



**Government  
of South Australia**

# **SOUTH AUSTRALIA POLICE**

## **2019-20 Annual Report**

**SOUTH AUSTRALIA POLICE**

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To:

Hon. Vincent Tarzia

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 *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 29/9/20

Signature 

## From the Chief Executive



The financial year 2019-20 has been a very different year for police, in responding to major bushfires over the summer period, followed by the unprecedented COVID-19 pandemic.

Late November saw major bushfires in the Lower Yorke Peninsula, followed by devastating fires in the Adelaide Hills and Kangaroo Island in December and then January. The State Emergency Centre was activated in November 2019, December 2019 and again on 2 January 2020. Lives were lost, homes were destroyed and so many businesses were forced to the brink. The community of South Australia (SA) were rallying to support affected communities as the world started talking about a novel coronavirus.

SAPOL readied for the impact of a pandemic as COVID-19 spread across the globe. Operational capability and business planning measures were implemented within SAPOL to ensure we could continue to meet the existing and changing demands of the community.

The first cases in this State emerged in February 2020 and in response, SA Health and Wellbeing as the Control Agency for a pandemic under the *Emergency Management Act 2004*, began what would become a close collaboration with SAPOL. The first major step in the State response was a declaration of a Public Health Emergency on 15 March 2020 and the activation of the Police Operations Centre on 16 March 2020, to coordinate the SAPOL response.

Given the significance of what we were facing, as the State Coordinator under the *Emergency Management Act 2004*, I declared a Major Emergency on 22 March 2020. At that time we had no way of knowing that unlike all past declarations, this one would go on to be extended by the Governor numerous times till the end of the reporting period and beyond.

Hundreds of police officers and staff have been committed to 24/7 operations across the State dedicated to the support of the Control Agency, centrally managed from the Police Operations Centre. Their duties have included quarantine compliance; business, public activities compliance; cross border travel approvals for persons entering the State; and border controls. In addition, dozens of SAPOL employees are committed to coordinating and supporting the frontline effort.

This has been a highly challenging time for everyone involved, some working in extremely demanding conditions. I am extremely proud of all their efforts in serving the people of SA to ensure our community is resilient and safe.

While 2020 has been defined by the pandemic, SAPOL continued to respond to all other aspects of community safety traditionally met by police. Specific details on crime and road safety results are contained on pages 14-16, but I make particular mention of the following highlights.

Bushfires and the pandemic have seen an unprecedented level of collaboration between South Australia's emergency services and the Australian Defence Force, working side by side to support the community.

Cybercrime remains a critical issue for police and the community, and so to support the implementation of SAPOL's *Cybercrime Strategy 2018-2020*, the new Financial and Cybercrime Investigation Branch commenced on 3 July 2019. The aim of the Branch is to provide a highly specialised and professional investigation service for complex, organised financial, cybercrime and digital forensic services beyond the resource capabilities or expertise of other areas of SAPOL.

SAPOL continued its focus on solving historic 'unsolved' murders dating back to 1960. During this reporting period, SAPOL's unique and holistic homicide strategy 'Operation Persist' was recognised at the Premier's Excellence Awards 2019. The results of this operation have seen people brought to justice and closure for victim's families. This included the arrest of a Victorian man in September 2019 in connection with the 1993 murder of Suzanne Poll and an arrest in November 2019, in relation to the 2011 murder of Stephen Hugh Newton.

With the ceasing of operations of the Motor Accident Commission in June 2019, SAPOL took on the responsibility to provide road safety mass and digital media messaging. SAPOL's Media Road Safety Unit became operational on 1 July 2019 and their role is to produce media campaigns across multiple platforms to encourage positive behaviours and influence decision making by South Australian road users. These initiatives directly support police who work tirelessly around the state to reduce road deaths and serious injury crashes. The 103 lives lost on South Australian roads in 2019-20 continue to represent an incalculable loss to the community, friends and families.

My personal commitment to building a healthy and resilient workforce in support of SAPOL's *Mental Health and Wellbeing Strategy 2018-2020*, resulted in the launch of the new 'My health, my wellbeing' website on SAPOL's intranet, and the new reconditioning program, both in 2020. My aim is to ensure all SAPOL staff are empowered with the knowledge and skills to take better care of their own health and wellbeing, through instructional videos, brochures and other material, as well as connecting staff with relevant health professionals.

I am also pleased to again report progress in improving gender balance in police recruiting in 2019-20, with 64 females and 66 males graduating from the Police Academy.



SAPOL continued to actively use social media as part of its communication with the community, reaching more than 137 000 South Australians through targeted Police and Community (PACE) forums, with over 12 million hits on our internet site. In addition SAPOL had 706 986 combined Facebook, Twitter and Instagram followers in 2019-20.

Overall the year 2019-20 presented unique policing challenges that we have risen to and met extremely well. While 2020-21 will have its own challenges including a likely continuation of the pandemic, it is a matter of great pride to me that throughout this year, working together we have successfully retained the confidence and trust of the SA community throughout these uncertain 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 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, coordinate and manage responses to emergencies, regulate road use and prevent vehicle collisions.
<b>Our Vision</b>	A visible responsive police service for all South Australians.
<b>Our Values</b>	Our Values are: Service, Integrity, Courage, Leadership, Collaboration and Respect.
<b>Our functions, objectives and deliverables</b>	<p>SAPOL's Strategic Plan is SAPOL 2020, and our key strategy is to be accessible, innovative and efficient in the use of resources and responsive in the delivery of frontline services regardless of the circumstances.</p> <p>Keeping the community safe and our commitment to this strategy will drive our business through our core programs of:</p> <ul style="list-style-type: none"> <li>• Public Safety – responding to calls for assistance, emergency response and managing major community events,</li> <li>• Crime and Criminal Justice Services - preventing crime, reducing offending, supporting victims, and providing partnership based flexible and effective criminal justice services; and</li> <li>• Road Safety – working to prevent harm on South Australian roads through visible presence, law enforcement and education.</li> </ul> <p>This will be achieved by:</p> <ul style="list-style-type: none"> <li>• Accepting personal responsibility for professionalism and leadership,</li> <li>• Acting with integrity, honesty, fairness, and impartiality for public accountability,</li> <li>• Collaborating and engaging for effective communication,</li> <li>• Understanding and meeting community needs, and</li> <li>• Maintaining and inspiring public confidence.</li> </ul>

## **Our organisational structure**

Commissioner

Deputy Commissioner

Business Service

Crime Service

Governance and Capability Service

Human Resources Service

Information Systems and Technology Service

Metropolitan Operations Service

Operations Support Service

Security and Emergency Management Service

State Operations Service

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

## **Changes to the agency**

During 2019-20 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

## Our Minister



The Hon. Corey Wingard MP is the Minister for Police, Emergency Services and Correctional Services and Minister for Sport, Recreation and Racing.

The Minister oversees SAPOL 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 (SAPOL).

Major services reporting to the Commissioner include:

- Business Service,
- Governance and Capability Service,
- Information Systems and Technology Service, and
- Human Resources Service.



Linda Williams is the Deputy Commissioner, responsible for leading the operation of:

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



Stephen Johninke is the 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.



Peter Harvey is the Assistant Commissioner Crime Service, responsible for:

- provision of specialist investigation service regarding serious, organised or complex criminal activity, and
- providing a state-wide responsibility for the provision of high level criminal investigations, as well as investigative and specialist technical support to Districts and Local Service Areas.



Philip Newitt is the Assistant Commissioner Governance and Capability Service, responsible for:

- specialist executive support to the Commissioner and the Deputy,
- corporate governance and organisational capability,
- performance reporting to executive, government and the public,
- driving performance policy and strategy development,
- supporting legislative reform, and
- identifying and addressing emerging issues.



Linda Fellows is the Assistant Commissioner Human Resources Service, responsible for:

- provision of strategic leadership and direction in the planning, development and promotion of efficient and effective organisational human resource management policies and practices relative to workforce planning,
- staff development,
- equity and diversity,
- industrial relations, and
- occupational health, safety and injury management.



Hamish Cameron is the 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 technology, including the adoption of new and emerging trends.



Paul Dickson is the Assistant Commissioner Metropolitan Operations Service, responsible for:

- provision of operational policing services to the central business district (CBD) and the greater Adelaide metropolitan area, and
- providing safety on metropolitan public transport.



Scott Duval is the Assistant Commissioner Operation Support Service, responsible for:

- provision of centrally located, specialist operation support to the Districts, Local Service Areas and Crime Service,
- providing prosecution services, and
- provision of firearms and licensing enforcement.



Noel Bamford is the Assistant Commissioner Security and Emergency Management Service, responsible for:

- emergency management, event planning, counter terrorism, critical infrastructure protection and security advice,
- supporting the State Coordinator, and
- providing search and rescue, public order and high risk incident management.





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

- the provision of operational policing services to all South Australian regional areas and rural areas
- the operations of the State Tactical Response Group; and
- road safety services across the state.

### **Legislation administered by the agency**

*Police Act 1998 and Police Regulations 2014*

*Firearms Act 2015*

*Hydroponics Industry Control Act 2009*

*Protective Security Act 2007*

*Public Assemblies Act 1972*

*Second-hand Dealers and Pawnbrokers 1996*

*Witness Protection Act 1996*

### **Other related agencies (within the Minister's area/s of responsibility)**

South Australia Police continues to work collaboratively with other emergency service agencies and Department for Correctional Services to ensure community safety.

## The agency's performance

### Performance at a glance

In February 2020 the first cases of COVID-19 were confirmed in South Australia with the Department of Health and Wellbeing (DHW), as the Control Agency under the State Emergency Management Plan, declaring COVID-19 to be a Public Health Emergency. SAPOL began preparation for the potential significant operational impact of the pandemic and on 16 March 2020 the Police Commissioner activated the Police Operations Centre to manage the state policing response to COVID-19.

On 22 March 2020 the Police Commissioner as State Coordinator under the *Emergency Management Act 2004*, declared a Major Emergency, extended by the Governor six times until September 2020. Past declarations under the Act have never been extended beyond four days.

From March 2020, SAPOL under the direction of the Commissioner as State Coordinator, has successfully provided an effective public safety response to the COVID-19 emergency, which continues to have a significant impact on many facets of community life.

The policing response has many dimensions. It covers setting enforceable general directions as necessary to all persons in South Australia, on issues such as isolation and quarantine requirements, border controls, and restrictions to public activities and gatherings. Directions are made in consultation with DHW and are regularly reviewed and amended to reflect changing conditions. Directions are available at <https://www.legislation.sa.gov.au/Web/Information/CV19/CV19.aspx>.

SAPOL's resource commitment to COVID-19 has been, and will continue to be significant, with around 500 police staff involved in 24/7 operations across the State, centrally managed from the Police Operations Centre.

Other demands for policing services throughout the year resulted in an increase in telephone calls for police assistance at the Call Centre (572 486) and Triple Zero calls (179 890). This was an additional 4.5% or 24 644 in call centre calls and 7.9% or 13 118 Triple Zero calls from the previous year.

Over the 10 year period from financial year 2010-11 to 2019-20 there has been a steady reduction in overall recorded crime resulting in a decrease of 6.0% or 7 368 offences (123 547 to 116 179) for total offences against person and property in 2019-20.

Crime trends are subject to fluctuation, and from 2018-19 to 2019-20, there was an increase in overall recorded crime of 1.6% or 1 836 offences from 114 343 to 116 179 (refer to crime trends on pages 19-23).

There were also less people arrested and reported this year (30 779 down from 56 706). SAPOL processed over 30 000 prisoners through our holding facilities.

Some key examples of policing work throughout the year are:

SAPOL continued to work in effective crime prevention and detection partnership with the Australian Federal Police through the Joint Anti-Child Exploitation Team (JACET); to pursue offenders exploiting children online. In 2019-20, JACET conducted 129 investigations resulting in 89 arrests and 52 children saved.

Illicit drug manufacture, distribution and use, remain a driver of both criminal and antisocial behavioural. In 2019-20 SAPOL issued 6 740 cannabis expiation notices, seized around 14 kilograms of methamphetamine, 12 553 cannabis plants, 597 grams of heroin and 216 377 litres of fantasy; as well as located/dismantled 64 clandestine laboratories.

In 2019 in response to a number of violent robberies in gaming venues where the offenders were armed and patrons and/or gaming room staff were seriously injured, SAPOL conducted Operation Foil. The Serious Crime Task Force worked closely with the Australian Hotels Association establishing a U-Witness-It website allowing free flowing information exchange between the community and SAPOL. Patrols were actively deployed to provide an overt presence in the hot spot locations, preventing several robberies. This operation resulted in 28 arrests and reports, 109 premises searched, 165 traffic offences/contacts and seizures of methamphetamine, cannabis, firearms and stolen property.

Road safety also continued to be a key focus of police activity. This year SAPOL conducted over 406 000 alcohol and 41 000 drug roadside screening tests across the State resulting in over 4 600 alcohol and 6 200 drug detections.

There were 103 lives lost, 802 serious injuries and 5 471 casualty crashes in 2019-20 on South Australian roads. In this period, SAPOL issued 163 156 traffic expiation notices.

As part of reducing road trauma and making South Australian roads safe for all road users, in 2019-20 SAPOL conducted 44 corporate/state-wide traffic operations targeting the fatal five (drink and drug driving, speeding, distraction, seatbelts and dangerous road users).

In August 2019 SAPOL launched a new operation called Operation High Impact F5. This operation targeted all of the fatal five offences of drink and drug driving, speeding, distraction, seatbelts and dangerous road users. The main purpose of this operation was to reinforce the message that any person using South Australian roads must be totally accountable and responsible for their behaviour, as taking unnecessary risks or making bad decisions can have lifelong devastating consequences. High Impact results included 145 290 drink driving tests with 1 155 detections, 8 870 drug driving tests with 963 detections, other detections were 12 417 for speeding, 1 696 for distraction and 978 for seatbelts, with 896 vehicles impounded.

On 3 October 2019 SAPOL launched the new Traffic Watch App to the South Australian community. The app allows members of the public with access to a mobile phone or computer to easily report traffic related complaints. These complaints are used in the development of an appropriate road safety enforcement response by determining the future allocation of resources and identifying locations for drug and alcohol testing.

In December 2019 SAPOL commenced a trial of eTicketing, which allows for expiation notices to be issued by email and post. Due to the positive response to the new system, on 16 June 2020 eTicketing was rolled out to all SAPOL members in a phased approach. The new eTicketing technology will eventually supersede handwritten paper notices and provide members of the public with the option of receiving an expiation notice either by email, post or print. The new system will enable police officers to enter expiation notices directly into Mobile Ruggedised Tablets (MRTs) and desktop computers for all expiable offences and cautions including traffic, controlled substances, liquor licencing, public transport and environmental protection.

SAPOL also continued to educate the South Australian community on safer road use practices and road safety awareness by delivering 745 road safety sessions attended by over 42 000 people.

As above, community engagement through information sharing and collaboration in problem solving is an intrinsic part of policing. During 2019-20, SAPOL held three Police and Community (PACE) and five PACE Facebook forums discussing rail and road safety, heavy vehicles, vehicle crime and, home and bicycle security, with approximately 137 000 people reached on line.

SAPOL's Year at a Glance can be found at: <https://www.police.sa.gov.au>.

## Agency contribution to whole of Government objectives

Key objective	Agency's contribution
Better Services	<p>Counter Terrorism</p> <ul style="list-style-type: none"> <li>Continued training and procurement process for the new SAPOL Rapid Response Capability.</li> <li>In October 2019 the Consumer and Business Services (CBS) released the counter terrorism awareness training package for delivery to South Australia crowd controllers and security guards. This resource was jointly developed by CBS and SAPOL.</li> <li>Increased the use of Community Constables to enhance engagement with at risk communities.</li> </ul> <p>Protecting our police</p> <ul style="list-style-type: none"> <li>Preferred Multi-Purpose Load Bearing Vests supplier identified following the trial and evaluation.</li> <li>Contract negotiations commenced with preferred supplier.</li> </ul> <p>Hoon hotline</p> <ul style="list-style-type: none"> <li>The Traffic Watch 'online' solution launched on 3 October 2019.</li> </ul> <p>Reduce red tape</p> <ul style="list-style-type: none"> <li>Commissioned the Hon Kevin Duggan QC, to lead a review of all aspects of police work to streamline operations and get more police out protecting our community.</li> </ul>

**Agency specific objectives and performance**

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
Public Safety	Level of Community Confidence in policing services.	84.9%, above the national average
	Percentage of Grade 1 taskings in the metropolitan area responded within 15 minutes.	95.4%, above the target of $\geq 80.0\%$
	Number of calls received by Call Centre.	572 486
	Number of 000 calls presented to Police Communications Centre by Telstra.	179 890
Crime and Criminal Justice Services	Number of recorded offences against the person as reported by/on behalf of victims per 1000 head of population.	12.17 below projection of $\leq 12.8$
	Number of recorded offences against property as reported by/on behalf of victims per 1000 head of population.	54.14 above projection of $\leq 48.1$
Road Safety	Number of Road Safety Contacts issued personally involving unique expiation notices and apprehension reports/incident reports excluding camera.	196 671
	Number of driver screening tests conducted.*	406 438, below the target of 500 000
	Number of SAPOL Road Safety Centre attendees, children and young adults (16-24 years).*	5 718 children and 174 young adults
	Total number of people attending SAPOL road safety programs.*	42 641

\* Some results reflect the impact of COVID-19 on activities.

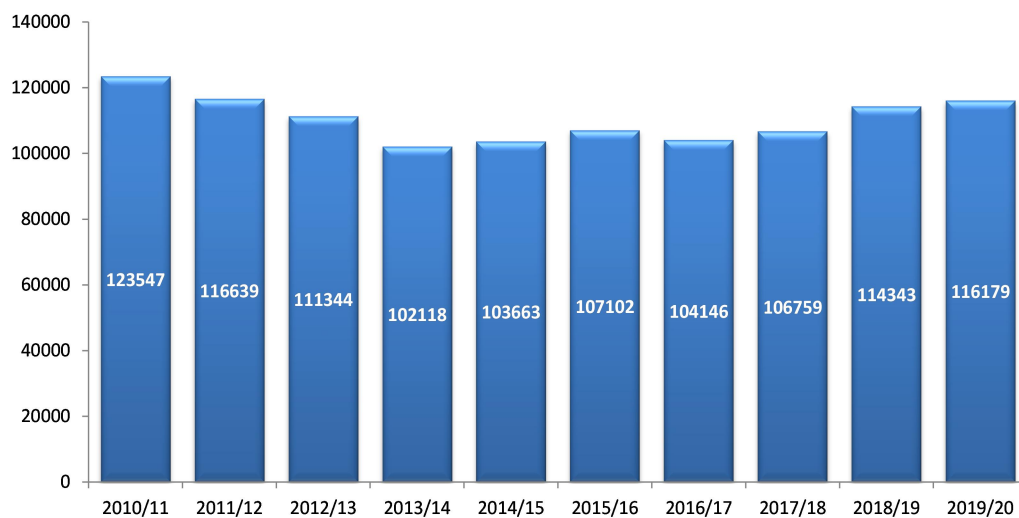
## Corporate performance summary

### Crime Trends

Over the 10 year period from financial year 2010-11 to 2019-20 there has been a steady reduction in overall recorded crime resulting in a decrease of 6.0% or 7 368 offences (123 547 to 116 179) for total offences against person and property.

In summary, from 2018-19 to 2019-20, there was an increase in overall recorded crime of 1.6% or 1 836 offences (114 343 to 116 179).

#### Total Offences Against Person and Property

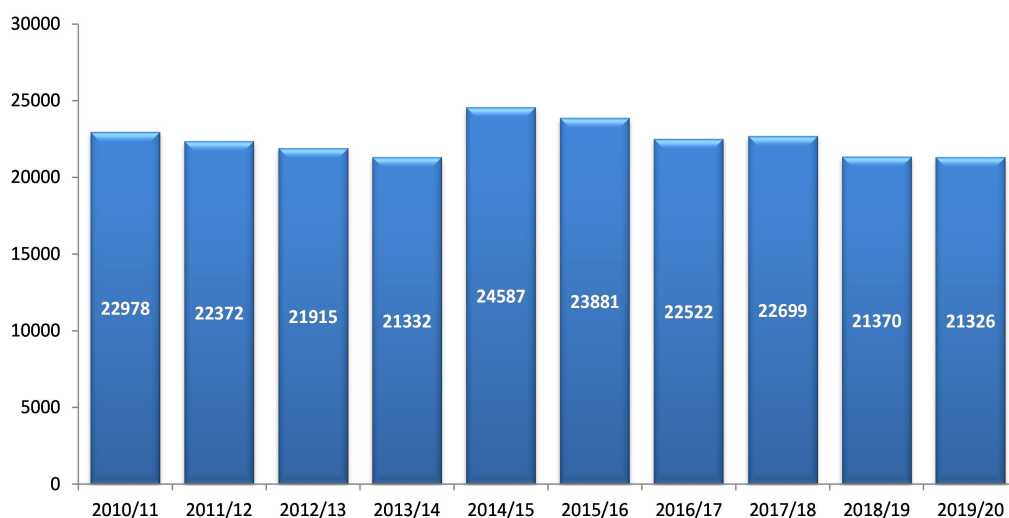


*Note: to align with SAPOL's regular monthly crime data reporting the previously published 2018-19 data has been refreshed.*

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

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

### Total Offences Against the Person



OFFENCES AGAINST THE PERSON	Financial Year		
	2018-19	2019-20	Change
Homicide and Related Offences	53	39	-26.4%
Acts Intended to Cause Injury	16 757	17 050	1.7%
Sexual Assault and Related Offences	1 948	1 979	1.6%
Robbery and Related Offences	584	652	11.6%
Other Offences Against the Person	2 028	1 606	-20.8%
<b>TOTAL OFFENCES AGAINST THE PERSON</b>	<b>21 370</b>	<b>21 326</b>	<b>-0.2%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>8 246</b>	<b>8 855</b>	<b>7.4%</b>

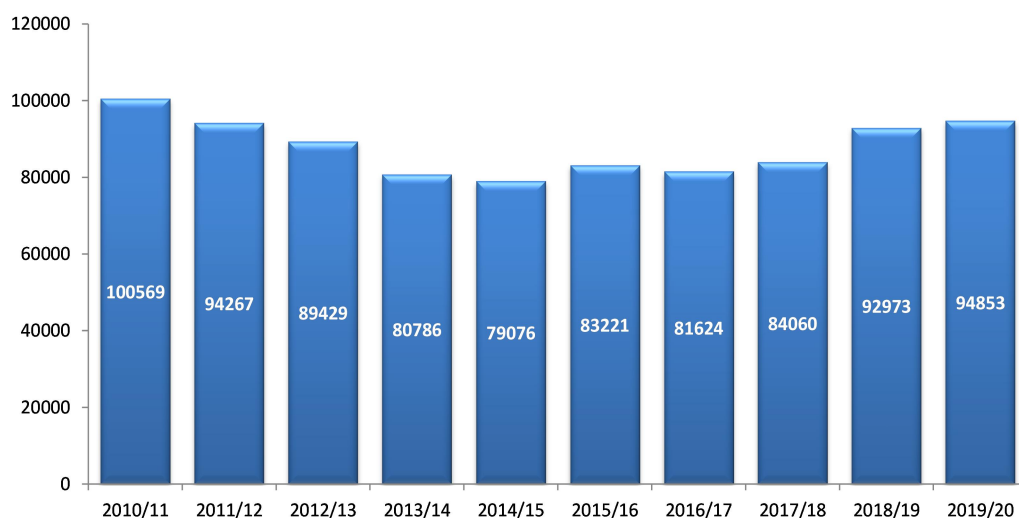
Homicide and Related Offences decreased by 26.4% (14 offences). Within this category, Murder decreased by 6.7% (1 offence) and Other Homicide and Related Offences decreased by 34.2% (13 offences). These offences include Attempted Murder, Manslaughter, Solicit to Murder and Cause Death by Dangerous Driving.

Sexual Assault and Related Offences increased by 1.6% (31 offences). Within this category, Aggravated Sexual Assault decreased by 5.7% (68 offences). There were increases in the sub-categories of Non-Aggravated Sexual Assault by 16.3% (64 offences) and Non-Assaultive Sexual Offences by 9.5% (35 offences).

Robbery and Related Offences increased by 11.6% (68 offences), with Aggravated Robbery Offences increasing by 15.5% (63 offences).



### Total Offences Against Property



OFFENCES AGAINST PROPERTY	Financial Year		
	2018-19	2019-20	Change
Serious Criminal Trespass	16 272	15 480	-4.9%
Theft and Related Offences	51 097	53 665	5.0%
Fraud, Deception and Related Offences	4 218	3 859	-8.5%
Property Damage and Environmental	21 386	21 849	2.2%
<b>TOTAL OFFENCES AGAINST PROPERTY</b>	<b>92 973</b>	<b>94 853</b>	<b>2.0%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>2 621</b>	<b>3 123</b>	<b>19.2%</b>

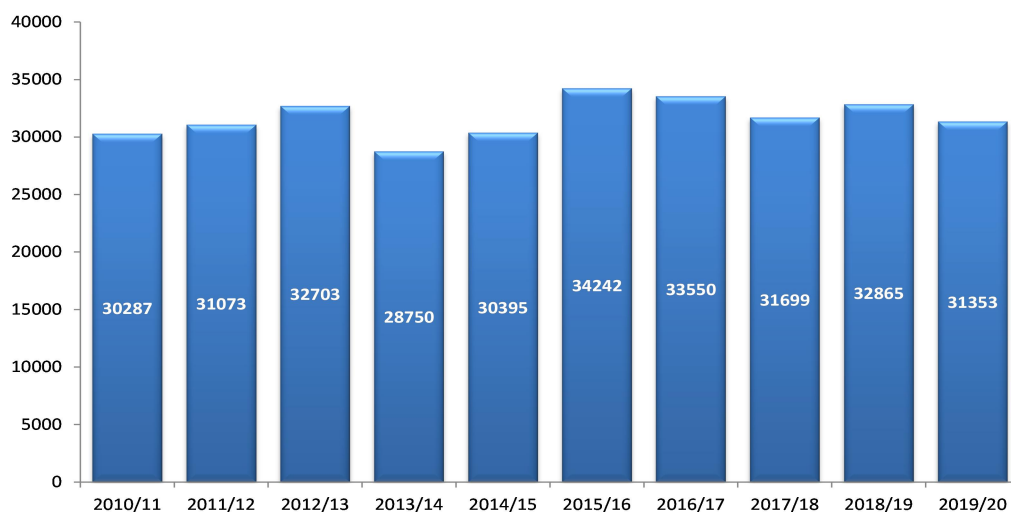
Serious Criminal Trespass Offences decreased by 4.9% (792 offences). Within this category SCT-Residence decreased by 15.2% (1 281 offences) and SCT-Non Residence increased by 7.8% (344 offences).

Theft and Related Offences increased by 5.0% (2 568 offences). The main contributor in this category is Other Theft which increased by 4.4% (1 086 offences). These offences predominantly include Fuel Theft and Dishonestly Take Property without Consent.

Fraud, Deception and Related Offences decreased by 8.5% (359 offences). Within this category, Obtain Benefit by Deception decreased by 15.1% (488 offences).

Property Damage and Environmental Offences increased by 2.2% (463 offences). The sub-category Other Property Damage and Environmental increased by 4.8% (869 offences). Environmental relates to the natural world and the impact of human activity e.g. environmental noise.

### Total Offences Against Good Order



OFFENCES AGAINST GOOD ORDER	Financial Year		
	2018-19	2019-20	Change
Illicit Drug Offences	5 859	5 701	-2.7%
Weapons/Explosives Offences	3 183	3 001	-5.7%
Public Order Offences	4 670	4 254	-8.9%
Justice Procedure Offences	17 767	17 077	-3.9%
Other Miscellaneous Offences	1 386	1 320	-4.8%
<b>TOTAL OFFENCES AGAINST GOOD ORDER</b>	<b>32 865</b>	<b>31 353</b>	<b>-4.6%</b>

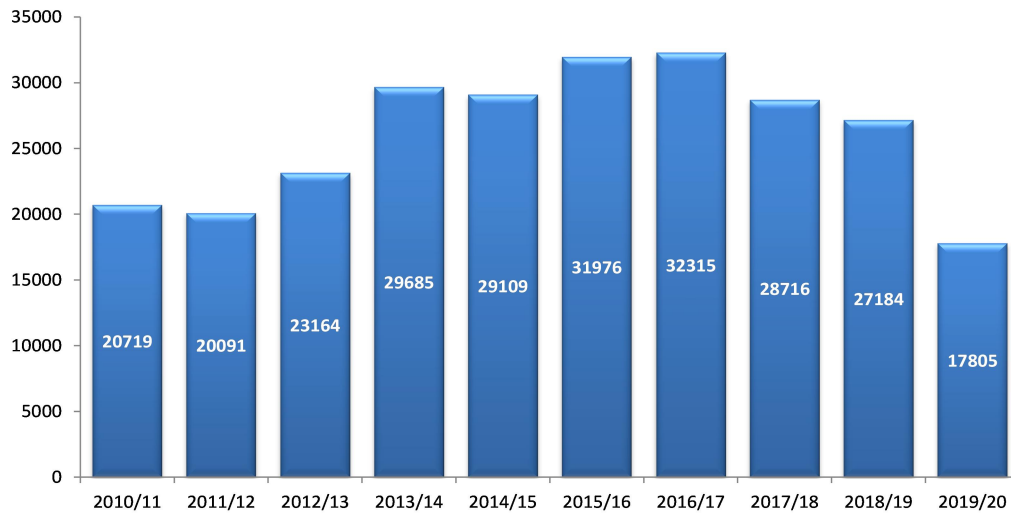
Illicit Drug Offences decreased by 2.7% (158 offences). The main contributor is Other Drug Offences which decreased by 18.6% (340 offences). These offences predominately include possession of drug equipment/paraphernalia.

Weapons/Explosives Offences decreased by 5.7% (182 offences). The main contributor is Regulated Weapons/Explosives Offences which decreased by 9.5% (207 offences).

Public Order Offences decreased by 8.9% (416 offences). Within this category, Disorderly Conduct decreased by 9.6% (232 offences) and Offensive Conduct decreased by 27.3% (99 offences).

Justice Procedure Offences decreased by 3.9% (690 offences). This category includes Breach of Bail which decreased by 2.0% (205 offences) and Breach of Violence and Non-violence Restraining Orders which decreased by 6.0% (212 offences).

## Total General Expiations, Cannabis Expiations and Drug Diversions



GENERAL EXPIATION OFFENCES	Financial Year		
	2018-19	2019-20	Change
Other Theft (GENs)	3 943	2 186	-44.6%
Other Property Damage and Environmental (GENs)	7	5	-28.6%
Cannabis Expiation Notices (CENs)	8 317	6 740	-19.0%
Drug Diversions	6 432	3 441	-46.5%
Other Weapons / Explosives Offences (GENs)	120	104	-13.3%
Other Public Order Offences (GENs)	7 374	4 505	-38.9%
Other Justice Procedure Offences (GENs)	121	92	-24.0%
Other Miscellaneous Offences (GENs)	870	732	-15.9%
<b>TOTAL GENERAL EXPIATION OFFENCES</b>	<b>27 184</b>	<b>17 805</b>	<b>-34.5%</b>

Total General Expiations have decreased by 34.5% (9 379 offences). The main contributor is Drug Diversions which decreased by 46.5% (2 991 offences). This is due to the Illicit Drug Diversion Initiative implementing changes which took effect on 1 April 2019. An adult can only be referred to the Drug Diversion Program no more than twice in a four year period, on the third detection the adult is referred directly to court.

## Employment opportunity programs

Program name	Performance
Aboriginal Employment Register (AER)	<p>SAPOL is committed to assist in increasing the employment of Aboriginal people in the South Australian public sector. This includes connecting Aboriginal job seekers to employment opportunities in SAPOL and providing mentoring support and leadership development opportunities for young Aboriginal people.</p> <p>In the last financial year, SAPOL has recruited Aboriginal trainees via the Office of the Commissioner for Public Sector Employment's Aboriginal Traineeship Program. As part of their traineeship, the trainees are undertaking their studies in Certificate III in Community Services whilst they are being mentored in SAPOL to provide them guidance and support. SAPOL mentors and staff assists to develop trainees' skills in the workplace, develop their understanding of government, as well as set and achieve professional/career goals.</p> <p>SAPOL values the contribution and cultural diversity that Aboriginal people bring to the public sector workforce. Accordingly, SAPOL continues to consider Aboriginal people in the AER when filling vacancies in order to help them with their career and offer professional and development opportunities.</p>

## Agency performance management and development systems

Performance management and development system	Performance
Individual Performance Management	<p>SAPOL has developed a new online Individual Performance Management and Development system (iEngage) which went live on 13 November 2019. The system runs over a 12 monthly cycle with a mid-term review 6 monthly before completing and recommencing.</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>There has been, and remains a constant take up by SAPOL employees since 13 November 2019, with 92% of all employees having a current individual performance management plan within the annual reporting period.</p>

## Work health, safety and return to work programs

Program name	Performance
Work health, safety and rehabilitation programs	<p>SAPOL's Preventions Section works closely with Employee Assistance and Injury Management sections with a shared goal of providing a safe and supportive workplace.</p> <p>The Commissioner's Occupational Health Safety and Welfare Advisory Committee, SAPOL's principal consultative committee involving both management and industrial association officials, continues to monitor, review and provide guidance on safety performance and issues which impact on the health, safety and welfare of employees.</p> <p>The Hazard and Incident Reporting System recorded 378 Hazards, 1 371 Incidents (no injury) and 1 190 Injury reports for the financial year.</p> <p>COVID-19 impacted all aspects of the agency from early in the year with considerable adaptations being required to facilitate a safe environment for operational members and our broader work force to continue to provide an uninterrupted community service.</p> <p>The bushfires in 2019-20 and in particular COVID-19 resulted in protracted high demand for the provision of a variety of personal protective equipment (PPE) to ensure member's safety. Given the anticipated extraordinary PPE resource need, SAPOL established its own operations group to source and then distribute large quantities of PPE to all work sites.</p> <p>Supporting this provision of PPE, this group ensured workplace connection through continual communication and advice regarding COVID-safe way practices and well-being assistance. An employee hotline to provide timely information to staff and assist with COVID-19 related concerns was also established.</p>

Program name	Performance
Work health, safety and rehabilitation programs	<p>In 2019-20 SAPOL continued to support our <i>Mental Health and Wellbeing Strategy 2018-2020</i> with a number of initiatives, including support for the National RUOK “Are they triple OK?” campaign.</p> <p>In 2020 SAPOL trialled a two month ‘Reconditioning Program’, a strategy aimed at providing health and wellbeing benefits to all employees in need of support. The strategy promoted healthy living, education, guidance and financial support to participants. The establishment of a ‘preferred health service providers list’ has linked all SAPOL employees to more than 200 allied health service providers. The 68 participants involved in the program attended more than 380 consultations and achieved significant health benefits including weight loss, changes to diet, better functional movement and early identification of potential skin cancers. SAPOL is currently exploring options to expand the program in 2020-21.</p>
Employee Assistance Section and Employee Assistance Program (EAP)	<p>SAPOL’s Employee Assistance Section continues to provide a confidential counselling service to employees as well as mental health support, consultancy, training and assessment services to assist physical and psychological wellbeing. Professional Psychologists, Social Workers and Health Practitioners provide this service, proactively engaging daily with SAPOL employees who are exposed to the traumas of operational policing.</p> <p>In addition to this internal resource, SAPOL also has an independent EAP which is a confidential counselling service delivered by specialist mental health professionals offering support for work and related personal issues. Each SAPOL employee is entitled to six free sessions every two years which can also be used by family members.</p> <p>During 2019-20, the EAP was utilised on 701 occasions, this is an increase from 465 in 2018-19.</p>

Program name	Performance
Early Intervention Program (EIP)	<p>The <i>Return to Work Act 2014</i> requires all South Australian employers to establish a system which ensures employees who are injured at work achieve the best practicable levels of physical and mental recovery. This system is required even if it has not been finally established that the employee's injury is a work related injury.</p> <p>SAPOL's strategy to support employees with physical injuries is the EIP. All injured employees are contacted within 48 hours of notification of an incident resulting in psychological or physical injury. Members are then assessed to aid in their recovery and treatment needs.</p> <p>Where an injury can be resolved or reduced with short term medical care they are offered the option of treatment and rehabilitation with an allied health practitioner.</p> <p>In 2019-20 SAPOL increased the resourcing of the EIP team with an additional full time employee. This enabled the implementation of a best practice model involving regular reviews of injured employees at pivotal timeframes post injury (usually at weeks two, four, and six post injury).</p> <p>Use of the EIP does not prevent the injured employee from submitting a workers compensation claim and with the additional resource, the program has been able to establish early case management for claims involving both physical and mental health injuries. Early mental health and return to work support is organised and provides smooth transition to a case manager within SAPOL's Injury Management Team.</p> <p>The EIP benefits SAPOL employees by providing active and early support when an injury is sustained and benefits employers by enabling injured employees to remain in the workplace following an injury.</p> <p>During 2019-20, the EIP team made contact with 1 088 employees who reported an injury. Of those, 453 employees accessed the EIP.</p>



<b>Workplace injury claims</b>	<b>Current year 2019-20</b>	<b>Past year 2018-19</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims*	354	333	+6.31%
Fatalities	0	0	0%
Seriously injured workers**	4	1	+300.0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	***24.29	***23.61	+2.88%

\* 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).

\*\*\* Rate based at third quarter of the 2018-19 and 2019-20 financial year due to delayed data reconciliation.

<b>Work health and safety regulations</b>	<b>Current year 2019-20</b>	<b>Past year 2018-19</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	5	3	+66.7%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	1	4	-75.0%

<b>Return to work costs*</b>	<b>Current year 2019-20</b>	<b>Past year 2018-19</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	\$17 788 692	\$14 280 651	+24.56%
Income support payments – gross (\$)	\$10 212 314	\$7 917 501	+28.98%

\* Based on twelve months of data before third party recovery. Excludes additional compensation claims.

Data for previous years is available at:

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

**Executive employment in the agency**

<b>Executive classification</b>	<b>Number of executives</b>
Commissioner	1
Deputy Commissioner	1
Assistant Commissioners	7
SA Executive Service Level 2	2
SA Executive Service Level 1	4

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.

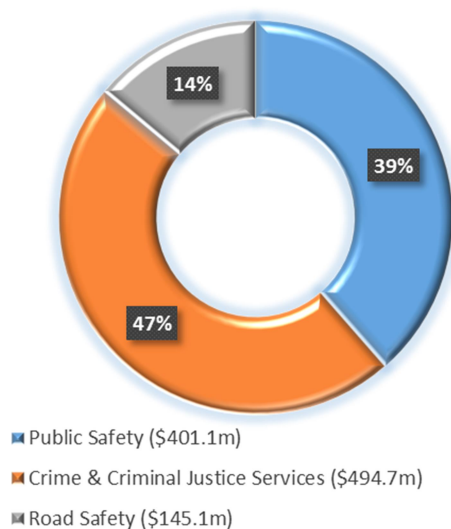
## Financial performance

### Financial performance at a glance

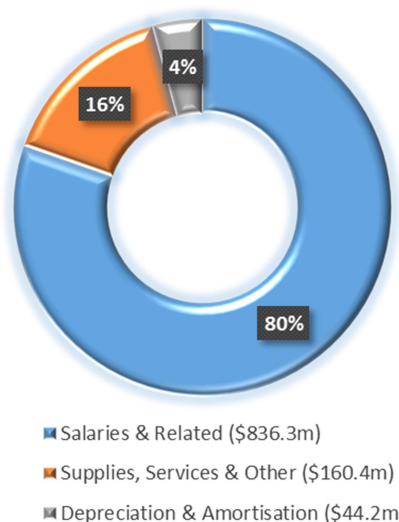
The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2019-20 are attached to this report.

### Allocated Resources

Program Expenditure % - \$1,040.9m



Operating Expenses Profile % - \$1,040.9m



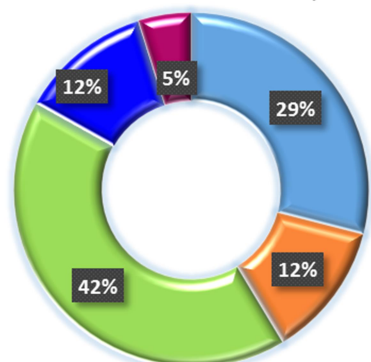
Statement of Comprehensive Income	2019-20 Budget \$000s	2019-20 Actual \$000s	Variation \$000s	Past year 2018-19 Actual \$000s
Total Income	956 376	987 408	31 032	933 513
Total Expenses	957 265	1 040 919	** 83 654	941 089
<b>Net Result</b>	<b>(889)</b>	<b>(53 511)</b>	<b>(52 622)</b>	<b>(7 576)</b>
Other Comprehensive Income				(5 499)
<b>Total Comprehensive Result</b>	<b>(889)</b>	<b>(53 511)</b>	<b>(52 622)</b>	<b>(13 075)</b>

\* The 2019-20 budget is the 2019-20 original budget that aligns to the 2019-20 State Budget Paper 4.

\*\* The major increase in total expenses relates to employee entitlements (\$65.638 million) that is explained at note 1.4 of the 2019-20 audited financial statements.

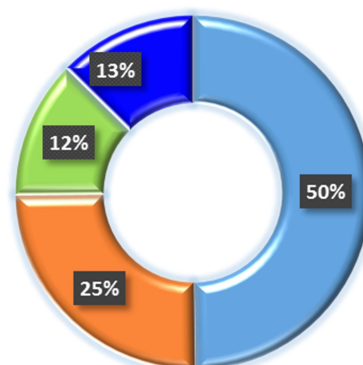
## Assets and Liabilities

Total Assets as at 30 June 2020 \$655.2m



- Cash & Cash Equivalents (\$189.9m)
- Land & Land Held for Sale (\$81.0m)
- Buildings & Leasehold Improvements (\$273.8m)
- Other Plant & Equipment (\$78.8m)
- Other (\$31.7m)

Total Liabilities as at 30 June 2020 \$622.5m



- Employee Benefits (\$309.8m)
- Provisions (\$156.1m)
- Financial liabilities (\$78.0m)
- Other (\$78.6m)

Statement of Financial Position	2019-20 Budget \$000s	2019-20 Actual \$000s	Variation \$000s	Past year 2018-19 Actual \$000s
Current assets	224 256	216 684	(7 572)	201 272
Non-current assets	350 878	438 511	* 87 633	364 579
<b>Total assets</b>	<b>575 134</b>	<b>655 195</b>	<b>80 061</b>	<b>565 851</b>
Current liabilities	135 554	178 003	42 449	127 553
Non-current liabilities	335 787	444 525	108 738	352 361
<b>Total liabilities</b>	<b>471 341</b>	<b>622 528</b>	<b>** 151 187</b>	<b>479 914</b>
<b>Net assets</b>	<b>103 793</b>	<b>32 667</b>	<b>(71 126)</b>	<b>85 937</b>
<b>Equity</b>	<b>103 793</b>	<b>32 667</b>	<b>(71 126)</b>	<b>85 937</b>

\* The major increase in non-current assets relates to recognition of right-of-use assets (\$78.2 million) for buildings, vehicles and plant and equipment in accordance with the new AASB16 Lease standard for the first time in 2019-20.

\*\* The major increases in liabilities between 2018-19 and 2019-20 relates to recognition of financial liabilities (\$78.0 million) for buildings and vehicles in accordance with the new AASB16 Lease standard for the first time in 2019-20, increases in provisions for workers compensation (\$34.6 million), employee benefits liabilities (\$17.9 million) and payables (\$12.0 million).

## Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined		\$0

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

Consultancies	Purpose	\$ Actual payment
FBG Group Pty Ltd	Review of SAPOL Psychology Services	\$15 000
Tasman Human Resource Consulting	Review of Information Systems and Technology structure	\$19 800
Kronos Australia	Review existing Time Management System	\$32 100
KPMG	Development of People Strategy and Strategic Priority Plan	\$35 500
Rapid Context	STAR Group Women's Recruitment and Retention Review	\$66 400
The Hon Kevin Duggan QC	Independent Review into Frontline Policing	\$158 400
	Total	\$327 200

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

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$43 500

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

Contractors	Purpose	\$ Actual payment
DFP Recruitment Services	Agency staff engaged to provide administrative services	\$622 500
Hays Specialist Recruitment	Agency staff engaged to provide administrative services	\$541 700
Modis Australia	Project support services	\$378 300
Paxus Australia	Project support services	\$301 300
Randstad	Agency staff engaged to provide administrative and other services	\$267 400
Edge Recruitment	Agency staff engaged to provide administrative and other services	\$200 100
Phil Zubrinich	Procurement Services	\$178 100
Corporate Health Group	Agency staff engaged to assist with the role of Police Medical Officer	\$170 500
Harrison McMillan	Project support services	\$168 600
Employers Mutual Limited and the Trustee For ASWIG Management Trust	Agency staff engaged to assist in workers compensation claims	\$121 300

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Fujitsu Australia	CHRIS21 system support	\$99 600
Adelaide Metropolitan Security	Private security guards sourced by Police Security Services Branch (PSSB) for existing service delivery	\$76 500
Kpp Ventures Pty Ltd	Agency staff engaged to provide administrative and other services	\$72 800
Safeselect	Psychometric testing of recruitment applicants	\$66 300
SA Healthfirst Solutions P/L	Agency staff engaged to assist with the delivery of influenza vaccinations	\$60 500
Consolidated Security Group	Agency staff engaged to assist with psychometric testing of police applicants	\$56 100
Stillwell Management Consultants P/L	Executive advertising	\$39 100
Chandler Macleod Group Ltd	Recruiting agency costs	\$35 700
Hudson Global Resources (Aust)	Agency staff services	\$34 200
State Security & Protective Service Australia	Private security guards sourced by PSSB for existing service delivery	\$32 300
Hoban Recruitment Pty Ltd	Agency staff services	\$29 700
Leaders Institute SA	Assisting with leadership programs	\$27 600
Farrelly Joyleen	Agency staff engaged to assist in workers compensation claims	\$26 200

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Rntt P/L	Agency staff engaged to provide administrative and other services	\$25 600
Mitrefinch (Aust) Pty Ltd	Support for existing applications	\$23 900
Simionato Injury Management	Agency staff engaged to assist in workers compensation claims	\$23 700
Worcomp Pty Ltd	Agency staff engaged to assist with the delivery of influenza vaccinations	\$21 700
Meegan Gd	Private security guards sourced by PSSB for existing service delivery	\$20 100
Talent International (SA) P/L	Performing test analyst and services	\$18 400
Ag Security Group	Private security guards sourced by PSSB for existing service delivery	\$16 100
Maxima Tempskill	Agency staff services	\$13 600
Digby Morgan Pty Ltd	Agency staff services	\$13 100
Kronos Australia Pty Ltd	Support for existing applications	\$12 800
Davies Stewart Recruitment	Agency staff services	\$12 400
Dale Ringland Music	Temporary musician to assist Police Band	\$12 100
	Sub Total	\$3 819 900
	Total	<b>\$3 863 400</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

### 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 Independent Commissioner 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	2019-20
ACS Investigation	115
ACS / ICAC Joint Investigation	2

In the ordinary course of business, ACS may conduct an initial investigation to assess information to determine whether there is a reasonable suspicion of corruption, or of serious or systemic misconduct or maladministration. Where such a suspicion is subsequently formed the matter is reported to the ICAC. In some cases ACS will provide the initial information or allegation(s) to the ICAC as a matter of course.

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 ICAC/Office for Public Integrity (OPI) has referred a matter to SAPOL to conduct an investigation, the Officer in Charge, ACS (or delegate) will determine whether that investigation is to be conducted by ACS, or alternatively sent to another appropriate SAPOL area. In certain circumstances where deemed warranted, ACS may commence a full investigation into a matter and advise the ICAC of the commencement of that investigation.

It is the case that having received a report of suspected potential corruption from ACS, the ICAC may decide to refer the matter back to ACS for continued investigation, or to propose that the matter be a joint SAPOL/ICAC investigation. The ICAC may also direct that SAPOL cease investigating the matter.

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 *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 2019-20 is recorded below.

Type of Investigation	2019-20
Miscellaneous Assessment	87
ACS Operations	4
Investigations referred to SAPOL areas (not retained at ACS)	24

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

Public Officials Defined (total investigations)	2019-20
SAPOL Police Officer – sworn (including Community Constables)	39
SAPOL – unsworn / cadet	5
Protective Security	0
Other SA Public Sector	44
Local Government	4
Other (includes civilians)	6
Commonwealth Public Sector	0
State Government	17

Data for the previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>

## Risk management

### Risk and audit at a glance

The SAPOL Risk and Performance Committee provide timely, independent and objective advice to the Commissioner of Police to assist in discharging his responsibilities as they relate to SAPOL's management systems. The committee reports on internal audit controls, ensuring corporate risks have been identified and addressed, while fostering an ethical and accountable environment within SAPOL. The committee meet on a regular basis reporting to the Commissioner of Police as required. During 2019-20 this committee met on four occasions.

### Fraud detected in the agency

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

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

### Strategies implemented to control and prevent fraud

Ongoing comprehensive audit practices detect any fraudulent behaviour.

An overarching SAPOL Risk and Performance Committee comprising of SAPOL Executive and an independent external member, acts as a coordinated corporate committee working across SAPOL to ensure risks have been identified and foster an ethical and accountable environment. The Committee advises the Commissioner on matters of accountability and internal control affecting operations of SAPOL.

A dedicated Audit and Risk Management Section (ARMS) maintain the strategic oversight of fraud and related matters that are reported to the Internal Investigation Section, within Ethical and Professional Standards Branch. In addition, they perform targeted random audits of critical SAPOL service areas such as police cells, police stations, financial management and property issues.

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*:

17

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 July 2019.*

## Reporting required under any other act or regulation

Act or Regulation	Requirement
Controlled Substances Act 1984	<p data-bbox="743 421 954 461">Section 52C(1)</p> <p data-bbox="743 495 1359 786">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 data-bbox="743 824 1347 931">(a) the number of authorisations granted by senior officers under sections 52A and 52B during that financial year;</li> <li data-bbox="743 936 1334 1043">(b) the public places or areas in relation to which those authorisations were granted;</li> <li data-bbox="743 1048 1219 1120">(c) the periods during which the authorisations applied;</li> <li data-bbox="743 1124 1347 1375">(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 2019 to 30 June 2020:

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

LOCATIONS
Port Augusta Racecourse, Port Augusta
Yatala Labor Prison, Grand Junction Road, Northfield
Spinoff Music Festival, Goodwood Road, Wayville
Whitmore Square, Adelaide
Adelaide Railway Station, North Terrace, Adelaide
Lucindale Oval, Lucindale
Bonython Park, Port Road, Adelaide
Port Augusta Prison, Augusta Highway, Stirling North
Operation Schoolies, Victor Harbor
Port Augusta Foreshore, Port Augusta
Castaway Music Festival, Glenelg Foreshore, Glenelg
Fear of Missing Out (FOMO) Festival, Elder Park, Adelaide
Fatboy Slim Concert, Mosley Square, Glenelg
Emo Park, Adelaide
Laneways Festival, Nile Street, Port Adelaide
Morphettville Racecourse, Anzac Highway, Morphettville
Adelaide CBD, Adelaide
Colonnades Shopping Centre, Beach Road, Christies Beach

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

There were 18 authorisations granted by senior police officer 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.

LOCATIONS
Yorke Highway, Port Wakefield
Copper Coast Highway, Port Wakefield
Eyre Highway, Lincoln Gap
Augusta Highway, Stirling North
Augusta Highway, Merriton
Augusta Highway, Port Wakefield
Port Wakefield Road, Port Wakefield
Mallee Highway, Peake
Mallee Highway, Parilla
Mallee Highway, Pinnaroo
Lucindale Road, Naracoorte
Princes Highway, Taillem Bend
Stuart Highway, Marla
Barrier Highway, Ucolta
Lincoln Highway, North Shields
Victor Harbor, Mount Compass
Eyre Highway, Lincoln Gap
Victor Harbor Road, Victor Harbor

Overall, there were 204 deployments where teams operated under section 52A and section 52B in the following areas:

<b>CONTROLLED SUBSTANCES ACT</b>	<b>2019-20</b>
Section 52A(2)(a) – Licensed Premises	106
Section 52A(2)(b) – Public Venues	3
Section 52A(2)(c) – Public Passenger Carrier	40
Section 52A(2)(d) – Public Place	28
Section 52B(1) – Drug Transit Route	27
Total	204

There were 1 397 indications of the presence of a controlled drug, controlled pre-cursor or controlled plant during the exercise of powers under sections 52A(2)(a), 52A(2)(b), 52A(2)(c), 52A(2)(d) and 52B(1).

From these 1 397 indications there were 284 detections, 876 'residual admits' and 237 'residual denies'. Of the 284 detections, 218 resulted in an arrest/report, drug diversion and/or cannabis expiation notice.

Total seizures during the Passive Alert Detector Dog (PADD) deployments under section 52A and section 52B were approximately 75 grams of ecstasy tablets, 23.63 kilograms of cannabis, 32 grams of amphetamine, 4.5 grams of cocaine and 90 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
Evidence Act 1929	<p data-bbox="743 360 895 394">Section 49</p> <p data-bbox="743 434 1350 909">(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 data-bbox="743 949 1358 1240">(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 291 orders (received at Prosecution Services Branch as required by the General Order) granted by Magistrates upon application by members of the police force pursuant to section 49(1a) of the Act for the period 1 July 2019 to 30 June 2020.

Data for previous years is available at:

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

Act or Regulation	Requirement
Hydroponic Industry Control Act 2009	<p>Section 34(1)</p> <p>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.</p>

HYDROPONICS INDUSTRY CONTROL ACT and REGULATIONS	2019-20
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
Liquor Licensing Act 1997	<p data-bbox="743 360 954 394">Section 128AB</p> <p data-bbox="743 434 1337 801">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 data-bbox="743 842 1198 875">(a) the number of orders made;</li> <li data-bbox="743 875 1326 949">(b) the location of the licensed premises from which the persons were barred;</li> <li data-bbox="743 949 1358 1167">(c) statistical information about— <ul style="list-style-type: none"> <li data-bbox="799 987 1294 1061">(i) the period for which the orders have effect; and</li> <li data-bbox="799 1061 1358 1167">(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 2019 to 30 June 2020.

Data for previous years is available at:

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

Act or Regulation	Requirement
Liquor Licensing Act 1997	<p data-bbox="742 360 975 398">Section 128C(8)</p> <p data-bbox="742 439 1358 613">The Commissioner of Police must include in his or her annual report to the Minister to whom the administration of the Police Act 1998 is for the time being committed a record of—</p> <ul style="list-style-type: none"> <li data-bbox="742 654 1342 763">(a) the number of orders made under this section during the period to which the report relates; and</li> <li data-bbox="742 763 1342 1167">(b) in relation to each order made during that period— <ul style="list-style-type: none"> <li data-bbox="799 837 1342 947">(i) the licensed premises or part of licensed premises in relation to which the order was made; and</li> <li data-bbox="799 947 1342 1021">(ii) the period for which the order was in force; and</li> <li data-bbox="799 1021 1342 1095">(iii) the grounds on which the order was made; and</li> </ul> </li> <li data-bbox="742 1095 1358 1167">(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 2019 to 30 June 2020.

Data for previous years is available at:

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

Act or Regulation	Requirement
Protective Security Act 2007	<p>Section 43</p> <p>(1) The Commissioner must, on or before 30 September in each year, deliver to the Minister a report on protective security officers and their operations during the period of 12 months that ended on the preceding 30 June.</p> <p>(2) The Commissioner must include in the report any information required under the regulations or by the Minister.</p>
Protective Security Regulations 2008	<p>Regulation 23</p> <p>The Commissioner must, in his or her annual report to the Minister under section 43 of the Act, report on—</p> <p>(a) the current state of the protective security officers, including the numbers, components, distribution and operational efficiency of the officers; and</p> <p>(b) the operations of the protective security officers; and</p> <p>(c) any other matter relevant to protective security officers and their operations or which the Commissioner wishes to report on which the Minister requires a report.</p>

Police Security Services Branch (PSSB) continues to provide efficient protective security services to key government critical infrastructure and high risk (CI-HR) assets. PSSB deploys Protective Security Officers (PSOs) to perform static guard duties, CI-HR patrols and whole of government alarm monitoring and CCTV monitoring services on a cost recovery basis.

On 17 July 2006, the previous Cabinet approved a Government Protective Security Policy that mandates PSSB as the security provider for 'designated' Government assets along with a whole of government alarm monitoring service.

In June 2011, seven SA Government sites were designated as CI-HR assets and subsequently determined by the Minister for Police as needing protection pursuant to the Government Protective Security Policy.

These assets were assessed as CI-HR 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 Government's ability to effectively conduct business.

Physical security in these premises is provided by PSOs who, as well as having authorities under the *Protective Security Act 2007*, have the training and equipment necessary to allow them to safely manage situations including engaging with a violent intruder should such a situation arise.

The Government Protective Security Policy sets out the process to follow to have assets designated as CI-HR with affected agencies required to identify any resource or costing pressures through the process of Cabinet submissions to Emergency Management Council.

PSSB comprises 142 FTE (126 PSOs, 11 unsworn and 5 sworn).

Section	Description	Level	Number	Total
Physical Security Section	Protective Security Supervisors	OPS3	6	97
	Protective Security Officers 1 <sup>st</sup> Class	OPS2	91	
Security Control Centre	Supervising Operators	OPS3	5	29
	Operators	OPS2	24	

There have been a total of 47 incidents of a relatively minor nature at designated CI-HR sites that required PSOs to exercise authorities under the Act.

Data for previous years is available at:

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

Act or Regulation	Requirement
Road Traffic Act 1961	<p>Section 47E(8)</p> <p>The Commissioner of Police must, in his or her 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 were a total of 406 438 driver screening tests conducted for the period of 1 July 2019 to 30 June 2020.

Of those, pursuant to section 47E there were 168 337 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
Shop Theft (Alternative Enforcement) Act 2000	<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>

SHOP THEFT INFRINGEMENT NOTICES (STIN)	2019-20
STIN 1 issued	0
STIN 1 completed	0
STIN 2 issued	0
STIN 2 completed	0
Withdrawal of Consent (PD259)	0
Community service hours for STIN 2 offence	0
Apologies required for STIN 1 offence	0
Apologies required for STIN 2 offence	0
Apprehension Reports for breach	0
Apprehension Reports for subsequent breach	0

Data for previous years is available at:

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

Act or Regulation	Requirement
Summary Offences Act 1953	<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>

WEAPONS PROHIBITION ORDERS	2019-20
Number of weapons prohibition orders issued under section 21H	1
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
Summary Offences Act 1953	<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>

METAL DETECTOR SEARCHES	2019-20
Number of declarations made under subsection (4)	45
Number of metal detector searches carried out	1348
Number of occasions on which a metal detector search was carried out, indicated the presence or likely presence of any metal	953
Number of occasions on which weapons or articles of a kind (referred to in Part 3A) were detected	*15

\*Types detected included: 10 x knives, 1 x pole, 1 x screwdriver, 1 x firearm component, 1 x imitation firearm and 1 x taser.

Data for previous years is available at:

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



Act or Regulation	Requirement
Summary Offences Act 1953	<p>Section 72B(9)</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 authorisations granted under subsection (3) during the relevant period; and</li> <li>(b) in relation to each authorisation granted during the relevant period (identified by location and date)— <ul style="list-style-type: none"> <li>(i) the nature of the incident in relation to which the authorisation was granted; and</li> <li>(ii) the number of people searched in the exercise of powers under this section; and</li> <li>(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>(iv) the types of weapons or articles so detected;</li> </ul> </li> <li>(c) the number of occasions on which the Commissioner gave consent under subsection (8) during the relevant period;</li> <li>(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 2019 to 30 June 2020.

Data for previous years is available at:

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

Act or Regulation	Requirement
Summary Offences Act 1953	<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>

This report refers to the number of occasions a police officer has exercised search powers under Section 74D for the purpose of ascertaining whether a suspected explosives offence is being or has been committed.

EXPLOSIVES POWERS	2019-20
Searches section 72D	23
Number of times property seized for searches section 72D	14
Persons charged with explosives offences section 72D	9

NATURE OF PROPERTY SEIZED Section 72D	2019-20
Explosives - Commercial	8
Explosives - Home Made	7
Explosives - Incendiary	2
Explosives - Precursor	5
Explosives - Equipment	3
Explosive - Explosive Device	8
Explosive - Incendiary Device	3

Data for previous years is available at:

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

Act or Regulation	Requirement
Summary Offences Act 1953	<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 2019 to 30 June 2020 included:

SPECIAL POWERS OF ENTRY	2019-20
No. of authorisations issued*	130

Grounds for issue of authorisations:	
Deceased person believed in premises section 83C(1)(a)	55
Person in premises requiring medical assistance section 83C(1)(b)	75

Information reported:	
Deceased	46
Attempt Suicide / Person Detained (Mental Health Act)	17
Drug / Alcohol Overdose	0
Concern Occupant Deceased	0
Premises Empty / Unoccupied	10
Medical / Other Assistance Not Specified	57
No Medical Attention Required	0
Missing Person – Welfare Grounds	0

\* 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.

SPECIAL POWERS OF ENTRY	2019-20
Grounds for issue of warrants:	
Searching the premises for material that might assist in identifying the deceased or relatives of the deceased, section 83C(3)(a)	0
Take property of the deceased into safe custody, section 83C(3)(b)	0

Data for previous years is available at:

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

Act or Regulation	Requirement
Summary Offences Act 1953	<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 2019 to 30 June 2020.

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*

The *Carers Recognition Act 2005* is deemed applicable for the following: Department of Human Services, Department for Education, Department for Health and Wellbeing, Department of State Development, Department of Planning, Transport and Infrastructure, South Australia Police and TAFE SA.

Section 7: A reporting organisation must prepare a report on—

- (a) compliance or non-compliance with section 6 and
- (b) if a person or body provides relevant services under a contract with the organisation (other than a contract of employment), that person's or body's compliance or non-compliance with section 6.

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

All SAPOL employees have ready access to information of the *Carers Recognition Act 2005 (SA)* and the Carers Charter through a link on the SAPOL Diversity and Inclusion Branch (D&IB) intranet page. A link to the Department of Human Services list of support services for carers is also available on SAPOL's intranet page with information for carers. An email was sent to all staff during National Carers Week (13-19 October 2019) to recognise the contribution of carers and provided links for support and further information.

SAPOL's on-line Disability Awareness training is compulsory for all new employees. This training provides information to assist employees to understand and respond appropriately to the needs of people with a disability. The training also contains information on the Carers Charter and the Act, and SAPOL's Disability Access and Inclusion Plan (DAIP). As part of the review of the DAIP, a revised online training program will be made available to all staff and everyone will be required to complete the new training program. Online Disability Awareness training was undertaken by 253 SAPOL employees between 1 July 2019 and 30 June 2020.

SAPOL's Police Recruit Training Program, Constable Development Program and the Promotional Qualification Framework also incorporate disability management training. Further, reference is also made to the Act in the Public Sector employee induction handbook which informs new public sector staff that all officers, employees or agents should have an awareness and understanding of the Carers Charter and they should reflect the principles of the Charter in the performance of their duties.

**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 is a key component of the development of SAPOL's new DAIP which includes a review of policies and procedures to reduce barriers and enhance support for carers.

SAPOL's *Diversity and Inclusion Strategy 2018-2020* emphasises that consultation with employees is a key factor in the development of action plans across several diversity areas aligning with each stage of the employee lifecycle – attract, recruit, develop, retain and transition. D&IB are currently developing SAPOL's new D&I Strategy which has included significant consultation across the organisation. Two consultation questions specific to carers were posed with responses contributing to the overall development of SAPOL's new D&I Strategy and its associated action plans.

Employees are able to raise enquiries related to policy considerations and provide feedback at any time to D&IB which is considered and, if appropriate, actioned by D&IB's Policy & Development Unit or referred to the appropriate channel.

D&IB are also responsible for assessing notifications of bullying, harassment and discrimination and provide guidance to the organisation on matters relevant to these types of behaviour.

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

During 2018, SAPOL's flexible working arrangements (FWAs) underwent significant review with the focus of removing the onus from employees making the case for FWAs, to the assumption that a role can be undertaken more flexibly unless a manager/supervisor can demonstrate otherwise ("if not, why not"). In turn, employees are supported to think creatively about how they can make FWAs work.

The principles associated with working flexibly in SAPOL are designed to assist employees to achieve a balance between work and other responsibilities (including those as a carer), with approved flexible work options allowing employees to alter when, where or how they work.

In addition, requests for flexible work are now managed centrally and do not require employees to provide a reason for seeking flexibility. These broad enhancements support those employees who are carers, providing them with confidence that any request for a FWA will be considered positively. Since implementation, SAPOL has continued to promote the take up of FWAs. A total of 885 employees submitted a FWA application during 2019-20.

The provision of working from home capabilities dramatically increased in 2020 in response to the COVID-19 restrictions.

This has not only resulted in increased remote login technology being made available, but has also provided a greater awareness, understanding and acceptance of FWAs and in particular, working from home arrangements.

More broadly, SAPOL's Employee Assistance Section (EAS) 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 consultancy support service is also available to employees on issues that impact on their wellbeing.

D&IB field enquiries and notifications from employees relevant to human resource practice which includes principles relevant to the Carers Charter. These matters are considered and, where appropriate, actioned by D&IB or referred to the appropriate channel for response/resolution.

SAPOL's FWAs, ongoing training, actions under the DAIP and support available through the EAS and D&IB demonstrate SAPOL's commitment to supporting carers and align closely with the intent of the Carers Charter.

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	14
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	811
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	69
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	54
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



<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2019-20</b>
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	229
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	867
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate; complaint is about SAPOL policy position etc.	101
		<b>Total</b>	<b>2 145</b>

<b>Additional Metrics</b>	<b>Total</b>
% complaints resolved within policy timeframes	100%

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

Data for previous years is available at:

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

### **Service Improvements resulting from complaints or consumer suggestions over 2019-20**

The introduction of body worn video has resulted in improved timeframes for assessing complaint matters and determining appropriate outcomes. The body worn video provides for prompt review of the police conduct, and had on many occasions quickly cleared the officers of any wrongdoing.

SAPOL's Internal Investigation Section (IIS) has established a new process to focus on 'Early Intervention' with officers who are identified as having an over-representation in some of the areas monitored by the SAPOL's Ethical and Professional Standards Branch. These areas include internal and external complaints, 'Use of Force' reports, bullying and harassment complaints, on-duty expiation notices and conflict of interest declarations.

The IIS team speak to any officer who meets the 'Early Intervention' criteria so as to further determine whether there are any background issues the officer is facing which can be resolved through training and education or other forms of counselling. The IIS team can also offer advice on how to better resolve future situations so that their conduct improves and is therefore less likely to be the subject of a complaint. The section can organise support and assistance from other areas of SAPOL or external providers where welfare issues are a concerning factor.

## **Appendix: Audited financial statements 2019-20**



Our ref: A20/159

25 September 2020

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Commissioner G Stevens  
Commissioner of Police  
South Australia Police  
GPO Box 1539  
ADELAIDE SA 5001

Dear Commissioner Stevens

## **Audit of South Australia Police for the year to 30 June 2020**

We have completed the audit of your accounts for the year ended 30 June 2020. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letters recommending you address identified weaknesses.

### **1 Independent Auditor's Report**

We are returning the financial statements for South Australia Police, with the Independent Auditor's Report. This report is unmodified.

My annual report to Parliament indicates that we have issued an unmodified Independent Auditor's Report on your financial statements.

### **2 Audit management letters**

During the year, we sent you audit management letters detailing the weaknesses we noted and improvements we considered you need to make including matters we considered in forming our collective opinion on financial controls required by the *Public Finance and Audit Act 1987*.

Significant matters related to use of the iEngage performance management system; use of the leave mismatch query tool; and controls over workers compensation and additional compensation payments.

We have received responses to our letters and will follow these up in the 2020-21 audit.

I have also included summary comments about these matters in my annual report. These identify areas we assessed as not meeting a sufficient standard of financial management, accounting and control.

### **What the audit covered**

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- payroll
- workers compensation and additional compensation
- cash
- expiation revenue
- revenue from fees and charges
- expenditure
- fixed assets.

Particular attention was given to the valuation of liabilities for employee benefits, workers compensation and additional compensation, and first year adoption of AASB 16 *Leases*. We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

### **Opportunities for improvement**

Similar to prior years, we identified the need for strengthened analysis over the calculation of employee benefit liabilities and associated on-costs. For example, we identified errors in the hourly rates used for part-time employees; the annual salary used for inactive employees; and the calculation of allowances. All of these errors were identified by us in the prior year.

While calculations were performed by Shared Services SA, it is important that South Australia Police checks all information used in financial reporting to ensure it is accurate and complete prior to use.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Andrew Richardson

**Auditor-General**

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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 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the South Australia Police as at 30 June 2020, 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 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- Notes, comprising significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2020
- a Statement of Administered Financial Position as at 30 June 2020
- a Statement of Administered Cash Flows for the year ended June 2020
- a Schedule of Expenses and Income attributable to Administered Items for the year ended June 2020
- Notes, comprising significant accounting policies and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the Director, Business Service.

## **Basis for opinion**

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

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

## **Responsibilities of the Commissioner of Police for the financial report**

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

## **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 2020.

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

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

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



- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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
- 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 communicated 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 identified during the audit.



Andrew Richardson

**Auditor-General**

25 September 2020



# **South Australia Police (SAPOL)**

## **Financial Statements**

For the year ended 30 June 2020

**South Australia Police**  
**Certification of Financial Statements**  
*for the year ended 30 June 2020*

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We certify that the attached general purpose financial statements for the South Australia Police:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the South Australia Police; and
- present a true and fair view of the financial position of the South Australia Police as at 30 June 2020 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the South Australia Police for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



Grant Stevens  
Commissioner of Police  
18 September 2020



Stephen Johninke  
Director, Business Service  
18<sup>th</sup> September 2020

**South Australia Police**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2020*

		2020	2019
	Note	\$'000	\$'000
<b>Income</b>			
Appropriation	2.1	839 139	829 381
Fees and charges	2.2	35 413	24 534
Commonwealth - sourced grants and funding	2.3	3 562	1 946
Interest	2.4	1	3
Resources received free of charge	2.5	3 649	2 778
Net gain from disposal of property, plant and equipment	2.6	151	158
Intra-government transfers	2.7	95 822	70 205
Other income	2.8	9 671	4 508
<b>Total income</b>		<b>987 408</b>	<b>933 513</b>
<b>Expenses</b>			
Employee benefits expenses	3.3	836 310	749 707
Supplies and services	4.1	158 641	153 475
Depreciation and amortisation	4.2	44 155	28 034
Write down of non-current assets		20	130
Impairment loss on non-current assets		31	-
Cash alignment transfers		-	9 743
Borrowing costs	4.3	1 762	-
<b>Total expenses</b>		<b>1 040 919</b>	<b>941 089</b>
<b>Net result</b>		<b>(53 511)</b>	<b>(7 576)</b>
<b>Other comprehensive income</b>			
Changes in property, plant and equipment asset revaluation surplus		-	(5 499)
<b>Total comprehensive result</b>		<b>(53 511)</b>	<b>(13 075)</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 2020*

	Note	2020 \$'000	2019 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	189 913	182 985
Receivables	6.2	16 502	7 905
Inventories	5.6	268	226
Non-current assets classified as held for sale	5.7	10 001	10 156
<b>Total current assets</b>		<b>216 684</b>	<b>201 272</b>
<b>Non-current assets</b>			
Receivables	6.2	3 891	2 960
Capital works in progress	5.5	11 083	10 392
Property, plant and equipment	5.1	400 443	325 340
Intangible assets	5.4	23 094	25 887
<b>Total non-current assets</b>		<b>438 511</b>	<b>364 579</b>
<b>Total assets</b>		<b>655 195</b>	<b>565 851</b>
<b>Current liabilities</b>			
Payables	7.1	45 898	35 057
Employee benefits	3.4	97 364	75 102
Provisions	7.3	16 655	11 963
Financial liabilities	7.2	12 872	-
Other current liabilities	7.4	5 214	5 431
<b>Total current liabilities</b>		<b>178 003</b>	<b>127 553</b>
<b>Non-current liabilities</b>			
Payables	7.1	24 094	22 907
Employee benefits	3.4	212 388	216 766
Provisions	7.3	139 447	109 517
Financial liabilities	7.2	65 108	-
Other non-current liabilities	7.4	3 488	3 171
<b>Total non-current liabilities</b>		<b>444 525</b>	<b>352 361</b>
<b>Total liabilities</b>		<b>622 528</b>	<b>479 914</b>
<b>Net assets</b>		<b>32 667</b>	<b>85 937</b>
<b>Equity</b>			
Contributed capital		85 220	85 220
Asset revaluation surplus		141 517	141 517
Retained earnings		(194 070)	(140 800)
<b>Total equity</b>		<b>32 667</b>	<b>85 937</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 2020*

	Contributed capital \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2018</b>	<b>85 220</b>	<b>147 016</b>	<b>(133 224)</b>	<b>99 012</b>
<b>Net result for 2018-19</b>	-	-	(7 576)	(7 576)
Gain/loss on revaluation of property plant and equipment during 2018-19	-	(5 276)		(5 276)
Net income or expense relating to non-current assets classified as held for sale	-	(223)	-	(223)
<b>Total comprehensive result for 2018-19</b>	<b>-</b>	<b>(5 499)</b>	<b>(7 576)</b>	<b>(13 075)</b>
<b>Balance at 30 June 2019</b>	<b>85 220</b>	<b>141 517</b>	<b>(140 800)</b>	<b>85 937</b>
Changes in accounting policy on adoption of AASB15, 16 and 1058	-	-	(236)	(236)
Prior period adjustment	-	-	477	477
<b>Adjusted balance at 1 July 2019</b>	<b>85 220</b>	<b>141 517</b>	<b>(140 559)</b>	<b>86 178</b>
<b>Net result for 2019-20</b>	<b>-</b>	<b>-</b>	<b>(53 511)</b>	<b>(53 511)</b>
<b>Total comprehensive result for 2019-20</b>	<b>-</b>	<b>-</b>	<b>(53 511)</b>	<b>(53 511)</b>
<b>Balance at 30 June 2020</b>	<b>85 220</b>	<b>141 517</b>	<b>(194 070)</b>	<b>32 667</b>

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 2020*

		2020 \$'000 (Outflows) Inflows	2019 \$'000 (Outflows) Inflows
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash inflows</b>			
Appropriation		839 139	829 191
Fees and charges		30 254	27 390
Interest received		1	3
GST recovered from the ATO		13 355	12 063
Intra-government transfers		95 822	68 493
Other receipts		12 817	14 324
<b>Cash generated from operations</b>		<b>991 388</b>	<b>951 464</b>
<b>Cash outflows</b>			
Employee benefits payments		(777 715)	(728 700)
Payments for supplies and services		(168 231)	(164 038)
Cash alignment transfers		-	(9 743)
Interest paid		(1 762)	-
<b>Cash used in operations</b>		<b>(947 708)</b>	<b>(902 481)</b>
<b>Net cash provided by / (used in) operating activities</b>	<b>8.2</b>	<b>43 680</b>	<b>48 983</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		473	229
<b>Cash generated from investing activities</b>		<b>473</b>	<b>229</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(21 066)	(20 167)
<b>Cash used in investing activities</b>		<b>(21 066)</b>	<b>(20 167)</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(20 593)</b>	<b>(19 938)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of leases		(16 159)	-
<b>Cash generated from financing activities</b>		<b>(16 159)</b>	<b>-</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>(16 159)</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>6 928</b>	<b>29 045</b>
Cash and cash equivalents at the beginning of the period		182 985	153 940
<b>Cash and cash equivalents at the end of the period</b>	<b>6.1</b>	<b>189 913</b>	<b>182 985</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 2020*

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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 2020

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## 1 About the 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.

### 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.

For the 2019-20 financial statements the department adopted *AASB 15 – Revenue from Contracts with Customers*, *AASB 16 – Leases* and *AASB 1058 – Income of Not – for Profit Entities*. Further information is provided in note 9.

The financial statements are prepared based on a 12 month reporting period and are presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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, 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.

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.



**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**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.

- **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, management 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 for an accessible and effective criminal justice system.
- **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 tables on the following pages presents expenses and income attributable to each program. Resources allocated to programs in 2019-20 take into account organisational reform.

**Expenses and income by program**

	<b>Public Safety</b>		<b>Crime and Criminal Justice Services</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>				
Appropriation	322 086	322 714	440 601	427 908
Fees and charges	18 445	17 118	4 575	4 042
Commonwealth - sourced grants and funding	1 164	657	1 854	1 001
Interest	-	1	-	1
Resources received free of charge	1 192	938	1 900	1 429
Net gain from disposal of property, plant and equipment	47	56	77	72
Intra-government transfers	34 550	24 777	15 221	2 582
Other income	3 054	1 531	5 022	2 291
<b>Total income</b>	<b>380 538</b>	<b>367 792</b>	<b>469 250</b>	<b>439 326</b>
<b>Expenses</b>				
Employee benefits expenses	330 735	301 109	399 404	355 877
Supplies and services	52 871	54 052	74 294	70 795
Depreciation and amortisation	17 185	12 278	20 034	11 145
Write down of non-current assets	6	51	10	61
Net loss from disposal of non-current assets	10	-	16	-
Cash alignment transfers	-	3 289	-	5 012
Borrowing costs	354	-	923	-
<b>Total expenses</b>	<b>401 161</b>	<b>370 779</b>	<b>494 681</b>	<b>442 890</b>
<b>Net result</b>	<b>(20 623)</b>	<b>(2 987)</b>	<b>(25 431)</b>	<b>(3 564)</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.2. Objectives and Programs (continued)**

Expenses and income by program

	Road Safety		Total	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
<b>Income</b>				
Appropriation	76 452	78 759	839 139	829 381
Fees and charges	12 393	3 374	35 413	24 534
Commonwealth - sourced grants and funding	544	288	3 562	1 946
Interest	1	1	1	3
Resources received free of charge	557	411	3 649	2 778
Net gain from disposal of property, plant and equipment	27	30	151	158
Intra-government transfers	46 051	42 846	95 822	70 205
Other income	1 595	686	9 671	4 508
<b>Total income</b>	<b>137 620</b>	<b>126 395</b>	<b>987 408</b>	<b>933 513</b>
<b>Expenses</b>				
Employee benefits expenses	106 171	92 721	836 310	749 707
Supplies and services	31 476	28 628	158 641	153 475
Depreciation and amortisation	6 936	4 611	44 155	28 034
Write down of non-current assets	4	18	20	130
Net loss from disposal of non-current assets	5	-	31	-
Cash alignment transfers	-	1 442	-	9 743
Borrowing costs	485	-	1 762	-
<b>Total expenses</b>	<b>145 077</b>	<b>127 420</b>	<b>1 040 919</b>	<b>941 089</b>
<b>Net result</b>	<b>(7 457)</b>	<b>(1 025)</b>	<b>(53 511)</b>	<b>(7 576)</b>

**1.3. Impact of COVID-19 pandemic on SAPOL**

The COVID-19 pandemic has impacted on the operations of SAPOL and the impacts are included under the relevant disclosure notes. The key impacts in 2019-20 were:

- SAPOL's response to the pandemic has required the redirection of significant resources from across the organisation. Response activities continue and include:
  - Staffing the Police Operations Centre (operational 16/7);
  - Providing executive support to SA Health and liaison officers to the State Control Centre Health (operational 16/7);
  - Establishing and maintaining checkpoints across the State and at Adelaide airport to regulate cross border travel (operational 24/7);
  - Providing a policing and security overlay at hotels used by SA Health for supervised quarantine (operational 24/7);
  - Undertaking compliance checking of persons required to self-quarantine (operational 16/7);
  - Undertaking compliance checking regarding restrictions to non-essential business, public activities and gatherings (operational 16/7);
  - Establishing an on-line platform to manage cross border travel applications and staff a Central Assessment Unit to administer approvals (operational 16/7);

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.3. Impact of COVID-19 pandemic on SAPOL (continued)**

- The changes to SAPOL's operational activities has required additional personal protective equipment and additional cleaning (eg facilities and operational equipment, including daily preventative procedures (examples include firearms, body worn video equipment, workstations and vehicles))
- SAPOL has incurred significant unbudgeted COVID-19 expenditure in employee benefits (estimated \$3.2 million) and supplies and services (estimated \$3.4 million) expenditure, including travel and accommodation, vehicles, equipment, temporary facilities, cleaning, IT and communications (including implementation of further work from home capability across SAPOL)
- As part of the COVID-19 response, annual leave was cancelled during the period 9 April 2020 to 13 May 2020 and this led to a higher annual leave liability in 2019-20.

**1.4. Budget performance**

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2019-20 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.

		Original budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>	<b>Note</b>			
<b>Income</b>				
Appropriation		838 858	839 139	281
Fees and charges		28 610	35 413	6 803
Interest		-	1	1
Commonwealth - sourced grants and funding		2 034	3 562	1 528
Net gain from disposal of property, plant and equipment		-	151	151
Resources received free of charge		-	3 649	3 649
Intra-government transfers		81 756	95 822	14 066
Other income		5 118	9 671	4 553
<b>Total income</b>		<b>956 376</b>	<b>987 408</b>	<b>31 032</b>
<b>Expenses</b>				
Employee benefits expenses	a	770 672	836 310	65 638
Supplies and services		160 828	158 641	(2 187)
Depreciation and amortisation		26 738	44 155	17 417
Write down of non-current assets		-	20	20
Impairment loss on non-current assets		(973)	31	1 004
Borrowing costs		-	1 762	1 762
<b>Total expenses</b>		<b>957 265</b>	<b>1 040 919</b>	<b>83 654</b>
<b>Net result</b>		<b>(889)</b>	<b>(53 511)</b>	<b>(52 622)</b>
<b>Total comprehensive result</b>		<b>(889)</b>	<b>(53 511)</b>	<b>(52 622)</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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.4. Budget performance (continued)**

		Original budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Investing expenditure summary</b>	<b>Note</b>			
Total major projects	b	12 722	2 930	(9 792)
Total annual programs	c	9 496	17 790	8 294
<b>Total investing expenditure</b>		<b>22 218</b>	<b>20 720</b>	<b>(1 498)</b>

- a) The \$65.638 million increase includes \$34.4 million net impact of movement in employee liabilities for additional compensation for certain work-related injuries or illnesses/workers compensation resulting from the actuarial calculations, that were outside SAPOL's control, and higher police costs resulting from outcomes of the *SA POLICE: Interim Administrative Arrangement* (which includes backpay from 2018-19) of \$28.1 million.
- b) Major projects - the 2019-20 original budget includes the Police Records Management System Stages 2 – 4 project (\$4.153 million), Firearms Control System (\$3.903 million) and Umuwa Police Station-Multi Agency facility project (\$1.712 million), and was adjusted during the year to take account of approved adjustments for carryover of budgets to later financial years to reflect anticipated expenditure profiles. The actual spend of \$2.930 million is below the approved revised budget of \$7.726 million due to delays in the projects, partly attributable to the impact of redirecting resources to the COVID-19 pandemic response. SAPOL will seek carryover of committed under expenditure balances with the Department of Treasury and Finance (DTF) as part of the budget carryover process.
- c) Annual programs – SAPOL actual spend of \$17.790 million was above the approved revised budget of \$14.361 million due to lower than budgeted spend on supplies and services in 2019-20 which was redirected to purchase additional equipment.

**1.5. Significant transactions with government related entities**

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- Cars leased by SAPOL are leased from Fleet SA, and the majority of accommodation is leased from Department of Planning, Transport and Infrastructure (DPTI).
- Insurance services are provided by SAICORP and Shared Services SA provide a range of transactional and financial services to government agencies.
- Appropriation funding was received from DTF (note 2.1).

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**2. Income**

The most significant amounts of income received relate to SAPOL's appropriation, contributions from the Community Road Safety Fund and contributions from the Community Emergency Services Fund. This income is all received from other SA Government departments, which assists SAPOL in providing their services to the community.

**2.1. Appropriation**

	2020 \$'000	2019 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	839 139	829 381
<b>Total appropriation</b>	<b>839 139</b>	<b>829 381</b>

***Appropriation***

Appropriations are recognised on receipt.

Total appropriations consist of \$817.052 million (2019: \$820.063 million) for operational funding and \$22.087 million (2019: \$9.318 million) for capital projects. The original amount appropriated to SAPOL under the annual *Appropriation Act* was not varied.

**2.2. Fees and charges**

	2020 \$'000	2019 \$'000
Police security services	11 794	10 973
Road Safety Development	10 495	-
Firearms licence and registration fees	5 762	5 474
Police information requests	2 515	2 393
Prosecution and other court fees	1 474	1 365
Hoon legislation recoveries	1 426	1 147
Escorts - wide load/other	1 129	2 361
Other fees	818	821
<b>Total fees and charges</b>	<b>35 413</b>	<b>24 534</b>

Income from fees and charges is derived from the provision of goods and services to other SA Government agencies and to the public. This revenue is recognised upon delivery of the service to the client or by reference to the stage of completion.

SAPOL recognised \$10.495 million in revenue from the CTP Insurance Regulator for road safety development programs.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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

	2020	2019
	\$'000	\$'000
Commonwealth - sourced grants and funding	3 562	1 946
<b>Total Commonwealth - sourced grants and funding</b>	<b>3 562</b>	<b>1 946</b>

Contributions are recognised as an asset and income when SAPOL obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met.

During 2019-20 SAPOL recovered costs associated with resources provided at the request of the Commonwealth Government in relation to:

- Australian Criminal Intelligence Commission (ACIC) - Jurisdictional criminal history referrals
- Australian Firearms Information Network
- Operation Midrealm
- NCIS program
- ANZCTC Drill Exercise and Training Consumable Program
- Child exploitation
- APY Lands Umuwa
- Home and Community Care

Grants which have conditions of expenditure still to be met as at reporting date were \$0.057 million relating to ANZCTC Drill Exercise and Training Consumable Program and Home and Community Care. In 2018-19, \$0.024 million had conditions of expenditure still to be met which related to ANZCTC Drill Exercise and Training Consumable Program.

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

**2.4. Interest**

	2020	2019
	\$'000	\$'000
Interest on deposit accounts	1	3
<b>Total interest revenues</b>	<b>1</b>	<b>3</b>

**2.5. Resources received free of charge**

	2020	2019
	\$'000	\$'000
Services received free of charge - Shared Services SA	3 644	2 778
Donations	5	-
<b>Total resources received free of charge</b>	<b>3 649</b>	<b>2 778</b>

Resources received free of charge relates to goods and/or services being provided free of charge including from other agencies within the SA Government. 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**2.6. Net gain from the disposal of property, plant and equipment**

	2020 \$'000	2019 \$'000
<b>Land and buildings</b>		
Proceeds from disposal	316	-
Less carrying amount of assets disposed	(300)	-
<b>Net gain from disposal of land and buildings</b>	<u>16</u>	<u>-</u>
<b>Vehicles</b>		
Proceeds from disposal	157	229
Less carrying amount of assets disposed	(22)	(64)
<b>Net gain from disposal of vehicles</b>	<u>135</u>	<u>165</u>
<b>Computing and communication equipment</b>		
Less carrying amount of assets disposed	-	(7)
<b>Net (loss) from disposal of computing and communication equipment</b>	<u>-</u>	<u>(7)</u>
<b>Total assets</b>		
Proceeds from disposal	473	229
Less carrying amount of assets disposed	(322)	(71)
<b>Total net gain from disposal of assets</b>	<u><u>151</u></u>	<u><u>158</u></u>

**2.7. Intra-government transfers**

	2020 \$'000	2019 \$'000
Contributions from the Community Road Safety Fund	43 353	42 296
DTF Contingency Fund - Other	28 084	1 712
Contributions from the Community Emergency Services Fund	23 473	22 900
DTF Contingency Fund - TVSP reimbursement	599	1 903
Other intra-government transfers	313	1 394
<b>Total Intra-government transfers</b>	<u><u>95 822</u></u>	<u><u>70 205</u></u>

The other intra-government transfer comprises:

2019-20

- \$0.191 million for the Rural Highway Saturation Program from DPTI (2019: \$0.186 million)
- \$0.065 million National Motor Vehicle Theft Reduction program from DPTI & Attorney General's Department (2019: \$0.065 million)
- \$0.028 million Duggan review – funding for the administrative support from Department of the Premier and Cabinet (DPC) (2019: \$0.052 million)
- \$0.017 million for Home & Community Care from the Department of Human Services (2019: \$0.017 million)
- \$0.012 million SA Fixated Threat Assessment Centre (FTAC) (2019: \$0)

2018-19

- \$0.579 million for a traffic training and promotion program from the Motor Accident Commission
- \$0.313 million for SE Freeway project from DPTI
- \$0.145 million for Thebarton Heritage Works (Compass House Brickworks and Stair Replacement from DPTI
- \$0.037 million for COMCEN – Installation of Gallagher Systems from DPC

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**2.8. Other income**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Employee benefits recoveries	4 806	1 347
Goods and services recoveries	2 183	1 092
Contributed (donated) asset revenue	1 015	505
Sundry receipts	386	657
Rent revenue	246	264
Other sundry revenues	1 035	643
<b>Total other income</b>	<b>9 671</b>	<b>4 508</b>

Recoveries include employee benefits recoveries (i.e. where employees are seconded to other agencies or Commonwealth programs and SAPOL continues to provide the ongoing salary for the employees) and goods and services (that is, where SAPOL incurs expenditure on goods and services and later recovers the expenditure).

**3. Board, committees and employees**

The SA Police 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:

- Minister for Police, Emergency Services and Correctional Services
- Commissioner of Police \*
- Deputy Commissioner of Police
- Assistant Commissioner, Crime Service
- Assistant Commissioner, Governance and Capability Service
- Assistant Commissioner, Human Resources Service
- Assistant Commissioner, Metropolitan Operations Service
- Assistant Commissioner, Operations Support Service
- Assistant Commissioner, Security & Emergency Management Service
- Assistant Commissioner, State Operations Service
- Director, Business Service
- Director, Information Systems & Technology Service

Total compensation for key management personnel was \$4.145 million in 2019-20 and \$4.417 million in 2018-19

The compensation detailed below excludes the salary and other benefits of the Minister for Police, Emergency Services and Correctional Services 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 DTF) under section 6 the *Parliamentary Remuneration Act 1990*.



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**3.1. Key management personnel (continued)**

	2020	2019
	\$'000	\$'000
<b>Compensation</b>		
Salaries and other short term employee benefits	3 465	3 422
Post-employment benefits	680	600
Termination benefits	-	395
<b>Total</b>	<b>4 145</b>	<b>4 417</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 had no material transactions or balances with key management personnel outside normal day-to-day operations to disclose.

**3.2. Tribunal members**

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

***Tribunal remuneration***

Mr Swain, David                      Reappointed      6/04/2020  
 Mr Field, Frederick

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

	2020	2019
\$0 - \$19 999	2	2
<b>Total number of members</b>	<b>2</b>	<b>2</b>

The total remuneration received or receivable by members was \$0.021 million (2019: \$0.019 million). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

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**3.3. Employee benefits expenses**

	2020	2019
	\$'000	\$'000
Salaries and wages	571 064	518 817
Employment on-costs - superannuation	81 128	71 344
Annual leave	76 971	64 600
Workers compensation	38 376	28 728
Employment on-costs - other	36 974	34 666
Additional compensation	15 441	(13 380)
Police Service Leave	11 119	300
Long service leave	3 760	42 187
Other employment related expenses	686	754
Targeted voluntary separation packages	484	1 371
Skills and experience retention leave	307	320
<b>Total employee benefits</b>	<b>836 310</b>	<b>749 707</b>

Police service leave accrued expenditure in 2019-20 includes liability adjustment for the 5th year anniversary of Police service leave entitlements.

**Employment on-costs – superannuation**

The superannuation employment on-cost charge represents SAPOL's contributions to superannuation plans in respect of current services of current employees.

**Executive remuneration**

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

	2020	2019
	No.	No.
\$151 000 - \$154 000*	N/A	106
\$154 001 - \$174 000	577	260
\$174 001 - \$194 000	140	77
\$194 001 - \$214 000	49	49
\$214 001 - \$234 000	50	41
\$234 001 - \$254 000	20	10
\$254 001 - \$274 000	6	4
\$274 001 - \$294 000	7	7
\$294 001 - \$311 000	4	3
\$314 001 - \$334 000	4	2
\$334 001 - \$354 000	-	1
\$374 001 - \$394 000	2	2
\$674 001 - \$694 000	-	1
<b>Total</b>	<b>859</b>	<b>563</b>

Police	850	549
Public Servant	9	14
<b>Total</b>	<b>859</b>	<b>563</b>

\*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2018-19.

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, fringe benefits tax and any other salary sacrifice benefits. The total remuneration received by these employees for the year is \$151.8 million (2019: \$99.6 million).

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**3.3. Employee benefits expenses (continued)**

***Targeted voluntary separation packages***

The number of employees who received a TVSP during the reporting period was 8 (2019: 21).

	2020	2019
	\$'000	\$'000
Amount paid to separated employees:		
Targeted voluntary separation packages	484	1 371
Leave paid to separated employees	100	486
Recovery from the DTF	(599)	(1 903)
<b>Net return to SAPOL</b>	<b>(15)</b>	<b>(46)</b>

**3.4. Employee benefits liability**

	2020	2019
	\$'000	\$'000
<b>Current</b>		
Annual leave	52 067	37 178
Accrued salaries and wages	24 343	19 357
Long service leave	16 315	16 630
Police service leave	3 752	1 052
Skills and experience retention leave	534	509
Leave bank	353	376
<b>Total current employee benefits</b>	<b>97 364</b>	<b>75 102</b>
<b>Non-current</b>		
Long service leave	202 337	215 151
Police service leave	8 489	1 591
Leave bank	1 562	24
<b>Total non-current employee benefits</b>	<b>212 388</b>	<b>216 766</b>
<b>Total employee benefits</b>	<b>309 752</b>	<b>291 868</b>

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

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

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

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

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.

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**3.4. Employee benefits liability (continued)**

***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. Details about the measurement of long service leave liability is provided as note 11.1.

***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.

**4. Expenses**

Employee benefits expenses are disclosed in note 3.3.

**4.1. Supplies and services**

	2020	2019
	\$'000	\$'000
Accommodation	33 694	36 511
Communication and computing	34 433	31 234
Administration	21 123	19 248
Motor vehicle related	19 050	26 437
Employee programs & housing subsidies	11 914	11 325
Minor equipment	6 744	3 665
CTP Regulator funded Road Safety Campaigns	5 862	-
Utilities	5 253	5 582
Shared Services SA	3 776	2 799
Helicopter costs	1 843	1 724
Insurance	1 831	1 907
Uniforms	1 695	1 766
Legal costs	1 554	1 599
Collection costs	749	805
Consultants	327	263
Other	8 793	8 610
<b>Total supplies and services</b>	<b>158 641</b>	<b>153 475</b>

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**4.1. Supplies and services (continued)**

**Accommodation**

Most of SAPOL's accommodation is provided by the Department of Planning, Transport and Infrastructure under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. MoAA do not meet the definition of lease set out in AASB 16.

In prior years expenses associated with MoAA have been classified as operating lease payments. Expenses associated with MoAA have been re-classified as accommodation expenses for both the current year and the comparative. Further details about this re-classification is set out in note 9.1.

**Insurance**

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

**Consultants**

The number of consultancies and dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	2020 Number	2020 \$'000	2019 Number	2019 \$'000
\$10 000 to \$49 999	4	102	5	263
\$50 000 or above	2	225	-	-
<b>Total</b>	<b>6</b>	<b>327</b>	<b>5</b>	<b>263</b>

**Other**

Audit fees paid/payable to the Auditor-General's Department (AGD) relating to work performed under the *Public Finance and Audit Act 1987* were \$0.345 million (2019: \$0.355 million). No other services were provided by the Auditor-General's Department.

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**4.2. Depreciation and amortisation**

	2020 \$'000	2019 \$'000
<b>Depreciation</b>		
Right-of-use buildings	7 876	-
Right-of-use vehicles	6 650	-
Right-of-use plant and equipment	1 426	-
<b>Total depreciation for right-of-use assets</b>	<b>15 952</b>	<b>-</b>
Buildings and improvements	6 500	6 531
Computing and communications equipment	4 278	4 576
Internally generated computer software	4 076	3 508
Accommodation and leasehold improvements	2 849	2 818
Other computer software	2 799	3 017
Vehicles	1 266	1 185
Transport vessels	890	973
Aircraft	458	324
Other	5 087	5 102
<b>Total depreciation and amortisation for PPE</b>	<b>28 203</b>	<b>28 034</b>
<b>Total depreciation and amortisation</b>	<b>44 155</b>	<b>28 034</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:

Class of asset	Useful life (years)
Buildings and improvements	1 - 60
Vehicles and transport vessels	1 - 10
Aircraft	3 - 35
Computing & communications equipment	1 - 10
Sub class:	
<i>Radio masts</i>	1 - 60
Other	2 - 20
Sub class:	
<i>Generators</i>	2 - 38
Accommodation and leasehold improvements	Remaining life of lease
Intangible assets	1 - 10
Right-of-use assets	Remaining life of lease

SAPOL undertook a desktop valuation of its assets as at 30 June 2020, results were deemed immaterial, therefore having no future impact on the depreciable value.

**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.

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**4.3. Borrowing costs**

	2020	2019
	\$'000	\$'000
<b>Interest paid/payable on borrowing costs:</b>		
Interest expense on lease liabilities	1 762	-
<b>Total borrowing costs</b>	<b>1 762</b>	<b>-</b>

**5. Non-financial assets**

SAPOL's non-financial assets predominantly relate to land and buildings, these land and buildings house a variety of police stations and facilities used to facilitate the safety of a wider community across South Australia.

**5.1. Property, plant and equipment by asset class**

Property, plant and equipment comprises owned and right-of-use (leased) tangible assets that do not meet the definition of investment property.

	2020	2019
	\$'000	\$'000
<b>Land and buildings</b>		
Land at fair value	71 092	71 086
Buildings at fair value	183 826	182 983
Accumulated depreciation at the end of the period	(6 481)	-
<b>Total land and buildings</b>	<b>248 437</b>	<b>254 069</b>
<b>Accommodation and leasehold improvements</b>		
Accommodation and leasehold improvements at fair value	33 921	32 229
Accumulated depreciation at the end of the period	(2 857)	-
<b>Total accommodation and leasehold improvements</b>	<b>31 064</b>	<b>32 229</b>
<b>Computing and communications equipment</b>		
Computing and communications equipment at cost (deemed fair value)	64 200	58 985
Accumulated depreciation at the end of the period	(50 944)	(47 064)
<b>Total computing and communications equipment</b>	<b>13 256</b>	<b>11 921</b>
<b>Vehicles</b>		
Vehicles at cost (deemed fair value)	9 305	7 575
Accumulated depreciation at the end of the period	(5 744)	(4 980)
<b>Total vehicle</b>	<b>3 561</b>	<b>2 595</b>
<b>Transport vessels</b>		
Transport vessels at fair value	981	940
Accumulated depreciation at the end of the period	(891)	-
<b>Total transport vessels</b>	<b>90</b>	<b>940</b>

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**5.1. Property, plant and equipment by asset class (continued)**

	2020 \$'000	2019 \$'000
<b>Other property plant and equipment</b>		
Other at cost (deemed fair value)	63 010	57 108
Accumulated depreciation at the end of the period	(41 084)	(37 111)
<b>Total other</b>	<b>21 926</b>	<b>19 997</b>
<b>Aircraft</b>		
Aircraft at fair value	4 381	3 589
Accumulated depreciation at the end of the period	(459)	-
<b>Total aircraft</b>	<b>3 922</b>	<b>3 589</b>
<b>Right-of-use buildings</b>		
Right-of-use buildings at cost	73 135	-
Accumulated depreciation	(7 876)	-
<b>Total right-of-use buildings</b>	<b>65 259</b>	<b>-</b>
<b>Right-of-use vehicles</b>		
Right-of-use vehicles at cost	15 429	-
Accumulated depreciation	(5 479)	-
<b>Total right-of-use vehicles</b>	<b>9 950</b>	<b>-</b>
<b>Right-of-use plant and equipment</b>		
Right-of-use plant and equipment at cost	4 404	-
Accumulated depreciation	(1 426)	-
<b>Total right-of-use plant and equipment</b>	<b>2 978</b>	<b>-</b>
<b>Total property, plant and equipment</b>	<b>400 443</b>	<b>325 340</b>

Property, plant and equipment excluding right-of-use assets with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment excluding right-of-use assets is recorded at fair value. Detail about SAPOL's approach to fair value is set out in note 11.2.

Plant and equipment includes \$64.107 million of fully depreciated plant and equipment still in use.



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**5.2. Property, plant and equipment owned by SAPOL**

**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 and are subject to regular revaluation.

**Reconciliation 2019-20**

2020	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Computing & comms equipment	Vehicles	Transport vessels
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2019	71 086	182 983	32 229	11 921	2 595	940
Additions	-	-	1 000	-	-	-
Transfers from capital works in progress	21	998	684	5 479	1 844	40
Depreciation and amortisation	-	(6 500)	(2 849)	(4 278)	(1 266)	(890)
Donated assets	-	-	-	60	410	-
Asset recognised through stocktake	-	-	-	74	-	-
Disposals	-	-	-	-	(22)	-
Transfers to assets held for sale	(15)	(136)	-	-	-	-
<b>Carrying amount at 30 June 2020</b>	<b>71 092</b>	<b>177 345</b>	<b>31 064</b>	<b>13 256</b>	<b>3 561</b>	<b>90</b>

**Reconciliation 2019-20**

2020	Other	Aircraft	Total property plant and equipment	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2019	19 997	3 589	325 340	10 392	335 732
Additions	-	-	1 000	20 720	21 720
Transfers from capital works in progress	6 417	791	16 274	(20 104)	(3 830)
Depreciation and amortisation	(5 087)	(458)	(21 328)	-	(21 328)
Donated assets	545	-	1 015	-	1 015
Asset recognised through stocktake	68	-	142	-	142
Disposals	-	-	(22)	-	(22)
Assets written off	(14)	-	(14)	-	(14)
Transfers to assets held for sale	-	-	(151)	-	(151)
Other Movement	-	-	-	75	75
<b>Carrying amount at 30 June 2020</b>	<b>21 926</b>	<b>3 922</b>	<b>322 256</b>	<b>11 083</b>	<b>333 339</b>

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**5.2. Property, plant and equipment owned by SAPOL (continued)**

**Reconciliation 2018-19**

2019	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Computing & comms equipment	Vehicles	Transport vessels
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2018	63 047	198 561	34 982	14 128	2 590	1 999
Additions	-	-	100	-	-	-
Net revaluation increment/(decrement)	7 953	(13 318)	(153)	-	-	(86)
Transfers from capital works in progress	-	4 269	118	2 380	1 139	-
Depreciation and amortisation	-	(6 531)	(2 818)	(4 576)	(1 185)	(973)
Donated assets	-	-	-	-	95	-
Disposals	-	-	-	(7)	(64)	-
Assets written off	-	-	-	(4)	-	-
Other Movements	86	2	-	-	20	-
<b>Carrying amount at 30 June 2019</b>	<b>71 086</b>	<b>182 983</b>	<b>32 229</b>	<b>11 921</b>	<b>2 595</b>	<b>940</b>

**Reconciliation 2018-19**

2019	Other	Aircraft	Total property plant and equipment	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2018	22 421	2 555	340 283	16 251	356 534
Additions	-	-	100	20 033	20 133
Revaluation increment/(decrement)	-	328	(5 276)	-	(5 276)
Transfers from capital works in progress	2 661	1 030	11 597	(26 016)	(14 419)
Depreciation and amortisation	(5 102)	(324)	(21 509)	-	(21 509)
Donated assets	126	-	221	-	221
Disposals	-	-	(71)	-	(71)
Assets written off	(109)	-	(113)	-	(113)
Other Movement	-	-	108	124	232
<b>Carrying amount at 30 June 2019</b>	<b>19 997</b>	<b>3 589</b>	<b>325 340</b>	<b>10 392</b>	<b>335 732</b>

**South Australia Police**  
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**5.3. Property, plant and equipment leased by SAPOL**

Property, plant and equipment leased by SAPOL is recorded at cost. Additions to leased property, plant and equipment during 2019-20 were \$6.997 million.

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 4.1

SAPOL has a limited number of leases:

- 1061 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.
- 24 building leases are held with Department of Planning, Transport and Infrastructure (DPTI) but are not governed by Premier and Cabinet Circular PC018, with rental payments in arrears. Building lease terms range from 1 year to 12 years. No contingent rental provisions exist within the lease agreements but do have an option to renew the leases at the end of their term.
- A building lease held with Pyne Close Investments Pty Ltd is non-cancellable, with rental payments monthly in arrears.
- A building lease held with Plenary Justice (SA) Pty Ltd is non-cancellable, with rental payments quarterly in arrears.
- A plant and equipment lease held with NEC IT Services Australia Pty Ltd is non-cancellable, with rental payments monthly in arrears.
- A plant and equipment lease held with Aviair Pty Ltd is non-cancellable, with rental payments monthly in arrears.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. SAPOL's maturity analysis of its lease liabilities is disclosed in note 11.3. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 4. Cash outflows related to leases are disclosed in note 8.2.

***Impairment***

Property, plant and equipment leased by SAPOL has been assessed for impairment. There was no indication of impairment. No impairment loss or reversal of impairment loss was recognised.

**South Australia Police**  
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**5.4. Intangible assets**

	2020 \$'000	2019 \$'000
<b>Computer software</b>		
Internally developed computer software	50 164	46 599
Accumulated amortisation	(32 469)	(28 391)
Purchased computer software	25 947	25 688
Accumulated amortisation	(20 548)	(18 009)
<b>Total other computer software</b>	<b>23 094</b>	<b>25 887</b>

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.

**Reconciliation 2019-20**

2020	Internally developed computer software \$'000	Purchased computer software \$'000	Total \$'000
Carrying amount at 1 July 2019	18 208	7 679	25 887
Transfers from capital works in progress	3 563	267	3 830
Amortisation	(4 076)	(2 799)	(6 875)
Asset recognised through stocktake	-	283	283
Impairment loss	-	(31)	(31)
<b>Carrying amount at 30 June 2020</b>	<b>17 695</b>	<b>5 399</b>	<b>23 094</b>

**Reconciliation 2018-19**

2019	Internally developed computer software \$'000	Purchased computer software \$'000	Total \$'000
Carrying amount at 1 July 2018	8 415	9 311	17 726
Transfers from capital works in progress	13 302	1 117	14 419
Amortisation	(3 508)	(3 017)	(6 525)
Donated assets	-	284	284
Assets written off	(1)	(16)	(17)
<b>Carrying amount at 30 June 2019</b>	<b>18 208</b>	<b>7 679</b>	<b>25 887</b>

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**5.5. Capital works in progress**

	2020	2019
	\$'000	\$'000
Property, plant and equipment in progress at cost	11 083	10 392
<b>Total capital works in progress</b>	<b>11 083</b>	<b>10 392</b>

**5.6. Inventories**

	2020	2019
	\$'000	\$'000
<b>Current inventories</b>		
Inventories held for distribution at cost	268	226
<b>Total inventories</b>	<b>268</b>	<b>226</b>

Inventories held for distribution at no or nominal consideration are measured at cost and adjusted when applicable for any loss of service potential. Inventories held for sale are measured at the lower of cost or their net realisable value.

**Cost of inventories**

The cost recognised as an expense for raw materials and consumables is \$0.022 million. The net change in inventories held for distribution for the period is \$0.042 million (\$0.054 million).

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

	2020	2019
	\$'000	\$'000
Land	9 865	10 150
Buildings and improvements	136	-
Vehicles	-	6
<b>Total non-current assets classified as held for sale</b>	<b>10 001</b>	<b>10 156</b>

**Reconciliation of non-current assets classified as held for sale movement**

Carrying amount at the beginning of the period	10 156	10 384
Assets written off	(6)	-
Disposals	(300)	-
Transfers from land	15	-
Transfers from building	136	-
Transfers from vehicles	-	(5)
Net revaluation increment/(decrement)	-	(223)
<b>Total non-current assets classified as held for sale</b>	<b>10 001</b>	<b>10 156</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 its carrying amount and fair value less costs to sell. Detail about SAPOL's approach to fair value is set out in note 11.2.

An independent site valuation was provided by a Certified Practising Valuer for the property upon its classification as held for sale. The valuation was 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.

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**6. Financial assets**

**6.1. Cash and cash equivalents**

	2020	2019
	\$'000	\$'000
Deposits with the Treasurer	189 606	182 679
Imprest account/cash on hand	307	306
<b>Total cash and cash equivalents</b>	<b>189 913</b>	<b>182 985</b>

***Deposits with the Treasurer***

SAPOL has two deposit accounts with the Treasurer:

- a general operating account; and
- an Accrual Appropriation Excess Funds Account.

Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. SAPOL does not earn interest on its deposits with the Treasurer. The balance of the Accrual Appropriation Excess Funds Account is \$157.595 million (2019: \$129.201 million).

**6.2. Receivables**

	2020	2019
	\$'000	\$'000
<b>Current</b>		
<b>Trade receivables</b>		
From government entities	10 302	1 505
From non-government entities	1 029	840
Less impairment loss on receivables	(18)	(19)
<b>Total trade receivables</b>	<b>11 313</b>	<b>2 326</b>
GST input tax recoverable	2 036	2 990
Prepayments	891	1 894
Accrued revenue	1 976	389
Workers compensation and additional compensation recoveries	286	306
<b>Total current receivables</b>	<b>16 502</b>	<b>7 905</b>
<b>Non-current</b>		
Workers compensation and additional compensation recoveries	3 891	2 960
<b>Total non-current receivables</b>	<b>3 891</b>	<b>2 960</b>
<b>Total receivables</b>	<b>20 393</b>	<b>10 865</b>

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**6.2. Receivables (continued)**

Trade receivables arise in the normal course of selling goods and services to other government agencies and to the public. Trade 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 doubtful debts, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

All of the above impairment losses are from receivables arising from contracts with customers.

Refer to note 11.3 for further information on risk management.

The increase in current trade receivables from government entities and accrued revenue includes \$10.495 million raised to the CTP Insurance Regulator for road safety development programs.

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

***Impairment of receivables***

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	19	23
Impact from changes in accounting treatment	(6)	-
Amounts recovered during the year	(1)	(2)
Increase/(Decrease) in the allowance recognised in profit or loss	6	(2)
<b>Carrying amount at the end of the period</b>	<b>18</b>	<b>19</b>

Refer to note 11.3 for details regarding credit risk and the methodology for determining impairment.

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**7. Liabilities**

Employee benefits liabilities are disclosed in note 3.4

**7.1. Payables**

	2020	2019
	\$'000	\$'000
<b>Current</b>		
Trade payables	24 954	20 718
Employment on-costs	18 188	11 925
Accrued expenses	2 640	2 354
Paid Parental Leave Scheme payable	116	60
<b>Total current payables</b>	<b>45 898</b>	<b>35 057</b>
<b>Non-current</b>		
Employment on-costs	24 094	22 907
<b>Total non-current payables</b>	<b>24 094</b>	<b>22 907</b>
<b>Total payables</b>	<b>69 992</b>	<b>57 964</b>

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

***Employment on-costs***

Employment on-costs include payroll tax and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged.

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.

As a result of an actuarial assessment performed by the DTF, the average factor for the calculation of employer superannuation cost on-costs has remained at 9.8%. The average proportion of long service leave taken as leave over the past 3 years increased from the 2019 rate (53.76%) to 57.88% for police and decreased from the 2019 rate (56.33%) to 53.83% 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.

***Paid parental leave scheme***

Paid Parental Leave Scheme payable represents amounts which SAPOL has received from the Commonwealth Government to forward onto eligible employees via SAPOL's standard payroll processes. That is, SAPOL is acting as a conduit through which the payment to eligible employees is made on behalf of the Family Assistance Office.



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**7.2. Financial Liabilities**

All material cash outflows are reflected in the lease liabilities disclosed below.

	2020 \$'000	2019 \$'000
<b>Current</b>		
Lease building	6 609	-
Lease vehicle	5 396	-
Lease property plant and equipment	867	-
<b>Total current lease liabilities</b>	<b>12 872</b>	<b>-</b>
<b>Non-current</b>		
Lease building	60 501	-
Lease vehicle	4 607	-
<b>Total non-current lease liabilities</b>	<b>65 108</b>	<b>-</b>
<b>Total lease liabilities</b>	<b>77 980</b>	<b>-</b>

**7.3. Provisions**

	2020 \$'000	2019 \$'000
<b>Current</b>		
Workers compensation	14 413	10 301
Additional compensation	1 736	1 394
Death in course of employment	29	32
Civil actions against police	477	236
<b>Total current provisions</b>	<b>16 655</b>	<b>11 963</b>
<b>Non-current</b>		
Workers compensation	80 260	63 883
Additional compensation	59 187	45 634
<b>Total non-current provisions</b>	<b>139 447</b>	<b>109 517</b>
<b>Total provisions</b>	<b>156 102</b>	<b>121 480</b>
<b>Workers compensation</b>		
Carrying amount at the beginning of the period	74 184	59 710
Increase/(decrease) resulting from re-measurement	38 371	28 738
Reduction due to payments	(17 882)	(14 264)
<b>Carrying amount at the end of the period</b>	<b>94 673</b>	<b>74 184</b>
<b>Additional compensation</b>		
Carrying amount at the beginning of the period	47 028	61 452
Increase/(decrease) resulting from re-measurement	15 441	(13 380)
Reduction due to payments	(1 546)	(1 044)
<b>Carrying amount at the end of the period</b>	<b>60 923</b>	<b>47 028</b>

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**7.3. Provisions (continued)**

	2020 \$'000	2019 \$'000
<b>Death in course of employment</b>		
Carrying amount at the beginning of the period	32	35
Reduction due to payments	(3)	(3)
<b>Carrying amount at the end of the period</b>	<b>29</b>	<b>32</b>
<b>Civil actions against police</b>		
Carrying amount at the beginning of the period	236	-
Increase/(decrease) in the provision due to revision of estimates	533	370
Reduction due to payments	(292)	(134)
<b>Carrying amount at the end of the period</b>	<b>477</b>	<b>236</b>

**Workers compensation**

SAPOL, as a self-insurer, is responsible for the payment of workers compensation claims.

A liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The liability was calculated in accordance with Australian Accounting Standard AASB 137 'Provisions, Contingent Liabilities and Contingent Assets' as the present value of the expenditures expected to be required to settle obligations incurred as at 30 June. No risk margin is included in this estimate.

The increase in the workers compensation liability in 2020 was impacted by:

- significant increases across the workers compensation scheme in the amount of payments for income support, medical benefits and other payments (particularly legal expenses) for non-seriously injured workers (net of claim payments).
- a change in the assumed inflation indices, future inflation and discount rates since the previous valuation in 2019. This resulted in a \$8.352 million increase.

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

**Additional Compensation for Certain Work-Related Injuries or Illnesses (Additional Compensation)**

Following changes to the Police Officers Award, SAPOL has recognised an Additional Compensation provision from 30 June 2018.

The Additional Compensation provision provides continuing benefits to workers who have suffered eligible work-related injuries and illnesses and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation. If an employee is deemed seriously injured under the *Return to Work Act 2014* (RTW Act), the Additional Compensation provisions under the Award do not apply.

The Additional Compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged by the Office of the Commissioner for Public Sector Employment. The liability was calculated in accordance with Australian Accounting Standard AASB 137 'Provisions, Contingent Liabilities and Contingent Assets' as the present value of the expenditures expected to be required to settle obligations incurred as at 30 June. The liability comprises an estimate for known claims and an estimate of incurred but not reported (IBNR) applications. No risk margin is included in the estimate.

**South Australia Police**  
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**7.3. Provisions (continued)**

The increase in additional compensation liability in 2020 was impacted by:

- a change in the average outstanding claim size based on the profile of the claimants and their recent payment history and also an increase in the number of successful applications. This resulted in a \$6.348 million increase (net of claim payments).
- a change in the assumed inflation indices, future inflation and discount rates since the previous valuation in 2019. This resulted in a \$7.547 million increase.

Key assumptions in the estimate include:

- application frequency
- the probability of applications becoming successful claims
- projections of annual claim payments
- rates of benefit continuance
- retirement age and mortality rates.

There is a significant degree of uncertainty associated with this estimate. In addition to the general uncertainties associated with estimating future claim and expense payments, the Additional Compensation provision is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meet, eligibility criteria.

Given these uncertainties, the actual cost of Additional Compensation claims may differ materially from the estimate. The assumptions used will continue to be refined to reflect emerging experience.

**Civil actions against Police**

Liabilities are reported to reflect unsettled actions against SAPOL.

**Death in course of employment**

A liability was reported to recognise those claims where an employee has died out of or in the course of employment.

**7.4. Other liabilities**

	2020 \$'000	2019 \$'000
<b>Current</b>		
Unearned revenue	4 665	4 932
Accommodation incentive	549	499
<b>Total current other liabilities</b>	<b>5 214</b>	<b>5 431</b>
<b>Non-current</b>		
Accommodation incentive	3 488	3 171
<b>Total non-current other liabilities</b>	<b>3 488</b>	<b>3 171</b>
<b>Total other liabilities</b>	<b>8 702</b>	<b>8 602</b>

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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.

With implementation of AASB16 *Leases*, \$0.236 million is recognised in the Statement of Changes in Equity relating to a DPTI contract which required a retrospective recognition for the lease of 5 Talisman Ave, Edwardstown. All other contracts were recognised with an effective date of 1 July 2019.

**8.2. Cash flow**

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

**Cash flow reconciliation**

	2020 \$'000	2019 \$'000
<b>Leases</b>		
Buildings	(7 501)	-
Vehicles	(6 838)	-
Plant and equipment	(3582)	-
<b>Total cash outflow leases</b>	<b>(17 921)</b>	<b>-</b>
	2020 \$'000	2019 \$'000
<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	189 913	182 985
Balance as per the Statement of Cash Flows	189 913	182 985
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	43 680	48 983
<b>Add / (less) non-cash Items</b>		
Depreciation and amortisation	(44 155)	(28 034)
Donated assets	1 015	505
Gain/loss from disposal of non-current assets	151	158
Write off of non-current assets	(20)	(130)
Impairment loss	(31)	-
Capital accruals	1 379	(44)
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	9 528	(2 171)
Increase/(decrease) in inventories	42	(54)
(Increase)/decrease in payables	(12 494)	(3 736)
(Increase)/decrease in other liabilities	(100)	(4 490)
(Increase)/decrease in employee benefits	(17 884)	(18 245)
(Increase)/decrease in provisions	(34 622)	(318)
<b>Net result</b>	<b>(53 511)</b>	<b>(7 576)</b>

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**9. Changes in accounting policy**

**9.1. AASB 16 Leases**

AASB 16 sets out a comprehensive model for lessee accounting that addresses recognition, measurement, presentation and disclosure of leases. Lessor accounting is largely unchanged. AASB 16 Leases replaces AASB 117 Leases and related interpretations.

The adoption of AASB 16 Leases from 1 July 2019 resulted in adjustments to the amounts recognised from a lessee perspective in the financial statements:

- AASB 117 Leases only required the recognition of an asset and lease liability in relation to finance leases. AASB 16 Leases applies a comprehensive model to all leases. Applying AASB 16 will result in leases previously classified as operating leases having right-of-use assets and related lease liabilities being recognised in the Statement of Financial Position
- AASB 117 Leases resulted in operating lease payments being recognised as an expense under Supplies and Services. AASB 16 Leases largely replaces this with depreciation expenses that represents the use of the right-of-use asset and borrowing costs that represent the cost associated with financing the right-of-use asset.

**Impact on retained earnings**

The total impact on SAPOL's retained earnings as at 1 July 2019 is as follows:

	<b>as at 1 July 2019 \$'000</b>
<b><u>Assets</u></b>	
Property, plant and equipment	87 411
<b><u>Liabilities</u></b>	
Financial liabilities	87 738
Other liabilities (accommodation incentive liabilities)	<u>(92)</u>
<b>Opening retained earnings 1 July 2019 - AASB 16</b>	<b><u><u>(236)</u></u></b>

SAPOL disclosed in its 2018-19 financial report total undiscounted operating lease commitments of \$92.557 million under AASB 117.

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**9.1. AASB 16 Leases (continued)**

SAPOL has accommodation services provided by the Department of Planning, Transport and Infrastructure (DPTI) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies.

These MoAA do not meet the definition of lease set out either in AASB 16 or in the former standard AASB 117. Accordingly, the 2018-19 undiscounted operating lease commitments should have been disclosed as \$92.557 million under AASB 117. There is no material difference between the revised operating lease commitments when discounted and the financial liabilities recognised as at 1 July 2019.

Commitments related to accommodation services provided by DPTI are included in Note 10.1.

The misclassification did not impact on the Statement of Comprehensive Income or the Statement of Financial Position in prior years. This misclassification impacted items within the supplies and services expenses line. Note 4.1 applies the correct classification for both the current and comparative years.

**Accounting policies on transition**

AASB 16 sets out accounting policies on transition in its transitional provisions. The Treasurer's Instructions (Accounting Policy Statements) requires certain choices in those transitional provisions to be taken. SAPOL has adopted the following accounting policies:

- at 1 July 2019 AASB 16 was applied only to contracts that were previously identified as containing a lease under AASB 117 and related interpretations.
- the initial measurement of lease liabilities and right-of-use assets excludes all leases that ended by 30 June 2020, except for vehicles leased from SAFA.
- At transition lease liabilities were measured at the present value of the remaining lease payments discounted at SAPOL's incremental borrowing rate as at 1 July 2019. The average weighted incremental borrowing rate for this purpose was 1.47%. Right-of-use assets were measured at either:
  - their carrying amount as if AASB 16 was applied since the commencement date discounted using SAPOL's incremental borrowing rate at the date of initial application
  - an amount equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments.
- The cumulative effect of initially applying the Standard was recognised at 1 July 2019. Comparatives have not been restated.

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**9.1. AASB 16 Leases (continued)**

**Ongoing accounting policies**

The Treasurer's Instructions (Accounting Policy Statements) specify required accounting policies for public authorities in applying AASB 16. These requirements are reflected in SAPOL's accounting policies as follows:

- AASB 16 is not applied to leases of intangible assets.
- right-of-use assets and lease liabilities are not recognised for leases of low value assets, being assets which have a value of \$15 000 or less, nor short-term leases, being those with a lease term of 12 months or less.
- SAPOL, in the capacity of a lessee, does not include non-lease components in lease amounts.
- right-of-use assets are not measured at fair value on initial recognition for leases that have significantly below-market terms and conditions principally to enable the public authority to further its objectives.
- right-of-use assets are subsequently measured applying a cost model.

Significant accounting policies relate to the application of AASB 16 are disclosed under relevant notes and are referenced at note 5.3.

**9.2. Presentation of financial statements**

Treasurer's Instructions (Accounting Policy Statements) issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for SAPOL. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

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**10. Outlook**

**10.1. Unrecognised contractual commitments**

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

***Capital commitments***

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	692	882
Later than one year but not longer than five years	-	295
<b>Total capital commitments</b>	<b>692</b>	<b>1 177</b>

SAPOL's capital commitments are for major capital commitments which includes motorcycle replacement and NEC System Service.

***Expenditure commitments***

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	28 850	21 927
Later than one year but not longer than five years	79 830	77 293
Later than five years	298 598	326 479
<b>Total expenditure commitments</b>	<b>407 278</b>	<b>425 699</b>

Major expenditure commitments include memoranda of administrative arrangements with the Department of Planning, Transport and Infrastructure for accommodation.

***Operating lease commitments***

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	-	14 916
Later than one year but not longer than five years	-	34 745
Later than five years	-	42 896
<b>Total operating lease commitments</b>	<b>-</b>	<b>92 557</b>

Operating lease commitments are provided for the comparative year only as AASB 16 *Leases* does not distinguish between operating and finance leases for the lessee. The comparative amount does not include commitments for memoranda of administrative arrangements with the Department of Planning, Transport and Infrastructure for accommodation. This has been reclassified and included under expenditure commitments. For more detail about the reclassification see 9.1.



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**10.2. 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**

***Rewards for unsolved murders***

As at 30 June 2020 the value of outstanding rewards for unsolved murders was \$38.6 million (2019: \$38.8 million). No provision has been made in the financial statements for this amount as considerable doubt exists as to the amount and timing of rewards that will actually be paid.

**10.3. Impact of standards and statements not yet effective**

SAPOL has assessed the impact of new and changed Australian Accounting Standards Board Standards and Interpretations not yet effective.

**AASB 1059 Service Concession Arrangements: Grantors**

AASB 1059 prescribes the accounting for certain arrangements in which an operator provides public services on behalf of a public sector grantor involving a service concession arrangement. This standard applies to reporting periods beginning on or after 1 January 2020. SAPOL has assessed its arrangements where operators provide services and has concluded that none of these will be within the scope of AASB 1059.

**10.4. COVID-19 pandemic outlook for SAPOL**

The COVID-19 pandemic will continue to impact on the operations of SAPOL in 2020-21. The key expected impacts are difficult to quantify and are influenced by the timing of when the State returns to business as usual post COVID-19. However key expected impacts are increases to employee benefits and supplies and services expenditure associated with maintaining a safe work environment, and responding to the pandemic.

**10.5. Events after reporting period**

SAPOL are not aware of any events after reporting period.

## **11. Measurement and risk**

### **11.1. Long service leave liability – measurement**

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

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

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has decreased from 2019 (1.25%) to 2020 (1%).

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

The net financial effect of the changes to actuarial assumptions in the current financial year including the change in salary inflation rate from 4% in 2019 to 2.5% in 2020, is a decrease in the long service leave liability of \$24.430 million and a decrease in employee benefits expense of \$24.430 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.

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.

### **11.2. 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.

#### ***Initial recognition***

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value (i.e. the amount recorded by the transferor public authority immediately prior to the restructure).

#### ***Revaluation***

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

The revaluation process is reviewed by SAPOL each year.

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 \$1.5 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2020*

**11.2. Fair value (continued)**

***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 2020 and 2019, 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.

***Fair value classification – non-financial assets at 30 June 2020***

		Level 2	Level 3	Total
	Note	\$'000	\$'000	\$'000
<b>Recurring fair value measurements</b>				
Land	5.1	71 092	-	71 092
Buildings & improvements	5.1	-	177 345	177 345
Accommodation and leasehold improvements	5.1	-	31 064	31 064
Computing & communications equipment	5.1	-	13 256	13 256
Transport vessels	5.1	90	-	90
Vehicles	5.1	-	3 561	3 561
Other	5.1	-	21 926	21 926
Aircraft	5.1	3 922	-	3 922
<b>Total recurring fair value measurements</b>		<b>75 104</b>	<b>247 152</b>	<b>322 256</b>
<b>Non-recurring fair value measurements</b>				
Land held for sale	5.7	9 865	-	9 865
Buildings held for sale	5.7		136	136
<b>Total non-recurring fair value measurements</b>		<b>9 865</b>	<b>136</b>	<b>10 001</b>
<b>Total fair value measurement</b>		<b>84 969</b>	<b>247 288</b>	<b>332 257</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2020*

**11.2. Fair value (continued)**

*Fair value classification – non-financial assets at 30 June 2019*

		Level 2	Level 3	Total
		\$'000	\$'000	\$'000
<b>Recurring fair value measurements</b>				
Land	5.1	71 086	-	71 086
Buildings & improvements	5.1	-	182 983	182 983
Accommodation and leasehold improvements	5.1	-	32 229	32 229
Computing & communications equipment	5.1	-	11 921	11 921
Transport vessels	5.1	940	-	940
Vehicles	5.1	-	2 595	2 595
Other	5.1	-	19 997	19 997
Aircraft	5.1	3 589	-	3 589
<b>Total recurring fair value measurements</b>		<b>75 615</b>	<b>249 725</b>	<b>325 340</b>
<b>Non-recurring fair value measurements</b>				
Land held for sale	5.7	10 150	-	10 150
Vehicles held for sale	5.7	-	6	6
<b>Total non-recurring fair value measurements</b>		<b>10 150</b>	<b>6</b>	<b>10 156</b>
<b>Total fair value measurement</b>		<b>85 765</b>	<b>249 731</b>	<b>335 496</b>

***Land and buildings***

An independent valuation of land and buildings was performed by a Certified Practising Valuer from Liquid Pacific, as at 30 June 2019.

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

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

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

SAPOL undertook a desktop valuation of its assets as at 30 June 2020, any movements were deemed immaterial.

***Plant and equipment***

All items of plant and equipment with a fair value at the time of acquisition less than \$1.500 million and an estimated useful life less than three years has not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2020*

**11.2. Fair value (continued)**

**Reconciliation of level 3 recurring fair value measurements as at 30 June 2020**

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3).

	Buildings and improv'ts	Accommodation and leasehold improv'ts	Computing & comms equipment	Vehicles	Other
2020	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	182 983	32 229	11 921	2 595	19 997
Additions	-	1 000	-	-	-
Asset - recognised through stocktake	-	-	74	-	67
Transfers from capital work in progress	998	684	5 479	1 844	6 417
Capitalised subsequent expenditure					
Classified as held for sale	(136)			-	
Donated assets	-	-	60	410	546
Disposals/written off	-	-	-	(22)	(14)
Gains/(losses) for the period recognised in net result:					
Depreciation and amortisation	(6 500)	(2 849)	(4 278)	(1 266)	(5 087)
Total gains/(losses) recognised in net result	(6 500)	(2 849)	(4 278)	(1 266)	(5 087)
<b>Carrying amount at the end of the period</b>	<b>177 345</b>	<b>31 064</b>	<b>13 256</b>	<b>3 561</b>	<b>21 926</b>

**Reconciliation of level 3 recurring fair value measurements as at 30 June 2019**

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3).

	Buildings and improv'ts	Accommodation and leasehold improv'ts	Computing & comms equipment	Vehicles	Other
2019	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	198 561	34 982	14 128	2 590	22 421
Transfers from capital work in progress	4 269	118	2 380	1 139	2 661
Donated assets	-	-	-	95	126
Other	2	100	-	20	-
Disposals/written off	-	-	(11)	(64)	(109)
Gains/(losses) for the period recognised in net result:					
Depreciation and amortisation	(6 531)	(2 818)	(4 576)	(1 185)	(5 102)
Revaluation increment/(decrement)	(13 318)	(153)	-	-	-
Total gains/(losses) recognised in net result	(19 849)	(2 971)	(4 576)	(1 185)	(5 102)
<b>Carrying amount at the end of the period</b>	<b>182 983</b>	<b>32 229</b>	<b>11 921</b>	<b>2 595</b>	<b>19 997</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2020*

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**11.3. Financial instruments**

***Financial risk management***

Risk management is managed by SAPOL's Financial Management Services Branch (FMSB) and SAPOL's risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer 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 with 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***

***Trade Receivables***

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 outstanding debtors on a case-by-case basis with a view to collectability of monies owed. That is – a model akin to the 'incurred loss' approach for impairment losses for trade receivables is still applied as SAPOL reviews all non-SAG debtors.

Receivables from non-government debtors comprise a large number of small balances. A listing is maintained of debtors where recoveries are unlikely and a provision for doubtful debts is created.

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

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

There are currently two trade debtors who have outstanding invoices which are overdue more than 180 days and for which SAPOL considers that there is no possibility of recovery, as the debtor is deceased or the debt is small and uneconomical to action any further. The impairment amounts to \$5,893.65.

There are currently two trade debtors who have outstanding invoices which are overdue more than 180 days and for which SAPOL considers that there is little possibility of recovery, as the matters are going through the Civil Magistrates Court. The provision amounts to \$6,294.00.

There are currently three trade debtors who did have outstanding invoices which were overdue more than 180 days and were previously included in a provision for doubtful debts. The debtors are now repaying in instalments. The provision amount to be reversed is \$605.00.

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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2020*

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**11.3. Financial instruments (continued)**

***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 2020, 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2020*

**11.3. Financial instruments (continued)**

Category of financial asset and financial liability	Note	2020 Carrying amount/Fair Value \$'000	2020 Contractual maturities		
			Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<b>Financial assets</b>					
Cash and cash equivalents					
Cash and cash equivalents	6.1	189 913	189 913	-	-
Loans and receivables					
Receivables <sup>(1)(2)</sup>	6.2	12 630	12 260	370	-
<b>Total financial assets</b>		<b>202 543</b>	<b>202 173</b>	<b>370</b>	<b>-</b>
<b>Financial liabilities</b>					
Financial liabilities at cost					
Payables <sup>(1)</sup>	7.1	23 732	23 732	-	-
Lease liabilities	7.2	77 980	12 872	65 108	-
<b>Total financial liabilities</b>		<b>101 712</b>	<b>36 604</b>	<b>65 108</b>	<b>-</b>

Category of financial asset and financial liability	Note	2019 Carrying amount/Fair Value \$'000	2019 Contractual maturities		
			Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<b>Financial assets</b>					
Cash and cash equivalents					
Cash and cash equivalents	6.1	182 985	182 985	-	-
Loans and receivables					
Receivables <sup>(1)(2)</sup>	6.2	2 321	1 875	446	-
<b>Total financial assets</b>		<b>185 306</b>	<b>184 860</b>	<b>446</b>	<b>-</b>
<b>Financial liabilities</b>					
Financial liabilities at cost					
Payables <sup>(1)</sup>	7.1	19 459	19 459	-	-
<b>Total financial liabilities</b>		<b>19 459</b>	<b>19 459</b>	<b>-</b>	<b>-</b>

***Receivables and payables***

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore, in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

The receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note 6.2



# **South Australia Police (SAPOL)**

## **Administered Financial Statements**

For the year ended 30 June 2020

**South Australia Police**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2020*

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**Statement of Administered Comprehensive Income**

		<b>2020</b>	<b>2019</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered income</b>			
Appropriation	5.1	551	576
Fees, fines and charges	5.2	76 173	75 103
<b>Total administered income</b>		<b>76 724</b>	<b>75 679</b>
<b>Administered expenses</b>			
Employee benefits expenses	6.1	491	478
Supplies and services	7.1	2 713	2 477
Intra-government transfers		9 756	10 281
Payments to the consolidated account		63 774	61 677
<b>Total administered expenses</b>		<b>76 734</b>	<b>74 913</b>
<b>Net result</b>		<b>(10)</b>	<b>766</b>
<b>Net result and total comprehensive result</b>		<b>(10)</b>	<b>766</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Statement of Administered Financial Position**  
*as at 30 June 2020*

**Statement of Administered Financial Position**

		2020	2019
	Note	\$'000	\$'000
<b>Administered current assets</b>			
Cash and cash equivalents	8.1	14 285	13 430
Receivables	8.2	226	249
<b>Total current assets</b>		<b>14 511</b>	<b>13 679</b>
<b>Total assets</b>		<b>14 511</b>	<b>13 679</b>
<b>Administered current liabilities</b>			
Payables		4 852	4 410
Other liabilities	9.1	9 055	8 655
<b>Total current liabilities</b>		<b>13 907</b>	<b>13 065</b>
<b>Total liabilities</b>		<b>13 907</b>	<b>13 065</b>
<b>Net assets</b>		<b>604</b>	<b>614</b>
<b>Administered equity</b>			
Retained earnings		604	614
<b>Total equity</b>		<b>604</b>	<b>614</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Statement of Administered Cash Flows**  
*for the year ended June 2020*

**Statement of Administered Cash Flows**

		2020 \$'000	2019 \$'000
		Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash inflows</b>			
Appropriations		551	576
Fees, fines and charges		76 196	75 078
Exhibit monies		397	-
Unclaimed property		3	-
<b>Cash generated from operations</b>		<b>77 147</b>	<b>75 654</b>
<b>Cash outflows</b>			
Employee benefits payments		(491)	(478)
Supplies and services		(2 764)	(2 452)
Intra-government transfers		(9 761)	(10 399)
Payments to the consolidated account		(63 276)	(63 324)
Exhibit monies		-	(477)
Unclaimed property		-	(63)
<b>Cash used in operations</b>		<b>(76 292)</b>	<b>(77 193)</b>
<b>Net cash provided by / used in operations</b>	<b>10.1</b>	<b>855</b>	<b>(1 539)</b>
<b>Net increase / decrease in cash and cash equivalents</b>		<b>855</b>	<b>(1 539)</b>
Cash and cash equivalents at the beginning of the period		13 430	14 969
<b>Cash and cash equivalents at the end of the period</b>	<b>8.1</b>	<b>14 285</b>	<b>13 430</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Schedule of Expenses and Income attributable to Administered Items**  
*for the year ended June 2020*

**Schedule of Expenses and Income attributable to Administered Items**

Activities - refer note A2	Victims of Crime				Public Private Partnership (PPP)			
	Expiation Fees		Levy		Special Acts			
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
<b>Administered income</b>								
Appropriation	-	-	-	-	490	517	-	-
Fees, fines and charges	63 774	62 412	9 568	10 086	-	-	2 713	2 477
<b>Total administered income</b>	<b>63 774</b>	<b>62 412</b>	<b>9 568</b>	<b>10 086</b>	<b>490</b>	<b>517</b>	<b>2 713</b>	<b>2 477</b>
<b>Administered expenses</b>								
Employee benefits expenses	-	-	-	-	491	478	-	-
Supplies and services	-	-	-	-	-	-	2 713	2 477
Intra-government transfers	-	-	9 568	10 086	-	-	-	-
Payments to the consolidated account	63 774	61 452	-	-	-	-	-	-
<b>Total administered expenses</b>	<b>63 774</b>	<b>61 452</b>	<b>9 568</b>	<b>10 086</b>	<b>491</b>	<b>478</b>	<b>2 713</b>	<b>2 477</b>
<b>Net result</b>	<b>-</b>	<b>960</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>39</b>	<b>-</b>	<b>-</b>

Activities - refer note A2	Firearms Safety					
	Training Levy		Other		Total	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
<b>Administered income</b>						
Appropriation	-	-	61	59	551	576
Fees, fines and charges	118	128	-	-	76 173	75 103
<b>Total administered income</b>	<b>118</b>	<b>128</b>	<b>61</b>	<b>59</b>	<b>76 724</b>	<b>75 679</b>
<b>Administered expenses</b>						
Employee benefits expenses	-	-	-	-	491	478
Supplies and services	-	-	-	-	2 713	2 477
Intra-government transfers	118	128	70	67	9 756	10 281
Payments to the consolidated account	-	-	-	225	63 774	61 677
<b>Total administered expenses</b>	<b>118</b>	<b>128</b>	<b>70</b>	<b>292</b>	<b>76 734</b>	<b>74 913</b>
<b>Net result</b>	<b>-</b>	<b>-</b>	<b>(9)</b>	<b>(233)</b>	<b>(10)</b>	<b>766</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2020*

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

Activities - refer note A2	Unclaimed		Exhibit Monies		Expiation Fees		Victims of		Special Acts	
	Property						Crime Levy			
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>										
Cash and cash equivalents	350	347	8 705	8 308	3 833	3 335	793	798	72	74
<b>Total current assets</b>	<b>350</b>	<b>347</b>	<b>8 705</b>	<b>8 308</b>	<b>3 833</b>	<b>3 335</b>	<b>793</b>	<b>798</b>	<b>72</b>	<b>74</b>
<b>Total assets</b>	<b>350</b>	<b>347</b>	<b>8 705</b>	<b>8 308</b>	<b>3 833</b>	<b>3 335</b>	<b>793</b>	<b>798</b>	<b>72</b>	<b>74</b>
<b>Administered current liabilities</b>										
Payables	-	-	-	-	3 833	3 335	793	798	-	-
Other liabilities	350	347	8 705	8 308	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>350</b>	<b>347</b>	<b>8 705</b>	<b>8 308</b>	<b>3 833</b>	<b>3 335</b>	<b>793</b>	<b>798</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>350</b>	<b>347</b>	<b>8 705</b>	<b>8 308</b>	<b>3 833</b>	<b>3 335</b>	<b>793</b>	<b>798</b>	<b>-</b>	<b>-</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>74</b>

Activities - refer note A2	Public Partnership (PPP)		Private Firearms Safety Training Levy		Other		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>								
Cash and cash equivalents	-	-	-	28	532	540	14 285	13 430
Receivables	226	249	-	-	-	-	226	249
<b>Total current assets</b>	<b>226</b>	<b>249</b>	<b>-</b>	<b>28</b>	<b>532</b>	<b>540</b>	<b>14 511</b>	<b>13 679</b>
<b>Total assets</b>	<b>226</b>	<b>249</b>	<b>-</b>	<b>28</b>	<b>532</b>	<b>540</b>	<b>14 511</b>	<b>13 679</b>
<b>Administered current liabilities</b>								
Payables	226	249	-	28	-	-	4 852	4 410
Other liabilities	-	-	-	-	-	-	9 055	8 655
<b>Total current liabilities</b>	<b>226</b>	<b>249</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>13 907</b>	<b>13 065</b>
<b>Total liabilities</b>	<b>226</b>	<b>249</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>13 907</b>	<b>13 065</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>532</b>	<b>540</b>	<b>604</b>	<b>614</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 2020*

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NOTES TO THE FINANCIAL STATEMENTS

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**South Australia Police**  
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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.

**Departures from SAPOL's 'basis of preparation'**

Income from expiation fees, Victims of Crime Levy and firearms safety training levy are recognised on a cash basis. 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 monies are held for a period of six months and are then passed to government. SAPOL treats these items in accordance with *Police Regulations 2014*.

**Exhibit monies**

SAPOL holds exhibit property being items 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, as a central processing agency of expiation notices, 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. 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, as a central processing agency of expiation notices, collects Victims of Crime expiation revenue arising from the expiation of offences included on expiation notices issued by police officers and other authorised officers. SAPOL treats the collected Victims of Crime Levy revenue pursuant to the requirements of the *Victims of Crime Act 2001*. Monies 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.



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**A2. Objectives/Activities of SAPOL's administered items (continued)**

**Public Private Partnership**

In May 2005 Cabinet approved the execution of a 25-year service contract with Plenary Justice Pty Ltd (Plenary) for regional police stations for SAPOL and courts for the Courts Administration Authority (CAA).

In June 2005 the Minister of Infrastructure signed a project agreement.

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 administration items. The resulting revenue is not off-set against expenditure.

**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.

**A3. Impact of COVID-19 pandemic on the administered activities**

The COVID-19 pandemic has impacted on the administered activities of SAPOL. The key impacts in 2019-20 were:

- Lower than budgeted expiation and Victim of Crime Levy revenue as a result of fewer vehicles on the roads during the period March to June 2020 as a result of COVID-19.

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**A4. Budget performance**

The budget performance table compares the department's outcomes against budget information presented to Parliament (2019-20 Budget Paper 4, Volume 3). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
Note				
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
		544	551	7
Appropriations				
Fees, fines and charges	a	100 467	76 173	(24 294)
<b>Total income</b>		<b>101 011</b>	<b>76 724</b>	<b>(24 287)</b>
<b>Expenses</b>				
Employee benefits expense		483	491	8
Supplies and services		2 844	2 713	(131)
Intra-government transfers		13 129	9 756	(3 373)
Payments to the consolidated account	b	84 555	63 774	(20 781)
<b>Total expenses</b>		<b>101 011</b>	<b>76 734</b>	<b>(24 277)</b>
<b>Net result and total comprehensive result</b>				
		-	(10)	(10)

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) The 2019-20 original budget was revised downwards during the year for approved adjustments, mainly due to a volume adjustment based on expiated revenue detections being lower overall. The actual income of \$76.173 million was lower than the approved revised budget of \$82.290 million and significantly influenced by COVID-19 with fewer vehicles on the roads during the period March to June 2020.
- b) The 2019-20 original budget was revised downward during the year for approved adjustments, mainly due to volume adjustment as a result of expiated revenue detection being lower overall. The actual payments of \$63.774 million was lower than the approved (similar to above note) revised budget of \$69.355 million and significantly influenced by COVID-19 with fewer vehicles on the roads during the period March to June 2020.

SAPOL has no budget or actual investing expenditure under Administered Items.

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**A5. Income**

**A5.1 Appropriations**

	2020	2019
	\$'000	\$'000
<b>Revenues from appropriations</b>		
Appropriations from consolidated account pursuant to the <i>Police Act 1998</i>	490	517
Appropriations from consolidated account pursuant to the <i>Appropriation Act</i>	61	59
<b>Total revenues from appropriations</b>	<b>551</b>	<b>576</b>

Appropriations are recognised on receipt.

The total appropriation consists of operational funding. The original amount appropriated to SAPOL administered items under the annual *Appropriation Act* was not varied and no additional funds were received from the Treasurer via the Governor's Appropriation Fund.

**A5.2 Fees, fines and charges**

	2020	2019
	\$'000	\$'000
Expiation revenue	63 774	62 412
Victims of Crime Levy	9 568	10 086
PPP cost recovery *	2 713	2 477
Firearms Safety Training Levy	118	128
<b>Total fees, fines and charges</b>	<b>76 173</b>	<b>75 103</b>

\* This amount includes cost recovery from the CAA for PPP lease payments (refer to note A2)

**A6. Employee Benefits Expense**

**A6.1 Employee benefits**

	2020	2019
	\$'000	\$'000
Salaries and wages	491	478
<b>Total employee benefits</b>	<b>491</b>	<b>478</b>

The total salaries and wages paid was funded from the consolidated account pursuant to the *Police Act 1998*.

**A7. Expenses**

The below 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 A5.2

**South Australia Police**  
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**A7.1 Supplies and services**

	2020	2019
	\$'000	\$'000
PPP lease payments	2 713	2 477
<b>Total supplies and services</b>	<b>2 713</b>	<b>2 477</b>

**A8. Financial assets**

**A8.1 Cash and cash equivalents**

	2020	2019
	\$'000	\$'000
Deposits with the Treasurer	14 285	13 430
<b>Total cash and cash equivalents</b>	<b>14 285</b>	<b>13 430</b>

**A8.2 Receivables**

	2020	2019
	\$'000	\$'000
<b>Current</b>		
Receivables	226	249
<b>Total current receivables</b>	<b>226</b>	<b>249</b>
<b>Total receivables</b>	<b>226</b>	<b>249</b>

**A9. Liabilities**

**A9.1 Other liabilities**

	2020	2019
	\$'000	\$'000
<b>Current</b>		
Exhibit monies held	8 705	8 308
Unclaimed property held for SA Government	350	347
<b>Total current other liabilities</b>	<b>9 055</b>	<b>8 655</b>
<b>Total other liabilities</b>	<b>9 055</b>	<b>8 655</b>

All payable amounts disclosed above are expected to be paid within 12 months after reporting date.

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**A10. Other disclosures**

**A10.1 Cash flow reconciliations**

	2020 \$'000	2019 \$'000
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Administered Financial Position	14 285	13 430
Balance as per the Statement of Administered Cash Flows	14 285	13 430
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	855	(1 539)
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	(23)	25
(Increase)/decrease in payables	(442)	(28)
(Increase)/decrease in other liabilities	(400)	2 308
<b>Net result</b>	<b>(10)</b>	<b>766</b>

**A11. Outlook**

**A11.1 COVID-19 pandemic outlook**

The COVID-19 pandemic will continue to impact the administered activities of SAPOL in 2020-21. The key expected impacts are difficult to quantify and are influenced by the timing of when the State returns to business as usual post COVID-19. However key expected impacts are:

- Lower expiation and Victim of Crime Levy revenue as a result of fewer vehicles on the roads.