometric testing of recruitment applicants	\$438 105
Satalyst Pty Ltd	Agency staff services	\$29 160
State Security & Protective Services Australia	Private security guards sourced by PSSB for existing service delivery	\$195 260
Stillwell Mgt Cons Pty Ltd	Agency Staff engaged to assist with staff recruitment	\$106 630
Talent International (SA) Pty Ltd	Agency Staff engaged for services relating to IS&T activities	\$827 476
Sub Total		\$34 362 497
Total		\$34 365 685

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

The [SA Tenders and Contracts website](#) displays details of [Government of South Australia-awarded contracts](#) for goods, services and works and [across government contracts](#).

Contracts entered into with SA businesses and non-SA businesses

The following reflects contracts entered into during the financial year as reported to the Department of Treasury and Finance pursuant to Treasurer's Instructions 18 - *Procurement*. The information is unaudited.

Contracts entered into	2025-26 Number of contracts	2025-26 Contract value \$000s
With South Australian businesses	169	\$64 209 759.65
With non-South Australian businesses	122	\$31 444 243.98
Total	291	\$95 654 003.63

Note: 'South Australian business' has the same meaning as in Treasurer's Instructions 18 - Procurement.

Other information

Police Security Officers

On 17 July 2006, a previous Cabinet approved the Government Protective Security Framework and Policy that mandates Police Security Services Branch (**PSSB**) as the security provider for 'designated' SA Government assets along with a whole-of-government alarm monitoring service.

PSSB provides protective security services to South Australian Government sites including defined 'protected places' and critical infrastructure (including those determined to be high risk). PSSB deploys police security officers (**PSOs**) to perform various roles, including static security duties at government facilities, protective security patrols such as alarm response and proactive patrolling, and operates the Security Control Centre (**SCC**) providing a whole-of-government alarm and CCTV monitoring service on a cost recovery basis. PSSB continues to expand its operations and in 2023 the Branch added the District Support Section (**DSS**) to its structure in response to ongoing demand for front line police resources.

In October 2022 legislative amendments resulted in the transition of PSOs from the former *Protective Security Act 2007* to the *Police Act 1998*. The transition changed the title of officers from 'protective security officers' to 'police security officers' to coincide with the expansion of their duties and authorities.

As of June 2026, several SA Government sites were designated as critical infrastructure-high risk (CI-HR) assets and subsequently determined by the Minister for Police and Correctional Services as needing protection pursuant to the South Australian Protective Security Framework. There are currently 21 sites determined to be protected places, eight of which are also designated as CI-HR assets.

The CI-HR assets were assessed on the basis that if they were destroyed, disrupted, degraded, harmed or rendered unavailable for an extended period there would be a significant impact on the delivery of key government services; or that the reputation of the state would be affected and there would be reduced community confidence in the SA Government's ability to effectively conduct business. Physical security in these premises is provided by PSOs who are trained and equipped to safely manage situations. The South Australian Protective Security Framework (Physical Security) sets out the process to follow for assets designated as CI-HR, with affected agencies required to identify any resource or costing pressures through the process of Cabinet submissions to the Emergency Management Council. In 2025-26 there were no changes to the number or nature of assets determined as CI-HR.

The role of the Security Control Centre is to provide protective security services to government clients through the monitoring of electronic security devices including alarms and CCTV, coordinating an appropriate response to incidents detected, monitoring of SA Government Radio Network (**SAGRN**) talk groups used by SA Government clients, and raising and sending service work orders to clients for identified electronic security breakdowns.

Throughout 2025-26 PSSB's operations continued to expand following the ongoing implementation of the DSS. When fully established the DSS will comprise 189 PSOs whose roles include security of people, places, and property. The DSS undertakes security-related duties traditionally undertaken by police officers and enables SAPOL to better manage demands for policing services.

As of 30 June 2026, there were 90 PSOs undertaking the expanded functions in DSS, comprising 55 in metropolitan police custody facilities (detained person guard services) and the remainder undertaking duties such as conveyance of detained persons between custody facilities and hospitals, guarding arrested persons in hospitals, and conveyance of Guardianship of the Chief Executive children back to care placements. Recruiting remains a priority and focus to attract and retain PSOs in order to achieve the full 189 FTE as quickly as possible.

PSSB comprises 301 FTE consisting of 279 PSOs, 12 Public Sector Act employees and 10 police officers (as of 30 June 2026). A further three Public Sector Act employees are included in the expanded branch model (positions yet to be substantively filled).

The current PSO staffing model is outlined in the table below.

SECTION	DESCRIPTION	LEVEL	NUMBER	PSO TOTAL
Protective Security Section	Police security officer sergeants	OPS5	7	125
	Senior police security officers	OPS4	7	
	Police security officers	OPS3	111	
Security Control Centre	Senior police security officers	OPS4	5	28
	Police security officers	OPS3	23	
District Support Section	Police security officer sergeants	OPS5	5	90
	Senior police security officers	OPS3	5	
	Police security officers	OPS2	80	
Other	Recruits in training, long-term absent (injured, Maternity Leave etc.), seconded to Academy, temporarily restricted	Various	36	36

Over the past financial year, there has been 55 incidents at designated CI-HR sites. Of these, five resulted in the detention of a person. Forty two incidents at CI-HR sites were of a minor nature (for example, not resulting in the detention of a person).

There were a further 32 incidents at protected places where PSOs exercised their authorities, such as a lawful direction to provide identification, conducting a search, refusing entry and or the trespassing of a person from a site. A continued focus on tactical communications to de-escalate incidents rather than use of authorities has resulted in similar data compared with the previous financial year.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Reporting and investigating alleged corruption

Reports of alleged potential corruption within the South Australian public sector are received by SAPOL's Anti-Corruption Section (**ACS**) from a variety of sources including the Office for Public Integrity (**OPI**), Independent Commission Against Corruption (**ICAC**), the Australian Criminal Intelligence Commission (**ACIC**), the Crown Solicitors Office, SAPOL's Internal Investigation Section, Crime Stoppers, police officers, members of the public, and from information provided pursuant to the requirements of the *Public Interest Disclosure Act 2018* (SA).

TYPE OF INVESTIGATION	2025-26
ACS Investigation	173
ACS / ICAC Joint Investigation	2

In the ordinary course of business, ACS may conduct an initial investigation to assess information to determine whether there is a reasonable suspicion of corruption, or of serious or systemic misconduct or maladministration. Where such a suspicion is subsequently formed the matter is reported to OPI.

In many cases, matters may be 'filed' following initial assessment/investigation, where there is no reasonable suspicion of corruption and no supporting evidence to warrant further enquiries into the information. Where an offence is detected which is not corruption these matters are referred by ACS to the relevant investigation area within SAPOL.

Where ICAC or OPI have referred a matter to SAPOL to conduct an investigation, the Officer in Charge, ACS (or delegate) will determine whether the investigation is to be conducted by ACS or sent to another investigation area within SAPOL. In certain circumstances, ACS may commence an investigation into a matter however, will advise OPI of the investigation in accordance with its reporting obligations.

The *Independent Commission Against Corruption Act 2012* (SA) changed significantly in October 2021. As a result of these changes, ICAC is no longer able to refer matters to the Director of Public Prosecutions for prosecution and must instead refer a matter to a law enforcement agency for further investigation and/or prosecution. The legal definition of corruption was also amended and now limits the type of offences the ICAC has the ability to investigate and then refer to SAPOL. In March 2024 ACS engaged four investigation support officers to assist with this ICAC workload resulting from the changes to the Act.

It should be noted from time to time the Australian Commission for Law Enforcement Integrity (**ACLEI**) may also direct joint investigations with ACS pursuant to the *Law Enforcement Integrity Commissioner Act 2006* (Cth). No joint ACS/ACLEI investigations were commenced during this reporting period.

The breakdown of total ACS investigations managed during 2025-26 is recorded below:

TYPE OF INVESTIGATION	2025-26
Miscellaneous Assessment	0
ACS Operations	156
Investigations referred SAPOL areas (not retained at ACS)	17
ICAC Trials managed by ACS (due to legislative change)	7

A breakdown of the category of the 'public official' alleged to have been involved in a potential issue of corruption in public administration is depicted below (as far as can be determined). Where a matter has allegedly involved more than one nominated 'suspect', the 'public official' status of the primary suspect is recorded.

PUBLIC OFFICIALS DEFINED (TOTAL INVESTIGATIONS)	2025-26
SAPOL Police Officer – sworn (including Community Constables)	61
SAPOL – unsworn / cadet	4
Protective Security	2
Other SA Public Sector/State Government	82
Local Government	16
Other (includes civilians)	9
Commonwealth Public Sector	1

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Risk management

Risk and audit at a glance

The SAPOL Risk and Performance Committee provide independent advice and assurance to the Commissioner of Police, to assist in discharging his responsibilities as they relate to SAPOL's Risk and Assurance framework.

The Committee comprises SAPOL Executives and two independent external subject matter professionals that enhance transparency and external oversight. The Committee oversees and provides advice on matters of accountability and internal controls affecting the operations of SAPOL, ensuring corporate risks have been identified and addressed, while fostering an ethical and accountable environment within SAPOL.

During 2025-26 the Committee convened on five occasions.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Theft by Deception (fraud) offences	0

Note: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

SAPOL has numerous processes and controls in place to prevent, identify and respond to fraud. These include SAPOL's Fraud & Corruption Control Plan, the Financial Management Compliance Program, together with a rigorous internal audit program, monthly management reports, controlled self-assessments and risk management framework.

Further controls include (but are not limited to) policies relating to authorisations (human resources, purchase, authority to sign contracts, expenditure), segregation of duties, asset stock-takes, conflict of interest and code of conduct policies, reconciliations, access to transaction details and financial processing limits.

Periodic audits are conducted at Service level that test the various controls in place. A strategic three year rolling plan has scheduled independent financial audits, which further test the effectiveness of internal controls for potential misstatements and the detection of fraud. This is further supported by external audit activities undertaken by the Audit Office of South Australia that provides reasonable assurance and an opinion on SAPOL's collective financial controls.

SAPOL has numerous avenues established to support the reporting of alleged potential or actual fraud by employees or community through the Internal Investigation Section and other government agencies including the Office for Public Integrity, Independent Commission Against Corruption, the Australian Criminal Intelligence Commission, the Crown Solicitors Office and Crime Stoppers.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018* (SA):

24

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993*, which was repealed by the *Public Interest Disclosure Act 2018* on 1 July 2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Controlled Substances Act 1984</i> (SA)	Section 52C(1) The Commissioner of Police must, on or before 30 September in each year (other than the calendar year in which this section becomes into operation), provide a report to the Attorney-General specifying the following information in relation to the financial year ending on the preceding 30 June: a) the number of authorisations granted by senior police officers under sections 52A and 52B during that financial year; b) the public places or areas in relation to which those authorisations were granted; c) the periods during which the authorisations applied; d) the number of occasions on which a drug detection dog or electronic drug detection system indicated detection of the presence of a controlled drug, controlled precursor or controlled plant in the course of the exercise of powers under sections 52A and 52B.

For the period 1 July 2025 to 30 June 2026:

General Drug Detection Powers - Section 52A(3)

A senior police officer may authorise the exercise of powers under this section in relation to a public place. There were 47 authorisations granted by senior police officers pursuant to section 52A.

This authorisation enabled drug detection powers to be exercised in a defined area for specified periods that do not exceed 14 days. No authorisation exceeded the 14-day limit.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

OFFICIAL

South Australia Police 2025-26 Annual Report

LOCATION	NUMBER AUTHORISATIONS	SPECIFIC PERIOD/S AUTHORISATION APPLIED
Westfield Marion, Marion	10	0700 10/07/25 – 2200 10/07/25 0700 11/09/25 – 2200 11/09/25 1600 02/10/25 – 1900 02/10/25 0700 09/10/25 – 2200 09/10/25 1600 30/10/25 – 1900 30/10/25 1600 11/12/25 – 1900 11/12/25 0700 18/12/25 – 2200 31/12/25 1500 14/05/26 – 1900 14/05/26 1000 29/05/26 – 1500 29/05/26 1600 11/06/26 – 1900 11/06/26
Victor Harbor CBD, Victor Harbor (Warland Reserve & Surrounds)	1	0800 21/11/25 – 0600 24/11/25
Elizabeth City Centre, Elizabeth	3	1800 07/08/25 – 2330 07/08/25 1700 11/09/25 – 2230 11/09/25 1600 25/09/25 – 2230 25/09/25
Colonnades Shopping Centre, Noarlunga Noarlunga Centre, Noarlunga	9	1000 21/07/25 – 1800 21/07/25 1700 21/08/25 – 2100 21/08/25 1700 25/09/25 – 2100 25/09/25 1000 14/10/25 – 1800 14/10/25 1000 18/11/25 – 1800 18/11/25 1000 23/12/25 – 1800 23/12/25 1000 29/01/26 – 1800 29/01/26 0900 17/03/26 – 2100 17/03/26 1200 26/03/26 – 1400 26/03/26
Smithfield Memorial Gardens, Smithfield	2	0001 01/06/26 – 2359 14/06/26 0001 15/06/26 – 2359 28/06/26
Port Augusta CBD, Port Augusta	1	1200 23/01/26 – 1900 30/01/26
Adelaide CBD Entertainment Precinct, Adelaide	1	1800 12/07/25 – 0200 13/07/25
Torrens Road, Brompton/Ovingham	1	1600 16/09/25 – 1600 20/09/25
Arndale Shopping Centre, Kilkeny	4	1600 21/07/25 – 1900 21/07/25 0900 06/11/25 – 0900 19/11/25 0900 09/12/25 – 0900 23/12/25 0900 09/01/26 – 0900 23/01/26
West Lakes Shopping Precinct, West Lakes	1	1600 18/09/25 – 1900 18/09/25
Ceduna CBD, Ceduna	1	1100 04/10/25 – 1100 06/10/25
Aldinga Shopping Centre, Aldinga	1	1030 07/10/25 – 1900 08/10/25
Bonython Park, Port Rd, Adelaide	1	1330 06/12/25 – 2359 06/12/25
Dockyard, Largs North	1	1700 31/10/25 – 2100 31/10/25
Castle Plaza, Edwardstown	2	1200 12/11/25 – 1330 12/11/25 0700 23/01/26 – 1700 23/01/26
Mannum Golf Club, Mannum	1	1100 22/11/25 – 2359 22/11/25
Rymill Park, Adelaide	1	1400 06/02/26 – 2000 06/02/26

LOCATION	NUMBER AUTHORISATIONS	SPECIFIC PERIOD/S AUTHORISATION APPLIED
Streaky Bay Community Complex, Streaky Bay	1	1030 08/03/26 – 0200 09/03/26
Adelaide Showgrounds, Wayville	1	1200 14/02/26 – 2000 14/02/26
Currie Street, Adelaide	1	1800 21/03/26 – 0300 22/03/26
Waymouth Street, Adelaide	1	1800 21/03/26 – 0300 22/03/26
Crittenden Road, Findon (36ers Stadium)	1	1500 06/06/26 – 2330 06/06/26
Westland Shopping Centre/Civic Park, Whyalla	1	1400 23/01/26 – 1900 30/01/26

Drug Transit Route Deployments - Section 52B(1)

There were 10 authorisations granted by senior police officer's for identified drug transit routes pursuant to section 52B(1).

This authorisation enabled drug detection powers to be exercised in a defined area for specified periods that do not exceed 14 days. Nil authorisations exceeded the 14-day limit.

LOCATION	NUMBER OF AUTHORISATIONS	SPECIFIC PERIOD/S AUTHORISATION APPLIED
Augusta Hwy/Princess Hwy, Port Augusta/Stirling North	1	1000 28/08/25 – 2200 29/08/25
Sturt Hwy, Yamba	1	1000 28/11/25 – 2100 28/11/25
Stuart Hwy, Shea-Oak Log	1	0001 13/10/25 – 2329 13/10/25
Barrier Hwy, Oodla Wirra	1	2100 03/09/25 – 0900 04/09/25
Stuart Hwy, Marla	1	1800 25/03/26 – 0030 27/03/26
Dukes Hwy, Keith	1	1000 28/11/25 – 2100 28/11/25
Eyre Hwy, Ceduna	1	1030 03/10/25 – 2330 03/10/25
Lincoln Hwy, Cowell	1	0001 05/03/26 – 2359 05/03/26
Augusta Hwy, Warnertown	2	2100 04/09/25 – 0900 05/09/25 0900 06/03/26 – 1600 06/03/26

Overall, there were 509 deployments where teams operated under section 52A *Controlled Substances Act 1984 (CSA)*, including under section 66S *Summary Offences Act 1953 (SOA)*, and section 52B in the following areas:

DEPLOYMENTS	2025-26
Section 52A(2)(a) (CSA) – Licensed Premises	228
Section 52A(2)(b) (CSA) – Public Venues	1
Section 52A(2)(c) (CSA) – Public Passenger Carrier	189
Section 52A(2)(d) (CSA) – Public Place	61
Section 52B(1) (CSA) – Drug Transit Route	13
Section 66S (SOA) – Declared Public Precinct (52A)	17
TOTAL	509

There were 2 386 indications of the presence of a controlled drug, controlled pre-cursor or controlled plant during the exercise of powers under sections 52A(2)(a), 52A(2)(b), 52A(2)(c), 52A(2)(d) and 52B(1) CSA, including 66S SOA provisions.

From these 2 386 indications there were 400 detections, 1 466 ‘residual admits’ and 520 ‘residual denies’. As a result of the 400 detections, there were 511 arrest/reports, drug diversion and/or cannabis expiation notices initiated.

Total seizures during the Passive Alert Detector Dog (**PADD**) deployments under section 52A and section 52B were 183.7 grams of ecstasy, approximately 1.5 kilograms of cannabis, 96.7 grams of amphetamine, 45 grams of cocaine, 1 gram of heroin, 69.2 grams of other substances and 163 pieces of drug paraphernalia/equipment.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Evidence Act 1929 (SA)</i>	Section 49 (7) The Commissioner of Police shall in each calendar year report to the Minister responsible for the police force the number of applications made under subsection (1a) by members of the police force during the previous calendar year, and the Corporate Affairs Commission shall in each calendar year report to the Minister to whom it is responsible the number of applications made under subsection (1a) by officers of the Commission during the previous calendar year. (8) A report under subsection (7) may be incorporated in any other annual report that the Commissioner of Police or the Corporate Affairs Commission (as the case may be) is required by or under statute to make to the Minister to whom the report under that subsection is to be submitted.

Power to Order Inspection of Banking Records - Section 49(1a)

There were 634 applications made by members of the police force pursuant to section 49(1a) of the Act for the period 1 July 2025 to 30 June 2026.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Hydroponics Industry Control Act 2009 (SA)</i>	Section 34(1) The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June.

For the period 1 July 2025 to 30 June 2026:

HYDROPONICS INDUSTRY CONTROL ACT and REGULATIONS	2025-26
Apprehension reports	0
Offences	0
Expiations	0
Number of applications received for Hydroponics Equipment Dealer's Licence	0
Number of applications received for approval of Hydroponics Industry Employees	0
Number of applications received seeking a Ministerial Exemption from the Act	0

For the purpose of this Act, a person will be taken to be carrying on the business of selling prescribed equipment by retail.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Liquor Licensing Act 1997 (SA)</i>	Section 128AB The Commissioner of Police must include in the Commissioner of Police's report to the Minister responsible for the administration of the <i>Police Act 1998</i> the following information in respect of each order made under Subdivision 3 in the financial year to which the report relates because of information classified by the Commissioner of Police as criminal intelligence: (a) the number of orders made; (b) the location of the licensed premises from which the persons were barred; (c) statistical information about— (i) the period for which the orders have effect; and (ii) the age, gender, race and residential postcode of the persons barred.

Barring Orders - Section 128AB

There were no orders made pursuant to section 128AB of the *Liquor Licensing Act 1997* for the period 1 July 2025 to 30 June 2026.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Liquor Licensing Act 1997 (SA)</i>	Section 128C(8) The Commissioner of Police must include in his or her annual report to the Minister to whom the administration of the <i>Police Act 1998</i> is for the time being committed a record of— (a) the number of orders made under this section during the period to which the report relates; and (b) in relation to each order made during that period— (i) the licensed premises or part of licensed premises in relation to which the order was made; and (ii) the period for which the order was in force; and (iii) the grounds on which the order was made; and (c) any other matters the Commissioner of Police considers relevant.

Power of Police to Clear or Close Licensed Premises - Section 128C

This report refers to orders made by Senior Police Officers to clear or close licensed premises deemed unsafe because of prevailing conditions at the premises.

There were no orders made pursuant to section 128C(8) of the *Liquor Licensing Act 1997* for the period 1 July 2025 to 30 June 2026.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Road Traffic Act 1961 (SA)</i>	Section 47E(8) The Commissioner of Police must, in the Commissioner's annual report to the Minister responsible for the administration of the <i>Police Act 1998</i> , include the numbers of drivers required to submit to an alcotest in the course of the exercise of random testing powers (otherwise than at breath testing stations established in accordance with section 47DA).

Alcotest or Breath Analysis - Section 47E

There was a total of 520 587 driver screening tests conducted for the period of 1 July 2025 to 30 June 2026.

Of those, pursuant to section 47E there were 136 437 mobile driver screening tests conducted.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Shop Theft (Alternative Enforcement) Act 2000 (SA)</i>	Section 18 (1) The Commissioner of Police must, on or before 30 September in each year, prepare a report on the operation and administration of this Act during the period of 12 months that ended on the preceding 30 June. (2) A report required under this section must be incorporated in the annual report of the Commissioner of Police required under the <i>Police Act 1998</i>.

For the period 1 July 2025 to 30 June 2026:

SHOP THEFT INFRINGEMENT NOTICES (STIN)	2025-26
STIN 1 issued	0
STIN 1 completed	0
STIN 2 issued	0
STIN 2 completed	0
Withdrawal of Consent (PD259)	0
Community service hours for STIN 2 offence	0
Apologies required for STIN 1 offence	0
Apologies required for STIN 2 offence	0
Apprehension Reports for breach	0
Apprehension Reports for subsequent breach	0

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953 (SA)</i>	Section 21K The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation): (a) the number of weapons prohibition orders issued under section 21H; (b) the number of weapons prohibition orders revoked under section 21H; (c) the number of appeals under section 21J and the outcome of each appeal that has been completed or finally determined; (d) any other information requested by the Minister.

For the period 1 July 2025 to 30 June 2026:

WEAPONS PROHIBITION ORDERS	2025-26
Number of weapons prohibition orders issued under section 21H	5
Number of weapons prohibition orders revoked under section 21H	0
Number of appeals under section 21J and the outcome of each appeal that has been completed or finally determined	0
Breaches of Weapons Prohibition Orders	5

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953 (SA)</i>	Section 66ZK The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation) in respect of the period to which the report relates (the relevant period) (a) the number of declarations made under this Part during the relevant period; (b) the number of declarations revoked under this Part during the relevant period; (c) the number of declarations in force at the end of the relevant period, and confirmation that the Commissioner remains satisfied that the criteria in respect of those declarations still applies; (d) the number of metal detector searches carried out under this Part during the relevant period; (e) the number of occasions on which a metal detector search carried out during the relevant period indicated the presence, or likely presence, of any metal; (f) the number of occasions on which weapons or articles of a kind referred to in Part 3A were detected in the course of such searches and the types of weapons or articles so detected; (g) the number of authorisations granted under section 66Y and 66Z during the relevant period and, in relation to each authorisation (identified by location and date)— (i) the nature of the incident in relation to which the authorisation was granted; and (ii) the number of people searched in the exercise of powers under the relevant section; and (iii) whether weapons or articles of a kind referred to in Part 3A were detected in the course of the exercise of powers under the relevant section; and (iv) the types of weapons or articles so detected; and (v) in relation to an authorisation granted under section 66Y—whether the Commissioner gave consent under section 66Y(3); (h) any other information requested by the Minister.

For the period 1 July 2025 to 30 June 2026:

METAL DETECTOR SEARCHES	*2025-26
Number of declarations made under this Part	29
Number of declarations revoked under this Part	0
Number of declarations in force at the end of the relevant period	**26
Number of metal detector searches carried out under this Part	12 368
Number of occasions on which a metal detector search carried out indicated the presence, or likely presence, of any metal	6 212
Number of occasions on which weapons or articles of a kind referred to in Part 3A were detected in the course of such searches	***81

* On 12 March 2025, S66ZK of the Summary Offences Act 1953 was enacted, expanding the powers previously held under S72A and S72B of the Summary Offences Act 1953 and introducing new reporting requirements.

These changes are reflected for the first time in this report.

** As at 30 June 2026 the Commissioner remains satisfied that the criteria in respect of these declarations still applies.

*** Weapon types include folding knife, multitool knife, pocket knife, box cutter, flick knife, hammer, axe, knuckle duster, glass breaker tool, extendable baton, adapted spanner, scissors.

Special Search Powers to Prevent Serious Violence – Section 66Y

There were no authorisations under section 66Y where Special Search Powers to Prevent Serious Violence were granted in the reporting period of 1 July 2025 to 30 June 2026.

Power to Conduct Metal Detector Searches to Prevent Violence or Disorder in Certain Public Places – Section 66Z

There were no authorisations under section 66Z where Power to Conduct Metal Detector Searches to Prevent Violence or Disorder in Certain Public Places were granted in the reporting period of 1 July 2025 to 30 June 2026.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953 (SA)</i>	Section 72F The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation): a) the number of occasions on which the search powers under section 72D were exercised during the period to which the report relates; and b) the number of occasions on which property was seized as a result of the exercise of those search powers and the nature of the property seized; and c) whether any persons were charged with explosives offences (within the meaning of section 72D) in connection with the exercise of those search powers; and d) any other information requested by the Minister.

For the period 1 July 2025 to 30 June 2026:

This report refers to the number of occasions a police officer has exercised search powers under Section 72D for the purpose of ascertaining whether a suspected explosives offence is being or has been committed.

EXPLOSIVE POWERS	2025-26
Searches section 72D	20
Number of times property seized for searches section 72D	19
Persons charged with explosives offences section 72D	8
NATURE OF PROPERTY SEIZED Section 72D	2025-26
Explosives - Commercial	9
Explosives - Home Made	10
Explosives - Incendiary	4
Explosives - Precursor	5
Explosives - Equipment	2
Explosive - Explosive Device	13
Explosive - Incendiary Device	3

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953 (SA)</i>	Section 83C (6) The Commissioner must, as soon as practicable (but not later than three months) after each 30 June, submit a report to the Minister in relation to the year ended on that 30 June stating - (a) the number of authorisations and warrants granted under this section during that year; (b) the nature of the grounds on which the authorisations and warrants were granted; (c) the type of property taken from premises pursuant to warrant under this section; (d) any other matters the Commissioner considers relevant.

The number of forced entries for the reporting period of 1 July 2025 to 30 June 2026 included:

SPECIAL POWERS OF ENTRY		2025-26
No. of authorisations issued*		220
Grounds for issue of authorisations:		
Deceased person believed in premises section 83C(1)(a)		71
Person in premises requiring medical assistance section 83C(1)(b)		149
Information reported:		
Deceased		76
Attempt suicide / person detained (<i>Mental Health Act 2009</i>)**		20
Drug / Alcohol Overdose		5
Concern occupant deceased		11
Premises empty / unoccupied		38
Medical / other assistance not specified		29
No medical attention required		27
Missing person – welfare grounds		4
Authority not used – not required***		10

* Authorisations above were issued after concerned relatives or friends contacted police about the welfare of a person who had not been seen for some time.

** Includes threats of suicide.

*** Includes Premises Not Entered.

SPECIAL POWERS OF ENTRY		2025-26
Grounds for issue of warrants*:		
Searching the premises for material that might assist in identifying the deceased or relatives of the deceased, section 83C(3)(a)		1
Take property of the deceased into safe custody, section 83C(3)(b)		1

* Property taken pursuant to warrants includes: medication

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953 (SA)</i>	Section 83BA(9) The Commissioner must include in the Commissioner's annual report to the Minister to whom the administration of the <i>Police Act 1998</i> is for the time being committed a record of the authorisations issued under subsection (7) during the period to which the report relates.

Overcrowding at Public Venues - Section 83BA

There were no authorisations issued pursuant to section 83BA of the *Summary Offences Act 1953* relating to the overcrowding at public venues for the period 1 July 2025 to 30 June 2026.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Reporting required under the *Carers Recognition Act 2005*

Section 6 of the *Carers Recognition Act 2005* (SA) requires SAPOL to take all practicable measures to ensure that the organisation and its officers, employees or agents have an awareness and understanding of the Carers Charter and take action to reflect the principles of the Charter in the provision of the relevant services of that organisation.

In addition, SAPOL must consult carers, or persons or bodies that represent carers, in policy or program development; or strategic or operational planning, relevant to carers and the persons they care for.

Awareness: There is a system to ensure all management, staff and volunteers have an understanding of the Carers Charter.

In October 2025 SAPOL promoted National Carers Week, with the theme “Millions of Reasons to Care”. Awareness of the week and recognition of those employees and volunteers who are carers was raised via an all-staff email and intranet notice. The email included links to information on the South Australian *Carers Recognition Act 2005 (the Act)* and the SA Carers Charter; SAPOL’s Health, Safety and Wellbeing Branch; SAPOL’s *Disability Access and Inclusion Plan 2020-2024 (DAIP)* and SAPOL’s *Diversity and Inclusion Strategy 2021-2025*; and to further information available on the Department of Human Services website.

SAPOL provides disability awareness training which contains information on the Carers Charter and the Act, and the DAIP. This training forms part of the induction program for new employees. It also serves to assist employees to understand and respond appropriately to the needs of people with a disability.

SAPOL’s Constable Development Program and the Promotional Qualification Framework also incorporate disability management training.

Consultation: There is a system to ensure consultation with carers, or persons or bodies that represent carers, in the development and review of human resource plans, policies and procedures.

Consultation was a key component of the development of SAPOL's *Disability Access and Inclusion Plan 2026-2030 (DAIP)*. The plan was published in June 2026.

Diversity and Inclusion Branch are a central point for employees to raise issues, provide feedback or suggestions in relation to policies and procedures which affect people living with disability or carers.

Practice: There is a system to ensure the principles of the Carers Charter are reflected in human resource practice.

SAPOL's *People Strategy 2021-2025*, *Diversity and Inclusion Strategy 2021-2025* and DAIP affirm SAPOL's commitment to being a diverse and inclusive organisation. This commitment supports the principles of the Carers Charter. New versions of the People Strategy and the Diversity and Inclusion Strategy are currently under development and will continue SAPOL's commitment to being a diverse and inclusive organisation.

SAPOL supports flexible work to assist employees in achieving some balance between work and other responsibilities (including those as a carer). There is a dedicated flexible work team and a comprehensive intranet site to assist employees in their application for flexible work.

With clear policies, resources and a dedicated team there is greater awareness, understanding and acceptance of flexible work.

SAPOL's Employee Assistance Section provides counselling support to all employees for a range of reasons when sought, including issues relating to relationships, stress management and work difficulties. An external Employee Assistance Program is also available to employees on issues that impact on their wellbeing.

Reporting required under the *Climate Change and Greenhouse Emissions Reduction Act 2007*

During 2025-26, SAPOL commenced implementation activities to support the objectives of Premier and Cabinet Circular 007 (PC007) Climate Ready Government and continued to deliver sustainability programs in facilities and project works across the statewide asset portfolio.

SAPOL also undertook an information sharing and benchmarking exercise through Australian and New Zealand Policing Advisory Agency (**ANZPAA**) to better understand climate readiness approaches across Australian and New Zealand policing jurisdictions, including opportunities, challenges, risks and operational considerations associated with both infrastructure and frontline policing functions. These activities are informing the development of SAPOL's approach to climate risk management, emissions reduction and organisational resilience.

2025-26 Sustainability and Climate Change Outcomes

During 2025-26, SAPOL delivered a range of infrastructure and asset management initiatives that contributed to sustainability, climate resilience and emissions reduction outcomes across the organisation. These included:

Gepps Cross Band Facilities

- Completed during 2025-26, this new construction project incorporated energy-efficient building services, LED lighting and indoor environmental quality initiatives to support operational sustainability and staff wellbeing.

LED Multi-facility Lighting Upgrade Program

- LED lighting replacements were completed at 10 metropolitan and regional facilities to support reduced electricity consumption, improve energy efficiency and lower ongoing maintenance.
- Additional LED upgrades to SAPOL's building portfolio were delivered through routine maintenance, refurbishment and replacement activities.

Two Wells Police Station Refurbishment

- Installation of energy-efficient LED lighting, a new heating, ventilation, and air conditioning (HVAC) system to improve fresh air circulation.
- Rainwater harvesting infrastructure connected to irrigation systems.
- Native landscaping designed to reduce irrigation demand and support biodiversity.

Air Conditioning Renewal Program

- Replacement and upgrade works undertaken across approximately 20 operational facilities, improving energy performance, reliability and occupant comfort through renewal of ageing assets.

PC007 Climate Ready Government Implementation

- Key activities included executive leadership engagement, establishment of governance arrangements, identification of training and resource requirements, commencement of utility data reporting and review processes, and development of SAPOL's broader climate readiness framework.

Current Operational and Project Initiatives Supporting Sustainability and Climate Change

In addition to projects completed during the reporting period, SAPOL continued to progress a range of operational, infrastructure and strategic initiatives that support sustainability, climate readiness and long-term emissions reduction objectives.

These included:

South Australia Forensic Centre (SAFC) Project

- SAPOL continued design development activities for the construction of the joint-agency South Australia Forensic Centre (**SAFC**) with the Attorney-General's Department during 2025-26, including developing the project's Sustainability Framework through the design process.
- The proposed design incorporates an all-electric building approach, energy reduction measures targeting an estimated 27% reduction in energy consumption compared with a reference building, water efficiency initiatives, climate resilience measures, circular economy principles and electric vehicle charging infrastructure.
- Sustainability outcomes will continue to be refined and validated throughout the detailed design, procurement and delivery phases of the project.

Fleet Diversification

- SAPOL continues to transition towards smaller-capacity, fuel-efficient and hybrid vehicles where operationally suitable.
- As at 30 June 2026, hybrid vehicles represent more than 18.9% of the General Duties and Administrative fleet, with four-cylinder vehicles comprising approximately 79% of the fleet.
- Fleet renewal initiatives have contributed to an estimated reduction of approximately 500,000 litres of fuel consumption annually while maintaining operational capability.

Electric Vehicle Trial and Charging Infrastructure

- SAPOL maintains electric vehicles within its corporate headquarters fleet to support evaluation of emerging vehicle technologies and future fleet transition opportunities.
- Electric vehicle charging infrastructure is also incorporated into new facility/major accommodation projects where appropriate.

Sustainable Asset Management

- Environmentally Sustainable Design principles continue to be incorporated into accommodation projects and asset renewal activities, including energy-efficient lighting, HVAC upgrades, rainwater harvesting, sustainable landscaping, circular economy initiatives and opportunities for future electrification of building infrastructure.
- SAPOL is progressing strategic asset planning and lifecycle management activities to inform future asset replacement programs across the built asset portfolio. These programs aim to improve asset reliability, operational resilience, energy performance and whole-of-life value, while supporting emissions reduction and climate readiness objectives.

Government Implementation

- SAPOL will continue to progress implementation of Premier and Cabinet Circular 007 (PC007) Climate Ready Government requirements, including further development of utility monitoring, emissions reporting, climate risk assessment, broader organisational climate readiness initiatives and governance processes.
- Lessons learned, strategies and emerging risks identified through ANZPAA climate readiness benchmarking will continue to inform SAPOL's developing approach to climate risk management, emissions reduction, organisational resilience and future reporting requirements.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of complaints 2025-26
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	17
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	771
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	66
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	8
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of complaints 2025-26
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	305
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	987
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
Total			*2154

* Excludes 87 complaints still under assessment and not categorised at the time of reporting.

Additional metrics	Total
% complaints resolved within policy timeframes*	100%

* Determined in accordance with Section 13(5) of the Police Complaints and Discipline Act 2016.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Service improvements

Service Improvements resulting from complaints or consumer suggestions over 2025-26.

Review of Early Sanction Model (ESM)

The trial of SAPOL's pilot ESM to expedite the disciplinary process concluded in March 2026. The results showed a significant reduction in time to achieve successful resolution of early sanction files and overall was considered a major efficiency for Professional Conduct Section and the employee involved. As a result, the ESM is continuing.

Transforming Data Management and Intelligence Capability

The ASO7 Senior Data Analyst role has materially strengthened Ethical and Professional Standards Branch's (EPSB) professional standards capability by transitioning a critical business function from reliance on individual corporate knowledge to a sustainable, data-driven and intelligence-led capability.

Through the development of structured operating procedures, improved data governance, standardised reporting practices and enhanced knowledge management, the role has increased organisational resilience, reduced key-person risk and improved the integrity of IAPro and BlueTeam data. In addition, the position has expanded EPSB's capacity to deliver timely corporate reporting, identify emerging trends and risks, and support evidence-based decision-making through enhanced analytical products.

Collectively, these improvements have increased operational efficiency, strengthened business continuity and positioned EPSB to better support both current and future organisational priorities.

Enhancing Complaint Management, Reporting and Investigative Capability Through the IAPro Version 9 Upgrade

The upgrade from IAPro Version 8 to Version 9 has strengthened EPSB's complaint management, investigation and reporting capabilities through enhanced functionality, improved system integration and a more user-friendly interface.

The upgraded system supports more detailed and flexible data capture, including the ability to record multiple complaint classifications against a single incident, providing a more accurate representation of complaint complexity and improving the quality of statistical reporting.

Enhanced customisation features streamlined navigation and improved integration with BlueTeam have increased operational efficiency and supported more effective case management processes. In addition, the upgrade has expanded reporting and analytical capabilities, enabling greater visibility of trends, risks and operational performance.

These improvements have enhanced data quality, strengthened EPSB business processes and increased ability to support evidence-based decision-making and organisational reporting requirements.

Compliance statement

South Australia Police is compliant with Premier and Cabinet Circular 039 (PC039) Complaint Management in the South Australian Public Sector	Yes
South Australia Police has communicated the content of PC039 and the agency's related complaints policies and procedures to employees	Yes

Appendix: Audited financial statements 2025-26



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To the Commissioner of Police South Australia Police

Opinion

I have audited the financial report of South Australia Police for the financial year ended 30 June 2026.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of South Australia Police as at 30 June 2026, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer s Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2026
- a Statement of Administered Financial Position as at 30 June 2026
- a Statement of Administered Cash Flows for the year ended 30 June 2026
- a Schedule of Income and Expenses attributable to administered items for the year ended 30 June 2026
- a Schedule of Assets and Liabilities attributable to administered items as at 30 June 2026
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the Director, Business Service.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section of my report. I am independent of South Australia Police. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Commissioner of Police for the financial report

The Commissioner of Police is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioner of Police is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Commissioner of Police is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of South Australia Police for the financial year ended 30 June 2026.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of South Australia Police's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner of Police
- conclude on the appropriateness of the Commissioner of Police's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Commissioner of Police about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett
Auditor-General

23 September 2026

South Australia Police (SAPOL)

Financial Statements

For the year ended 30 June 2026

South Australia Police
Certification of the Financial Statements
for the year ended 30 June 2026

We certify that the:

- financial statements of the South Australia Police:
 - are in accordance with the accounts and records of the South Australia Police;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the South Australia Police at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the South Australia Police for the financial year over its financial reporting and its preparation of financial statements have been effective.



Grant Stevens
Commissioner of Police
15 September 2026



Stephen Johnke
Executive Director, Business Service
15 September 2026

South Australia Police
Statement of Comprehensive Income
for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Income			
Appropriation	3.1	1 196 686	1 112 018
Grants and subsidies	3.2	7 289	8 521
Fees and charges	3.3	34 660	32 864
Intra-government transfers	3.4	108 854	132 630
Resources received free of charge	3.5	5 509	26 154
Net gain/(loss) from the disposal of non-current and other assets	3.6	280	6
Other income	3.7	7 948	6 451
Total income		1 361 226	1 318 644
Expenses			
Employee related expenses	4.1	1 016 353	948 953
Supplies and services	4.2	259 884	222 720
Intra-government transfer expenses	4.3	15 021	303
Payments to Consolidated Account		-	40 150
Depreciation and amortisation	4.4	56 407	52 459
Assets transferred for nil consideration		20 755	15 498
Borrowing costs		5 186	4 946
Total expenses		1 373 606	1 285 029
Net result		(12 380)	33 615
Total comprehensive result		(12 380)	33 615

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

South Australia Police
Statement of Financial Position
as at 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	5.2	335 754	330 612
Receivables	5.3	25 875	21 453
Inventories		308	295
Non-current assets classified as held for sale	5.8	147	325
Total current assets		362 084	352 685
Non-current assets			
Receivables	5.3	4 488	4 497
Property, plant and equipment	5.4, 5.5 & 5.6	724 640	722 214
Intangible assets	5.7	20 786	30 289
Total non-current assets		749 914	757 000
Total assets		1 111 998	1 109 685
Current liabilities			
Payables	6.2	30 981	40 259
Employee related liabilities	6.4	129 958	116 485
Provisions	6.5	36 094	32 825
Other financial liabilities	6.3	14 664	16 343
Other non-financial liabilities	6.6	1 617	928
Total current liabilities		213 314	206 840
Non-current liabilities			
Employee related liabilities	6.4	189 328	188 181
Provisions	6.5	171 358	175 995
Other financial liabilities	6.3	125 774	113 887
Other non-financial liabilities	6.6	877	1 055
Total non-current liabilities		487 337	479 118
Total liabilities		700 651	685 958
Net assets		411 347	423 727
Equity			
Retained earnings		56 846	69 226
Asset revaluation surplus	7.1	269 281	269 281
Contributed capital		85 220	85 220
Total equity		411 347	423 727

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

South Australia Police
Statement of Changes in Equity
for the year ended 30 June 2026

		Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2024		85 220	283 961	20 931	390 112
Net result from 2024-25		-	-	33 615	33 615
Equity transfer on asset disposal			(14 680)	14 680	-
Total comprehensive result from 2024-25		-	(14 680)	48 295	33 615
Balance at 30 June 2025		85 220	269 281	69 226	423 727
Adjusted balance at 1 July 2025		85 220	269 281	69 226	423 727
Net result from 2025-26		-	-	(12 380)	(12 380)
Total comprehensive result from 2025-26		-	-	(12 380)	(12 380)
Balance at 30 June 2026	7.1	85 220	269 281	56 846	411 347

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

South Australia Police
Statement of Cash Flows
for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		1 196 686	1 112 018
Fees and charges		40 762	36 953
Grants and funding		7 978	8 570
GST recovered		27 633	34 889
Intra-government transfers		104 348	133 536
Receipts for paid parental leave scheme		1 647	1 226
Other receipts		8 100	6 696
		1 387 154	1 333 888
Cash outflows			
Employee related payments		(1003 992)	(910 183)
Payments for supplies and services		(300 878)	(306 309)
Intra-government transfer expenses		(15 021)	(303)
Payments to Consolidated Account		-	(40 150)
Interest paid		(5 186)	(4 946)
Other payments		(1659)	(1 387)
		(1 326 736)	(1 263 278)
Net cash from operating activities	7.2	60 418	70 610
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		683	541
		683	541
Cash outflows			
Purchase of property, plant and equipment		(41 710)	(108 257)
		(41 710)	(108 257)
Net cash used in investing activities		(41 027)	(107 716)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(14 249)	(9 327)
Net cash used in financing activities		(14 249)	(9 327)
Net increase/(decrease) in cash and cash equivalents		5 142	(46 433)
Cash and cash equivalents at the beginning of the reporting period		330 612	377 045
Cash and cash equivalents at the end of the reporting period	5.2	335 754	330 612

The accompanying notes form part of these financial statements.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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South Australia Police

Notes to and forming part of the financial statements

for the year ended 30 June 2026

1 About South Australia Police

South Australia Police (SAPOL) is a not-for-profit government department of the State of South Australia. SAPOL is established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

SAPOL does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of SAPOL.

Administered financial statements relating to administered resources are presented separately as part of this report. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for SAPOL's transactions.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets that are to be sold, consumed, or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which SAPOL has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout these notes.

SAPOL is liable for fringe benefits tax (FBT) and goods and services tax (GST).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST components of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

1.2. Objectives and programs

The objective of SAPOL is to prevent crime, uphold the law, preserve the peace, assist the public in emergency situations, coordinate and manage responses to emergencies, regulate road use and prevent vehicle collisions. SAPOL operates under the following programs:

- **Public Safety** – Provides visible and available police services, working in partnership with the community and other agencies, management and emergency response, and coordination across the state.
- **Crime and Criminal Justice Services** – SAPOL's crime prevention and reduction and support of the criminal justice system contribute to the achievement of South Australia's strategic priorities. To prevent crime and reduce offending, SAPOL works in partnership with the community and other agencies.
- **Road Safety** – Policing for safer roads and road use across the state. SAPOL road safety services include the regulation of road use, education and vehicle collision prevention. Police work in partnership with the community and other agencies to achieve better road safety outcomes for all South Australians and those visiting the state.

The table on the following pages presents income and expenses attributable to each program, assets and liabilities cannot be reliably attributed to programs.

South Australia Police
Schedule of Income and Expenses
for the year ended 30 June 2026

Income and expenses by program	Public Safety		Crime and Criminal Justice Services		Road Safety		Total	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Income								
Appropriation	464 496	405 923	600 112	572 010	132 078	134 085	1 196 686	1 112 018
Grants and subsidies	2 853	3 155	3 347	3 996	1 089	1 370	7 289	8 521
Fees and charges	26 100	24 633	4 702	4 546	3 858	3 685	34 660	32 864
Intra-government transfers	34 487	43 107	10 117	22 449	64 250	67 074	108 854	132 630
Resources received free of charge	2 156	9 406	2 530	11 913	823	4 835	5 509	26 154
Net gain from the disposal of non-current and other assets	116	2	120	3	44	1	280	6
Other income	3 034	2 381	3 567	3 019	1 347	1 051	7 948	6 451
Total income	533 242	488 607	624 495	617 936	203 489	212 101	1 361 226	1 318 644
Expenses								
Employee related expenses	404 941	356 086	477 187	457 318	134 225	135 549	1 016 353	948 953
Supplies and services	93 934	77 064	110 361	93 543	55 589	52 113	259 884	222 720
Intra-government transfers expenses	260	105	305	127	14 456	71	15 021	303
Payments to Consolidated Account	-	14 867	-	18 829	-	6 454	-	40 150
Depreciation and amortisation	23 209	20 491	24 237	23 053	8 961	8 915	56 407	52 459
Write down of non-current assets	8 540	6 054	8 918	6 810	3 297	2 634	20 755	15 498
Borrowing costs	1 583	1 514	2 580	2 551	1 023	881	5 186	4 946
Total expenses	532 467	476 181	623 588	602 231	217 551	206 617	1 373 606	1 285 029
Net result	775	12 426	907	15 705	(14 062)	5 484	(12 380)	33 615

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

1.3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2025-26 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of the original budgeted total expenses.

	Note	Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		1 196 686	1 196 686	-
Grants and subsidies		3 831	7 289	3 458
Fees and charges		32 813	34 660	1 847
Intra-government transfers		90 779	108 854	18 075
Resources received free of charge		-	5 509	5 509
Net gain from the disposal of non-current and other assets		-	280	280
Other income		3 374	7 948	4 574
Total income		1 327 483	1 361 226	33 743
Expenses				
Employee related expenses		1 011 064	1 016 353	5 289
Supplies and services		205 270	259 884	54 614
Intra-government transfer expenses		-	15 021	15 021
Depreciation and amortisation		48 187	56 407	8 220
Assets transferred for nil consideration		-	20 755	20 755
Borrowing costs		4 382	5 186	804
Total expenses		1 268 903	1 373 606	104 703
Net result		58 580	(12 380)	(70 960)
Total comprehensive result		58 580	(12 380)	(70 960)

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

1.3 Budget performance (continued)

	Note	Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Investing expenditure summary				
Total major projects	a	49 381	26 162	23 219
Total annual programs		20 526	19 815	711
Total investing expenditure		69 907	45 977	23 930

The variance in major projects is predominantly as a result of: -

- a) Major projects – SAPOL spend was below budget predominantly due to delays in reaching financial completion on the Gepps Cross Relocation and SA Police Barracks Relocation projects.

1.4. Significant transactions with government related entities

All significant transactions with the SA Government related entities are identifiable in this financial report.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

2. Board and committees

SAPOL's Executive Leadership Team (ELT) support the Commissioner of Police and the Deputy Commissioner of Police to achieve the aims of the SAPOL corporate business plan. This includes providing leadership and direction within their respective service areas and contributing to the overall performance of SAPOL.

2.1. Key management personnel

Key management personnel of SAPOL include the Minister for Police, the Commissioner of Police and various other members of the ELT.

The compensation detailed below excludes the salary and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

	2026	2025
Compensation	\$'000	\$'000
Salaries and other short-term employee benefits	4 897	4 793
Post-employment benefits	927	836
Termination benefits	100	127
Total compensation	5 924	5 756

Although the Commissioner of Police's salary is funded from 'Recurrent Expenditure – Special Acts' which is an administered item, his remuneration has been included in the figures above.

Transactions with key management personnel and other related parties

Apart from the remuneration for key management personnel, SAPOL does not have material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

2.2. Board and Committees

Police Review Tribunal

The Police Review Tribunal hears appeals arising from a selection decisions for positions between the rank of Senior Constable and Senior Sergeant.

Mr Fahey, John
 Mr Forrest, Terence Frederick

Mobile Workforce Transformation Program Board

The Mobile Workforce Transformation Program Board is responsible for providing oversight, direction and key decision making for the Program.

Mr Cochrane, Rob
 Mr Hill, Richard*
 Ms Williams, Linda*
 Mr Parrott, Ian*
 Mr Johninke, Stephen*
 Ms Summers, Kim-Sherie*
 Ms Joshi, Vaiju*
 Ms Inglis, Fiona*
 Mr Coram, Julian*
 Mr Leahy, Matthew*

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

Ms Perry, Gracie*

SAPOL Risk and Performance Committee

Mr Scroop, Brenton
 Mr Thompson, Kyffin
 Mr Watkins, Simon*
 Ms Kameniar, Narelle*
 Mr Johnke, Stephen*
 Ms Summers, Kim-Sherie*
 Mr Hill, Richard*
 Mr Papworth, Rob*
 Mr Sorenson, Glenn*
 Mr Cagialis, Bill*

* These board/committee members are current SA Government employees. In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

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

	2026	2025
\$0	15	11
\$1 - \$19 999	5	6
Total number of members	20	17

The total remuneration received or receivable by members was \$0.038 million (2025: \$0.032 million). Remuneration of members reflects all costs of performing Tribunal and Board duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

3. Income

3.1. Appropriation

Appropriations are recognised as income on receipt.

Appropriation pursuant to the *Appropriation Act 2025* (the *Act*) provided funding of \$1,196.686 million (2025: \$1,112.018 million) for operational and capital projects purposes.

3.2. Grants and subsidies

Commonwealth-sourced grants	2026	2025
	\$'000	\$'000
Grants and subsidies	7 289	8 370
Total Commonwealth-sourced grants	7 289	8 370
 SA Government grants and subsidies		
SA Government grants and subsidies	-	151
Total SA Government grants and subsidies	-	151
 Total grants and subsidies	7 289	8 521

Commonwealth-sourced and SA Government grants and funding of \$7.289 million (2025: \$8.521 million) are usually subject to terms and conditions set out in the contract correspondence or legislation. Revenue from Commonwealth-sourced funding is recognised when the entity obtains control over the granted assets, generally when the cash is received, unless otherwise specified.

During 2025-26 SAPOL recovered costs associated with resources provided at the request of the Commonwealth Government in relation to:

- Family Law Information Sharing Program
- Australian Criminal Intelligence Commission (ACIC) - Jurisdictional criminal history referrals
- Drill style exercise - Australia-New Zealand Counter-Terrorism Committee (ANZCTC)
- National Criminal Intelligence System (NCIS) Engagement with ACIC
- Operation Midrealm
- National Firearms Register
- Confiscation of Illicit Tobacco
- Crowded Places/AAO exercising (ANZCTC)

Conditions attached to these grants require any unspent funds to be returned to the Commonwealth.

South Australia Police
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3.3. Fees and charges

	2026	2025
	\$'000	\$'000
Police security services	17 002	15 982
Firearms licences and registration fees	6 914	6 611
Police information requests	3 039	3 180
Impound and clamping fees	5 069	4 856
Escorts - wide load/other	1 912	1 641
Other fees	724	594
Total fees and charges	34 660	32 864

All revenue from fees and charges is recognised from contracts with customers except for clamping and impound fees.

Impound and clamping fees are recognised on receipt under AASB 1058 *Income of Not-For-Profit Entities*. These fees are charged under the *Criminal Law (Clamping, Impounding and Forfeiture of Vehicles) Act 2007* in relation to motor vehicles in connection with certain offences and alleged offences, and for other purposes.

SAPOL recognises all revenue from contracts with customers at a point in time under AASB 15 *Revenue from Contracts with Customers* (AASB 15), from the following major sources:

Police security services

Revenue from police security services is recognised when SAPOL has provided services in line with Memorandums of Administrative Arrangements with other SA Government agencies. These services are billed monthly in arrears using the input method using the labour hours expended, resources consumed, and costs incurred.

Firearms licences and registration fees

Firearms licences and registration fees are less than \$15 000. In accordance with *Treasurer's Instructions (Accounting Policy Statements)*, SAPOL has adopted the low value recognition exemption Aus8.1 under AASB 15, for firearms licences and registration fees. Revenue is recognised when fees are paid.

Police information requests

Revenue from police information requests are fees raised under the *Police Act 1998* and are service fees for copies of reports being provided to the customer such as history checks, police information requests and antecedent / apprehension reports. Revenue is recognised when fees are paid.

South Australia Police
Notes to and forming part of the financial statements
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3.4. Intra-government transfers

	2026	2025
	\$'000	\$'000
Transfers received from other SA Government entities		
Contributions from the Community Road Safety Fund ⁽¹⁾	50 274	49 048
Contingency funding provided by DTF ⁽²⁾	7 512	42 939
Contributions from the Community Emergency Services Fund ⁽³⁾	27 222	26 556
Road Safety Development Funding ⁽⁴⁾	11 200	10 840
Prosecution and other court fees ⁽⁵⁾	1 683	1 576
Digital Investment Fund ⁽⁶⁾	9 832	1 260
Other Intra-government transfers	1 131	411
Total Intra-government transfers	108 854	132 630

Intra-government transfers are recognised as income on receipt.

- (1) Community Road Safety Fund (CRSF) – SAPOL received \$50.274 million (2025: \$49.048 million) from the Department for Infrastructure and Transport (DIT) to fund road safety initiatives included within SAPOL's Road Safety Program – refer note 1.2.
- (2) DTF Contingency Fund – SAPOL received \$4.020 million for SA Public Sector Salaried Enterprise Agreement, Police Administrative Agreement \$3.252 million, Allied Health Professionals, Assistants and Psychologists Enterprise Agreement \$0.116 million, Wages Parity Weekly Paid Enterprise Agreement \$0.059 million and Executive remuneration review \$0.065 million in 2025-26.
- (3) Community Emergency Services Fund (CESF) – SAPOL received \$27.222 million (2025: \$26.556 million) from South Australia Fire and Emergency Services (SAFECOM) for the provision of emergency services included in SAPOL's Public Safety Program – refer note 1.2
- (4) Road Safety Development funding - SAPOL receives funding from the Compulsory Third Party Insurance Regulator for the provision of Road Safety Services including the development of data analytic capabilities, implementing road safety strategic communication/engagement programs and heavy vehicle enforcement activities. Revenue is recognised on delivery of road safety activities which are billed quarterly and in arrears. At 30 June 2026, \$6.590 million (2025: \$4.250 million) is within Receivables – refer note 5.3.
- (5) Prosecution and other court fees are recognised on receipt from the Attorney-General's Department who collect fees on SAPOL's behalf and pass on the fees received to SAPOL monthly.
- (6) The Digital Investment Fund (DIF) was established as part of the South Australian 2023-24 State Budget to drive strategic and targeted investment in cyber security and digital initiatives across the South Australian public sector.

3.5. Resources received free of charge

	2026	2025
	\$'000	\$'000
Services received free of charge - other entities	4 328	4 041
Services received free of charge - Department of the Premier and Cabinet	489	478
Services received free of charge - Audit	357	347
Contributed / donated asset revenue	335	21 288
Total resources received free of charge	5 509	26 154

Contributions of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

SAPOL receives Financial Accounting, Taxation, Payroll, Accounts Payable, Accounts Receivable and systems support from Shared Services SA free of charge, value at \$4.286 million (2025: \$4.041 million), ICT services valued at \$0.429

South Australia Police
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million (2025: \$0.419 million) and media monitoring services valued at \$0.06 million (2025: \$0.059 million) from the Department of the Premier and Cabinet.

SAPOL also receives audit services free of charge from the Audit Office of South Australia in relation to work performed under the *Public Finance and Audit Act 1987*. A corresponding expense is recognised in the financial statements. No other services were provided by the Audit Office of South Australia.

In 2025-26 SAPOL received \$0.335 million in assets free of charge from the Commonwealth Government and State Government agencies.

In 2024-25 SAPOL received \$0.752 million in assets free of charge from Commonwealth Government and \$20.536 million land asset from the Courts Administration Authority for the City Staging site.

3.6. Net gain from the disposal of non-current and other assets

	2026	2025
	\$'000	\$'000
Land and buildings	(250)	51
Vehicles	480	-
Other PPE	7	4
Right-of-use assets	43	(49)
Total net gain/(loss) from disposal of non-current assets	280	6

Gains/loss on modification of right-of-use (ROU) assets include derecognition of the ROU assets (note 5.6) and associated lease liabilities (note 6.3) where the lease terms and conditions were modified during the current year.

3.7. Other income

	2026	2025
	\$'000	\$'000
Employee related recoveries	3 129	3 624
Goods and services recoveries	2 971	759
Sundry receipts	1 018	1 213
Rent income	346	312
Gain on derecognition of SAFA	-	197
Other sundry income	484	346
Total other income	7 948	6 451

South Australia Police
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4. Expenses

4.1. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	717 397	647 175
Superannuation	104 415	93 729
Annual leave	91 370	84 597
Workers compensation	18 972	37 833
Long service leave	21 044	24 283
Additional compensation	11 850	9 046
Police Service Leave	3 383	9 024
Skills and experience retention leave	385	359
Targeted voluntary separation packages	215	70
Other employment related expenses	47 322	42 837
Total employee related expenses	1 016 353	948 953

Superannuation

SAPOL employees are employed under the *Public Sector Act 2009* or the *Police Act 1998*. The superannuation expense represents SAPOL's contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

	2026	2025
	Number	Number
\$171 001 - \$177 000*	n/a	285
\$177 001 - \$197 000	929	431
\$197 001 - \$217 000	350	122
\$217 001 - \$237 000	147	80
\$237 001 - \$257 000	83	47
\$257 001 - \$277 000	22	16
\$277 001 - \$297 000	24	5
\$297 001 - \$317 000	4	1
\$317 001 - \$337 000	6	3
\$337 001 - \$357 000	3	3
\$357 001 - \$377 000	4	5
\$377 001 - \$397 000	1	2
\$397 001 - \$417 000	1	1
\$417 001 - \$437 000	1	2
\$497 001 - \$517 000	-	1
\$557 001 - \$577 000	1	-
\$737 001 - \$757 000	1	-
Total	1 577	1 004

Police	1 549	979
Public Servant	28	25
Total	1 577	1 004

South Australia Police
Notes to and forming part of the financial statements
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4.1 Employee related expenses (continued)

*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2024-25.

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year was \$319.1 million (2025: \$196.2 million).

Targeted voluntary separation packages (TVSP)

The number of employees who received a TVSP during the reporting period was 2 (2025: 1).

	2026	2025
	\$'000	\$'000
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	215	70
Leave paid to separated employees	45	56
Net cost to SAPOL	260	126

4.2. Supplies and services

	2026	2025
	\$'000	\$'000
Communication and computing	57 097	49 963
Accommodation	42 686	39 416
Motor vehicle related	37 251	29 719
Administration	25 585	22 727
Temporary agency staff & contractors	20 525	14 813
Employee programs & housing subsidies	13 911	13 197
Minor equipment	12 026	7 126
Aviation costs	7 182	6 370
CTP Regulator funded Road Safety Campaigns	6 969	6 649
Uniforms	5 587	3 865
Utilities	4 995	5 162
Shared Services SA	4 402	4 191
Cleaning	3 567	3 838
Insurance	3 286	3 074
Legal costs	2 212	1 970
Advertising	1 632	1 517
Consultants	1 122	18
Collection costs	879	950
Variable lease payments	618	1 085
Other	8 352	7 070
Total supplies and services	259 884	222 720

South Australia Police
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4.2 Supplies and services (continued)

Accommodation

SAPOL's accommodation is managed by SAPOL and also is provided by DIT under Memoranda of Administrative Arrangements (MoAAs) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and are accordingly expensed. Information about accommodation incentives relating to this arrangement is shown in note 6.6.

Insurance

SAPOL is a participant in the SA Government's Insurance Program. SAPOL pays an insurance premium through South Australian Government Financing Authority (SAFA). SAPOL is responsible for the payment of claim amounts up to an agreed amount (the deductible). SAFA provides the balance of the funding for claims in excess of the deductible.

4.3. Intra-government transfer expenses

	2026	2025
	\$'000	\$'000
Road Safety Cameras Enhanced Enforcement Initiatives - DIT	14 360	-
Intra-government Transfers - DPC	661	303
Total intra-government transfer expenses	15 021	303

South Australia Police
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4.4. Depreciation and amortisation

	2026	2025
	\$'000	\$'000
Depreciation		
Buildings and improvements	15 167	9 692
Vehicles and aircraft	2 638	2 437
Accommodation and leasehold improvements	5 165	3 841
Plant and equipment	8 693	8 207
Total depreciation for property, plant and equipment	31 663	24 177
Right-of-use assets depreciation		
Right-of-use buildings	16 411	13 234
Right-of-use vehicles	-	5 461
Right-of-use plant and equipment	549	549
Total depreciation for Right-of-use assets	16 960	19 244
Intangible assets amortisation		
Internally generated computer software	6 984	7 884
Other computer software	800	1 154
Total amortisation for intangible assets	7 784	9 038
Total depreciation and amortisation	56 407	52 459

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

Useful life

Depreciation/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

Class of asset	Useful life (years)
Buildings and improvements	1 - 60
Vehicles and aircraft	1 - 27
Plant and equipment	1 - 60
Accommodation and leasehold improvements	Remaining life of lease
Computer software	1 - 14
Right-of-use buildings	1 - 14
Right-of-use vehicles	3 - 5
Right-of-use plant and equipment	3

Review of accounting estimates

Assets' residual values, useful lives and depreciation/amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

South Australia Police
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5. Assets

5.1. Financial assets

	2026	2025
	Carrying amount	Carrying amount
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	335 754	330 612
Contractual receivables	4 754	6 130
Total financial assets	340 508	336 742

5.2. Cash and cash equivalents

Cash is measured at nominal amounts. The Government has a policy to align agency cash balances with the appropriation and expenditure authority.

Deposits with the Treasurer

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of SAPOL appropriation is deposited into the Accrual Appropriation Excess Funds account (AAEFA). Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer.

	2026	2025
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
SAPOL operating account	72 404	84 423
Accrual Appropriation Excess Funds	262 983	245 820
Total deposits with the Treasurer (Special deposit accounts)	335 387	330 243
Interest account/cash on hand	367	369
Total cash and cash equivalents in the Statement of Financial Position	335 754	330 612
Total cash and cash equivalents in the Statement of Cash Flows	335 754	330 612

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5.3. Receivables

	2026	2025
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	5 201	6 490
Less: impairment loss on receivables	(447)	(360)
Total contractual receivables	4 754	6 130
Statutory receivables		
GST receivable	4 379	5 116
Workers compensation and additional compensation recoveries	868	822
Total statutory receivables	10 001	12 068
Accrued revenue	9 120	4 614
Prepayments	6 754	4 771
Total current receivables	25 875	21 453
Non-current receivables		
Statutory receivables		
Workers compensation and additional compensation recoveries	4 488	4 497
Total non-current receivables	4 488	4 497
Total receivables	30 363	25 950

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

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

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivables on demand. There is no concentration of credit risk.

Refer to note 9.2 for further information on risk management.

Allowance for impairment loss on contractual receivables

	2026	2025
	\$'000	\$'000
Carrying amount at the beginning of the period	360	247
Amounts recovered during the year	(55)	(28)
Increase/(Decrease) in the allowance recognised in profit or loss	142	141
Carrying amount at end of the period	447	360

Impairment losses relate to contracts with customers external to SA Government. No impairment loss was recognised in relation to statutory receivables.

Refer to note 9.2 for details regarding credit risk and the methodology for determining impairment.

Statutory receivables

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

Workers compensation recoveries are related to the interim benefits receivable from employees pursuant to Section 32(3) of *Return to Work Act 2014*. This receivable is recognised when the relevant employees' claims are rejected.

The net amount of GST recoverable from the ATO is included as part of receivables.

No impairment loss was recognised in relation to statutory receivables.

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5.4. Property, plant and equipment

Reconciliation of property, plant and equipment 2025-26

Property, plant and equipment comprises tangible owned and right-of-use (leased) assets.

2026	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings and land	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2025	139 752	332 026	47 881	13 751	27 008	733	112 630	48 433	722 214
Additions	-	-	-	-	-	-	-	45 451	45 451
Recognition of new ROU assets	-	-	-	-	-	-	24 394	-	24 394
Assets Impairment loss	-	-	-	-	(5)	-	-	-	(5)
Transfers from capital works in progress	-	51 667	7 555	3 668	14 731	-	-	(77 621)	-
Contributed /Donated assets	-	-	-	-	335	-	-	-	335
Transfer between classes	-	-	-	-	-	-	-	2 190	2 190
Assets transferred for nil consideration	(20 535)	-	-	-	-	-	-	-	(20 535)
Disposals	(220)	(48)	-	-	-	-	-	-	(268)
Derecognition	-	-	-	-	-	-	(391)	-	(391)
Assets written off	-	(16)	-	(5)	(139)	-	-	-	(160)
Other Movement	-	-	-	-	38	-	-	-	38
Depreciation	-	(15 167)	(5 165)	(2 638)	(8 693)	(549)	(16 411)	-	(48 623)
Carrying amount at the end of the period	118 997	368 462	50 271	14 776	33 275	184	120 222	18 453	724 640
Gross carrying amount									
Gross carrying amount	118 997	393 555	59 432	26 560	139 188	1 968	171 932	18 453	930 085
Accumulated depreciation	-	(25 093)	(9 161)	(11 784)	(105 913)	(1 784)	(51 710)	-	(205 445)
Carrying amount at the end of the period	118 997	368 462	50 271	14 776	33 275	184	120 222	18 453	724 640

**All property, plant and equipment are classified in the level 3 fair value hierarchy except that lands, buildings and certain transport vessels and aircraft which are valued at \$6.049 million are classified as level 2 and capital works in progress are not classified. Refer to note 6.13 for details about the lease liability for right-of-use assets.

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Reconciliation of property, plant and equipment 2024-25

2025	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings	ROU Vehicles	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2024	115 372	241 217	43 324	11 403	27 373	666	113 427	10 853	80 968	644 603
Additions	-	-	-	-	-	-	12 437	-	107 892	120 329
Recognition of new ROU assets	-	-	-	-	-	616	-	-	-	616
Transfers from capital works in progress	18 962	100 833	8 398	4 142	8 092	-	-	-	(140 427)	-
Donated assets	20 536	-	-	643	109	-	-	-	-	21 288
Assets transferred for nil consideration	(15 000)	-	-	-	-	-	-	-	-	(15 000)
Derecognition	-	-	-	-	-	-	-	(5 392)	-	(5 392)
Assets written off	(55)	(88)	-	-	(355)	-	-	-	-	(498)
Transfers to assets held for sale	(63)	(244)	-	-	(18)	-	-	-	-	(325)
Other Movement	-	-	-	-	14	-	-	-	-	14
Depreciation and amortisation	-	(9 692)	(3 841)	(2 437)	(8 207)	(549)	(13 234)	(5 461)	-	(43 421)
Carrying amount at the end of the period	139 752	332 026	47 881	13 751	27 008	733	112 630	-	48 433	722 214
Gross carrying amount										
Gross carrying amount	139 752	341 958	51 877	23 995	128 417	1 968	153 647	-	48 433	890 047
Accumulated depreciation	-	(9 932)	(3 996)	(10 244)	(101 409)	(1 235)	(41 017)	-	-	(167 833)
Carrying amount at the end of the period	139 752	332 026	47 881	13 751	27 008	733	112 630	-	48 433	722 214

*All property, plant and equipment are classified in the level 3 fair value hierarchy except that lands, buildings and certain transport vessels and aircraft which are valued at \$128.251 million are classified as level 2 and capital works in progress are not classified. Refer to note 6.3 for details about the lease liability for right-of-use assets.

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5.5. Property, plant and equipment owned by SAPOL

Property, plant and equipment comprises tangible owned and right of use (leased) assets.

Property, plant and equipment owned by SAPOL with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by SAPOL is initially recorded on a cost basis and subsequently measured at fair value. Where assets are acquired at no value or minimal value they are recorded at fair value in the Statement of Financial Position. Detail about SAPOL's approach to fair value is set out in note 9.1.

Property, plant and equipment owned by SAPOL includes \$80.754 million (2025: \$78.674 million) of fully depreciated plant and equipment still in use.

Impairment

Property, plant and equipment owned by SAPOL has not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity.

Revaluation of property, plant and equipment owned by SAPOL is undertaken on a regular cycle as detailed in note 9.1. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

5.6. Property, plant and equipment leased by SAPOL

Right-of-use assets leased by SAPOL as lessee are measured at cost and there were no indications of impairment of right-of-use assets.

Interest expense paid on lease liabilities is disclosed in note 6.3.

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15 000, are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.2.

SAPOL has the following leases:

- 4 building leases are held with DIT but are not governed by Premier and Cabinet Circular PC018, with rental payments monthly in arrears. Building lease terms range from 1 year to 5 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- 36 building leases held with external lessors with rental payments monthly in arrears. Building lease terms range from 1 year to 23 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- A building lease held with Plenary Justice (SA) Pty Ltd under a Public-Private Partnership Agreement (PPP) for regional police stations for SAPOL which is non-cancellable, with rental payments quarterly in arrears. Initial lease was signed in June 2005 for 25 years with a 5 year extension option that is more likely than not to be exercised. No residual value guarantee.
- A plant and equipment lease held with Aviair Pty Ltd is non-cancellable, with rental payments monthly in arrears. No residual value guarantee.

The lease liabilities related to the right-of-use assets are disclosed in note 6.1. Expenses related to leases, including short term and variable lease payment expenses, are disclosed in notes 4.4 and 4.2. Cash outflows related to leases are disclosed in note 7.2. As at 30 June 2026 SAPOL has not committed to any lease arrangements that have not commenced from 1 July 2026.

5.7. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses. The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

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The internally developed computer software includes software modules of SAPOL's Project Shield which are operational. SAPOL will continue to recognise software associated with Project Shield as it becomes operational.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 *Intangible Assets* are expensed.

	Internally developed computer software	Other computer software	Capital works in progress	Total
Reconciliation 2025-26	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2025	26 513	994	2 782	30 289
Additions	-	-	526	526
Transfers to/(from) capital works in progress	994	94	(1 088)	-
Assets written off	(55)	-	-	(55)
Transfer between classes	-	-	(2 190)	(2 190)
Amortisation	(6 984)	(800)	-	(7 784)
Carrying amount at the end of the period	20 468	288	30	20 786

Gross carrying amount				
Gross carrying amount	87 478	27 366	30	114 874
Accumulated amortisation	(67 010)	(27 078)	-	(94 088)
Carrying amount at the end of the period	20 468	288	30	20 786

	Internally developed computer software	Other computer software	Capital works in progress	Total
Reconciliation 2024-25	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2024	26 605	2 092	972	29 669
Additions	-	-	9 658	9 658
Transfers to/(from) capital works in progress	7 792	56	(7 848)	-
Amortisation	(7 884)	(1 154)	-	(9 038)
Carrying amount at the end of the period	26 513	994	2 782	30 289

Gross carrying amount				
Gross carrying amount	86 545	27 611	2 782	116 938
Accumulated amortisation	(60 032)	(26 617)	-	(86 649)
Carrying amount at the end of the period	26 513	994	2 782	30 289

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5.7. Intangible assets (continued)

Amortisation of computer software is calculated on a straight-line basis over the estimated useful life of 5 years.

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

Intangibles assets owned by SAPOL includes \$75.725 million (2025: \$53.841 million) of fully depreciated intangible assets still in use.

5.8. Non-current assets classified as held for sale

	2026	2025
	\$'000	\$'000
Land	3	63
Buildings and improvements	126	244
Computers and Communications	18	18
Total non-current assets classified as held for sale	147	325

Non-current assets classified as held for sale represents land, buildings and vehicles which have been declared surplus to SAPOL's requirements.

SAPOL has measured the assets held for sale at the lower of carrying amount or fair value less costs to sell. Detail about SAPOL's approach to fair value is set out in note 9.1.

Independent site valuations have been provided for the properties upon their classification as held for sale. The valuations are based on recent market transactions for similar unrestricted land and buildings in the area and includes adjustment for factors specific to the land and building such as size and location.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6. Liabilities

6.1. Financial liabilities

	2026 \$'000	2025 \$'000
Financial liabilities measured at amortised cost		
Contractual payables	30 848	40 181
Lease liabilities	140 438	130 230
Total financial liabilities	171 286	170 411

6.2. Payables

	2026 \$'000	2025 \$'000
Current		
Contractual payables	30 848	40 181
Statutory payable	133	78
Total current payables	30 981	40 259
Total payables	30 981	40 259

Payables are measured at nominal amounts. Payables and accrued expenses are recognised for all amounts owing but unpaid.

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

Contractual payables are normally settled within 30 days from the date the invoice is first received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.3. Other financial Liabilities

All financial liabilities are leased liabilities. SAPOL measures lease liabilities \$140.437 million (2025: \$130.230 million) at discounted future lease payments using the DTF's incremental borrowing rate. There were no defaults or breaches on any of the financial liabilities throughout the year. The extension options are included in the lease liabilities as SAPOL is reasonably certain to extend the leases. Interest expense paid on lease liabilities during 2025-26 was \$5.186 million (2025: \$4.946 million).

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below and therefore may not total to equal the carrying amount/fair value of the financial instrument.

	2026	2025
	\$'000	\$'000
Lease liabilities		
within 1 year	19 417	14 863
1 to 5 years	60 596	49 784
more than 5 years	100 708	99 113
Total lease liabilities (undiscounted)	180 721	163 760

Refer to note 5.6 for details about the right-of-use assets for lease liability.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.4. Employee related liabilities

	2026	2025
	\$'000	\$'000
Current		
Annual leave	65 143	57 580
Accrued salaries and wages	15 956	11 537
Long service leave	21 152	21 834
Employment on-costs	22 988	20 369
Police service leave	3 798	4 241
Skills and experience retention leave	598	585
Leave bank	323	339
Total current employee related liabilities	129 958	116 485
Non-current		
Long service leave	158 017	157 480
Employment on-costs	23 400	22 557
Police service leave	6 893	6 983
Leave bank	628	766
Other employee entitlements	390	395
Total non-current employee related liabilities	189 328	188 181
Total employee related liabilities	319 286	304 666

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

Salary and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full are expected to be paid within 12 months and are measured at the undiscounted amount expected to be paid.

The actuarial assessment performed by the Department of Treasury and Finance determined the salary inflation for short term employee benefits rate at 3.5% (2025: 3.2%).

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over the police and emergency services sector across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 4.5% in 2025 to 5.0% in 2026.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.4. Employee related liabilities (continued)

This change in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an increase in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in both the long service leave liability and employee benefits expense by \$6.653 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF for the salary inflation rate remains unchanged at 3.5% for long service leave liability, consistent with 2024-25 rates.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based on the average proportion of long service leave taken or paid over the last 3 years.

Employment on-costs liabilities

Employment on-costs liabilities include payroll tax, Fringe Benefits Tax, Pay as You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave estimated to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

SAPOL makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the average factor for the calculation of employer superannuation cost on-costs remains unchanged at 12%, consistent with 2024-25 rates. The average proportion of long service leave taken as leave over the past 3 years changed from the 2025 rate (75.0%) to 79.3% for police and changed from the 2025 rate (66.3%) to 67.3% for non-police. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year was deemed to be immaterial.

Leave bank

Leave Bank Fund is a departmentally sponsored sickness and accident 'safety net' type scheme for police officers. It operates in circumstances where injury or illness has exhausted a member's own sick leave and supplements it from a bank of donated annual leave days. Members become eligible for benefits once they have contributed one day of their first allocated annual leave. Ongoing, members donate one day of their annual leave when called upon. Leave bank is recorded at nominal amount using the average daily rate of remuneration at reporting date.

Police service leave

Police Service Leave is prescribed in Clause 38 of the South Australia Police Enterprise Agreement, effective 1 January 2021 to recognise and retain the knowledge and experience of long serving officers. The liability for police service leave is measured at nominal amounts using current salary rates and the short-term salary inflation rate of 3.5% (2025: 3.2%). Police service leave is accrued at the rate of 4 weeks leave every five years and is to be used within those 5 years.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.5. Provisions

	2026 \$'000	2025 \$'000
Workers' compensation		
Carrying amount at the beginning of the period	118 795	107 281
Increase resulting from re-measurement	19 502	37 824
Reduction due to payments	(27 214)	(26 310)
Carrying amount at the end of the period	111 083	118 795
Additional compensation		
Carrying amount at the beginning of the period	89 408	84 567
Increase resulting from re-measurement	13 059	9 046
Reduction due to payments	(6 899)	(4 205)
Carrying amount at the end of the period	95 568	89 408
Civil actions against police		
Carrying amount at the beginning of the period	617	408
Increase in the provision due to revision of estimates	387	417
Reduction due to payments	(203)	(208)
Carrying amount at the end of the period	801	617
Current provision	36 094	32 825
Non-current provision	171 358	175 995
Total provisions	207 452	208 820

Workers compensation provision (statutory and additional compensation schemes)

SAPOL is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, SAPOL is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory entitlements and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of outstanding expenditure as at 30 June 2026 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are nonserious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

Civil actions against Police

Liabilities are reported to reflect unsettled actions against SAPOL.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.6. Other non-financial liabilities

	2026 \$'000	2025 \$'000
Current		
Unearned revenue	1 023	334
Accommodation incentive	594	594
Total current non-financial other liabilities	1 617	928
Non-current		
Accommodation incentive	877	1 055
Total non-current other non-financial liabilities	877	1 055
Total other non-financial liabilities	2 494	1 983

Accommodation incentives

Accommodation incentives relate to MoAA arrangements with DIT for office accommodation. These arrangements do not comprise leases and the accommodation incentives do not comprise financial liabilities. DIT has provided accommodation improvements free of charge. The benefit of this incentive(s) is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

See note 5.6 for information about the accommodation improvements provided by DIT.

Unearned revenue

SAPOL recognises unearned revenue for consideration received in excess of obligations performed by SAPOL. The unearned revenue as at 30 June 2026 relates to Confiscation of Illicit Tobacco, South Australian Fixated Threat Assessment Centre, Family Law Information Sharing Program and State Development Program.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

7. Other disclosures

7.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

7.2. Cash flow

Cash Flow Reconciliation	2026	2025
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash from operating activities	60 418	70 610
Add / (less) non-cash items		
Depreciation and amortisation	(56 407)	(52 459)
Contributed /donated asset revenue	335	21 288
Net gain from the disposal of non-current and other assets	280	6
Write-off of non-current assets	(20 755)	(15 498)
Capital accruals	7 107	17 706
Movement in assets and liabilities		
Increase/(decrease) in receivables	(31 698)	(44 600)
Increase/(decrease) in inventories	13	29
(Increase)/decrease in payables	41 429	74 740
(Increase)/decrease in other non-financial liabilities	(511)	544
(Increase)/decrease in employee related liabilities	(13 959)	(22 187)
(Increase)/decrease in provisions	1 368	(16 564)
Net result	(12 380)	33 615

Total cash outflow for leases was \$14.249 million (2024-25: \$9.327 million).

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2026

8. Outlook

8.1. Unrecognised contractual commitments

Commitments include operating, capital and outsourcing commitments arising from contractual or statutory sources and are disclosed at their nominal value.

Contractual commitments to acquire property, plant and equipment

	2026	2025
	\$'000	\$'000
Within one year	8 808	24 590
Later than one year but not later than five years	5 436	25 178
Later than five years	511	-
Total contractual commitments to acquire property, plant and equipment	14 755	49 768

SAPOL's commitments are for major capital projects which includes motorcycle replacement, mobile workforce program.

Other contractual commitments

	2026	2025
	\$'000	\$'000
Within one year	90 879	90 684
Later than one year but not later than five years	166 368	136 381
Later than five years	181 291	152 882
Total other contractual commitments	438 538	379 948

Major other contractual commitments include MoAAs with DIT for accommodation.

8.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

Contingent assets

SAPOL does not have any contingent assets.

Contingent liabilities

Claims for property damage or personal injury

As at 30 June 2026, SAPOL has possible exposures resulting from litigation (or pending litigation) in respect of claims for property damage or personal injury/death.

Rewards for unsolved murders

As at 30 June 2026 the value of outstanding rewards for unsolved murders was \$37.4 million (2025: \$38.8 million). No provision has been made in the financial statements for this amount as considerable doubt exists as to the amount and timing of rewards that will actually be paid.

8.3. Impact of standards not yet effective

SAPOL has assessed the impact of the new and amended Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on SAPOL's financial statements.

No Australian Accounting Standards have been early adopted.

8.4. Events after reporting period

SAPOL are not aware of any events after reporting period.

9. Measurement and risk

9.1. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

The revaluation process is reviewed by SAPOL when revaluations take place.

For property, plant and equipment subsequently measured at fair value, a revaluation of assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Fair value hierarchy

SAPOL classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market and are derived from unobservable inputs.

SAPOL's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2026 and 2025, SAPOL had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

Land and buildings

An independent valuation of land and buildings was performed by a Certified Practising Valuer from JLL Public Sector Valuation Pty Ltd, as at 30 June 2024.

Fair value of land has been determined using the market approach. The valuation was based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in use, adjustments were applied to reflect the restriction.

The fair value of buildings was determined using current replacement cost, due to there not being an active market. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition and location.

The valuation used estimates about construction materials that would be required to replace the buildings, information about current construction costs were derived from building costs guides, internal records such as procurement documents, and the estimated useful life due to age and condition of the building.

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2026

9.1. Fair value (continued)

Plant and equipment, transport vessels and aircraft

All items of plant and equipment, transport vessels and aircraft with a fair value at the time of acquisition less than \$1 million and an estimated useful life less than three years has not been revalued in accordance with APS 116D. The carrying value of these items are deemed to approximate fair value.

An independent valuation of transport vessels and aircraft with a fair value of greater than \$1 million was performed by a Certified Practising Valuer from Valuations and Appraisal Services Australasia Pty Ltd, as at 30 June 2024.

9.2. Financial instruments

Financial risk management

Financial risk management is managed by SAPOL's Financial Management Services Branch. SAPOL's risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

SAPOL's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of financial instruments held.

Liquidity risk

SAPOL is funded principally from appropriation by the SA Government. SAPOL works DTF to determine the cash flows associated with its government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1.2 and 3.1 for further information.

Credit risk

SAPOL has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by SAPOL.

Impairment of financial assets

Loss allowances for receivables are not measured and recognised using the simplified expected credit loss approach prescribed in AASB 9. Instead, SAPOL undertakes a comprehensive review of all non-SAG outstanding debtors on a case-by-case basis with a view to collectability of monies owed.

Receivables from non-government debtors comprise a large number of small balances. A listing is maintained of debtors where recoveries are unlikely, and a loss allowance is created.

SAPOL receives the Debtors Management Report monthly from the Accounts Receivable (AR) Invoicing Team at Shared Services SA (SSSA). As per the arrangement between the two agencies, SSSA initially undertake recovery actions via monthly statements, phone calls and demand letters to customers that have overdue SAPOL invoices, where the debt is less than 180 days overdue.

Once SSSA have exhausted all avenues for recovery, receivables aged greater than 180 days are referred back to SAPOL for action. Once a debtor has been referred to the agency, the matter is appraised and either managed internally or progressed to a mercantile debt collection agency for recovery.

There were no material impairment losses recognised in the year.

9.2. Financial instruments (continued)

Credit loss of Government debtors is considered to be nil based on the nature of counterparties and external credit ratings. Nonetheless inter-agency receivables are assessed individually and confirmed with the relevant public authority to ensure agreement between the public authorities on the quantum of the debt.

Cash and debt investments

SAPOL considers that its cash and cash equivalents have low credit risk based on the external credit rating of the counterparties and therefore the expected credit loss is nil.

All of SAPOL's debt investments at amortised cost are considered to have low credit risk and consideration of expected credit loss was limited to 12 months expected losses. The expected credit loss is nil.

Market risk

SAPOL does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. SAPOL does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

Exposure to interest rate risk may arise through its interest bearing liabilities, including borrowings. As at 30 June 2026, SAPOL had no borrowings.

Categorisation of financial instruments

Details of the material accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

Classification of financial instruments

SAPOL measures all financial instruments at amortised cost except for lease liabilities which are measured at the present value of future lease payments.

**South Australia Police
(SAPOL)**

Administered Financial Statements

For the year ended 30 June 2026

South Australia Police
Statement of Administered Comprehensive Income
for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Administered income			
Appropriation	A4.1	805	773
Fees and charges	A4.2	104 240	107 838
Total administered income		105 045	108 611
Administered expenses			
Employee related expenses		725	709
Supplies and services	A5.1	3 022	2 948
Intra-government transfers		17 994	18 289
Payments to Consolidated Account		83 305	86 674
Total administered expenses		105 046	108 620
Net result		(1)	(9)
Other comprehensive income			
Total comprehensive result		(1)	(9)

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Financial Position
as at 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Administered current assets			
Cash and cash equivalents	A7.1	27 890	25 894
Receivables		284	272
Total current assets		28 174	26 166
Total assets		28 174	26 166
Administered current liabilities			
Payables		7 525	7 688
Other liabilities	A6.1	20 154	17 982
Total current liabilities		27 679	25 670
Total liabilities		27 679	25 670
Net assets		495	496
Administered equity			
Retained earnings		495	496
Total equity		495	496

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Cash Flows
for the year ended 30 June 2026

		2026 (Outflows) Inflows \$'000	2025 (Outflows) Inflows \$'000
Cash flows from operating activities	Note		
Cash inflows			
Appropriation		805	773
Fees and charges		104 228	107 833
Exhibit monies		2 406	
		107 439	108 606
Cash outflows			
Employee related payments		(725)	(709)
Supplies and services		(2 994)	(2 943)
Intra-government transfers		(18 018)	(18 073)
Payments to consolidated account		(83 472)	(85 067)
Exhibit monies			(124)
Unclaimed property		(234)	150
		(105 443)	(106 766)
Net cash provided from/(used in) operating activities	A7.1	1 996	1 840
Net increase/(decrease) in cash and cash equivalents		1 996	1 840
Cash and cash equivalents at the beginning of the period		25 894	24 054
Cash and cash equivalents at the end of the period		27 890	25 894

The accompanying notes form part of these financial statements.

South Australia Police
Schedule of Income and Expenses attributable to Administered Items
for the year ended 30 June 2026

Schedule of Income and Expenses attributable to Administered Items

Activities - refer note A2	Victims of Crime				Public Private Partnership (PPP)			
	Expiation Fees		Levy		Special Acts		Partnership (PPP)	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Administered income								
Appropriation	-	-	-	-	732	702	-	-
Fees and charges	83 305	86 681	17 788	18 108	-	-	3 022	2 947
Total administered income	83 305	86 681	17 788	18 108	732	702	3 022	2 947
Administered expenses								
Employee related expenses	-	-	-	-	725	709	-	-
Supplies and services	-	-	-	-	-	-	3 022	2 947
Intra-government transfers	-	-	17 788	18 108	-	-	-	-
Payments to Consolidated Account	83 305	86 674	-	-	-	-	-	-
Total administered expenses	83 305	86 674	17 788	18 108	725	709	3 022	2 947
Net result	-	7	-	-	7	(7)	-	-

Activities - refer note A2	Firearms Safety				Total	
	Training Levy		Other		Total	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Administered income						
Appropriation	-	-	73	71	805	773
Fees and charges	125	102	-	-	104 240	107 838
Total administered income	125	102	73	71	105 045	108 611
Administered expenses						
Employee related expenses	-	-	-	-	725	709
Supplies and services	-	-	-	1	3 022	2 948
Intra-government transfers	125	102	81	79	17 994	18 289
Payments to Consolidated Account	-	-	-	-	83 305	86 674
Total administered expenses	125	102	81	80	105 046	108 620
Net result	-	-	(8)	(9)	(1)	(9)

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2026

Schedule of Assets and Liabilities attributable to Administered Items

Activities - refer note A2	Unclaimed Property		Exhibit Monies		Expiation Fees	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	283	517	19 871	17 465	5 859	6 010
Total current assets	283	517	19 871	17 465	5 859	6 010
Total administered assets	283	517	19 871	17 465	5 859	6 010
Administered current liabilities						
Payables	-	-	-	-	5 846	5 997
Other current liabilities	283	517	19 871	17 465	-	-
Total current liabilities	283	517	19 871	17 465	5 846	5 997
Total administered liabilities	283	517	19 871	17 465	5 846	5 997
Net assets	-	-	-	-	13	13

Activities - refer note A2	Victims of Crime Levy		Special Acts		Public Private Partnership (PPP)	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	1 395	1 419	(4)	(11)	-	-
Receivables	-	-	-	-	284	272
Total current assets	1 395	1 419	(4)	(11)	284	272
Total administered assets	1 395	1 419	(4)	(11)	284	272
Administered current liabilities						
Payables	1 395	1 419	-	-	284	272
Other current liabilities	-	-	-	-	-	-
Total current liabilities	1 395	1 419	-	-	284	272
Total administered liabilities	1 395	1 419	-	-	284	272
Net assets	-	-	(4)	(11)	-	-

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2026

Activities - refer note A2	Other		Total	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Administered current assets				
Cash and cash equivalents	486	494	27 890	25 894
Receivables	-	-	284	272
Total current assets	486	494	28 174	26 166
Total administered assets	486	494	28 174	26 166
Administered current liabilities				
Payables	-	-	7 525	7 688
Other current liabilities	-	-	20 154	17 982
Total current liabilities	-	-	27 679	25 670
Total administered liabilities	-	-	27 679	25 670
Net assets	486	494	495	496

The above statement should be read in conjunction with the accompanying notes.

South Australia Police
Notes to and forming part of the Administered Financial Statements
for the year ended 30 June 2026

A1. Basis of preparation and accounting policies

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1. SAPOL, applies the same accounting policies to the administered financial statements as set out in the notes to SAPOL's financial statements.

Basis of Preparation

Income from expiation fees, Victims of Crime Levy and firearms safety training levy are recognised on receipt. All other elements of SAPOL's Statement of Administered Comprehensive Income and Statement of Administered Financial Position have been prepared on an accrual basis.

A2. Objectives/Activities of SAPOL's administered items

SAPOL's administered items are structured to contribute to these main activities:

Unclaimed property

SAPOL holds unclaimed monies and proceeds from disposal of found properties. These proceeds from disposal of found properties are held for a period of six months and are then passed to government. SAPOL treats these items in accordance with the *Police Regulations 2014*.

Exhibit monies

SAPOL holds cash being confiscated at the time of an offence (that is, items found at a crime scene, or which were part of a theft). These items are held as an exhibit which may be presented to the court as evidence at the time the offence is heard. The court may decide that the items are returned or confiscated and passed to the government.

Expiation fees

SAPOL collects expiation revenue arising from expiation notices issued by police officers and other authorised officers. SAPOL treats the collected expiation revenue pursuant to the requirements of the *Expiation of Offences Act 1996*. Monies collected are paid into the consolidated account or to the SA Government agency accountable for the fees. This includes collection of expiation revenue relating to a zero-tolerance approach to Protect SA's Fruit Fly Free Status under the *Plant Health Act 2009*.

Victims of Crime Levy

SAPOL collects the Victims of Crime Levy on expiation notices pursuant to the *Victims of Crime Act 2001*. Levies collected are paid into the Victims of Crime Fund operated by the Attorney-General's Department. These are shown as intra-government transfers in the Statement of Administered Comprehensive Income.

Special Acts

SAPOL receives separate appropriation for the payment of salaries in relation to the Commissioner of Police. Funding is provided under 'Recurrent Expenditure - Special Acts'. Employee related expenditure in administered items reflects cash payments only. The liabilities are recorded as SAPOL controlled items.

South Australia Police
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A2. Objectives/Activities of SAPOL's administered items (continued)

Public Private Partnership

In June 2005 the Minister of Infrastructure executed a 25-year agreement with Plenary Justice Pty Ltd (Plenary) for regional police stations for SAPOL and courts for the Courts Administration Authority (CAA).

The public private partnership (PPP) includes court facilities at Port Lincoln, Victor Harbor, Berri and Port Pirie.

Under the PPP agreement, SAPOL is responsible for paying lease payments to Plenary for sites occupied by both SAPOL and CAA. SAPOL invoices CAA for the sites that they occupy.

Only the income and expenditure associated with the sites occupied by CAA are recognised as administered items.

Firearms Safety Training Levy

SAPOL collects the Firearms Safety Training Levy as part of firearms licence fees. The Firearms Safety Training Levy is transferred to TAFE SA. The levy subsidises compulsory Firearms Safety Training, run by TAFE SA that all applicants for firearms licences must undertake before being issued with their firearms licence.

Other

SAPOL receives appropriation with respect to a grant payment for a Community Service Obligation payment to South Australian Water Corporation. The Community Service Obligation payment covers the cost of water and sewage rates forgone on emergency service-related properties.

SAPOL has no control over the use of the funds listed above.

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A3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2025-26 Budget Paper 4, Volume 3). Appropriation reflects appropriation issued to special deposit accounts (and deposit accounts) controlled by SAPOL. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Administered Income				
Appropriation		740	805	65
Fees and charges	a	142 729	104 240	(38 489)
Total administered income		143 469	105 045	(38 424)
Administered Expenses				
Employee related expenses		667	725	58
Supplies and services		2 785	3 022	237
Intra-government transfers	a	23 618	17 994	(5 624)
Payments to Consolidated Account	a	116 399	83 305	(33 094)
Total administered expenses		143 469	105 046	(38 423)
Net result		-	(1)	(1)
Total comprehensive result		-	(1)	(1)

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- a) Expiation revenue was lower than budgeted as a result of delays in the implementation of Camera Initiatives and driver behaviour. This has impacted budgeted transfers to the Consolidation Account and the Victims of Crime Fund.

SAPOL has no administered investing expenditure budget or actual expenditure.

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A4. Income

A4.1 Appropriation

	2026	2025
	\$'000	\$'000
Revenues from appropriation		
Appropriation from Consolidated Account pursuant to the <i>Police Act 1998</i>	732	702
Appropriation from Consolidated Account pursuant to the Appropriation Act 2025	73	71
Total revenues from appropriation	805	773

Appropriations are recognised on receipt. Appropriation pursuant to the *Appropriation Act 2025* consists of only operational funding.

A4.2 Fees and charges

	2026	2025
	\$'000	\$'000
Expiation revenue	83 305	86 681
Victims of Crime Levy	17 788	18 108
PPP cost recovery *	3 022	2 947
Firearms Safety Training Levy	125	102
Total fees and charges	104 240	107 838

*This amount includes cost recovery from the Courts Administration Authority for PPP lease payments (refer to note A2).

Expiation revenue, Victims of Crime Levy and Firearms Safety Training Levy are recognised on receipt.

A5. Expenses

A5.1 Supplies and services

	2026	2025
	\$'000	\$'000
PPP lease payments	3 022	2 947
Other	-	1
Total supplies and services	3 022	2 948

Expenses relate to PPP lease payments paid by SAPOL on behalf of CAA. The expenditure is offset by cost recovery from CAA. Refer to note A2 and note A4.2.

South Australia Police
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A6. Liabilities

A6.1 Other liabilities

	2026	2025
	\$'000	\$'000
Current		
Exhibit monies held	19 871	17 465
Unclaimed property held for SA Government	283	517
Total financial liabilities - current	20 154	17 982
Total other liabilities	20 154	17 982

A7. Other disclosures

A7.1 Cash flow reconciliation

	2026	2025
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	27 890	25 894
Balance as per the Statement of Cash Flows	27 890	25 894
Reconciliation of net cash provided by/(used in) operating activities to net result		
Net cash provided by/(used in) operating activities	1 996	1 840
Movement in assets and liabilities		
Increase/(decrease) in receivables	12	5
(Increase)/decrease in payables	163	(1 828)
(Increase)/decrease in other liabilities	(2 172)	(26)
Net result	(1)	(9)