

**OFFICIAL**



**Government  
of South Australia**

# **SOUTH AUSTRALIA POLICE**

## **2023-24 Annual Report**

**SOUTH AUSTRALIA POLICE**

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**OFFICIAL**



To:

Hon Dan Cregan MP

Minister for Police, Emergency Services and Correctional Services

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Police Act 1998*, *Police Regulations 2014* and the *Public Sector Act 2009* 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:

Grant Stevens APM LEM

**COMMISSIONER OF POLICE**

Date 25 September 2024

Signature

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

## From the Chief Executive



This was my ninth year as Commissioner of South Australia Police (SAPOL) and I continue to be grateful for the opportunity to lead such a valuable and high performing organisation of dedicated professional and committed law enforcement officers and staff.

Together we have successfully achieved a lot over these years. This is particularly pleasing in times of societal disruption, complex technological advances and generational changes, all of which have impacted our operating environment.

To that end, we are continuing to work with government on specific issues of concern, such as resourcing/budget constraints and recruiting/retention challenges.

It is no secret that police numbers are down due to the difficulty of attracting new officers into a policing career, in a period of full employment. We are approaching this with an energetic multi-faceted approach, including a new national and international accelerated recruitment program and a new flexible industry pathways specifically for young South Australians. We also launched our 'You belong in blue' marketing campaign, with over 800,000 views to our recruiting website.

SAPOL continues to improve our organisational capability due to the impact of increased demand on frontline resources, for example in April 2024, Stage 1 of the Police Security Officer (PSO's) Transition project was fully implemented. This resulted in 55 PSO's replacing police officers in cell guard roles across the four Metropolitan Police Custody facilities, releasing 45 police officers back to frontline duties.

As reported in the media, SAPOL continued the process of vacating the Thebarton Barracks site due to the construction of the new Women's and Children's Hospital. With our dedicated Thebarton Barracks Relocation Project team identifying and acquiring the right facilities for future organisational needs, we plan to fully vacate the site by October 2024.

Another strong focus has been community safety with SAPOL's Operations Measure and Paragon. Operation Measure, targeting retail shop theft was again recognised with the Best Retailer and Policing Collaboration Award at the 2024 National Australian Fraud Awards. SAPOL's successful collaboration with retailers ensures those responsible for repeat and serious retail theft; as well as other crimes in the retail sector, are quickly identified and apprehended.

Operation Paragon provided a highly visible police presence to address anti-social behaviour in the CBD and allay community concerns. This responsive policing style was also the hallmark of SAPOL's successful operation for the FIFA Women's World Cup, the third biggest sporting event in the world, with Adelaide hosting five games in July-August 2023.

Major Crime continued their outstanding commitment to solving serious crimes with detectives diligence and commitment leading to the arrest, conviction and a 35 year sentence of the Bicycle Bandit Kym Parsons, who terrorised many victims in ten bank holdups between 2004-09. There was also the successful culmination of the police

investigation beginning in 2012 over the cold-blooded murder of Jason De Ieso, resulting in seven men being found guilty in October 2023.

The continuing successful partnership with the Australian Federal Police in our South Australia Joint Anti Child Exploitation Team (SA JACET), resulted in 72 paedophiles arrested for a variety of criminal child exploitation offences, with overall 15 children saved. Child exploitation is a heinous crime, and police use an integrated and collaborative capability to strive to bring offenders to account.

SAPOL continued to respond to the scourge of domestic abuse in the community, collaborating with other agencies to better protect victims including collaboratively working with Women's Safety Services SA (WSSSA) to deliver the Domestic Violence Disclosure Scheme (DVDS), where people at risk can better make decisions about their and their children's safety.

SAPOL also initiated and now leads with WSSSA the Northern Multi-Agency Hub; an integrated domestic violence service for victims and their children in the northern suburbs opened in May 2024. The Hub offers a more coordinated response to domestic violence prevention, early intervention and recovery; with emphasis on victims access to vital services, support and information.

In April 2024 SAPOL also established a dedicated project team led by an Assistant Commissioner, to coordinate our response and contribution to the Royal Commission into domestic, family and sexual violence in South Australia, commencing July 2024.

I am proud to acknowledge this financial year saw SAPOL organisationally and our individual employees, recognised for their work and contribution to the South Australian community.

For example, in October 2023 the Gawler Police Blue Rose Project received a silver award in the police-led category of the 2023 Australian Crime and Violence Prevention Awards (ACVPAs). The ACVPAs recognise best practice in the prevention or reduction of violence and other types of crime and play a vital role in highlighting effective community-based initiatives to prevent crime and violence before it occurs.

Senior Community Constable Shirreen Jackson was announced Female Elder of the Year at the July 2023 Port Augusta National Aborigines and Islanders Day Observance Committee Awards. Senior Sergeant Susan Lock received the Most Outstanding Female Practitioner Award at the September 2023 Australasian Council of Women in Policing; Excellence in Policing Awards. Detective Senior Sergeant Alexandra Rusul also won the Outstanding Service Award at the 2023 South Australian Child Protection Awards.

On another note, our SAPOL Dog Operations Unit celebrated its 50th birthday in September 2023. SAPOL's canine officers are popular with the public and very effective in fighting crime, finding suspects and missing persons, and detecting illicit substances, firearms and explosives.

Road safety continued to be a key concern for me as Commissioner and all of SAPOL. The 2023-24 year was a horror year on our roads with 101 South Australian lives lost and 840 South Australians suffering serious injuries. Every life lost and serious injury on our roads has a ripple effect through our whole community – notwithstanding as police we remain steadfast in our commitment to protect the community from avoidable road tragedies; focusing on the Fatal Five of drink and drug driving; speeding, distraction, seat belts and dangerous road users.

On a positive note, the SAPOL road safety education mascot 'Jeff the Road Safety Dog' was the winner of the Australian Road Safety Foundation, State Government Programs Award for 2024. Jeff provides a unique opportunity to engage with pre and primary school students to deliver vital road safety education.

Sadly, in this reporting period the South Australian police family were once again reminded of the inherent dangers of policing and the risk police face daily to protect the community.

In a harrowing incident in the South-East of the State, Brevet Sergeant Jason Doig was killed in the line of duty in November 2023. Brevet Sergeant Doig was the first serving police officer in South Australia to have lost their life in a violent incident involving a weapon since 1990 and first officer to be killed while on duty since 2002. Jason was a much-loved member of the Lucindale community for 12 years; his final posting in an extensive country policing journey spanning 25 years. I was honoured to host a private service with members of the Doig family at the Police Academy on 5 September 2024, to unveil a dedicated plaque to Jason on the Wall of Remembrance. During the service, Jason was posthumously awarded the South Australia Police Bravery Medal for his actions on 16 November 2023 and the SAPOL Leadership and Efficiency Medal for his service to the Lucindale community as the Officer in Charge of the Lucindale Police Station.

In the same incident when Jason lost his life, Sergeant Michael Hutchinson also suffered a serious gunshot injury. Constable Rebekah Cass rendered assistance to both officers and the offender under incredibly challenging and disturbing circumstances.

Having our officers killed and/or seriously injured while undertaking normal duties is very confronting and distressing for all of us in policing. It is a testament to the courage of our frontline staff that they continue to perform their duty with professionalism in the face of those inherent dangers. It is also important to acknowledge our people who provide ongoing support to our frontline staff, and continually check on their welfare.

SAPOL recognises health and wellbeing as a critical element of a high-functioning and resilient workforce, able to provide policing services to the community. All employees therefore have round-the-clock access to psychosocial support programs and services, which are actively promoted throughout SAPOL.

In closing, 2023-24 was a tough year, and I want to personally acknowledge and thank each of you, for your ongoing hard work and commitment to SAPOL and the South Australian community in challenging times.



Grant Stevens APM LEM

**COMMISSIONER OF POLICE**

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	Under the <i>Police Act 1998</i> , 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.
<b>Our Vision</b>	Safer Communities – recognises our continuing commitment to reduce community harm through a prevention first mindset.
<b>Our Values</b>	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, Courage, Leadership, Collaboration and Respect.
<b>Our functions, objectives and deliverables</b>	<p>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.</p> <p>The foundation for SAPOLs quality service delivery is guided by our five principles of:</p> <ul style="list-style-type: none"> <li>• Our People, Our Strength - our values underpin everything we do, providing a foundation to achieve our 2030 vision,</li> <li>• Prevention First - take every opportunity to prevent crime, disorder and road trauma,</li> <li>• Community Centred, Socially Minded - enhancing transparency and engagement to build trust and confidence,</li> <li>• Collaborative Partnerships - we will identify external expertise and build these insights and learnings into our operational and business strategies; and</li> <li>• Technology Enabled Policing - optimising the use of technology provides new opportunities for disruption, enforcement, criminal investigation and prosecution.</li> </ul> <p>Our core programs in 2023-24 were:</p> <ul style="list-style-type: none"> <li>• Public Safety – responding to calls for service, emergency response and managing major community events to realise safer communities,</li> <li>• Crime and Criminal Justice Services – a prevention first approach to reduce community impact of offending, support victims and provide effective criminal justice services; and</li> <li>• Road Safety – reduce trauma on our roads.</li> </ul>

## **Our organisational structure**

Commissioner

Deputy Commissioner

Business Service

Crime 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>

Response and support to the SA Royal Commission Domestic, Family and Sexual Violence.

## **Changes to the agency**

During 2023-24 there was the following change to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

- The Organisational Reform Program and Thebarton Barracks Relocation Project moved to sit under Governance and Capability Service.

## Our Minister



The Hon Dan Cregan MP is the Minister for Police, Emergency Services and Correctional Services and Special Minister of State. His portfolio also includes responsibility for Road Safety.

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

## Our Executive team



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

Areas reporting directly to the Commissioner include:

- Business Service,
- Governance and Capability Service,
- Information Systems and Technology Service; and
- People, Culture and Wellbeing Service.



Linda Williams 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.



John Venditto is the 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 to Districts and Local Service Areas.



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 Project,
- Thebarton Barracks relocation,
- corporate governance, organisational capability, performance policy and reporting, strategy development and identifying and addressing emerging issues.



Hamish Cameron 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.



Scott Duval is the 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; and
- safety on metropolitan public transport.



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

- centrally located, specialist operational support to the Districts, Local Service Areas and Crime Service,
- prosecution services,
- firearms,
- licensing enforcement,
- 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 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 is the Assistant Commissioner State Operations Service, responsible for:

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



Stuart McLean is the Assistant Commissioner responsible for:

- SAPOL's response and support to the South Australian Government Royal Commission into Domestic, Family and Sexual Violence.



Assistant Commissioner Noel Bamford (retired) responsible for Thebarton Barracks Relocation Project, responsible for:

- the re-establishment of 15 different business units located at the 107 year old Thebarton Barracks to make way for the new Women's and Children's Hospital. This creates the opportunity to move business units to new fit for purpose sites; and
- representing SAPOL on multi-agency committees overseeing the transition of Thebarton Barracks to SA Health.

**Legislation administered by the agency**

*Police Act 1998*

*Police Regulations 2014*

*Firearms Act 2015*

*Hydroponics Industry Control Act 2009*

*Public Assemblies Act 1972*

*Second-hand Dealers and Pawnbrokers Act 1996*

*Witness Protection Act 1996*

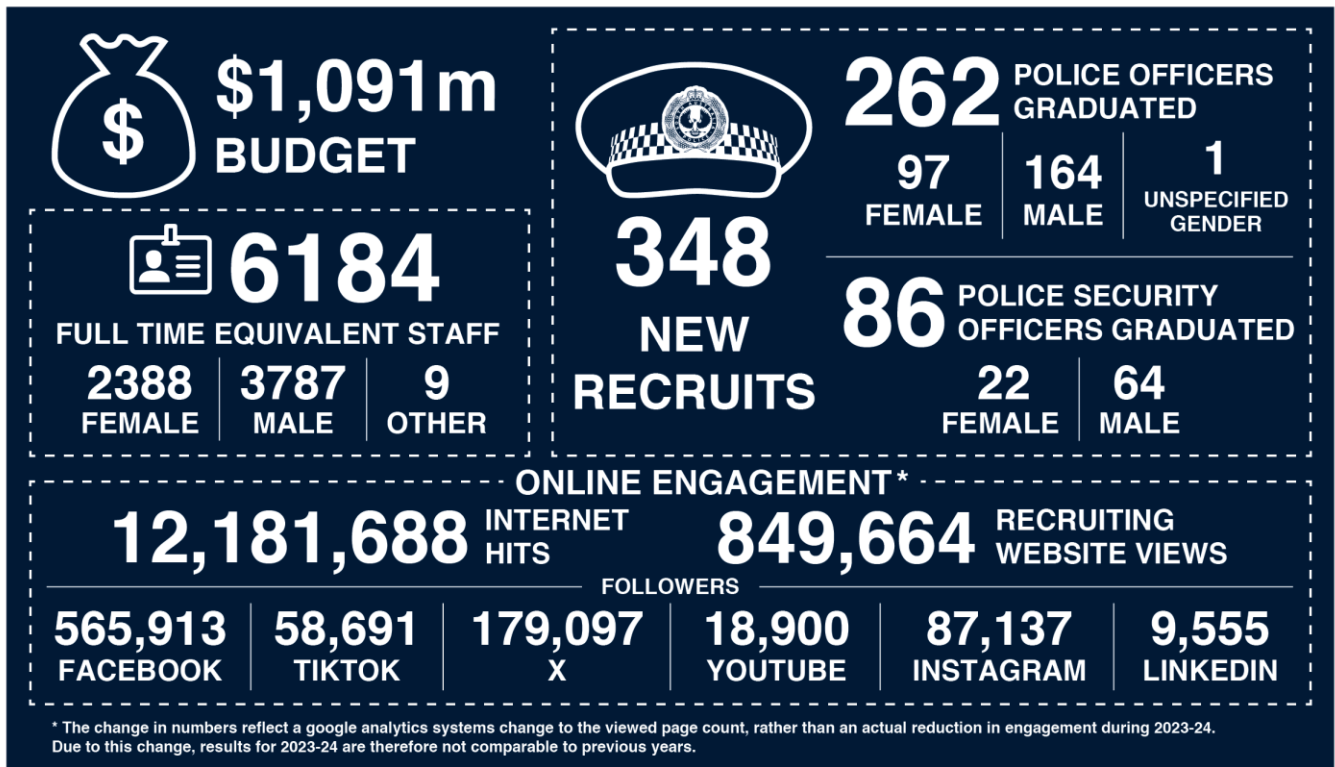
**Other related agencies**

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



## The agency's performance

### Performance at a glance



## PUBLIC SAFETY





## CRIME AND CRIMINAL JUSTICE



**29,141**  
ARRESTS

**19**

HOMICIDES  
SOLVED



**1** HISTORICAL  
UNSOLVED HOMICIDE  
SOLVED

**19** NEW  
HOMICIDES  
INVESTIGATED

### DRUG SEIZURES

**40**

KILOS  
METH

**4,875**

CANNABIS  
PLANTS

**132.5**

LITRES  
FANTASY

**80**

GRAMS  
HEROIN

**42.5**

KILOS  
COCAINE

**40** CLANDESTINE LABS  
DISMANTLED

**4,004** CANNABIS EXPIATION  
NOTICES (CENS)

**328,263**

REGISTERED  
FIREARMS

**3,755**

POLICE ISSUED  
INTERVENTION ORDERS



**269**

APPLICATIONS  
TO COURT

### CRIME STOPPERS

**19,374**

CONTACTS

**556**

CRIMES SOLVED

**62,523**

FIREARMS  
LICENSES

### JOINT ANTI-CHILD EXPLOITATION TEAM

**72**

ARRESTS

**109**

INVESTIGATIONS

**15**

CHILDREN SAVED



**267**

PEOPLE  
APPREHENDED

**\$228,100**

PROPERTY/CASH  
RECOVERED

## ROAD SAFETY

**101**

LIVES  
LOST



**840**

SERIOUS  
INJURIES

### ROADSIDE TESTS

**591,346**

ALCOHOL TESTS CONDUCTED

**52,427**

DRUG TESTS CONDUCTED

**5,167**

CLAMPED AND  
IMPOUNDED VEHICLES

**4,404**

ALCOHOL  
DETECTIONS



**5,051**

DRUG  
DETECTIONS

**1,056** VEHICLES DISPOSED

**38**

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

**15**

ROAD SAFETY  
MARKETING  
CAMPAIGNS

**7**

NEW  
MULTI-MEDIA

**275**

SOCIAL/DIGITAL ROAD  
SAFETY MESSAGES

### OPERATION VULNERABLE RESULTS

#### ALCOHOL

**31,220**

ROADSIDE ALCOHOL  
TESTS CONDUCTED



**262**

ALCOHOL  
DETECTIONS

#### DRUGS

**4,062**

ROADSIDE DRUG  
TESTS CONDUCTED



**395**

DRUG  
DETECTIONS

### TOTAL EXPIATIONS/CAUTIONS

**156** MOTORCYCLIST

**1,224** CYCLIST

**573** PEDESTRIAN

**126** E-SCOOTER

**Agency specific objectives and performance**

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
Premiers Taskforce	Support the work of the Premiers Taskforce in achieving its goals.	The Commissioner actively engaged and contributed to every meeting of the Taskforce and SAPOL Executives provided comprehensive briefings.
Protective vests to protect all frontline police	To fund SAPOL \$6.5 million for an additional 1 500 personal issue, Multi-Purpose Load Bearing Vests (MPLBV) to protect police and police security officers to carry out their duties.	1 018 MPLBVs ordered with 976 delivered.

Agency objectives	Indicators	Performance
Public Safety	Level of Community Confidence in policing services.	71.0%*
	Percentage of Grade 1 taskings in the metropolitan area responded to within 15 minutes.	92.0% above the target of 80%
	Number of calls received by Call Centre.	578 254
	Number of 000 calls presented to Police Communications Centre by Telstra.	190 440
Crime and Criminal Justice Services	Number of recorded offences against the person as reported by/on behalf of victims per 1000 head of population.	15.3 above the projection of $\leq 13.6$
	Number of recorded offences against property as reported by/on behalf of victims per 1000 head of population.	51.2 above the projection of $\leq 48.1$
Road Safety	Number of Road Safety Contacts issued personally involving unique expiation notices and apprehension reports/incidents reports excluding camera.	190 082
	Number of driver screening tests conducted.	591 346 above the target of 500 000
	Number of SAPOL Road Safety Centre attendees, children and young adults (16-24 years).**	1119 children and 224 young adults
	Total number of people attending SAPOL road safety programs.	52 514

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

\*\* Reflects the impact of school cancellations and temporary closure of the Road Safety Centre.

## Corporate performance summary

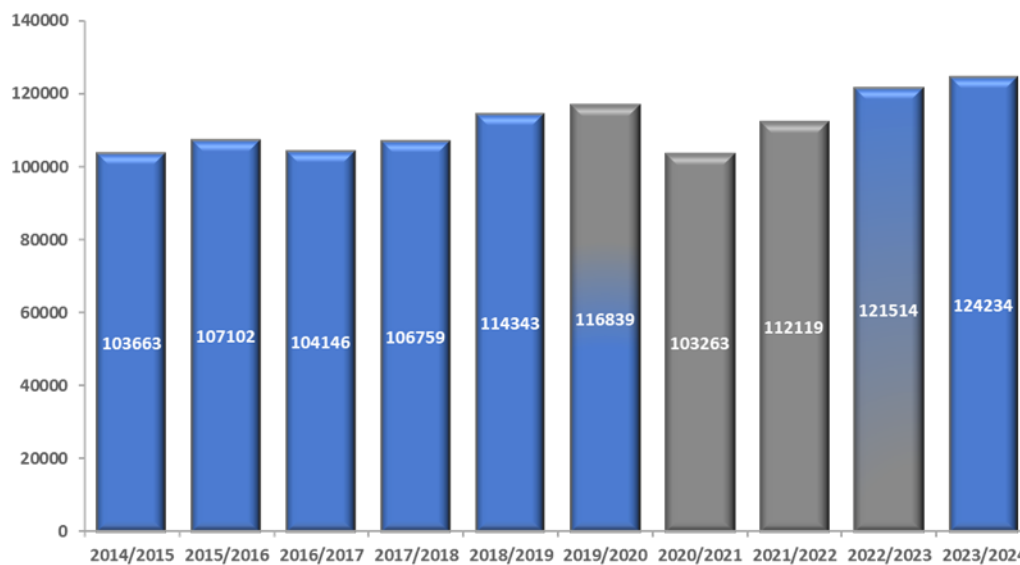
### Crime Trends

Offence counts and groupings are in line with the Australian Bureau of Statistics (ABS) Australian and New Zealand Standard Offence Classification (ANZSOC).

Note: over the five year period from financial year 2019-20 to 2023-24 there has been an increase in overall recorded crime of 6% or 7395 offences (116 839 to 124 234) for total offences against person and property.

In summary, from 2022-23 to 2023-24, there was an increase in overall recorded crime of 2% or 2720 offences (121 514 to 124 234).

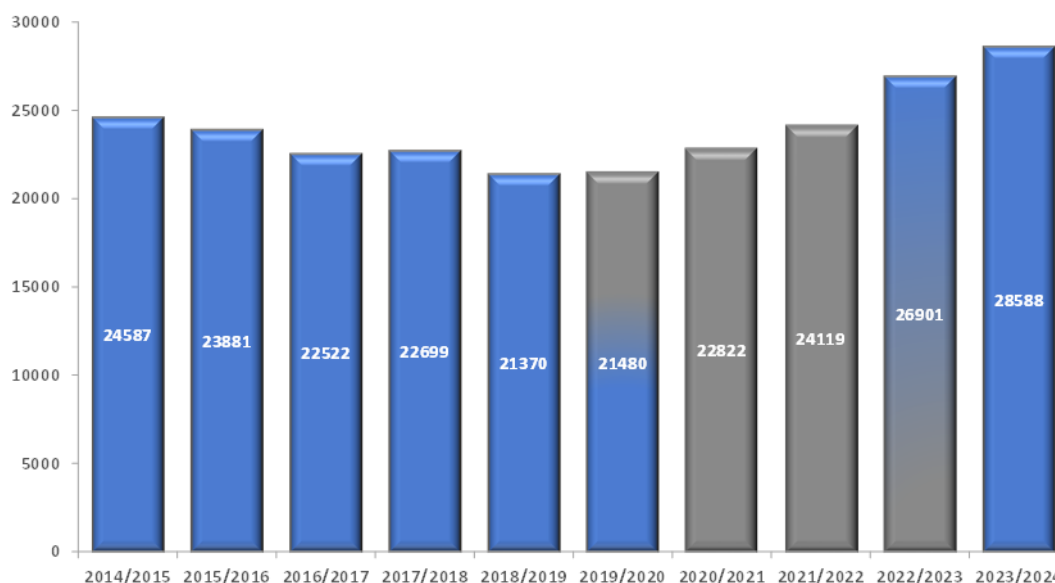
### Total Offences Against Person and Property



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2022-23 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

Crime statistics are published online at <https://www.police.sa.gov.au> each month.

## Total Offences Against the Person



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2022-23 data has been refreshed.

■ COVID-19 period March 2020- August 2022.

OFFENCES AGAINST THE PERSON	Financial Year		
	2022-23	2023-24	Change
Homicide and Related Offences	48	55	+15%
Acts Intended to Cause Injury	21 488	23 622	+10%
Sexual Assault and Related Offences	2 574	2 411	-6%
Robbery and Related Offences	997	815	-18%
Other Offences Against the Person	1 794	1 685	-6%
<b>TOTAL OFFENCES AGAINST THE PERSON</b>	<b>26 901</b>	<b>28 588</b>	<b>+6%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>11 077</b>	<b>12 844</b>	<b>+16%</b>

Homicide and Related Offences increased by 15% (7 offences).

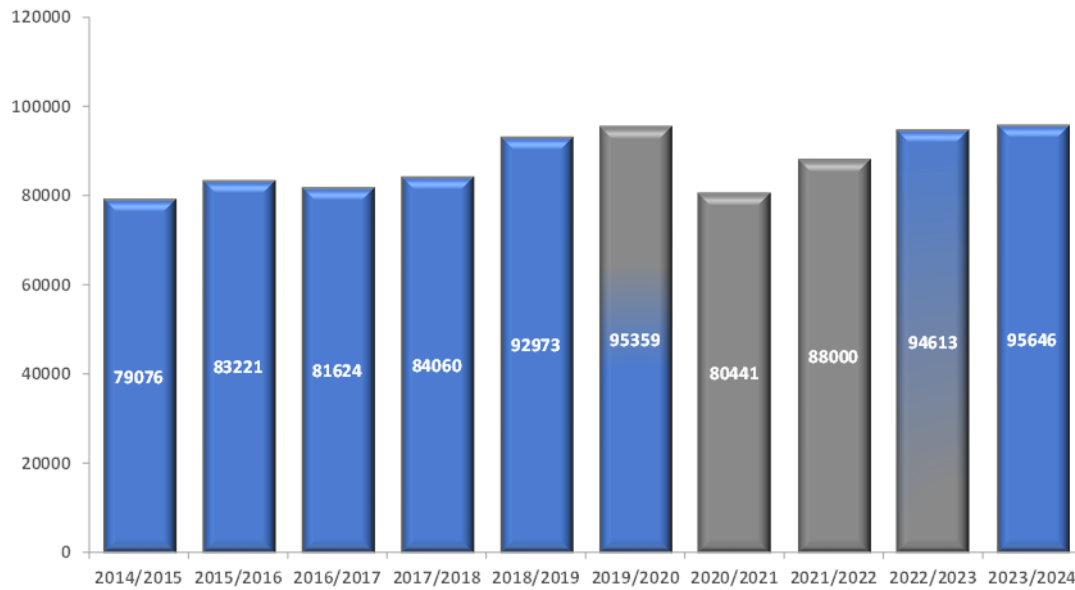
Acts Intended to Cause Injury increased by 10% (2134 offences). Within this category, Serious Assault not Resulting in Injury increased 11% (1305 offences).

Sexual Assault and Related Offences decreased by 6% (-163 offences). Within this category, Aggravated Sexual Assault decreased by 4% (-60 offences), Non-Aggravated Sexual Assault increased by 6% (32 offences) and Non-Assaultive Sexual Offences decreased by 24% (-135 offences).

Robbery and Related Offences decreased by 18% (-182 offences). Within this category, Aggravated Robbery increased by 12% (51 offences) and Blackmail and Extortion decreased by 48% (-234 offences).

Other Offences against the Person decreased by 6% (-109 offences). Within this category, Threatening Behaviour increased by 8% (77 offences) and Abduction, harassment and other offences decreased by 24% (-142 offences).

### Total Offences Against Property



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2022-23 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

OFFENCES AGAINST PROPERTY	Financial Year		
	2022-23	2023-24	Change
Serious Criminal Trespass	12 468	13 018	+4%
Theft and Related Offences	54 514	56 152	+3%
Fraud, Deception and Related Offences	6 124	4 104	-33%
Property Damage and Environmental	21 507	22 372	+4%
<b>TOTAL OFFENCES AGAINST PROPERTY</b>	<b>94 613</b>	<b>95 646</b>	<b>+1%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>3 604</b>	<b>4 075</b>	<b>+13%</b>

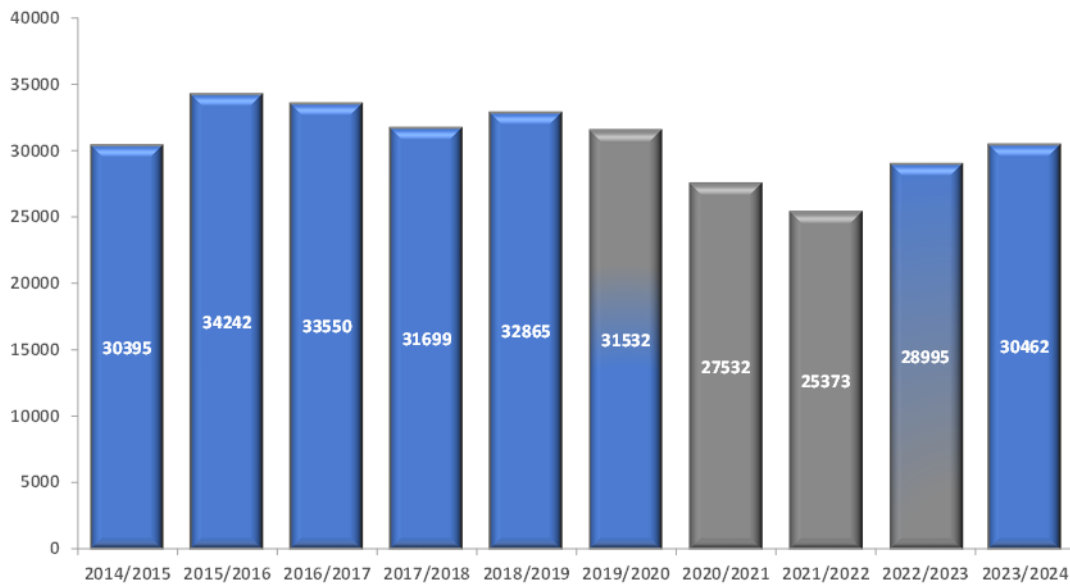
Serious Criminal Trespass (SCT) Offences increased by 4% (550 offences). Within this category SCT-Residence increased by 1% (53 offences) and SCT-Non-Residence increased by 5% (174 offences).

Theft and Related Offences increased by 3% (1638 offences). The main contributor in this category is Theft from Shop which increased by 13% (2096 offences).

Fraud, Deception and Related Offences decreased by 33% (-2020 offences). Within this category, Obtain Benefit by Deception decreased by 32% (-1759 offences).

Property Damage and Environmental Offences increased by 4% (865 offences). The sub-categories of Property Damage by fire or explosion increased by 5% (45 offences) and Other Property Damage and Environmental increased by 4% (694 offences). Environmental relates to the natural world and the impact of human activity e.g. environmental noise.

### Total Offences Against Good Order



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2022-23 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

OFFENCES AGAINST GOOD ORDER	Financial Year		
	2022-23	2023-24	Change
Illicit Drug Offences	3 832	4 218	+10%
Weapons/Explosives Offences	2 724	2 995	+10%
Public Order Offences	4 193	4 130	-2%
Justice Procedure Offences	17 372	18 268	+5%
Other Miscellaneous Offences	874	851	-3%
<b>TOTAL OFFENCES AGAINST GOOD ORDER</b>	<b>28 995</b>	<b>30 462</b>	<b>+5%</b>

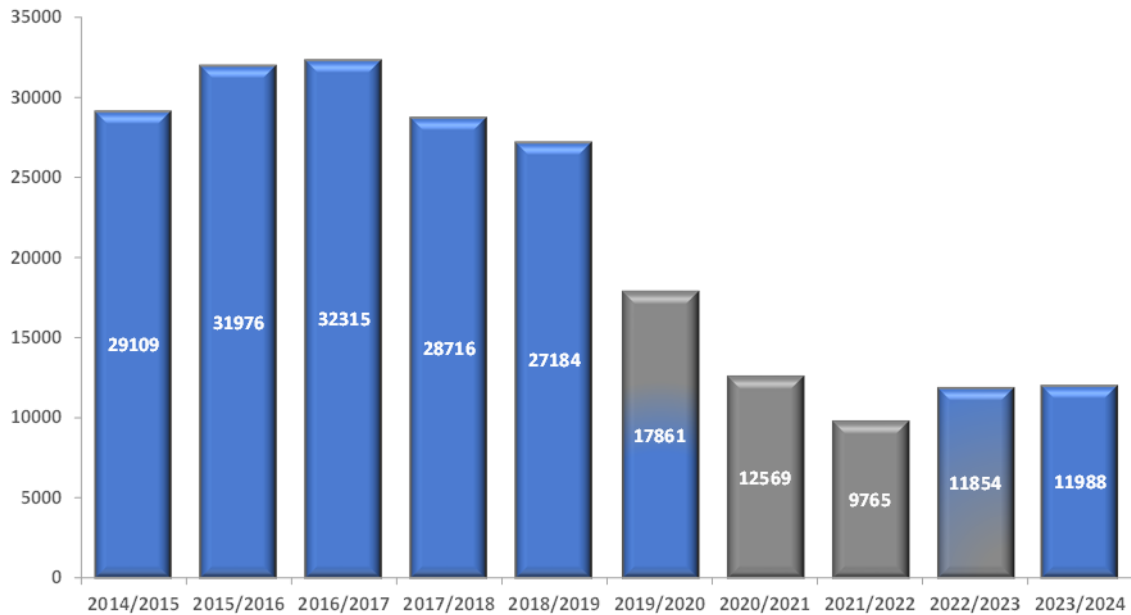
Illicit Drug Offences increased by 10% (386 offences). The main contributor is Possess/Use Drug Offences which increased by 20% (317 offences).

Weapons/Explosives Offences increased by 10% (271 offences). The main contributor is Regulated Weapons/Explosives Offences which increased by 8% (158 offences).

Public Order Offences decreased by 2% (-63 offences). Within this category, Riot and Affray increased by 14% (49 offences) and Disorderly Conduct decreased by 4% (-79 offences).

Justice Procedure Offences increased by 5% (896 offences). Within this category, Breach of Bail increased by 7% (657 offences).

## Total General Expiations, Cannabis Expiations and Drug Diversions



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2022-23 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

GENERAL EXPIATION OFFENCES	Financial Year		
	2022-23	2023-24	Change
Other Theft (GENs)	486	300	-38%
Other Property Damage and Environmental (GENs)	7	6	-14%
Cannabis Expiation Notices (CENs)	3 907	4 004	+2%
Drug Diversions	2 513	2 744	+9%
Other Weapons / Explosives Offences (GENs)	62	71	+15%
Other Public Order Offences (GENs)	4 395	4 368	-1%
Other Justice Procedure Offences (GENs)	86	92	+7%
Other Miscellaneous Offences (GENs)	398	403	+1%
<b>TOTAL</b>	<b>11 854</b>	<b>11 988</b>	<b>+1%</b>

Total General Expiations increased by 1% (134 GENs). Cannabis Expiation Notices (CENs) increased by 2% (97 CENs) and Drug Diversions increased by 9% (231 Diversions).



**Employment opportunity programs**

<b>Program name</b>	<b>Performance</b>
Aboriginal Employment Register	SAPOL is committed to supporting government initiatives and programs that support the employment of Aboriginal people within the public sector. <i>The 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 Office of the Commissioner for Public Sector Employment Aboriginal Employment Register is available to be accessed when filling non-sworn vacancies.

## Agency performance management and development systems

Performance management and development system	Performance
Individual Performance Management	<p>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.</p> <p>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.</p> <p>The system has two primary elements:</p> <ol style="list-style-type: none"> <li>1. Performance Standards - an employee's performance is appraised against corporate and local accountabilities conjoined with individual performance goals.</li> <li>2. Learning and Development:             <ol style="list-style-type: none"> <li>a) Ensuring completion of compulsory training for the employee's job role.</li> <li>b) Identifying development strategies to support the employee's career development goals.</li> </ol> </li> </ol> <p>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.</p>

**Work health, safety and return to work programs**

<b>Program name</b>	<b>Performance</b>
Work Health and Safety	<p>A total of 2703 incidents were reported in 2023-24, reflecting a 9% increase compared with 2022-23. Of these, 1362 incidents resulted in injury whilst 1341 incidents resulted in no injury. Additionally, a total of 217 hazard reports were submitted in 2023-24 reflecting an 11% decrease compared with 2022-23.</p> <p>The Worksite Inspections program achieved a 97% completion rate in 2023-24.</p> <p>Work Health and Safety legislative update training was delivered to members of the Executive Leadership Team as part of their Defined Officer Due Diligence responsibilities.</p> <p>3761 influenza vaccinations were administered as part of the annual voluntary Influenza Vaccination Program for employees and immediate family members.</p> <p>The Commissioner's Occupational Health Safety and Welfare Advisory Committee convened in 2023-24; discussing matters impacting employee health, safety and wellbeing and also reviewing performance trends and compliance with relevant legislation and policies.</p>
Employee Assistance	<p>The Employee Assistance Program (EAP) is a confidential service provided by external service provider Corporate Health Group.</p> <p>The service is available to all employees and immediate family members, where up to six sessions are provided every two years.</p> <p>The philosophy of the EAP is based on the premise that to intervene early is to limit/prevent the risk or extent of psychological injury. The EAP is delivered by mental health professionals offering short-term support for work-related and personal problems.</p> <p>During 2023-24 the EAP had 340 initial consultations reflecting an 11% decrease compared to 2022-23. The EAP had a total of 1121 consultations, reflecting a 1% decrease compared to 2022-23.</p>

Program name	Performance
Early Intervention	<p>SAPOLs early intervention process is designed to proactively address and minimise the impact and duration of symptoms or actual injury/illness in employees with work related injuries.</p> <p>This is accomplished by assessing the recovery and return to work needs of the injured employee within 48 hours of an incident report, through direct contact with both the employee and their supervisor.</p> <p>In cases of physical injuries that do not result in time off work, SAPOLs Early Intervention Program offers injured employees timely and appropriate treatment from their preferred providers, aiding their recovery while they continue to work.</p> <p>If the employee is absent from work or requires intensive treatment, then referrals are made to suitable services with the goal of achieving the highest practicable levels of physical and/or mental recovery.</p> <p>Involvement in the program is optional and does not affect the employee's ability to lodge a work injury claim.</p> <p>In 2023-24 a total of 1006 early intervention assessments were undertaken. Of these, 99% were undertaken within 48 hours of incident reporting.</p> <p>The early intervention assessments resulted in the following outcomes:</p> <ul style="list-style-type: none"> <li>• 44% participated in the Early Intervention Program,</li> <li>• 30% lodged a Return to Work claim; and</li> <li>• 26% required no further assistance.</li> </ul>

Program name	Performance
Reconditioning Program and Preferred Health Service Providers List	<p>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.</p> <p>The Reconditioning Program links staff with appropriate allied health service providers and helps by covering any out of pocket expenses. All employees wishing to improve their physical health may access the program, excluding circumstances of work related injuries.</p> <p>In 2023-24, 333 new applications were received, representing a 15% decrease from 2022-23.</p> <p>The Reconditioning Program is supported by SAPOL's 'Preferred Health Service Providers List' which currently has over 200 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.</p>
Operation Nutrition Support	<p>SAPOL maintained its ongoing relationship with accredited dietitians from Sprout Nutrition who designed and provide the online nutrition program "Operation Nutrition Support". Specifically tailored to the needs of SAPOL employees, the program teaches nutrition basics and provides useful tools to select and plan meals and build healthy habits. The program was updated to further address the influence of shift work on nutritional choices, digestion, sleep, wakefulness and mood.</p> <p>In 2023-24 the online program had an additional 205 enrolments, increasing total employee participation to 1411 employees.</p>

Program name	Performance
Voluntary Health Assessments	<p>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.</p> <p>In 2023-2024, a total of 1235 scans were conducted.</p>
Fitness Passport	<p>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 942 current members.</p>

<b>Workplace injury claims</b>	<b>Current year 2023-24</b>	<b>Past year 2022-23</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims*	400	410	-2.4%
Fatalities	0	1	-100%
Seriously injured workers**	0	3	-300%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	32.1	20.1	+60%

\* 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)

<b>Work health and safety regulations</b>	<b>Current year 2023-24</b>	<b>Past year 2022-23</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	13	3	+333%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	2	0	+200%

<b>Return to work costs*</b>	<b>Current year 2023-24</b>	<b>Past year 2022-23</b>	<b>%Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	\$23,050,809	\$19,353,163	+19%
Income support payments – gross (\$)	\$10,239,996	\$9,134,907	+12%

\*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	8
SA Executive Service Level 2	3
SA Executive Service Level 1	12

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.



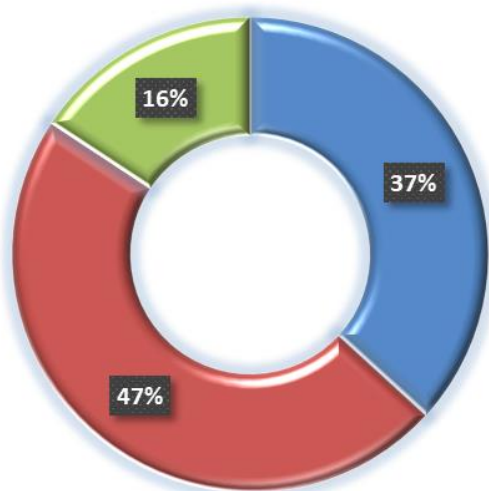
## Financial performance

### 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 2023-2024 are attached to this report.

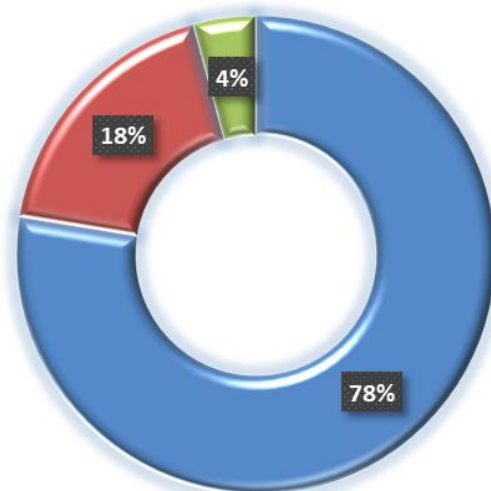
### Allocated Resources

Program Expenditure % - \$1,130.6m



- Public Safety (\$415.9m)
- Crime & Criminal Justice Services (\$537.3m)
- Road Safety (\$177.4m)

Operating Expenses Profile % - \$1,130.6m



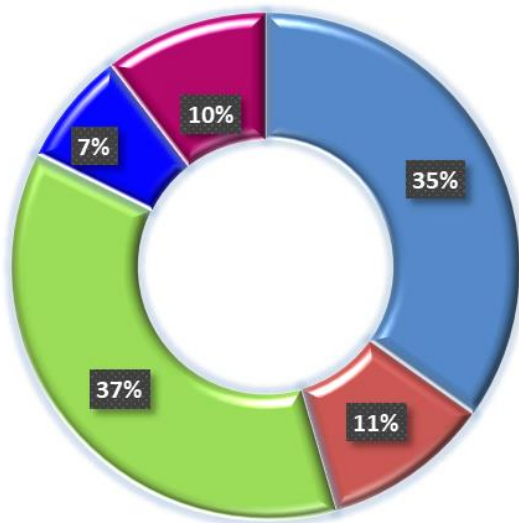
- Salaries & Related (\$877.1m)
- Supplies, Services & Other (\$205.7m)
- Depreciation & Amortisation (\$47.8m)

Statement of Comprehensive Income	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	Past year 2022-23 \$000s
Total Income	1 140 237	1 244 745	104 508	1 072 577
Total Expenses	1 091 259	1 130 566	39 307	1 065 660
<b>Net Result</b>	<b>48 978</b>	<b>114 179</b>	<b>65 201</b>	<b>6 917</b>
Other Comprehensive Income				
<b>Total Comprehensive Result</b>	<b>48 978</b>	<b>114 179</b>	<b>65 201</b>	<b>6 917</b>

\* The 2023-24 budget is the 2023-24 original budget that aligns to the 2023-24 State Budget Paper 4.

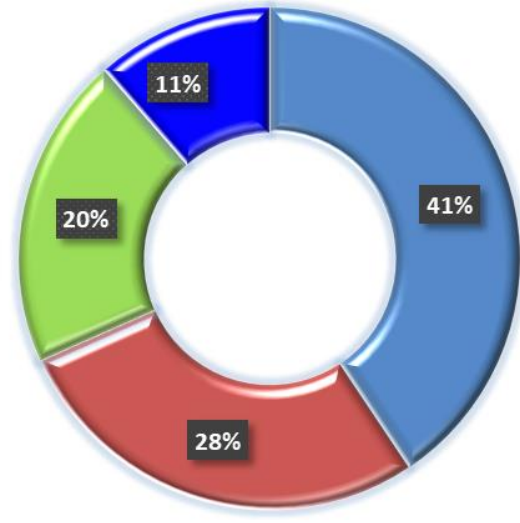
## Assets and Liabilities

Total Assets as at 30 June 2024 \$1,082.7m



- Cash & Cash Equivalents (\$377.0m)
- Land & Land Held for Sale (\$115.9m)
- Buildings & Leasehold Improvements (\$398.0m)
- Other Plant & Equipment (\$79.0m)
- Other (\$112.8m)

Total Liabilities as at 30 June 2024 - \$692.1m



- Employee Benefits (\$280.9m)
- Provisions (\$192.3m)
- Financial liabilities (\$139.6m)
- Other (\$79.3m)
- Other (\$79.3m)

Statement of Financial Position	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	Past year 2022-23 \$000s
Current assets	332 370	404 409	72 039	287 047
Non-current assets	467 769	678 256	210 487	457 764
<b>Total assets</b>	<b>800 139</b>	<b>1 082 665</b>	<b>282 526</b>	<b>744 811</b>
Current liabilities	182 985	222 027	39 042	170 406
Non-current liabilities	416 640	470 029	53 389	440 418
<b>Total liabilities</b>	<b>599 625</b>	<b>692 056</b>	<b>92 431</b>	<b>610 824</b>
<b>Net assets</b>	<b>200 514</b>	<b>390 609</b>	<b>190 095</b>	<b>133 987</b>
<b>Equity</b>	<b>200 514</b>	<b>390 609</b>	<b>190 095</b>	<b>133 987</b>

**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**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Nil		0

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Jones Lang LaSalle Advisory Services Pty Ltd	Asset valuation SAPOL land and buildings.	\$181 000
EDU.AU Pty Ltd	Response Extended Hours Roster – mid trial review (Sleep and Fatigue Management).	\$30 600
Valuation & Appraisal Services Australasia Pty Ltd	Valuation of SAPOL owned aircraft and vessels for financial reporting purposes.	\$24 483
Orkest Consulting Services Pty Ltd	Response Extended Hours Roster –Roster Assessment & Development. To assist South Australia Police in the development of future work hours arrangements and roster solutions for their Response Teams.	\$10 350
<b>Total</b>		<b>\$246 433</b>

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](#) for 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**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$10 051

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Access Testing Pty Ltd	Agency staff engaged for testers for e-projects	\$1 498 603
AG Security Group	Private security guards sourced by Police Security Services Branch (PSSB) for existing service delivery	\$317 604
Akkodis Australia Consulting	Agency staff engaged for services relating to IS&T activities	\$277 573
Akkodis Australia Talent	Agency staff Services	\$2 208 137
Alarm Monitoring Australia	Private security guards sourced by Police Security Services Branch (PSSB) for existing service delivery	\$21 712
Allegro Recruitment Consulting PI	Agency staff engaged for services relating to IS&T activities	\$227 758
Arcblue Consulting (Aus) Pty Ltd	Procurement advice and other IS&T activities	\$71 820

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Blue Crystal Solutions Pty Ltd	Agency Staff engaged for services relating to IS&T activities	\$410 847
Chamonix It Management	Agency staff engaged for services relating to IS&T activities	\$627 560
Chandler Macleod Group Ltd	Agency staff engaged to provide administrative and other services	\$81 996
Chloe Luu Consulting	Claims Management Services	\$62 730
Corporate Aircraft Charter	Transport of Police members to APY lands for rostered policing duties	\$57 381
Corporate Health Group Pty Ltd	Agency staff engaged to assist with the role of the Police Medical Officer	\$367 964
Deakin University	Delivery of staff training services	\$82 213
Deloitte Financial Advisory	Asset replacement and maintenance calculations	\$177 250
DFP Recruitment Services	Agency staff engaged to provide administrative services	\$468 158
Dialog Pty Ltd	Agency staff engaged for services relating to IS&T activities and projects	\$2 935 153
Edge Recruitment	Agency staff engaged to provide administrative and other services	\$1 057 413
Elevate Management Consulting	Procurement Services	\$23 450

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Escient Pty Ltd	Agency staff engaged for Architecture e-projects	\$1 502 990
Fragile To Agile (Asia Pac) Pty Ltd	Agency staff engaged for Architecture e-projects	\$1 388 208
Fujitsu Australia Ltd	System/application management services	\$165 860
Halcyon Knights Australia	Agency staff engaged to provide administrative and other services	\$18 906
Hays Specialist Recruitment	Agency staff engaged to provide administrative and other services	\$3 945 705
Hudson Global Resources (Aust)	Agency staff engaged to provide administrative services	\$23 179
Inner Range Pty Ltd	Provision of alarm monitoring products and services	\$730 557
Innodev Pty Ltd	Agency staff engaged for projects	\$1 338 909
Insync Solutions Pty Ltd	System/application support services	\$101 325
Jungal Pty Ltd	Agency staff engaged for services relating to IS&T activities	\$111 836
KPMG	Agency staff engaged for projects	\$28 192
KPMG Australia Technology	Integration Managed Service	\$205 096
Manpower Services Australia Pty Ltd	Agency staff engaged for services relating to IS&T activities	\$46 667

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Meegan Security Services	Private security guards sourced by Police Security Services Branch (PSSB) for existing service delivery	\$18 819
MEGT (Australia) Ltd	IS&T Contractor Services	\$24 561
NRI Australia Limited	Agency staff engaged for projects	\$806 438
Paxus Australia Pty Ltd	Agency staff engaged for services relating to IS&T activities	\$5 343 900
Peoplebank Australia Ltd	Agency staff services	\$1 391 739
Platinum Aircraft Charter	Transport of Police members to APY lands for rostered policing duties	\$95 330
Procurement Partners	Procurement Services	\$100 371
Randstad Pty Ltd	Agency staff engaged to provide administrative, project work and other services	\$1 976 526
RNTT Pty Ltd	Agency staff engaged to provide administrative and other services	\$28 304
Roberts Metal Fabrication	Vehicle repairs, maintenance and commissioning and decommissioning services	\$61 800
Safeselect	Psychometric testing of recruitment applicants	\$296 970
Spice Risk & Insurance Pty Ltd	Claims Management Services	\$91 900

Contractors	Purpose	\$ Actual payment
SRA Information Technology Pty Ltd	IS&T Contractor Services	\$109 655
State Security & Protective Services (Aust) Pty Ltd	Private security guards sourced by Police Security Services Branch (PSSB) for existing service delivery	\$1 362 069
Stillwell Management Consultants Pty Ltd	Agency staff engaged to assist with staff recruitment	\$18 185
Talent International (SA) Pty Ltd	Agency staff engaged for Architecture e-projects	\$612 191
Worcomp Pty Ltd	Agency staff engaged to assist with recruitment tests	\$138 816
Sub Total		\$33 060 326
<b>Total</b>		<b>\$33 070 377</b>

Data for previous years is available at:

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

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website.

[View the agency list of contracts.](#)

The website also provides details of [across government contracts](#).



## 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, adding 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 protective security officers from the former *Protective Security Act 2007* to the *Police Act 1998*. The transition changed the title of protective security officers to police security officers at that time.

As of June 2024, several SA Government sites were designated as critical infrastructure; high risk (CI-HR) assets and subsequently determined by the Minister for Police, Emergency Services, and Correctional Services as needing protection pursuant to the South Australian Protective Security Framework. There are currently 19 sites determined to be protected places, eight of which are also designated as CI-HR assets. This is a reduction of one site from the previous financial year, the result of an agency relocating from their former accommodation in December 2023 to another site already determined a protected place.

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 2023-24 there were no changes to the number or nature of assets determined as CI-HR.

The role of SCC 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 talk groups used by SA Government clients, and raising and sending service work orders to clients for identified electronic security breakdowns.

Throughout 2023-24 PSSB's operations expanded with the formal establishment of DSS. When fully established, DSS will comprise 189 additional PSOs whose roles include security of people, places, and property. DSS undertakes security-related duties traditionally undertaken by police officers and enables SAPOL to better manage demands for policing services.

Stage 1 of DSS formally commenced on 3 June 2023 and was completed on 20 April 2024 following the deployment of the final 10 PSOs (of a total of 55) into metropolitan police custody facilities. As of 30 June 2024, a further 38 PSOs were undertaking other DSS duties, including 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. Ongoing recruiting processes are being undertaken to achieve the full 189 FTE as quickly as possible.

PSSB comprises 293 FTE, consisting of 272 PSOs, 12 Public Sector Act (PSA) employees and nine police officers (as of 30 June 2024). A further three PSA employees and two police officers are included in the expanded branch model (positions yet to be 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
	Police security officers	OPS3	118	
Security Control Centre	Senior police security officers	OPS4	5	29
	Police security officers	OPS3	24	
District Support Section	Police security officer sergeants	OPS5	5	93
	Senior police security officers	OPS3	5	
	Police security officers	OPS2	83	
Other	Recruits in training, long-term absent (injured, Maternity Leave etc.), seconded to Academy, temporarily restricted	Various	25	25

There has been 55 incidents at designated CI-HR sites, of which 15 resulted in the detention of a person. 40 incidents at CI-HR sites were of a minor nature (for example, not resulting in the detention of a person).

There were a further 42 incidents at protected places where PSOs exercised their authorities, such as removal of the person from the site. This is a marked decrease from the previous financial year and reflects an emphasis on the use of tactical communication to de-escalate incidents rather than resorting to the use of legislated authorities.

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 Crime and Intelligence Commission, 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*.

TYPE OF INVESTIGATION	2023-24
ACS Investigation	109
ACS / ICAC Joint Investigation	0

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* 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*. No joint ACS/ACLEI investigations were commenced during this reporting period.

The breakdown of total ACS investigations managed during 2023-24 is recorded below:

TYPE OF INVESTIGATION	2023-24
Miscellaneous Assessment	12
ACS Operations	81
Investigations referred SAPOL areas (not retained at ACS)	16
ICAC Trials managed by ACS (due to legislative change)	5

A breakdown of the category of the 'public officer' 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 officer' status of the primary suspect is recorded.

PUBLIC OFFICERS DEFINED (TOTAL INVESTIGATIONS)	2023-24
SAPOL Police Officer – sworn (including Community Constables)	30
SAPOL – unsworn/cadet	8
Police Security Officer	1
Other SA Public Sector/ State Government	66
Local Government	3
Other (includes civilians)	1
Commonwealth Public Sector	0

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 meet to 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 oversees and provides advice on matters of accountability and internal controls affecting the operations of SAPOL including internal audit controls, ensuring corporate risks have been identified and addressed, while fostering an ethical and accountable environment within SAPOL. The Committee meets regularly reporting to the Commissioner of Police as required. During 2023-24 the Committee convened on five occasions.

### Fraud detected in the agency

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

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

### Strategies implemented to control and prevent fraud

An overarching SAPOL Risk and Performance Committee comprising of SAPOL Executives and two independent external consultants act as a coordinated corporate committee, working to ensure risks have been identified, fostering an ethical and accountable environment. The Committee reports to and advises the Commissioner of Police on matters of accountability and internal control affecting SAPOL's operations.

A dedicated Risk and Assurance team maintain the strategic oversight of organisational risks which include fraud and corruption. Additionally targeted scheduled audits of critical SAPOL service areas such as property management, operational equipment, police custody facilities, police stations and financial management are conducted. These audits are conducted in consideration of SAPOL's Fraud & Corruption Control Plan and Business Management policy and in compliance with the *Public Finance and Audit Act 1987*.

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*:

1

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* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Controlled Substances Act 1984</i>	<p>Section 52C(1)</p> <p>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:</p> <ul style="list-style-type: none"> <li>(a) the number of authorisations granted by senior police officers under sections 52A and 52B during that financial year;</li> <li>(b) the public places or areas in relation to which those authorisations were granted;</li> <li>(c) the periods during which the authorisations applied;</li> <li>(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.</li> </ul>

For the period 1 July 2023 to 30 June 2024:

### 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 22 authorisations granted by senior police officers pursuant to section 52A.

LOCATION	NUMBER AUTHORISATIONS	SPECIFIC PERIOD/S AUTHORISATION APPLIED
Elizabeth City Centre & CBD, Elizabeth	1	1500 03/08/23 – 2300 03/08/23
Victor Harbor CBD, Victor Harbor	1	0700 17/11/23 – 0700 20/11/23
Wayville Showgrounds, Wayville	2	0930 21/07/23 – 2330 21/07/23 1100 06/01/24 – 1630 06/01/24
Millers Court, Adelaide	1	0000 30/08/23 – 2359 12/09/23
Balaklava Racecourse, Balaklava	1	0900 13/09/23 – 2330 13/09/23
Westfield Marion, Marion	4	1900 19/10/23 – 2100 19/10/23 1100 11/11/23 – 1300 11/11/23 1600 02/05/24 – 2100 02/05/24 1600 27/06/24 – 2100 27/06/24
Ellis Park, Adelaide	2	1500 22/09/23 – 2000 22/09/23 1200 07/01/24 – 1630 07/01/24
Mary Ann Reserve, Mannum	1	1200 20/01/24 – 0700 21/01/24
Gawler CBD, Gawler	3	1800 27/01/24 – 0200 28/01/24 1800 03/02/24 – 0200 04/02/24 1800 17/02/24 – 0200 18/02/24
Murray Avenue, Renmark	1	2100 02/02/24 – 0500 04/02/24
Bonython Park, Port Rd, Adelaide	1	1130 09/02/24 – 2300 09/02/24
Jetty Road, Glenelg	1	1800 08/03/24 – 0100 09/03/24
Seppeltsfield Winery, Seppeltsfield	2	1100 23/03/24 – 2300 23/03/24 1100 24/03/24 – 2300 24/03/24
Franklin Street, Adelaide	1	0700 04/06/24 – 1800 04/06/24

## Drug Transit Route Deployments - Section 52B(1)

There were six 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	2	0001 29/09/23 – 2359 02/10/23 0001 15/03/24 – 2359 15/03/24
Sturt Hwy, Yamba*	1	1200 30/06/23 – 1200 01/07/23
Stuart Hwy, Marla	1	0001 23/03/24 – 2359 24/03/24
Barrier Hwy, Oodla Wirra	1	2230 19/05/24 – 0430 20/05/24
Augusta Hwy/Princess Hwy, Bungama	1	2200 19/05/24 – 0430 20/05/24

\* Reflected in last years reporting data

Overall, there were 340 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	2023-24
Section 52A(2)(a) (CSA) – Licensed Premises	127
Section 52A(2)(b) (CSA) – Public Venues	1
Section 52A(2)(c) (CSA) – Public Passenger Carrier	154
Section 52A(2)(d) (CSA) – Public Place	23
Section 52B(1) (CSA) – Drug Transit Route	15
Section 66S (SOA) – Declared Public Precinct (52A)	20
<b>TOTAL</b>	<b>340</b>

There were 1791 indications of the presence of a controlled drug, controlled precursor 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 1791 indications there were 293 detections, 1124 'residual admissions' and 374 'residual denies'. As a result of the 293 detections, there were 400 arrest/reports, drug diversion and/or cannabis expiation notices initiated.

Total seizures during the Passive Alert Detector Dog deployments under section 52A and section 52B were 112.5 grams of ecstasy, approximately 1.4 kilograms of cannabis, 40.1 grams of amphetamine, 19.7 grams of cocaine, 112.5 grams of other substances and 139 pieces of drug paraphernalia.

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</i>	<p>Section 49</p> <p>(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.</p> <p>(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.</p>

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

There were 192 orders (received at Prosecution Services Branch) granted by Magistrates upon application by members of the police force pursuant to section 49(1a) of the Act for the period 1 July 2023 to 30 June 2024.

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</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 2023 to 30 June 2024:

HYDROPONICS INDUSTRY CONTROL ACT and REGULATIONS	2023-24
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</i>	<p>Section 128AB</p> <p>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:</p> <ul style="list-style-type: none"> <li>(a) the number of orders made;</li> <li>(b) the location of the licensed premises from which the persons were barred;</li> <li>(c) statistical information about— <ul style="list-style-type: none"> <li>(i) the period for which the orders have effect; and</li> <li>(ii) the age, gender, race and residential postcode of the persons barred.</li> </ul> </li> </ul>

### Barring Orders - Section 128A

There were no orders made pursuant to section 128AB of the *Liquor Licensing Act 1997* for the period 1 July 2023 to 30 June 2024.

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</i>	<p>Section 128C(8)</p> <p>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—</p> <ul style="list-style-type: none"> <li>(a) the number of orders made under this section during the period to which the report relates; and</li> <li>(b) in relation to each order made during that period— <ul style="list-style-type: none"> <li>(i) the licensed premises or part of licensed premises in relation to which the order was made; and</li> <li>(ii) the period for which the order was in force; and</li> <li>(iii) the grounds on which the order was made; and</li> </ul> </li> <li>(c) any other matters the Commissioner of Police considers relevant.</li> </ul>

### 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 2023 to 30 June 2024.

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</i>	<p>Section 47E(8)</p> <p>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).</p>

### Alcotest or Breath Analysis - Section 47E

There was a total of 591 346 driver screening tests conducted for the period of 1 July 2023 to 30 June 2024.

Of those, pursuant to section 47E there were 130 689 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</i>	<p>Section 18</p> <p>(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.</p> <p>(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>.</p>

For the period 1 July 2023 to 30 June 2024:

SHOP THEFT INFRINGEMENT NOTICES (STIN)	2023-24
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 the previous years is available at:

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

Act or Regulation	Requirement
<i>Summary Offences Act 1953</i>	<p>Section 21K</p> <p>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):</p> <ul style="list-style-type: none"> <li>(a) the number of weapons prohibition orders issued under section 21H;</li> <li>(b) the number of weapons prohibition orders revoked under section 21H;</li> <li>(c) the number of appeals under section 21J and the outcome of each appeal that has been completed or finally determined;</li> <li>(d) any other information requested by the Minister.</li> </ul>

For the period 1 July 2023 to 30 June 2024:

WEAPONS PROHIBITION ORDERS	2023-24
Number of weapons prohibition orders issued under section 21H	18
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	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</i>	<p>Section 72A(7)</p> <p>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):</p> <ul style="list-style-type: none"> <li>(a) the number of declarations made under subsection (4) during the relevant period;</li> <li>(b) the number of metal detector searches carried out under this section during the relevant period;</li> <li>(c) 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;</li> <li>(d) 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;</li> <li>(e) any other information requested by the Minister.</li> </ul>

For the period 1 July 2023 to 30 June 2024:

METAL DETECTOR SEARCHES	2023-24
Number of declarations made under subsection (4)	1*
Number of metal detector searches carried out	799
Number of occasions on which a metal detector search was carried out, indicated the presence or likely presence of any metal	300
Number of occasions on which weapons or articles of a kind (referred to in Part 3A) were detected	0

\* Refinements to statistical data entry submissions were made for 2023-24 to support more efficient reporting of the number of declarations made under subsection (4). Results for 2023-24 are not comparable to previous years.

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</i>	<p data-bbox="759 282 970 315">Section 72B(9)</p> <p data-bbox="759 353 1342 611">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):</p> <ul style="list-style-type: none"> <li data-bbox="759 649 1342 757">(a) the number of authorisations granted under subsection (3) during the relevant period; and</li> <li data-bbox="759 757 1342 1344">(b) in relation to each authorisation granted during the relevant period (identified by location and date) - <ul style="list-style-type: none"> <li data-bbox="815 869 1342 976">(i) the nature of the incident in relation to which the authorisation was granted; and</li> <li data-bbox="815 976 1342 1084">(ii) the number of people searched in the exercise of powers under this section; and</li> <li data-bbox="815 1084 1342 1272">(iii) whether weapons or articles of a kind referred to in Part 3A were detected in the course of the exercise of powers under this section; and</li> <li data-bbox="815 1272 1342 1344">(iv) the types of weapons or articles so detected;</li> </ul> </li> <li data-bbox="759 1344 1342 1489">(c) the number of occasions on which the Commissioner gave consent under subsection (8) during the relevant period;</li> <li data-bbox="759 1489 1342 1561">(d) any other information requested by the Minister.</li> </ul>

### Special Powers to Prevent Serious Violence – Section 72B

There were no authorisations under subsection (3) where Special Powers to Prevent Serious Violence were granted in the reporting period of 1 July 2023 to 30 June 2024.

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</i>	<p>Section 72F</p> <p>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):</p> <ul style="list-style-type: none"> <li>a) the number of occasions on which the search powers under section 72D were exercised during the period to which the report relates; and</li> <li>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</li> <li>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</li> <li>d) any other information requested by the Minister.</li> </ul>

For the period 1 July 2023 to 30 June 2024:

This report refers to 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	2023-24
Searches section 72D	21
Number of times property seized for searches section 72D	15
Persons charged with explosives offences section 72D	11

NATURE OF PROPERTY SEIZED Section 72D	2023-24
Explosives - Commercial	3
Explosives - Home Made	3
Explosives - Incendiary	0
Explosives - Precursor	8
Explosives - Equipment	3
Explosive - Explosive Device	4
Explosive - Incendiary Device	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</i>	<p>Section 83C (6)</p> <p>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 -</p> <ul style="list-style-type: none"> <li>(a) the number of authorisations and warrants granted under this section during that year;</li> <li>(b) the nature of the grounds on which the authorisations and warrants were granted;</li> <li>(c) the type of property taken from premises pursuant to warrant under this section;</li> <li>(d) any other matters the Commissioner considers relevant.</li> </ul>

The number of forced entries for the reporting period of 1 July 2023 to 30 June 2024 included:

SPECIAL POWERS OF ENTRY		2023-24
No. of authorisations issued*		314
<b>Grounds for issue of authorisations:</b>		
Deceased person believed in premises section 83C(1)(a)		84
Person in premises requiring medical assistance section 83C(1)(b)		230
<b>Information reported:</b>		
Deceased		97
Attempt suicide / person detained (Mental Health Act)**		26
Drug / Alcohol Overdose		7
Concern occupant deceased		1
Premises empty / unoccupied		78
Medical / other assistance not specified		67
No medical attention required		26
Missing person – welfare grounds		5
Authority not used – not required***		7

\* Authorisations above were issued after concerned relatives or friends contacted police anxious 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		2023-24
<b>Grounds for issue of warrants*:</b>		
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 and electronic devices.

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</i>	<p>Section 83BA(9)</p> <p>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.</p>

### 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 2023 to 30 June 2024.

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 CRA 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 2023 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 *Carers Recognition Act 2005* (the Act) and the Carers Charter; Health, Safety and Wellbeing; SAPOL's *Disability Access and Inclusion Plan 2020-2024* (DAIP); and 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 DAIP. Actions under the DAIP remain ongoing.

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.**

SAPOLs *People Strategy 2021-2025*, *Diversity and Inclusion Strategy 2021-2025*, and the DAIP affirm SAPOLs commitment to being a diverse and inclusive organisation. This commitment supports the principles of the Carers Charter.

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.

SAPOLs 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

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	29
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	684
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	76
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2023-24</b>
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	24
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
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



Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	279
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	680
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
<b>Total</b>			<b>1772*</b>

\* Excludes 11 complaints still under assessment and not categorised at the time of reporting.

Additional Metrics	Total
% complaints resolved within policy timeframes	100%

Data for previous years is available at:

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

## Service Improvement

### Service Improvements resulting from complaints or consumer suggestions over 2023-24

SAPOL is in the final development stage of a new complaints management software system update which will drive efficiencies throughout the complaint management and investigation process organisationally. Notwithstanding delays in establishing appropriate infrastructure, final project delivery of the product is expected to be completed in the last quarter of 2024.

SAPOL continues to review its complaint management process to identify best practice regarding the management of complaints against employees. In the last financial year, SAPOL introduced a complaint triaging process to better identify and address risk associated with complaints against employees. In addition, further improvements have been identified through the system update of SAPOLs complaints management software. This includes the digitising of hardcopy complaint forms, an improvement expected to result in clear efficiency gains.

## Compliance Statement

South Australia Police is compliant with Premier and Cabinet Circular 039 – 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 2023-24**



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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 2024.

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 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2024
- a Statement of Administered Financial Position as at 30 June 2024
- a Statement of Administered Cash Flows for the year ended 30 June 2024
- a Schedule of Income and Expenses attributable to Administered Items for the year ended 30 June 2024
- a Schedule of Assets and Liabilities attributable to Administered Items as at 30 June 2024
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the Executive 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 2024.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 2024

# **South Australia Police (SAPOL)**

## **Financial Statements**

For the year ended 30 June 2024

**South Australia Police**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2024*

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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.



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Grant Stevens  
Commissioner of Police  
12 September 2024



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Stephen Johnke  
Executive Director, Business Service  
12 September 2024



**South Australia Police**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2024*

	Note	2024 \$'000	2023 \$'000
<b>Income</b>			
Appropriation	2.1	999 894	938 578
Fees and charges	2.2	34 573	31 417
Commonwealth-sourced grants and funding	2.3	5 159	4 888
Resources received free of charge	2.4	4 798	5 681
Net gain from the disposal of non-current and other assets	2.5	283	443
SA Government grants, subsidies and transfers	2.6	190 277	86 696
Other income	2.7	9 761	4 874
<b>Total income</b>		<b>1 244 745</b>	<b>1 072 577</b>
<b>Expenses</b>			
Employee related expenses	3.3	877 127	836 864
Supplies and services	4.1	198 140	181 027
Depreciation and amortisation	4.2	47 789	45 423
Write down of non-current assets		3 282	233
Interest expense on lease liabilities		4 228	2 113
<b>Total expenses</b>		<b>1 130 566</b>	<b>1 065 660</b>
<b>Net result</b>		<b>114 179</b>	<b>6 917</b>
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus		142 443	-
<b>Total other comprehensive income</b>		<b>142 443</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>256 622</b>	<b>6 917</b>

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 2024*

	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	377 045	259 804
Receivables	6.2	26 598	26 488
Inventories		266	255
Non-current assets classified as held for sale	5.5	500	500
<b>Total current assets</b>		<b>404 409</b>	<b>287 047</b>
<b>Non-current assets</b>			
Receivables	6.2	3 984	4 325
Property, plant and equipment	5.1	644 603	426 016
Intangible assets	5.4	29 669	27 423
<b>Total non-current assets</b>		<b>678 256</b>	<b>457 764</b>
<b>Total assets</b>		<b>1 082 665</b>	<b>744 811</b>
<b>Current liabilities</b>			
Payables	7.1	76 775	28 570
Employee related liabilities	3.4	100 786	95 155
Provisions	7.3	27 899	23 394
Financial liabilities	7.2	15 688	15 273
Other liabilities	7.4	879	8 014
<b>Total current liabilities</b>		<b>222 027</b>	<b>170 406</b>
<b>Non-current liabilities</b>			
Employee related liabilities	3.4	180 155	174 015
Provisions	7.3	164 357	158 878
Financial liabilities	7.2	123 868	105 326
Other liabilities	7.4	1 649	2 199
<b>Total non-current liabilities</b>		<b>470 029</b>	<b>440 418</b>
<b>Total liabilities</b>		<b>692 056</b>	<b>610 824</b>
<b>Net assets</b>		<b>390 609</b>	<b>133 987</b>
<b>Equity</b>			
Retained earnings		21 428	(92 751)
Asset revaluation surplus	8.1	283 961	141 518
Contributed capital		85 220	85 220
<b>Total equity</b>		<b>390 609</b>	<b>133 987</b>

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 2024*

		Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 July 2022</b>		<b>85 220</b>	<b>141 518</b>	<b>(98 870)</b>	<b>127 868</b>
Prior period adjustment*		-	-	(798)	(798)
<b>Adjusted balance at 1 July 2022</b>		<b>85 220</b>	<b>141 518</b>	<b>(99 668)</b>	<b>127 070</b>
Net result for 2022-23		-	-	6 917	6 917
<b>Total comprehensive result for 2022-23</b>		<b>-</b>	<b>-</b>	<b>6 917</b>	<b>6 917</b>
<b>Balance at 30 June 2023</b>		<b>85 220</b>	<b>141 518</b>	<b>(92 751)</b>	<b>133 987</b>
<b>Adjusted balance at 1 July 2023</b>		<b>85 220</b>	<b>141 518</b>	<b>(92 751)</b>	<b>133 987</b>
Net result for 2023-24		-	-	114 179	114 179
Gain/loss on revaluation of property plant and equipment during 2023-24		-	142 443	-	142 443
<b>Total comprehensive result for 2023-24</b>		<b>-</b>	<b>142 443</b>	<b>114 179</b>	<b>256 622</b>
<b>Balance at 30 June 2024</b>	8.1	<b>85 220</b>	<b>283 961</b>	<b>21 428</b>	<b>390 609</b>

\* There has been a prior period adjustment made on the retained earnings at 30 June 2022. The adjustment relates to a duplicate payable from 2019 for Regulatory fees & fines impacting the cash alignment between controlled and administered.

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 2024*

		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		999 894	938 578
Fees and charges		33 740	29 689
Commonwealth-sourced grants and funding		5 159	4 888
GST recovered from the ATO		21 797	17 899
SA Government grants, subsidies and transfers		190 143	85 930
Receipts for paid parental leave scheme		1 266	1 230
Other receipts		9 935	4 374
<b>Cash generated from operating activities</b>		<b>1 261 934</b>	<b>1 082 588</b>
<b>Cash outflows</b>			
Employee related payments		(855 728)	(827 496)
Payments for supplies and services		(228 684)	(198 591)
Payments for paid parental leave scheme		(1 281)	(1 177)
Interest paid		(4 228)	(2 113)
Prior Period Cash Adjustment		-	(798)
<b>Cash used in operating activities</b>		<b>(1 089 921)</b>	<b>(1 030 175)</b>
<b>Net cash provided by operating activities</b>	<b>8.2</b>	<b>172 013</b>	<b>52 413</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		537	463
<b>Cash generated from investing activities</b>		<b>537</b>	<b>463</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(44 654)	(24 855)
<b>Cash used in investing activities</b>		<b>(44 654)</b>	<b>(24 855)</b>
<b>Net cash used in investing activities</b>		<b>(44 117)</b>	<b>(24 392)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of principal portion of lease liabilities		(10 655)	(14 882)
<b>Cash used in financing activities</b>		<b>(10 655)</b>	<b>(14 882)</b>
<b>Net cash used in financing activities</b>		<b>(10 655)</b>	<b>(14 882)</b>
<b>Net increase in cash and cash equivalents</b>		<b>117 241</b>	<b>13 139</b>
Cash and cash equivalents at the beginning of the reporting period		259 804	246 665
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6.1</b>	<b>377 045</b>	<b>259 804</b>

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 2024*

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**NOTES TO THE FINANCIAL STATEMENTS**

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# South Australia Police

## Notes to and forming part of the financial statements

### for the year ended 30 June 2024

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#### 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 and liabilities that are to be sold, consumed, or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout these notes.

SAPOL is liable for fringe benefits tax (FBT) and goods and services (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 2024*

---

**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. SAPOL helps make South Australia a safer place to live, visit and do business through police response and assistance, 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 2024*

Income and expenses by program	Public Safety		Crime and Criminal Justice Services		Road Safety		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Income</b>								
Appropriation	360 489	338 320	526 887	496 169	112 518	104 089	999 894	938 578
Fees and charges	25 535	22 671	4 651	4 512	4 387	4 234	34 573	31 417
Commonwealth-sourced grants and funding	1 898	1 791	2 452	2 329	809	768	5 159	4 888
Resources received free of charge	1 735	2 083	2 242	2 706	821	892	4 798	5 681
Net gain from the disposal of non-current and other assets	109	172	122	188	52	83	283	443
SA Government grants, subsidies and transfers	64 447	26 375	51 052	2 761	74 778	57 560	190 277	86 696
Other income	3 592	1 787	4 455	2 274	1 714	813	9 761	4 874
<b>Total income</b>	<b>457 805</b>	<b>393 199</b>	<b>591 861</b>	<b>510 939</b>	<b>195 079</b>	<b>168 439</b>	<b>1 244 745</b>	<b>1 072 577</b>
<b>Expenses</b>								
Employee related expenses	321 682	305 237	429 225	412 503	126 220	119 124	877 127	836 864
Supplies and services	73 086	66 912	83 830	74 750	41 224	39 365	198 140	181 027
Depreciation and amortisation	18 386	17 620	20 678	19 278	8 725	8 525	47 789	45 423
Write down of non-current assets	1 263	90	1 420	99	599	44	3 282	233
Interest expense on lease liabilities	1 503	806	2 146	1 009	579	298	4 228	2 113
<b>Total expenses</b>	<b>415 920</b>	<b>390 665</b>	<b>537 299</b>	<b>507 639</b>	<b>177 347</b>	<b>167 356</b>	<b>1 130 566</b>	<b>1 065 660</b>
<b>Net result</b>	<b>41 885</b>	<b>2 534</b>	<b>54 562</b>	<b>3 300</b>	<b>17 732</b>	<b>1 083</b>	<b>114 179</b>	<b>6 917</b>



**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**1.3. Budget performance**

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2023 - 24 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.

	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
Appropriation		1 006 195	999 894	(6 301)
Fees and charges		31 386	34 573	3 187
Commonwealth-sourced grants and funding		4 275	5 159	884
Resources received free of charge		8 071	4 798	(3 273)
Net gain from the disposal of non-current and other assets		-	283	283
SA Government grants, subsidies and transfers	a	86 827	190 277	103 450
Other income		3 483	9 761	6 278
<b>Total income</b>		<b>1 140 237</b>	<b>1 244 745</b>	<b>104 508</b>
<b>Expenses</b>				
Employee related expenses		868 642	877 127	8 485
Supplies and services		171 134	198 140	27 006
Depreciation and amortisation		47 590	47 789	199
Write down of non-current assets		-	3 282	3 282
Interest expense on lease liabilities		3 893	4 228	335
<b>Total expenses</b>		<b>1 091 259</b>	<b>1 130 566</b>	<b>39 307</b>
<b>Net result</b>		<b>48 978</b>	<b>114 179</b>	<b>65 201</b>
<b>Total comprehensive result</b>		<b>48 978</b>	<b>114 179</b>	<b>65 201</b>

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

- a. SA Government grants, subsidies, and transfers - mainly reflects \$97.4m received for Thebarton Barracks relocation project and \$4.1m received in relation to the SA Police 2021 Enterprise Agreement (Mid-Point adjustment).

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

---

**1.3 Budget performance (continued)**

	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total major projects	a	35 981	78 008	(42 027)
Total annual programs	b	13 513	18 949	(5 436)
<b>Total investing expenditure</b>		<b>49 494</b>	<b>96 957</b>	<b>(47 463)</b>

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

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

- a) Treasurer's approval for funding in 2023-24 and corresponding expenditure relating to the SA Police Barracks Relocation (\$11.9m) and Gepps Cross Relocation (\$29.4m) projects.
- b) Annual programs – SAPOL actual spend was above budget predominantly due to additional expenditure on SAPOL security programs.

**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 2024*

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**2. Income**

**2.1. Appropriation**

Appropriations are recognised as income on receipt.

Appropriation pursuant to the *Appropriation Act 2022* (the *Act*) provided funding of \$999.894 million (2023: \$938.578 million) for operational and capital projects purposes. SAPOL did not receive the full appropriation per Schedule 1 of the Act for various reasons including adjustments related to Thebarton Barracks and timing issues associated with Multi-Purpose Load Bearing Vests.

**2.2. Fees and charges**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Police security services	16 398	14 279
Firearms licences and registration fees	6 978	6 122
Police information requests	3 263	2 865
Clamping and impound fees	5 136	5 442
Escorts - wide load/other	2 127	1 996
Other fees	671	713
<b>Total fees and charges</b>	<b>34 573</b>	<b>31 417</b>

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

Clamping and impound 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**  
*for the year ended 30 June 2024*

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**2.3. Commonwealth - sourced grants and funding**

Commonwealth-sourced grants and funding of \$5.159 million (2023: \$4.888 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.

In 2023-24 \$0.970 million (2023: \$2.186 million) was recognised for the progress made towards constructing SAPOL infrastructure in APY lands. There is no remaining unearned revenue in relation to this funding.

During 2023-24 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
- Umuwa Multi-Agency Police Facility (APY lands)
- National Criminal Intelligence System (NCIS) Engagement with ACIC
- Operation Midrealm

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

**2.4. Resources received free of charge**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Services received free of charge - Shared Services SA	3 925	3 821
Services received free of charge - Department of the Premier and Cabinet	467	456
Contributed (donated) asset revenue	406	1 404
<b>Total resources received free of charge</b>	<b>4 798</b>	<b>5 681</b>

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, ICT services valued at \$0.409 million (2023: \$0.399 million) and media monitoring services valued at \$0.058 million (2023: \$0.057 million) from the Department of the Premier and Cabinet.

In 2023-24 SAPOL received assets free of charge from State and Commonwealth Governments.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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

	2024	2023
	\$'000	\$'000
<b>Vehicles</b>		
Proceeds from disposal	537	449
<b>Net gain from disposal of vehicles</b>	<u>537</u>	<u>449</u>
<b>Other PPE</b>		
Proceeds from disposal other PPE	-	4
<b>Net gain from disposal of other PPE</b>	<u>-</u>	<u>4</u>
<b>Total assets</b>		
Proceeds from disposal	537	453
<b>Net gain from disposal of owned assets</b>	<u>537</u>	<u>453</u>
<b>Net loss on modification of right-of-use assets</b>	<u>(254)</u>	<u>(10)</u>
<b>Total net gain from disposal of non-current assets</b>	<u><u>283</u></u>	<u><u>443</u></u>

Gains/loss on modification of right-of-use (ROU) assets include derecognition of the ROU assets (note 5.3) and associated lease liabilities (note 7.2) where the lease terms and conditions were modified during the current year.

**South Australia Police**  
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**2.6. SA Government grants, subsidies and transfers**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Contributions from the Community Road Safety Fund <sup>(1)</sup>	47 852	46 687
DTF Contingency Fund - Other <sup>(5)</sup>	101 556	3
Contributions from the Community Emergency Services Fund <sup>(2)</sup>	25 908	25 276
Road Safety Development Funding <sup>(3)</sup>	10 805	10 705
Prosecution and other court fees <sup>(4)</sup>	1 617	1 706
Other intra-government transfers	2 539	2 319
<b>Total SA Govt grants subsidies and transfers</b>	<b>190 277</b>	<b>86 696</b>

SA Government grants, subsidies and transfers are primarily recognised as income on receipt.

- <sup>(1)</sup> Community Road Safety Fund (CRSF) – SAPOL received \$47.852 million (2023: \$46.687 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.
- <sup>(2)</sup> Community Emergency Services Fund (CESF) – SAPOL received \$25.908 million (2023: \$25.276 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.
- <sup>(3)</sup> 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 2024, \$4.039 million (2023: \$4.697 million) is within Receivables – refer note 6.2.
- <sup>(4)</sup> 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.
- <sup>(5)</sup> DTF Contingency Fund – SAPOL received \$97.424 million for the Thebarton Barracks relocation project and \$4.1m received in relation to the SA Police 2021 Enterprise Agreement (Mid-Point adjustment).

**2.7. Other income**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Employee related recoveries	2 048	2 394
Goods and services recoveries	3 263	979
Sundry receipts	879	793
Rent revenue	826	392
Assets recognised for the first time	2 496	-
Other sundry revenues	249	316
<b>Total other income</b>	<b>9 761</b>	<b>4 874</b>

## South Australia Police

### Notes to and forming part of the financial statements

for the year ended 30 June 2024

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### 3. Board, committees and employees

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.

#### 3.1. Key management personnel

Key management personnel of SAPOL include the Minister for Police, Emergency Services and Correctional Services, 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*.

	2024	2023
Compensation	\$'000	\$'000
Salaries and other short-term employee benefits	4 776	4 384
Post-employment benefits	905	909
<b>Total compensation</b>	<b>5 681</b>	<b>5 293</b>

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

SAPOL did not enter into any transactions with key management personnel or related parties during the reporting period.

#### 3.2. Board and Committees

##### *Police Review Tribunal*

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

Mr Field, Frederick  
Mr Fahey, John  
Ms Saunders, Dymphna  
Ms York, Sharon

##### *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  
Ms Williams, Linda\*  
Mr Cameron, Hamish\*  
Mr Parrott, Ian\*  
Mr Johnkin, Stephen\*  
Ms Summers, Kim-Sherie\*  
Ms Joshi, Vaiju\*

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**3.2 Board and Committees (continued)**

***SAPOL Risk and Performance Committee***

Mr Scroop, Brenton  
Mr Thompson, Kyffin  
Mr Watkins, Simon\*  
Ms Kameniar, Narelle\*  
Mr Johinke, Stephen\*  
Ms Summers, Kim-Sherie\*  
Ms Clissold, Angela\*  
Mr Dayman, Paul\*

\* 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:

	2024	2023
\$0	10	10
\$1 - \$19 999	7	6
<b>Total number of members</b>	<b>17</b>	<b>16</b>

The total remuneration received or receivable by members was \$0.022 million (2023: \$0.025 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.

**3.3. Employee related expenses**

	2024	2023
	\$'000	\$'000
Salaries and wages	604 910	585 763
Employment on-costs - superannuation	84 904	78 986
Annual leave	77 943	74 824
Workers compensation	24 365	27 374
Employment on-costs - other	39 016	37 038
Additional compensation	12 167	13 798
Police Service Leave	1 550	1 718
Long service leave	30 594	15 971
Other employment related expenses	1 171	996
Targeted voluntary separation packages	117	66
Skills and experience retention leave	390	330
<b>Total employee related expenses</b>	<b>877 127</b>	<b>836 864</b>

***Employment on-costs – superannuation***

SAPOL employees are employed under the *Public Sector Act 2009* or the *Police Act 1998*. Superannuation employment on-cost charge represents SAPOL's contributions to superannuation plans in respect of current services of current employees.



**South Australia Police**  
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**3.3 Employee related expenses (continued)**

<i>Employee remuneration</i>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
\$160 001 - \$166 000*	n/a	243
\$166 001 - \$186 000	586	373
\$186 001 - \$206 000	172	119
\$206 001 - \$226 000	92	73
\$226 001 - \$246 000	41	33
\$246 001 - \$266 000	28	19
\$266 001 - \$286 000	4	4
\$286 001 - \$306 000	4	4
\$306 001 - \$326 000	2	3
\$326 001 - \$346 000	4	4
\$346 001 - \$366 000	1	1
\$366 001 - \$386 000	4	-
\$406 001 - \$426 000	-	1
\$426 001 - \$446 000	1	1
\$446 001 - \$466 000	-	1
\$466 001 - \$486 000	1	1
\$486 001 - \$506 000	-	1
\$506 001 - \$526 000	1	-
<b>Total</b>	<b>941</b>	<b>880</b>
Police	923	865
Public Servant	18	15
<b>Total</b>	<b>941</b>	<b>880</b>

\*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

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 \$179.5 million (2023: \$162.5 million).

**South Australia Police**  
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**3.3 Employee related expenses (continued)**

**Targeted voluntary separation packages (TVSP)**

The number of employees who received a TVSP during the reporting period was 2 (2023: 1).

	2024	2023
	\$'000	\$'000
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	117	66
Leave paid to separated employees	92	-
<b>Net cost to SAPOL</b>	<b>209</b>	<b>66</b>

**3.4. Employee related liability**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Annual leave	52 081	49 232
Accrued salaries and wages	5 594	8 563
Long service leave	22 636	18 521
Employment on-costs	17 408	15 959
Police service leave	2 172	2 060
Skills and experience retention leave	589	552
Leave bank	306	268
<b>Total current employee related liabilities</b>	<b>100 786</b>	<b>95 155</b>
<b>Non-current</b>		
Long service leave	154 274	148 234
Employment on-costs	21 052	18 939
Police service leave	3 602	5 343
Leave bank	1 025	1 198
Other employee entitlements	202	301
<b>Total non-current employee related liabilities</b>	<b>180 155</b>	<b>174 015</b>
<b>Total employee related liabilities</b>	<b>280 941</b>	<b>269 170</b>

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

## South Australia Police

### Notes to and forming part of the financial statements

for the year ended 30 June 2024

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#### 3.4 Employee related liability (continued)

##### *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 is expected to be payable within 12 months and is 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 2.4% (2023: 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.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

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% in 2023 to 4.25% in 2024.

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

However, the net financial effect of the changes to actuarial assumptions in the current financial year is an increase in both the long service leave liability and employee benefits expense by \$9.436 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 increased the salary inflation rate from 2.5% to 3.5% for long service leave liability.

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*

Employment on-costs include payroll tax and superannuation contributions are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. The proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are 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 the South Australian Superannuation Board and externally managed schemes.

As a result of an actuarial assessment performed by DTF, the average factor for the calculation of employer superannuation cost on-costs has increased to 11.5% compared from 2022-23 rate of 11.1%. The average proportion of long service leave taken as leave over the past 3 years changed from the 2023 rate (66.6%) to 72.3% for police and changed from the 2023 rate (66.8%) to 64.6% 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**3.4 Employee related liability (continued)**

***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 2.4% (2023: 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**  
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**4. Expenses**

**4.1. Supplies and services**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Communication and computing	42 616	35 646
Accommodation	36 289	34 152
Motor vehicle related	23 955	22 633
Administration *	21 105	17 508
Employee programs & housing subsidies	12 783	13 559
Temporary agency staff & contractors	11 429	7 621
Aviation costs	6 671	7 101
CTP Regulator funded Road Safety Campaigns	6 223	6 124
Minor equipment	5 724	5 353
Utilities	4 738	4 811
Uniforms	4 399	4 541
Shared Services SA	4 052	3 920
Cleaning	3 599	4 651
Insurance	2 597	2 496
Legal costs	2 164	1 838
Variable lease payments	1 201	1 125
Collection costs	885	831
SES/CFS resources	134	615
Consultants	246	412
Other	7 330	6 090
<b>Total supplies and services</b>	<b>198 140</b>	<b>181 027</b>

**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 7.4.

**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.

**Administration**

\* Administration includes Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987*. The audit fees in 2023-24 were \$0.347 million (2023: \$0.350 million). No other services were provided by the Audit Office of South Australia.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**4.2. Depreciation and amortisation**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Buildings and improvements	6 656	7 112
Vehicles and aircraft	2 006	2 035
Accommodation and leasehold improvements	3 395	2 909
Plant and equipment	8 645	8 604
<b>Total depreciation for property, plant and equipment</b>	<b>20 702</b>	<b>20 660</b>
<b>Right-of-use assets depreciation</b>		
Right-of-use buildings	11 830	9 681
Right-of-use vehicles	7 133	6 338
Right-of-use plant and equipment	532	443
<b>Total depreciation for Right-of-use assets</b>	<b>19 495</b>	<b>16 462</b>
<b>Intangible assets amortisation</b>		
Internally generated computer software	6 308	6 754
Other computer software	1 284	1 547
<b>Total amortisation for intangible assets</b>	<b>7 592</b>	<b>8 301</b>
<b>Total depreciation and amortisation</b>	<b>47 789</b>	<b>45 423</b>

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:

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings and improvements	1 - 60
Vehicles and aircraft	1 - 15
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**  
**Notes to and forming part of the financial statements**  
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**4.3. Expenditure – SA Business and Non-SA Business**

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 – Procurement (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	<b>2024</b>	<b>Proportion SA and non-SA businesses</b>
	<b>\$'000</b>	
Total expenditure with South Australian businesses	120 768	75.95%
Total expenditure with non-South Australian businesses	38 239	24.05%
	<b>159 007</b>	<b>100.00%</b>

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to SAPOL, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**South Australia Police**  
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**5. Non-financial assets**

**5.1. Property, plant and equipment**

***Reconciliation of property, plant and equipment 2023-24***

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

2024		Accommodation Buildings & improv'ts	and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings	ROU Vehicles	Capital works in progress	Total
	Land									
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 30 June 2023</b>	<b>71 361</b>	<b>168 434</b>	<b>23 179</b>	<b>5 836</b>	<b>28 451</b>	<b>1 179</b>	<b>102 625</b>	<b>11 026</b>	<b>13 925</b>	<b>426 016</b>
Additions	-	-	-	-	43	-	-	-	87 054	87 097
Additions through revaluation	-	2 030	466	-	-	-	-	-	-	2 496
Recognition of new ROU assets	-	-	-	-	-	19	21 050	6 960	-	28 029
Transfers from capital works in progress	-	5 237	7 567	1 567	5 640	-	-	-	(20 011)	-
Net revaluation increment/(decrement)	47 210	76 391	12 820	6 022	-	-	1 582	-	-	144 025
Donated assets	-	-	-	-	406	-	-	-	-	406
Transfer between classes	(244)	(3 930)	2 696	-	1 478	-	-	-	-	-
Assets written off	(2 955)	(289)	(9)	(16)	-	-	-	-	-	(3 269)
Depreciation	-	(6 656)	(3 395)	(2 006)	(8 645)	(532)	(11 830)	(7 133)	-	(40 197)
<b>Carrying amount at the end of the period</b>	<b>115 372</b>	<b>241 217</b>	<b>43 324</b>	<b>11 403</b>	<b>27 373</b>	<b>666</b>	<b>113 427</b>	<b>10 853</b>	<b>80 968</b>	<b>644 603</b>
<b>Gross carrying amount</b>										
Gross carrying amount	115 372	241 517	43 479	19 212	127 243	1 331	148 263	21 117	80 968	798 502
Accumulated depreciation	-	(300)	(155)	(7 809)	(99 870)	(665)	(34 836)	(10 264)	-	(153 899)
<b>Carrying amount at the end of the period</b>	<b>115 372</b>	<b>241 217</b>	<b>43 324</b>	<b>11 403</b>	<b>27 373</b>	<b>666</b>	<b>113 427</b>	<b>10 853</b>	<b>80 968</b>	<b>644 603</b>

\*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, building, transport vessels and aircraft which are valued at \$120.141 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$3.936 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.



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**Reconciliation of property, plant and equipment 2022-23**

2023	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
<b>Carrying amount at 30 June 2022</b>	<b>69 422</b>	<b>171 790</b>	<b>25 545</b>	<b>6 447</b>	<b>28 496</b>	<b>313</b>	<b>61 872</b>	<b>9 004</b>	<b>11 441</b>	<b>384 330</b>
Carrying amount at 1 July 2022	69 422	171 790	25 545	6 447	28 496	313	61 872	9 004	11 441	384 330
Additions	1 939	104	-	-	99	-	-	-	15 328	17 470
Recognition of new ROU assets	-	-	-	-	-	1 309	50 434	8 370	-	60 113
Transfers from capital works in progress	-	3 756	543	2 062	6 483	-	-	-	(12 844)	-
Donated assets	-	-	-	-	1 404	-	-	-	-	1 404
Transfer between classes	-	-	-	(615)	615	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	(10)	-	(10)
Assets written off	-	(104)	-	(23)	(42)	-	-	-	-	(169)
Depreciation and amortisation	-	(7 112)	(2 909)	(2 035)	(8 604)	(443)	(9 681)	(6 338)	-	(37 122)
<b>Carrying amount at the end of the period</b>	<b>71 361</b>	<b>168 434</b>	<b>23 179</b>	<b>5 836</b>	<b>28 451</b>	<b>1 179</b>	<b>102 625</b>	<b>11 026</b>	<b>13 925</b>	<b>426 016</b>
<b>Gross carrying amount</b>										
Gross carrying amount	71 361	195 171	34 633	16 006	122 087	1 845	128 221	20 114	13 925	603 363
Accumulated depreciation	-	(26 737)	(11 454)	(10 170)	(93 636)	(666)	(25 596)	(9 088)	-	(177 347)
<b>Carrying amount at the end of the period</b>	<b>71 361</b>	<b>168 434</b>	<b>23 179</b>	<b>5 836</b>	<b>28 451</b>	<b>1 179</b>	<b>102 625</b>	<b>11 026</b>	<b>13 925</b>	<b>426 016</b>

\*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, transport vessels and aircraft which are valued at \$73.440 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$3.719 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**5.2. 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 10.1.

Property, plant and equipment owned by SAPOL includes \$72.5 million (2023: \$73.7 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 10.1. 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.

**5.3. 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 7.2.

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 4.1.

SAPOL has the following leases:

- 1171 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 1 year (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- 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 4 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- 31 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 7.2. Expenses related to leases, including short term and variable lease payment expenses, are disclosed in notes 4.2 and 4.1. Cash outflows related to leases are disclosed in note 8.2. SAPOL has not committed to any lease arrangements that have not commenced from 1 July 2024.

**South Australia Police**  
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**5.4. 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.

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
	\$'000	\$'000	\$'000	\$'000
<b>Reconciliation 2023-24</b>				
Carrying amount at 30 June 2023	21 763	3 186	2 474	27 423
Additions	-	-	9 851	9 851
Transfers to/(from) capital works in progress	11 163	190	(11 353)	-
Assets written off	(13)	-	-	(13)
Amortisation	(6 308)	(1 284)	-	(7 592)
<b>Carrying amount at the end of the period</b>	<b>26 605</b>	<b>2 092</b>	<b>972</b>	<b>29 669</b>

<b>Gross carrying amount</b>				
Gross carrying amount	78 896	28 281	972	108 149
Accumulated amortisation	(52 291)	(26 189)	-	(78 480)
<b>Carrying amount at the end of the period</b>	<b>26 605</b>	<b>2 092</b>	<b>972</b>	<b>29 669</b>

	Internally developed computer software	Other computer software	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000
<b>Reconciliation 2022-23</b>				
Carrying amount at at 30 June 2022	20 656	3 164	961	24 781
Prior year adjustment*	(21)	-	-	(21)
<b>Adjusted carrying amount at the beginning of the period</b>	<b>20 635</b>	<b>3 164</b>	<b>961</b>	<b>24 760</b>
Additions	-	-	11 028	11 028
Transfers to/(from) capital works in progress	7 882	1 633	(9 515)	-
Assets written off	-	(64)	-	(64)
Amortisation	(6 754)	(1 547)	-	(8 301)
<b>Carrying amount at the end of the period</b>	<b>21 763</b>	<b>3 186</b>	<b>2 474</b>	<b>27 423</b>

<b>Gross carrying amount</b>				
Gross carrying amount	70 210	28 327	2 474	101 011
Accumulated amortisation	(48 447)	(25 141)	-	(73 588)
<b>Carrying amount at the end of the period</b>	<b>21 763</b>	<b>3 186</b>	<b>2 474</b>	<b>27 423</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**5.4 Intangible Asset (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 \$53.0 million (2023: \$53.1 million) of fully depreciated intangible assets still in use.

**5.5. Non-current assets classified as held for sale**

	2024 \$'000	2023 \$'000
Land	500	500
<b>Total non-current assets classified as held for sale</b>	<b>500</b>	<b>500</b>

	2024 \$'000	2023 \$'000
<b>Reconciliation of non-current assets classified as held for sale movement</b>		
Carrying amount at the beginning of the period	500	500
<b>Total non-current assets classified as held for sale</b>	<b>500</b>	<b>500</b>

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 10.1.

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 2024*

**6. Financial assets**

**6.1. Cash and cash equivalents**

	2024	2023
	\$'000	\$'000
SAPOL operating account	148 019	47 941
Accrual Appropriation Excess Funds	228 657	211 494
<b>Total deposits with the Treasurer (Special deposit accounts)</b>	<b>376 676</b>	<b>259 435</b>
Imprest account/cash on hand	369	369
<b>Total cash and cash equivalents in the Statement of Financial Position</b>	<b>377 045</b>	<b>259 804</b>
<b>Total cash and cash equivalents in the Statement of Cash Flows</b>	<b>377 045</b>	<b>259 804</b>

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***

Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer.

**6.2. Receivables**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
From government entities	3 302	3 429
From non-government entities	3 399	2 018
Less impairment loss on receivables	(247)	(76)
<b>Total receivables</b>	<b>6 454</b>	<b>5 371</b>
GST input tax recoverable	8 507	3 952
Prepayments	5 445	4 873
Accrued revenue	5 520	5 883
Workers compensation and additional compensation recoveries	672	490
Lease incentive	-	5 919
<b>Total current receivables</b>	<b>26 598</b>	<b>26 488</b>
<b>Non-current</b>		
Workers compensation and additional compensation recoveries	3 984	4 325
<b>Total non-current receivables</b>	<b>3 984</b>	<b>4 325</b>
<b>Total receivables</b>	<b>30 582</b>	<b>30 813</b>

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

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 10.2 for further information on risk management.

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**6.2. Receivables (continued)**

**Allowance for impairment loss on contractual receivables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	76	101
Amounts written off	-	(5)
Amounts recovered during the year	(29)	-
Increase/(Decrease) in the allowance recognised in profit or loss	200	(20)
<b>Carrying amount at end of the period</b>	<b>247</b>	<b>76</b>

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

Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

**7. Liabilities**

**7.1. Payables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors	76 669	28 449
Paid Parental Leave Scheme payable	106	121
<b>Total current payables</b>	<b>76 775</b>	<b>28 570</b>
<b>Total payables</b>	<b>76 775</b>	<b>28 570</b>

Payables are measured at nominal amounts. Payables and accrued expenses are recognised for all amounts owing but unpaid. Creditors are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

**7.2. Financial Liabilities**

All financial liabilities are leased liabilities. SAPOL measures lease liabilities \$139.556 million (2023: \$120.599 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 2023-24 was \$4.228 million (2023: \$2.113 million).

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Lease liabilities</b>		
within 1 year	15 336	13 655
1 to 5 years	47 009	49 384
more than 5 years	110 603	95 862
<b>Total lease liabilities (undiscounted)</b>	<b>172 948</b>	<b>158 901</b>

Refer to note 5.3 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 2024*

**7.3. Provisions**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Workers compensation	22 554	19 978
Additional compensation	4 937	3 273
Civil actions against police	408	143
<b>Total current provisions</b>	<b>27 899</b>	<b>23 394</b>
<b>Non-current</b>		
Workers compensation	84 727	86 432
Additional compensation	79 630	72 446
<b>Total non-current provisions</b>	<b>164 357</b>	<b>158 878</b>
<b>Total provisions</b>	<b>192 256</b>	<b>182 272</b>
<b>Movement in provisions</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Workers' compensation</b>		
Carrying amount at the beginning of the period	106 410	100 255
Increase resulting from re-measurement	24 362	27 368
Reduction due to payments	(23 490)	(21 213)
<b>Carrying amount at the end of the period</b>	<b>107 281</b>	<b>106 410</b>
<b>Additional compensation</b>		
Carrying amount at the beginning of the period	75 719	65 062
Increase resulting from re-measurement	12 166	13 808
Reduction due to payments	(3 318)	(3 151)
<b>Carrying amount at the end of the period</b>	<b>84 567</b>	<b>75 719</b>
<b>Civil actions against police</b>		
Carrying amount at the beginning of the period	143	233
Increase in the provision due to revision of estimates	576	147
Reduction due to payments	(311)	(237)
<b>Carrying amount at the end of the period</b>	<b>408</b>	<b>143</b>

**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 2024 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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**7.3 Provisions (continued)**

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.

**7.4. Other liabilities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Unearned revenue	285	1 501
Accommodation incentive	594	594
Lease incentive	-	5 919
<b>Total current other liabilities</b>	<b>879</b>	<b>8 014</b>
<b>Non-current</b>		
Accommodation incentive	1 649	2 199
<b>Total non-current other liabilities</b>	<b>1 649</b>	<b>2 199</b>
<b>Total other liabilities</b>	<b>2 528</b>	<b>10 213</b>

**Lease incentive**

The lease incentive relates to SAPOL's contractual agreement for fit-out to Blackburn House.

**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 5.3 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 2024 relates to South Australian Fixated Threat Assessment Centre.



**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**8. Other disclosures**

**8.1. 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.

**8.2. Cash flow**

<b>Cash Flow Reconciliation</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of net cash provided by operating activities to net cost of providing services</b>		
Net cash provided by operating activities	172 013	52 413
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(47 789)	(45 423)
Donated assets	406	1 404
Net gain from the disposal of non-current and other assets	283	443
Write-off of non-current assets	(3 282)	(233)
Capital accruals	55 196	3 622
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	(23 541)	3 721
Increase/(decrease) in inventories	11	58
(Increase)/decrease in payables	(19 563)	(3 196)
(Increase)/decrease in other liabilities	1 765	3 017
(Increase)/decrease in employee related	(11 336)	7 813
(Increase)/decrease in provisions	(9 984)	(16 722)
<b>Net result</b>	<b>114 179</b>	<b>6 917</b>

Total cash outflow for leases was \$10.655 million (2022-23: \$14.882 million).

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**9. Outlook**

**9.1. 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***

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	8 509	7 743
Later than one year but not later than five years	950	-
<b>Total contractual commitments to acquire property, plant and equipment</b>	<b>9 459</b>	<b>7 743</b>

SAPOL's commitments are for major capital projects which includes motorcycle replacement, Thebarton barracks move, architecture services and Armoury containers.

***Other contractual commitments***

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	50 595	58 837
Later than one year but not later than five years	106 809	87 536
Later than five years	137 425	131 835
<b>Total other contractual commitments</b>	<b>294 829</b>	<b>278 208</b>

Major other contractual commitments include MoAAs with DIT for accommodation.

There has been a prior period adjustment made on the other contractual commitments within one year. The adjustment relates to various duplicate commitments disclosed as at 30 June 2023.

**9.2. 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 is not aware of any contingent assets.

**Contingent liabilities**

***Claims for property damage or personal injury.***

As at 30 June 2024, 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 2024 the value of outstanding rewards for unsolved murders was \$37.8 million (2023: \$37.8 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**9.3. Impact of Standards not yet implemented.**

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.

**9.4. Events after reporting period**

SAPOL are not aware of any events after reporting period.

**10. Measurement and risk**

**10.1. 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.

Non-current tangible assets are valued at fair value and revaluation of non-current 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.

Revaluation is undertaken on a regular cycle as detailed below. 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.

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 2024 and 2023, 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**10.1. Fair Value (continued)**

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.

***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 \$1.5 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.

**10.2. 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 2.1 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**10.2. Financial instruments (continued)**

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.

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 2024, SAPOL had no borrowings.

***Categorisation of financial instruments***

Details of the significant 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 2024

**South Australia Police**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2024*

		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered income</b>			
Appropriation	A4.1	730	646
Fees and charges	A4.2	95 035	94 187
<b>Total administered income</b>		<b>95 765</b>	<b>94 833</b>
<b>Administered expenses</b>			
Employee related expenses		684	600
Supplies and services	A5.1	2 819	2 682
SA Government transfers		16 103	16 054
Payments to Consolidated Account		76 190	75 526
<b>Total administered expenses</b>		<b>95 796</b>	<b>94 862</b>
<b>Net result</b>		<b>(31)</b>	<b>(29)</b>
<b>Total comprehensive result</b>		<b>(31)</b>	<b>(29)</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Statement of Administered Financial Position**  
*as at 30 June 2024*

		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered current assets</b>			
Cash and cash equivalents	A7.1	24 054	26 540
Receivables		267	254
<b>Total current assets</b>		<b>24 321</b>	<b>26 794</b>
<b>Total assets</b>		<b>24 321</b>	<b>26 794</b>
<b>Administered current liabilities</b>			
Payables		5 860	6 743
Other liabilities	A6.1	17 956	19 515
<b>Total current liabilities</b>		<b>23 816</b>	<b>26 258</b>
<b>Total liabilities</b>		<b>23 816</b>	<b>26 258</b>
<b>Net assets</b>		<b>505</b>	<b>536</b>
<b>Administered equity</b>			
Retained earnings		505	536
<b>Total equity</b>		<b>505</b>	<b>536</b>

The accompanying notes form part of these financial statements.



**South Australia Police**  
**Statement of Administered Cash Flows**  
*for the year ended June 2024*

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		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		730	646
Fees and charges		95 022	94 171
Exhibit monies		-	1 881
<b>Cash generated from operating activities</b>		<b>95 752</b>	<b>96 698</b>
<b>Cash outflows</b>			
Employee related payments		(684)	(600)
Supplies and services		(2 806)	(2 666)
SA Government transfers		(16 224)	(16 064)
Payments to consolidated account		(76 965)	(75 590)
Exhibit monies		(1 517)	-
Unclaimed property		(42)	(99)
<b>Cash used in operating activities</b>		<b>(98 238)</b>	<b>(95 019)</b>
<b>Net cash provided by/(used in) operating activities</b>	<b>A7.1</b>	<b>(2 486)</b>	<b>1 679</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(2 486)</b>	<b>1 679</b>
Cash and cash equivalents at the beginning of the period		26 540	24 861
<b>Cash and cash equivalents at the end of the period</b>		<b>24 054</b>	<b>26 540</b>

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 2024*

**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)	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Administered income</b>								
Appropriation	-	-	-	-	661	579	-	-
Fees and charges	76 190	75 526	15 898	15 839	-	-	2 819	2 682
<b>Total administered income</b>	<b>76 190</b>	<b>75 526</b>	<b>15 898</b>	<b>15 839</b>	<b>661</b>	<b>579</b>	<b>2 819</b>	<b>2 682</b>
<b>Administered expenses</b>								
Employee related expenses	-	-	-	-	684	600	-	-
Supplies and services	-	-	-	-	-	-	2 819	2 682
SA Government transfers	-	-	15 898	15 839	-	-	-	-
Payments to Consolidated Account	76 190	75 526	-	-	-	-	-	-
<b>Total administered expenses</b>	<b>76 190</b>	<b>75 526</b>	<b>15 898</b>	<b>15 839</b>	<b>684</b>	<b>600</b>	<b>2 819</b>	<b>2 682</b>
<b>Net result</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23)</b>	<b>(21)</b>	<b>-</b>	<b>-</b>

Activities - refer note A2	Firearms Safety Training Levy		Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Administered income</b>						
Appropriation	-	-	69	67	730	646
Fees and charges	128	140	-	-	95 035	94 187
<b>Total administered income</b>	<b>128</b>	<b>140</b>	<b>69</b>	<b>67</b>	<b>95 765</b>	<b>94 833</b>
<b>Administered expenses</b>						
Employee related expenses	-	-	-	-	684	600
Supplies and services	-	-	-	-	2 819	2 682
SA Government transfers	128	140	77	75	16 103	16 054
Payments to Consolidated Account	-	-	-	-	76 190	75 526
<b>Total administered expenses</b>	<b>128</b>	<b>140</b>	<b>77</b>	<b>75</b>	<b>95 796</b>	<b>94 862</b>
<b>Net result</b>	<b>-</b>	<b>-</b>	<b>(8)</b>	<b>(8)</b>	<b>(31)</b>	<b>(29)</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2024*

**Schedule of Assets and Liabilities attributable to Administered Items**

Activities - refer note A2

	<b>Unclaimed Property</b>		<b>Exhibit Monies</b>		<b>Expiation Fees</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered current assets</b>						
Cash and cash equivalents	368	409	17 589	19 106	4 396	5 171
Receivables	-	-	-	-	-	-
<b>Total current assets</b>	<b>368</b>	<b>409</b>	<b>17 589</b>	<b>19 106</b>	<b>4 396</b>	<b>5 171</b>
<b>Total administered assets</b>	<b>368</b>	<b>409</b>	<b>17 589</b>	<b>19 106</b>	<b>4 396</b>	<b>5 171</b>
<b>Administered current liabilities</b>						
Payables	-	-	-	-	4 390	5 165
Other current liabilities	367	409	17 589	19 106	-	-
<b>Total current liabilities</b>	<b>367</b>	<b>409</b>	<b>17 589</b>	<b>19 106</b>	<b>4 390</b>	<b>5 165</b>
<b>Total administered liabilities</b>	<b>367</b>	<b>409</b>	<b>17 589</b>	<b>19 106</b>	<b>4 390</b>	<b>5 165</b>
<b>Net assets</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>6</b>

	<b>Victims of Crime</b>		<b>Special Acts</b>		<b>Public Private Partnership (PPP)</b>	
	<b>Levy</b>					
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered current assets</b>						
Cash and cash equivalents	1 171	1 291	-	22	-	-
Receivables	-	-	-	-	267	254
<b>Total current assets</b>	<b>1 171</b>	<b>1 291</b>	<b>-</b>	<b>22</b>	<b>267</b>	<b>254</b>
<b>Total administered assets</b>	<b>1 171</b>	<b>1 291</b>	<b>-</b>	<b>22</b>	<b>267</b>	<b>254</b>
<b>Administered current liabilities</b>						
Payables	1 171	1 291	-	-	267	254
Other current liabilities	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>1 171</b>	<b>1 291</b>	<b>-</b>	<b>-</b>	<b>267</b>	<b>254</b>
<b>Total administered liabilities</b>	<b>1 171</b>	<b>1 291</b>	<b>-</b>	<b>-</b>	<b>267</b>	<b>254</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>-</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2024*

Activities - refer note A2	Firearms Safety					
	Training Levy		Other		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	32	33	498	508	24 054	26 540
Receivables	-	-	-	-	267	254
<b>Total current assets</b>	<b>32</b>	<b>33</b>	<b>498</b>	<b>508</b>	<b>24 321</b>	<b>26 794</b>
<b>Total administered assets</b>	<b>32</b>	<b>33</b>	<b>498</b>	<b>508</b>	<b>24 321</b>	<b>26 794</b>
<b>Administered current liabilities</b>						
Payables	32	33	-	-	5 860	6 743
Other current liabilities	-	-	-	-	17 956	19 515
<b>Total current liabilities</b>	<b>32</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>23 816</b>	<b>26 258</b>
<b>Total administered liabilities</b>	<b>32</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>23 816</b>	<b>26 258</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>498</b>	<b>508</b>	<b>505</b>	<b>536</b>

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 2024*

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**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 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**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2024*

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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.

**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2024*

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**A3. Budget performance**

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2023-24 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.

		<b>Original budget 2024 \$'000</b>	<b>Actual 2024 \$'000</b>	<b>Variance \$'000</b>
<b>Statement of Administered Comprehensive Income</b>				
<b>Administered Income</b>				
Appropriation		581	730	149
Fees and charges	a	121 506	95 035	(26 471)
<b>Total administered income</b>		<b>122 087</b>	<b>95 765</b>	<b>(26 322)</b>
<b>Administered Expenses</b>				
Employee related expenses		512	684	172
Supplies and services		2 562	2 819	257
SA Government transfers	a	19 686	16 103	(3 583)
Payments to Consolidated Account	a	99 327	76 190	(23 137)
<b>Total administered expenses</b>		<b>122 087</b>	<b>95 796</b>	<b>(26 291)</b>
<b>Net result</b>		<b>-</b>	<b>(31)</b>	<b>(31)</b>

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 Mobile Phone Detection Cameras. This delay impacted budgeted transfers to the Consolidation Account and the Victims of Crime Fund.

SAPOL has no administered investing expenditure budget or actual expenditure.

**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2024*

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**A4. Income**

**A4.1 Appropriation**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriation from Consolidated Account pursuant to the <i>Police Act 1998</i>	661	579
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act 2023</i>	69	67
<b>Total revenues from appropriation</b>	<b>730</b>	<b>646</b>

Appropriations are recognised on receipt. Appropriation pursuant to the *Appropriation Act 2023* consists of only operational funding.

**A4.2 Fees and charges**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Expiation revenue	76 190	75 526
Victims of Crime Levy	15 898	15 839
PPP cost recovery *	2 819	2 682
Firearms Safety Training Levy	128	140
<b>Total fees and charges</b>	<b>95 035</b>	<b>94 187</b>

\*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**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
PPP lease payments	2 819	2 682
<b>Total supplies and services</b>	<b>2 819</b>	<b>2 682</b>

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.

**A6. Liabilities**

**A6.1 Other liabilities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Exhibit monies held	17 589	19 106
Unclaimed property held for SA Government	367	409
<b>Total other liabilities</b>	<b>17 956</b>	<b>19 515</b>



**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2024*

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**A7. Other disclosures**

**A7.1 Cash flow reconciliation**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	24 054	26 540
Balance as per the Statement of Cash Flows	24 054	26 540
<b>Reconciliation of net cash provided by/(used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	(2 486)	1 679
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	13	16
(Increase)/decrease in payables	883	58
(Increase)/decrease in other liabilities	1 559	(1 782)
<b>Net result</b>	<b>(31)</b>	<b>(29)</b>