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**Government  
of South Australia**

# **SOUTH AUSTRALIA POLICE**

## **2021-22 Annual Report**

**SOUTH AUSTRALIA POLICE**

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ISSN: 1833-850X

Date presented to Minister: 30 September 2022

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2021-22 ANNUAL REPORT for SOUTH AUSTRALIA POLICE

To:  
Hon Joe Szakacs  
Minister for Police, Emergency Services and Correctional Services

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and regulations)* 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 South Australia Police by:

Grant Stevens APM LEM  
**COMMISSIONER OF POLICE**

Date 30/9/22

Signature  \_\_\_\_\_

## From the Chief Executive



2021-22 began as another challenging year for police and our South Australian community as we continued to respond to the COVID-19 pandemic.

The Major Emergency Declaration continued into 2021-22 and has enabled us to effectively manage and support our community to reduce the spread and impact of COVID-19 in South Australia.

The 24<sup>th</sup> of May 2022 was a significant milestone as the date I revoked the COVID-19 Major Emergency Declaration. This was possible after 793 days as a result of the reduced threat to the community and new legislation that transitioned the remaining Directions to the *South Australian Public Health Act, 2011*.

During 2022 we have been able to stand down our border operations, including our presence at the Adelaide Airport, as well as concluding our involvement in the medi-hotel program. We were able to redeploy Protective Security Officers to other duties to support front line policing, including assisting Major Crime Detectives in the Bol murder investigation.

COVID has been a unique challenge for all of us, and this was recognised with SAPOL's COVID-19 Border Operations program being presented the Premier's Excellence Award. This award recognised the diligence, dedication and agility of SA Police and our partners in protecting the community. As a wider recognition of the contribution of all SAPOL employees throughout COVID, I have instigated the *Emergency Response Active Service (ERAS) Medal*. The first of these medals have been presented to all SAPOL employees who served more than 180 days during the COVID major emergency declaration. The awarding of this medal recognises their commitment, professionalism and sacrifice in a time of significant adversity.

During 2021-22, SAPOL continued to work towards our core function of reducing and preventing crime, as well as achieving significant investigative outcomes for several high-profile criminal cases. These included the convictions for the death of Ann-Marie Smith and the charging of two others for criminal neglect as well as securing a conviction for the 1993 murder of Suzanne Poll.

Last year I reflected on SAPOL's leading role in fighting organised crime as a part of the national and international Operation Ironside, working with the AFP and the FBI. In this reporting period, around 500 SAPOL staff were involved in the Operation, with 118 alleged offenders arrested, and 3 clandestine laboratories dismantled. Seizures included 49 firearms; 69 kg methamphetamine; 354 kg cannabis; 45 litres fantasy and over 10 000 ecstasy tablets. Over \$37 million assets were also confiscated.

SAPOL has a proud history of serving the South Australian community, and in 2021-22 we celebrated the 70<sup>th</sup> birthday of Mounted Operations Unit, a State icon, as well as the 20<sup>th</sup> anniversary of the SAPOL Call Centre.

Road safety continued to be a major focus for SAPOL, with a hard-hitting regional road safety campaign, featuring emotionally charged TV commercials portraying the horrors associated with the 'fatal five'. Drink drivers were also targeted, with the attention-grabbing '*Selfish pricks*' advertising campaign.

SAPOL was also at the forefront of new legislation punishing those caught drug driving with a three-month instant loss of licence, the first jurisdiction in Australia to take this step. SAPOL also advocated for new laws introduced to combat hoon driving, forcing reckless road users to pay impounding fees to release their car or risk having it destroyed. Importantly, SAPOL successfully led proposed tough new laws to target extreme speeders to deal with the unacceptable dangers posed to other road users. I have publicly condemned this kind of reckless driving behaviour and since extreme speed legislation came into place in December 2021, over 80 road users were charged with this now indictable offence during the 2021-22 financial year. These idiots are now treated like the criminals they are.

In 2021-22 SAPOL launched several significant corporate strategies, including the SAPOL *Digital Strategy 2022-24* delivering our commitment to technology enabled policing and the SAPOL *People Strategy 2021-2025* setting out the direction and plan for continuing to build a resilient, successful, safe and vibrant police service. We also released the SAPOL *Alcohol Management Strategy 2022-2025* and the SAPOL *Illicit Drug Harm Minimisation Strategy 2022-2025*. These both serve to support SAPOL staff in collaborating and engaging with community, academia, as well as government and non-government stakeholders, to minimise the adverse impact of alcohol and illicit drugs.

Our policing presence on South Australian waters was bolstered by the arrival of the locally built, state-of-the-art Police Launch 2 (PL2). PL2 will enhance our search and rescue capability, marine compliance, general patrols and dive operations. Our new helicopter 'Polair 51' joined SAPOL this year, featuring the latest technology and proudly displaying the SAPOL 'Safer Communities' markings, to distinguish it from the rest of the rescue helicopter fleet and for a visible and responsive police presence.

After some delays as a result of COVID, the new Hindley Street Police Station opened on 27 May 2022, a vast improvement on the old station. Located on the corner of Leigh Street, the new station maintains our 24/7 police presence and importantly, provides a modern, contemporary and accessible space that will serve Adelaide for years to come.

In June 2022 we also launched the SAPOL TikTok account with currently around 12 000 followers. SAPOL continued to provide reliable and timely information throughout 2021-22 on other social media platforms, with over 26 million hits on our internet site; 537 026 Facebook followers; 169 222 Twitter; 78 715 Instagram followers; and 14 655 YouTube followers.



Like all other police jurisdictions around Australia, SAPOL has faced challenges in recruiting. This saw an intensive review and redesign of our marketing and recruiting program, which resulted in a positive response from potential recruits. This will be an ongoing focus into 2022-23.

2022-23 will see an ongoing commitment to providing an outstanding policing service including our commitment to several transformational reform projects. This includes our commitment to the Premier's Taskforce on the future needs of policing resources.

Once again I would like to express my personal appreciation to all of our employees who have continued to work tirelessly keeping our community safe throughout this unique and extended pandemic period. Regardless of your role in SAPOL, your professionalism, dedication and commitment is the reason SAPOL is held in such high regard by the community of South Australia.



Grant Stevens APM LEM

**COMMISSIONER OF POLICE**

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	Under the <i>Police Act 1998</i> , the purpose of South Australia Police (SAPOL) is to reassure and protect the community in relation to crime and disorder by the provision of services to uphold the law; preserve the peace; prevent crime; assist the public in emergency situations; co-ordinate and manage responses to emergencies; regulate road use and prevent vehicle collisions.
<b>Our Vision</b>	Safer Communities – recognises our continuing commitment to reduce community harm through a prevention first mindset.
<b>Our Values</b>	Our values are: Service Integrity, Courage, Leadership, Collaboration and Respect.
<b>Our functions, objectives and deliverables</b>	<p>SAPOL 2030 and <i>Safer Communities</i> vision recognise SAPOL as a valued contributor to the prosperity of the South Australian community through the prevention, disruption, detection and prosecution of crime and preventing road trauma.</p> <p>We continue to build on the strong foundations that have seen us remain contemporary and highly regarded. The foundation for organisational growth and quality service delivery are guided by our five principles of:</p> <ul style="list-style-type: none"> <li>• Our People, Our Strength - our values underpin everything we do, providing a foundation to achieve our 2030 vision,</li> <li>• Prevention First - take every opportunity to prevent crime, disorder and road trauma,</li> <li>• Community Centred, Socially Minded - enhancing transparency and engagement to build trust and confidence,</li> <li>• Collaborative Partnerships - we will identify external expertise and build these insights and learnings into our operational and business strategies; and</li> <li>• Technology Enabled Policing - optimising the use of technology provides new opportunities for disruption, enforcement, criminal investigation and prosecution.</li> </ul> <p>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 service, emergency response and managing major community events to realise safer communities,</li> <li>• Crime and Criminal Justice Services – a prevention first approach to reduce community impact of offending, support victims and provide effective criminal justice services; and</li> <li>• Road Safety – reduce trauma on our roads.</li> </ul>

## **Our organisational structure**

Commissioner

Deputy Commissioner

Business Service

Crime Service

Governance and Capability Service

Human Resources Service

Information Systems and Technology Service

Metropolitan Operations Service

Operations Support Service

Security and Emergency Management Service

State Operations Service

COVID-19 Police Command - Operations

COVID-19 Coordinator State Controller Police

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

## **Changes to the agency**

The Hindley Street Police Station relocated to the corner of Hindley and Leigh Streets, 55 Hindley Street on 27 May 2022.

## Our Minister



The Hon Joe Szakacs MP is the Minister for Police, Emergency Services and Correctional Services.

His portfolio also includes responsibility for Road Safety. The Minister oversees South Australia Police programs of Public Safety, Crime and Criminal Justice Services and Road Safety.

## Our Executive team



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

Areas reporting directly to the Commissioner include:

- COVID-19 State Controller Police,
- Business Service,
- Governance and Capability Service,
- Information Systems and Technology Service; and
- Human Resources Service.



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

Areas reporting directly to the Deputy Commissioner include:

- COVID-19 Operations Command,
- Metropolitan Operations Service,
- State Operations Service,
- Security and Emergency Management Service,
- Operations Support Service; and
- Crime Service.



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

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



John Venditto is the Assistant Commissioner Crime Service, responsible for:

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



Philip Newitt is the Assistant Commissioner Governance and Capability Service and Deputy State Controller Police, responsible for:

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



Kim-Sherie Summers is the Executive Director Human Resources Service, responsible for:

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





Hamish Cameron is the Executive Director Information Systems and Technology Service, responsible for:

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



Scott Duval is the Assistant Commissioner Metropolitan Operations Service, responsible for:

- operational policing services to the central business district (CBD) and the greater Adelaide metropolitan area comprising of four districts; and
- safety on metropolitan public transport.



Linda Fellows is the Assistant Commissioner Operation Support Service, responsible for:

- centrally located, specialist operation support to the Districts, Local Service Areas and Crime Service,
- prosecution services,
- firearms and licensing enforcement,
- state intelligence; and
- forensic services.



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

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



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

- strategic support to the State Coordinator in the multi-agency response to the COVID-19 pandemic,
- counter terrorism and high risk incident operations,
- emergency management and major event planning,
- state-wide community access to police services via the Triple Zero '000' and 131 444 telephone numbers,
- search and rescue, airborne law enforcement operations; and
- public order management.



Craig Patterson is the Assistant Commissioner COVID-19 Police Command Operations, responsible for:

- strategic and operational commitment to the COVID-19 pandemic response including border control,
- ensuring the decisions, delegations and specific requests of the State Coordinator are being achieved,
- responsible for enforcing community compliance with *Emergency Management Act 2004* COVID-19 directions; and
- engagement with multi-agencies in support of SA Health in the management of the COVID-19 pandemic.



Stuart McLean, Assistant Commissioner responsible for:

- strategic support to the State Coordinator in the multi-agency response to the COVID-19 pandemic.

### Legislation administered by the agency

*Police Act 1998*

*Police Regulations 2014*

*Firearms Act 2015*

*Hydroponics Industry Control Act 2009*

*Protective Security Act 2007*

*Public Assemblies Act 1972*

*Witness Protection Act 1996*

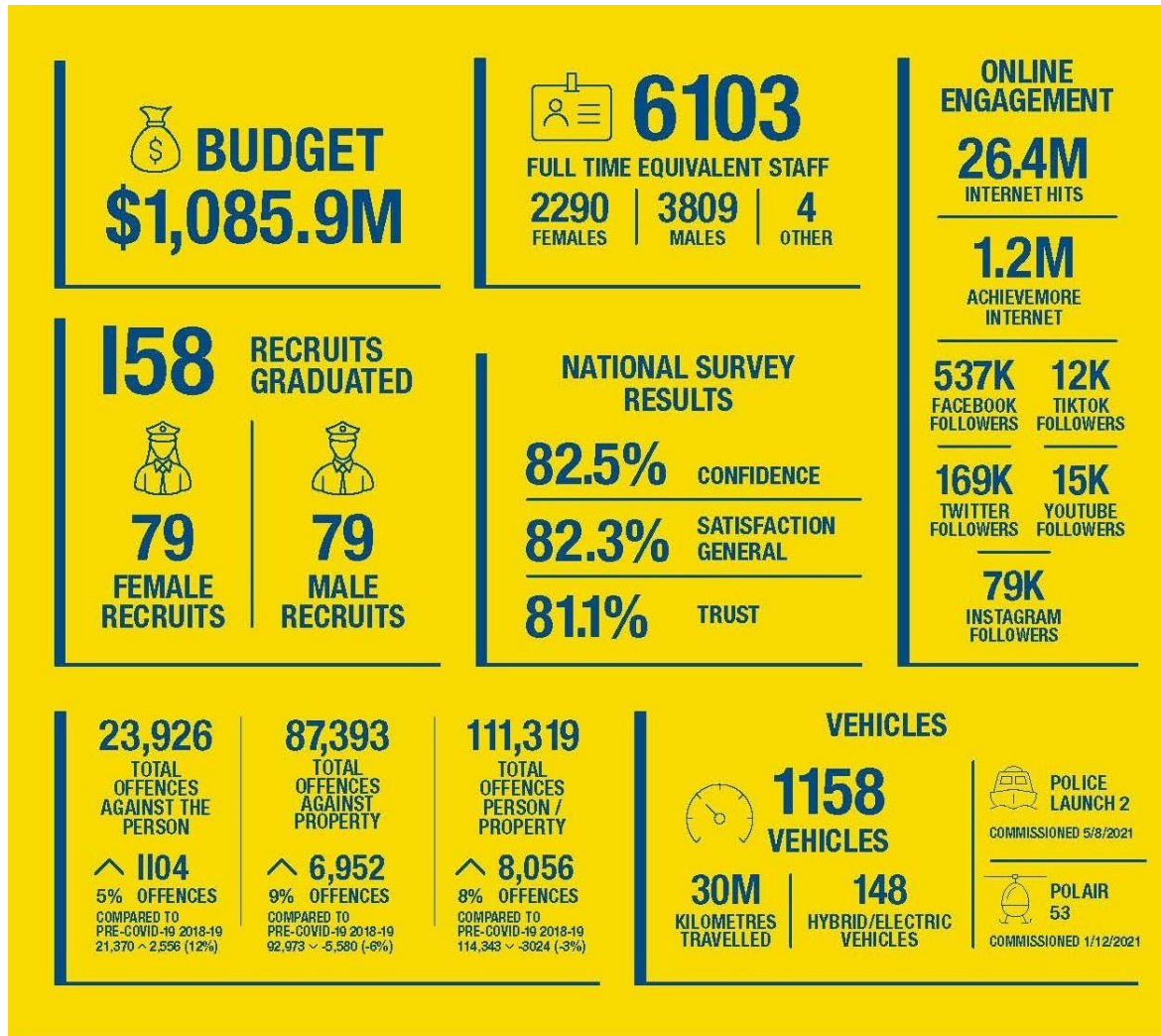
*Second-hand Dealers and Pawnbrokers Act 1996*

### Other related agencies

South Australia Police continued to work collaboratively and seek new opportunities with other emergency service agencies, government agencies and the Department for Correctional Services to ensure community safety.

## The agency's performance

### Performance at a glance





## CRIME AND CRIMINAL JUSTICE



**22,791**  
ARRESTS



### HOMICIDES

**15**  
HOMICIDES

**14**  
SOLVED

**1** HISTORICAL  
UNSOLVED  
HOMICIDE SOLVED

### DRUG SEIZURES

**23**  
KILOS  
METH

**3399**  
CANNABIS  
PLANTS

**1041**  
LITRES  
FANTASY

**1.5**  
KILOS  
HEROIN



**106,272**

PROSECUTION CHARGES INITIATED  
BY POLICE IN STATE COURTS

**3160**  
POLICE ISSUED  
INTERVENTION ORDERS

**> 430**  
APPLICATIONS  
TO COURT

### JOINT ANTI-CHILD EXPLOITATION TEAM

**81** ARRESTS /  
REPORTS

**137**  
INVESTIGATIONS

**44**  
CHILDREN SAVED



### OPERATION IRONSIDE

**500**  
SAPOL  
STAFF  
INVOLVED

**118**  
ALLEGED  
OFFENDERS  
ARRESTED

**3**  
CLANDESTINE  
LABS  
DISMANTLED

**49**  
FIREARMS  
SEIZED

**69**  
KILOS  
METH SEIZED

**354**  
KILOS  
CANNABIS SEIZED

**45**  
LITRES FANTASY  
SEIZED

**10K+**  
ECSTASY  
TABLETS SEIZED

**\$37M+**  
ASSETS  
CONFISCATED

### CRIME STOPPERS

**23,182**  
CONTACTS

**655**  
CRIMES SOLVED

**318**  
PEOPLE  
APPREHENDED

**\$626,593**  
PROPERTY / CASH  
RECOVERED

**FIREARMS  
1044**

SURRENDERED UNDER  
NATIONAL FIREARMS  
AMNESTY

**3737** CANNABIS EXPIATION  
NOTICES (GENS)

**37** CLANDESTINE  
LABS  
DISMANTLED

## ROAD SAFETY

**86**  
LIVES LOST

**481,936**  
ROADSIDE ALCOHOL  
TESTS CONDUCTED

**> 4238**  
ALCOHOL  
DETECTIONS

**47,467**  
ROADSIDE DRUG  
TESTS CONDUCTED

**> 4215**  
DRUG  
DETECTIONS

**11** ROAD SAFETY  
MARKETING CAMPAIGNS

3 NEW  
MULTI-MEDIA | 156 SOCIAL/DIGITAL  
ROAD SAFETY MESSAGES

**42** CORPORATE/STATE-WIDE  
TRAFFIC OPERATIONS

(WITH RURAL ROAD  
SAFETY COMPONENT)

**4775**

CLAMPED AND  
IMPOUNDED VEHICLES

**654**

CRUSHED  
VEHICLES

### OPERATION HIGH IMPACT RESULTS

**48,733**  
ROADSIDE ALCOHOL  
TESTS CONDUCTED

**> 604**  
ALCOHOL  
DETECTIONS

**3943**  
DRUG DRIVING  
TESTS

**> 510**  
DRUG  
DETECTIONS

**706**  
VEHICLES  
IMPOUNDED



**5605**  
SPEEDING ARRESTS/REPORTS AND  
EXPIATIONS / CAUTIONS ISSUED



**679**  
DISTRACTION EXPIATIONS /  
CAUTIONS ISSUED

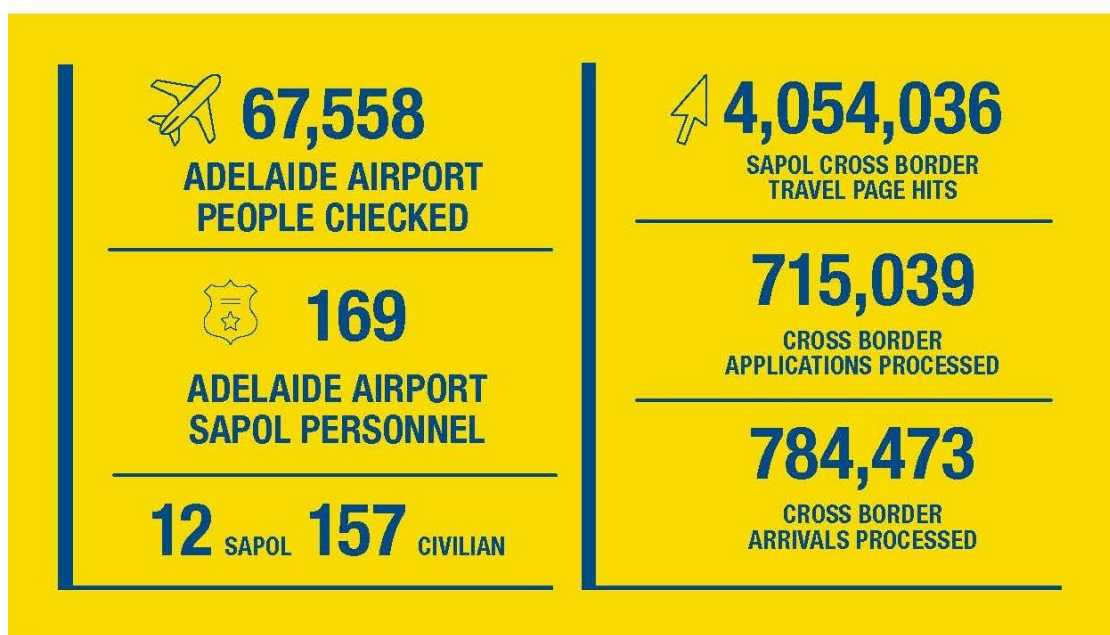
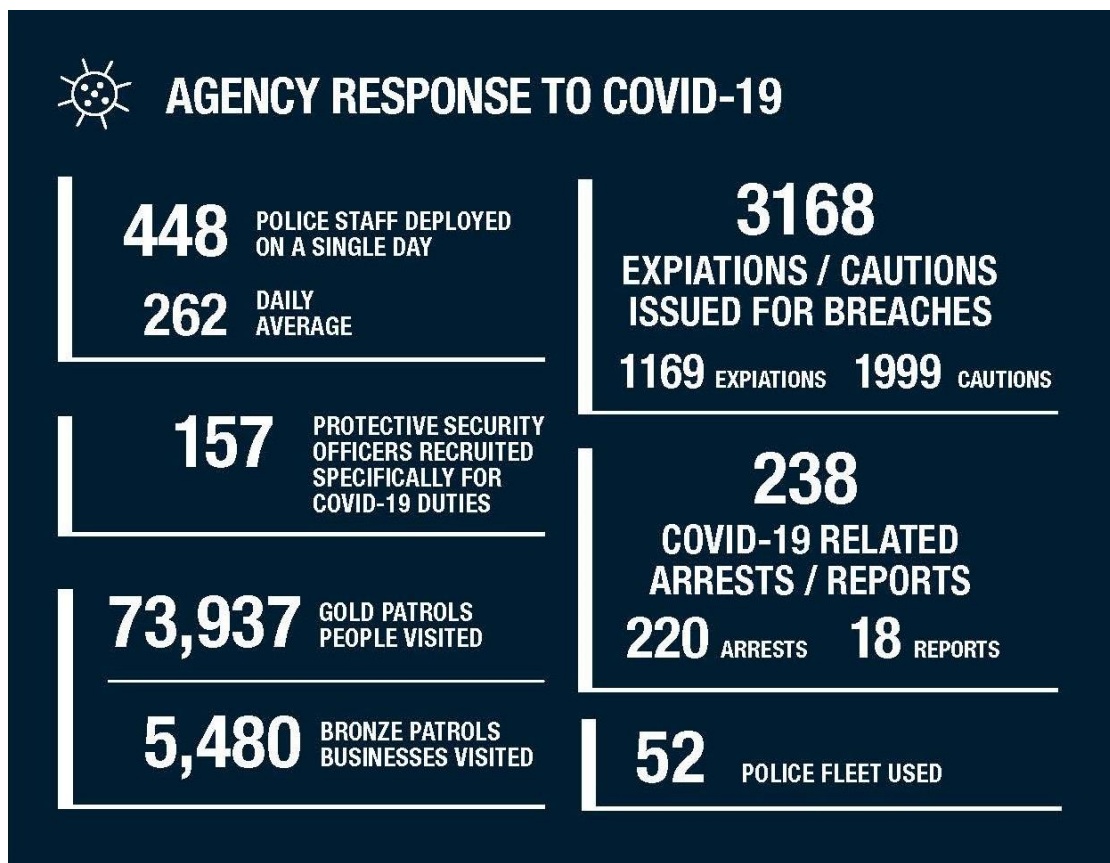


**360**  
SEATBELT EXPIATIONS /  
CAUTIONS ISSUED

## Agency response to COVID-19

From 1 July 2021 until the revocation of the Emergency Management Declaration on 24 May 2022, Commissioner Stevens continued as State Coordinator under the *Emergency Management Act 2004*.

Directions that were enforced at the time have been transitioned to the *South Australian Public Health Act 2011*.



## Agency contribution to whole of Government objectives

### Agency's contribution

SAPOL remains steadfast in its commitment to building safer communities through the delivery of policing priorities: Public Safety; Crime and Criminal Justice Services; and Road Safety.

- **Premier's Taskforce**

A 2022 election commitment was to establish a Premiers Taskforce to make recommendations on increasing the number of sworn Police Officers and Protective Security Officers (PSOs) over the next 10-15 years. The Taskforce will include representatives of Government, SAPOL and the Police Association of South Australia, with the first meeting to be held in August 2022.

- **Multi-Purpose Load Bearing Vests**

A 2022 election commitment was to fund SAPOL \$6.5 million for an additional 1,500 personal issue, Multi-Purpose Load Bearing Vests (MPLBV) to protect police and police security officers carrying out their duties. Implementation of this initiative is being staged over a two year period. MPLBV's have specific use, care and storage requirements and to ensure compliance with contractual and warranty obligations, SAPOL is currently undertaking capital works to enable correct storage.

- **Medic Nurses in Custodial Facilities program**

Having nurses located at metropolitan custodial facilities reduces the need for police to attend a hospital with detainees. Originally an SA Health funded program, Pop-Up Medic Nurses provide operational efficiencies for SAPOL and SA Health as well as enhanced levels of medical care for detainees in Police custody. The use of these nurses within the custodial facilities assisted in the reduction of the flow of detainees to emergency departments as part of the State's COVID-19 health strategy.

The program has further developed to provide additional services, including the conduct of forensic procedures, providing additional operational efficiencies for SAPOL – and was expanded during the reporting period to incorporate custodial nurses into a regional centre at Port Augusta.

## Agency specific objectives and performance

Agency objectives	Indicators	Performance
Public Safety	<p>Level of Community Confidence in policing services.</p> <p>Percentage of Grade 1 tasking's in the metropolitan area responded within 15 minutes.</p> <p>Number of calls received by Call Centre.</p> <p>Number of 000 calls presented to Police Communications Centre by Telstra.</p>	<p>82.5%</p> <p>94.8%, above the target of <math>\geq 80.0\%</math></p> <p>567 479</p> <p>171 091</p>
Crime and Criminal Justice Services	<p>Number of recorded offences against the person as reported by/on behalf of victims per 1000 head of population.</p> <p>Number of recorded offences against property as reported by/on behalf of victims per 1000 head of population.</p>	<p>13.26 above projection of <math>\leq 12.44</math></p> <p>48.46 below the projection of <math>\leq 49.29</math></p>
Road Safety	<p>Number of Road Safety Contacts issued personally involving unique expiation notices and apprehension reports/incident reports excluding camera.</p> <p>Number of driver screening tests conducted.*</p> <p>Number of SAPOL Road Safety Centre attendees, children and young adults (16-24 years).</p> <p>Total number of people attending SAPOL road safety programs.</p>	<p>142 683</p> <p>481 936 below the target of 500 000</p> <p>268</p> <p>42 997</p>

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



## Corporate performance summary

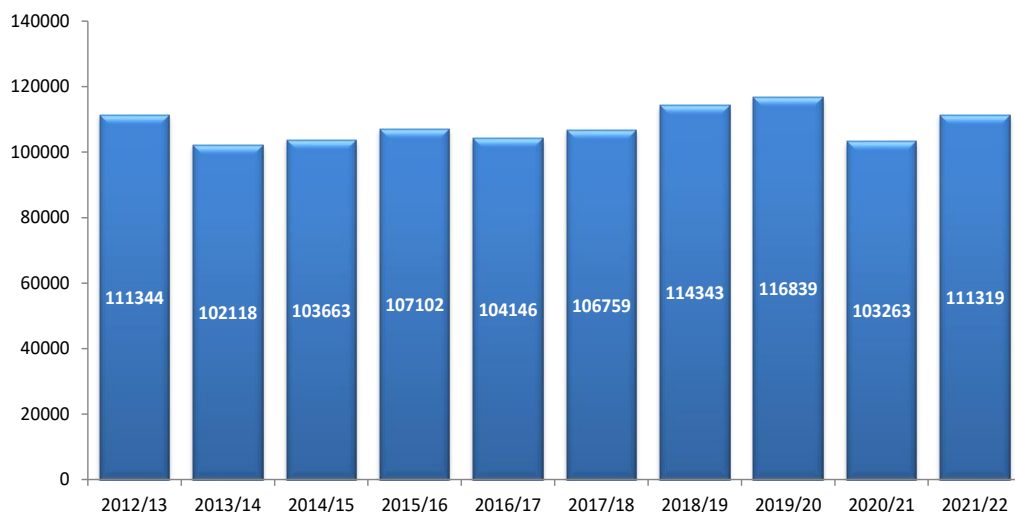
### Crime Trends

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

Over the 10 year period from financial year 2012-13 to 2021-22 there has been a very slight decrease in overall recorded crime of 0.02% or 25 offences (111 344 to 111 319) for total offences against person and property.

During the last two years COVID-19 has had an impact on all aspects of South Australia life. Therefore, to give some context to crime reporting, for this 2021-22 reporting period, the 2018-19 financial year crime data is referenced to allow pre-COVID-19 comparison. From 2018-19 to 2021-22, there was a decrease in overall recorded crime of 2.6% or 3 024 offences (114 343 to 111 319).

### Total Offences Against Person and Property

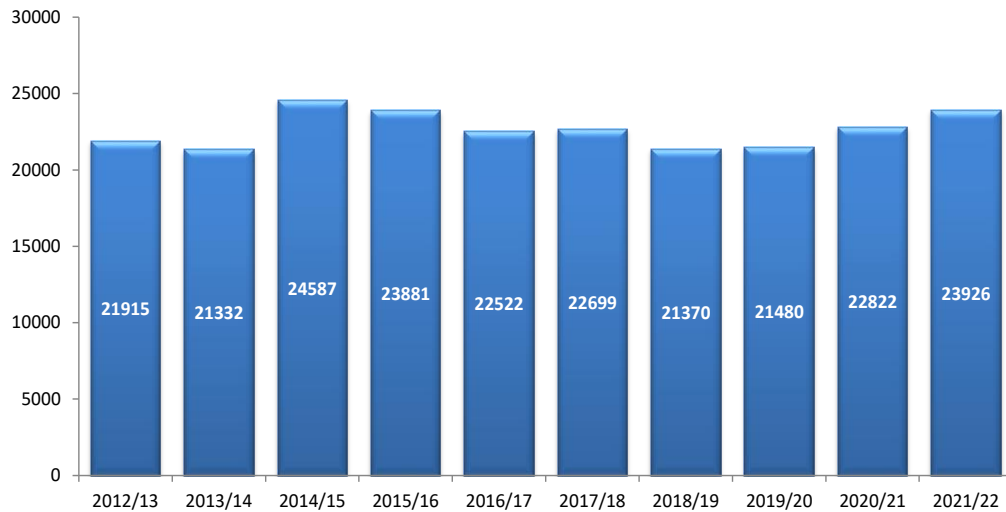


*Note: There may be some variations in numbers due to data refresh.*

In summary, from 2020-21 to 2021-22, there was an increase in overall recorded crime of 7.8% or 8 056 offences (103 263 to 111 319).

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

### Total Offences Against the Person



Note: There may be some variations in numbers due to data refresh.

OFFENCES AGAINST THE PERSON	Current Reporting Period			Pre-COVID-19 Context		
	Financial Year			Financial Year		
	2020-21	2021-22	Change	2018-19	2021-22	Change
Homicide and Related Offences	43	40	-7.0%	53	40	-24.5%
Acts Intended to Cause Injury	18 605	19 761	6.2%	16 757	19 761	17.9%
Sexual Assault and Related Offences	2 215	2 103	-5.1%	1 948	2 103	8.0%
Robbery and Related Offences	520	671	29.0%	584	671	14.9%
Other Offences Against the Person	1 439	1 351	-6.1%	2 028	1 351	-33.4%
<b>TOTAL OFFENCES AGAINST THE PERSON</b>	<b>22 822</b>	<b>23 926</b>	<b>4.8%</b>	<b>21 370</b>	<b>23 926</b>	<b>12.0%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>9 834</b>	<b>10 037</b>	<b>2.1%</b>	<b>8 246</b>	<b>10 037</b>	<b>21.7%</b>

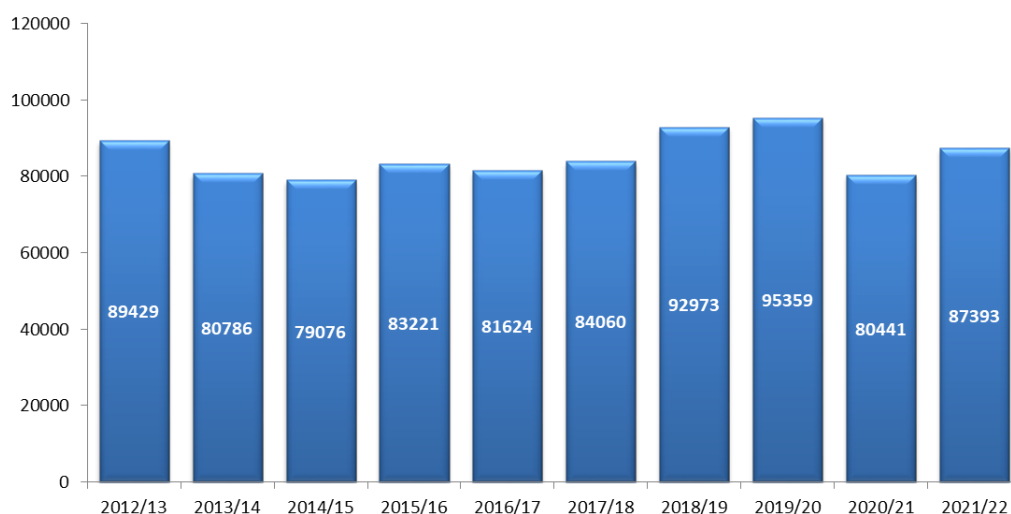
Homicide and Related Offences decreased by 7.0% (3 offences), compared to 2018-19 decreased by 24.5% (13 offences).

Acts Intended to Cause Injury increased by 6.2% (1 156 offences), compared to 2018-19 increased by 17.9% (3 004 offences). Within this category Common Assault increased by 59.4% (1 893 offences), compared to pre-COVID-19 results decreased by 23.9% (1 599 offences).

Sexual Assault and Related Offences decreased by 5.1% (112 offences), compared to 2018-19 increased by 8.0% (155 offences). Within this category, Aggravated Sexual Assault decreased by 4.6% (61 offences), Non-Aggravated Sexual Assault decreased by 7.2% (34 offences) and Non-Assaultive Sexual Offences decreased by 4.2% (17 offences). Compared to 2018-19 Aggravated Sexual Assault increased by 7.3% (87 offences), Non-Aggravated Sexual Assault increased by 11.5% (45 offences) and Non-Assaultive Sexual Offences increased by 6.2% (23 offences).

Robbery and Related Offences increased by 29.0% (151 offences), compared to 2018-19 increased by 14.9% (87 offences). Within this category, Aggravated Robbery Offences increased by 24.3% (88 offences), compared to 2018-19 increased by 10.6% (43 offences).

### Total Offences Against Property



Note: There may be some variations in numbers due to data refresh.

OFFENCES AGAINST PROPERTY	Current Reporting Period Financial Year			Pre-COVID-19 Context Financial Year		
	2020-21	2021-22	Change	2018-19	2021-22	Change
Serious Criminal Trespass	12 130	12 519	3.2%	16 272	12 519	-23.1%
Theft and Related Offences	43 128	47 834	10.9%	51 097	47 834	-6.4%
Fraud, Deception and Related Offences	4 882	5 990	22.7%	4 218	5 990	42.0%
Property Damage and Environmental	20 301	21 050	3.7%	21 386	21 050	-1.6%
<b>TOTAL OFFENCES AGAINST PROPERTY</b>	<b>80 441</b>	<b>87 393</b>	<b>8.6%</b>	<b>92 973</b>	<b>87 393</b>	<b>-6.0%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>3 194</b>	<b>3 307</b>	<b>3.5%</b>	<b>2 621</b>	<b>3 307</b>	<b>26.2%</b>

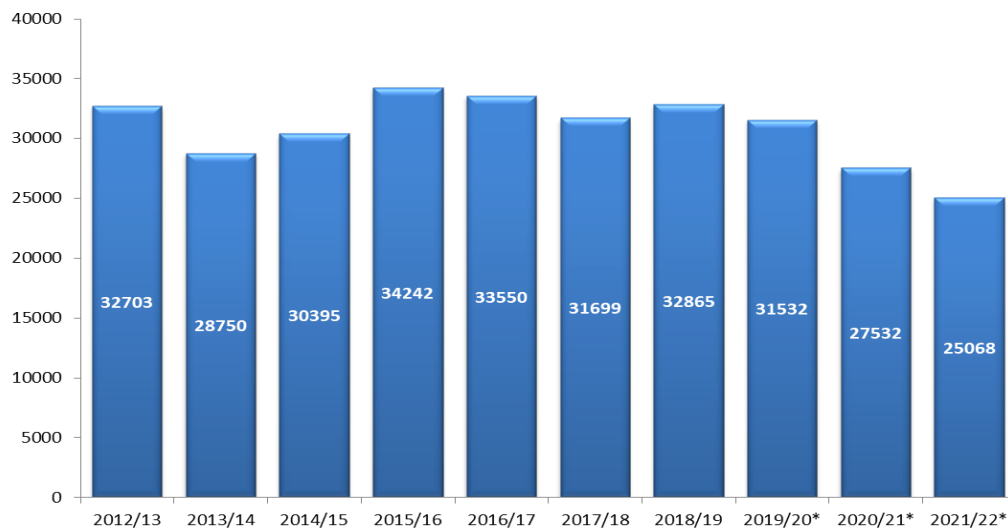
Serious Criminal Trespass (SCT) increased by 3.2% (389 offences), compared to 2018-19 decreased by 23.1% (3 753 offences). Within this sub-category, SCT - Residence increased by 7.3% (399 offences), while SCT - Non Residence decreased by 1.5% (55 offences), compared to 2018-19 SCT - Residence decreased by 30.7% (2 597 offences) and SCT - Non Residence decreased by 16.9% (746 offences).

Theft and Related Offences increased by 10.9% (4 706 offences), compared to 2018-19 decreased by 6.4% (3 263 offences). Within this sub category, Theft from shop increased by 29.8% (2 891 offences), compared to 2018-19 increased by 19.1% (2 020 offences).

Fraud Deception and Related Offences increased by 22.7% (1 108 offences), compared to 2018-19 increased by 42.0% (1 772 offences). Within this sub category Obtain benefit by deception increased by 34.9% (1 352 offences), compared to 2018-19 increased by 61.6% (1 992 offences).

Property Damage and Environmental Offences increased by 3.7% (749 offences), compared to 2018-19 decreased by 1.6% (336 offences). Within this sub-category, Other property damage and environmental increased by 5.2% (930 offences), compared to 2018-19 increased by 2.5% (449 offences). Environmental relates to the natural world and the impact of human activity e.g. environmental noise.

## Total Offences Against Good Order



Note: There may be some variations in numbers due to data refresh.

\* Numbers reflect COVID-19 related restrictions in community based activity and business operations.

OFFENCES AGAINST GOOD ORDER	Current Reporting Period			Pre-COVID-19 Context		
	Financial Year			Financial Year		
	2020-21	2021-22	Change	2018-19	2021-22	Change
Illicit Drug Offences	3 910	2 909	-25.6%	5 859	2 909	-50.3%
Weapons/Explosives Offences	2 518	2 371	-5.8%	3 183	2 371	-25.5%
Public Order Offences	4 087	3 880	-5.1%	4 670	3 880	-16.9%
Justice Procedure Offences	16 102	15 136	-6.0%	17 767	15 136	-14.8%
Other Miscellaneous Offences	915	772	-15.6%	1 386	772	-44.3%
<b>TOTAL OFFENCES AGAINST GOOD ORDER</b>	<b>27 532</b>	<b>25 068</b>	<b>-8.9%</b>	<b>32 865</b>	<b>25 068</b>	<b>-23.7%</b>

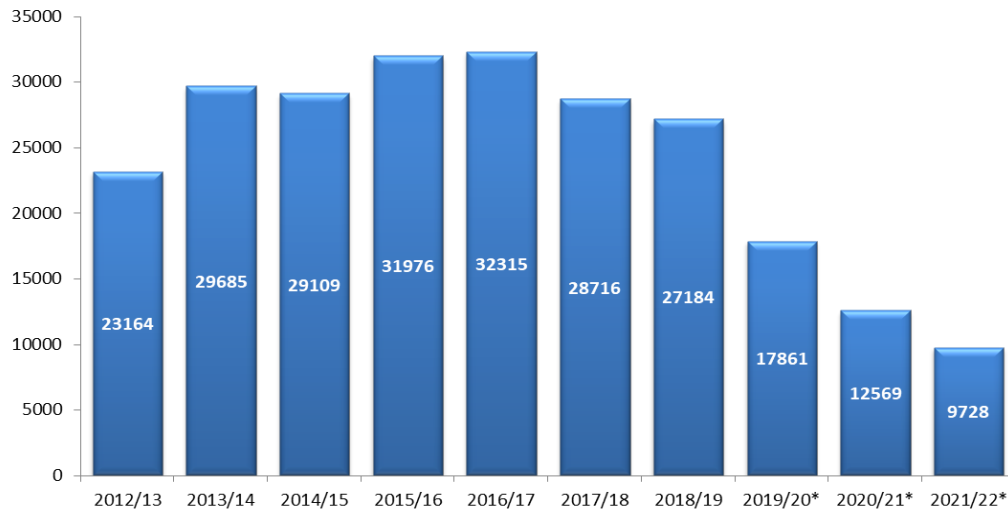
Illicit Drug Offences decreased by 25.6% (1 001 offences), compared to 2018-19 decreased by 50.3% (2 950 offences). The main contributor is Possess / Use Drug Offences which decreased by 24.4% (371 offences), compared to 2018-19 decreased by 55.4% (1 428 offences).

Weapons/Explosives Offences decreased by 5.8% (147 offences), compared to 2018-19 decreased by 25.5% (812 offences). The main contributor is Prohibited Weapons/Explosives Offences which decreased by 26.4% (239 offences), compared to 2018-19 decreased by 34.5% (350 offences).

Public Order Offences decreased by 5.1% (207 offences), compared to 2018-19 decreased by 16.9% (790 offences). Within this category, Trespass increased by 13.0% (57 offences) and Criminal intent decreased by 20.2% (86 offences), compared to 2018-19 Trespass decreased by 21.0% (132 offences) and Criminal intent decreased by 38.0% (208 offences).

Justice Procedure Offences decreased by 6.0% (966 offences), compared to 2018-19 decreased by 14.8% (2 631 offences). Within this category, Breach of Bail decreased by 8.4% (774 offences), compared to 2018-19 decreased by 19.4% (2 039 offences).

### Total General Expiations, Cannabis Expiations and Drug Diversions



Note: There may be some variations in numbers due to data refresh.

\* Numbers reflect COVID-19 related restrictions in community based activity and business operations.

GENERAL EXPIATION OFFENCES (GENs)	Current Reporting Period			Pre-COVID-19 Context		
	Financial Year			Financial Year		
	2020-21	2021-22	Change	2018-19	2021-22	Change
Other Theft (GENs)	335	182	-45.7%	3 943	182	-95.4%
Other Property Damage and Environmental (GENs)	11	13	18.2%	7	13	85.7%
Cannabis Expiation Notices (CENs)	5 253	3 737	-28.9%	8 317	3 737	-55.1%
Drug Diversions	2 389	1 837	-23.1%	6 432	1 837	-71.4%
Other Weapons / Explosives Offences (GENs)	102	65	-36.3%	120	65	-45.8%
Other Public Order Offences (GENs)	3 727	3 421	-8.2%	7 374	3 421	-53.6%
Other Justice Procedure Offences (GENs)	88	75	-14.8%	121	75	-38.0%
Other Miscellaneous Offences (GENs)	664	398	-40.1%	870	398	-54.3%
<b>TOTAL GENERAL EXPIATION OFFENCES</b>	<b>12 569</b>	<b>9 728</b>	<b>-22.6%</b>	<b>27 184</b>	<b>9 728</b>	<b>-64.2%</b>

Total General Expiations decreased by 22.6% (2 841 GENs), compared to 2018-19 decreased by 64.2% (17 456 offences). Cannabis Expiation Notices (CENs) decreased by 28.9% (1 516 CENs) and Drug Diversions decreased by 23.1% (552 Diversions). Compared to 2018-19, Cannabis Expiation Notices decreased by 55.1% (4 580 offences) and Drug Diversions decreased by 71.4% (4 595 offences).

The Police Drug Diversion Initiative (PDDI) implemented changes which took effect on 1 April 2019. An adult can only be referred to the PDDI 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)	SAPOL is committed to supporting government initiatives and programs that support the employment of Aboriginal people within the public sector. As such, the Human Resources Service developed the <i>SAPOL People Strategy 2021-2025</i> with one of its key priorities to attract, develop and retain a diverse workforce with an inclusive culture within SAPOL. As part of this, SAPOL continues to consider Aboriginal people from the AER when filling non-sworn vacancies in order to help them with their career and offer professional and development opportunities.

## Agency performance management and development systems

Performance management and development system	Performance
Individual Performance Management	<p>SAPOL's online Individual Performance Management and Development system (iEngage performance and development) runs over a 12 monthly cycle with a mid-term review 6 monthly before completing and recommencing.</p> <p>Introduced in November 2019, iEngage is focused on promoting a meaningful and purposeful feedback framework between employees and supervisors that will ensure ongoing development of the individual whilst incorporating wellbeing, performance improvement and workplace behaviour expectations. Underpinning this approach is the expectation of regular performance and development discussions between supervisors and employees.</p> <p>The system has two primary elements:</p> <ol style="list-style-type: none"> <li>1. Performance Standards - an employee's performance is appraised against corporate and local accountabilities conjoined with individual performance goals.</li> <li>2. Learning and Development:             <ol style="list-style-type: none"> <li>a) Ensuring completion of compulsory training for the employee's job role.</li> <li>b) Identifying development strategies to support the employee's career development goals.</li> </ol> </li> </ol> <p>It is a requirement for all eligible employees to have an up to date iEngage performance and development plan and compliance is monitored and reported through the Executive Leadership Team on a monthly basis.</p>



## Work health, safety and return to work programs

Program name	Performance
Work health and safety programs	<p>A total of 2 276 incidents were reported in 2021-22, reflecting a 5% reduction compared with 2020-21. Of these, 1 111 incidents resulted in injury whilst 1 165 incidents resulted in no injury. Additionally, a total of 285 hazard reports were submitted in 2021-22 reflecting a 21% decrease compared with 2020-21.</p> <p>The Worksite Inspections program achieved a 99% completion rate in 2021-22.</p> <p>A Heat Risk Management Campaign was launched to raise awareness of hazards and risk mitigation strategies when working during hot weather.</p> <p>An Infection Control Campaign was launched to promote risk mitigation of contracting COVID-19 and Influenza.</p> <p>An enhanced Personal Protection Equipment (PPE) decision guide was developed to assist workers determine the type of PPE required based on a dynamic risk assessment. As part of minimising the risk of exposure to COVID-19 in high risk environments, 927 members were mask fit tested for a Particulate Filter Respirator and trained.</p> <p>3 658 influenza vaccinations were administered as part of the annual voluntary Influenza Vaccination Program for employees and immediate family members.</p> <p>A gap analysis of SAPOL's Work Health and Safety system framework against the globally recognised standards <i>ISO 45001:2018 Occupational Health and Safety Management Systems</i> and <i>ISO 45003:2021 Psychological Health and Safety at Work - Guidelines for Managing Psychosocial Risks</i> was completed.</p> <p>The Commissioner's Occupational Health Safety and Welfare Advisory Committee, SAPOL's principal consultative committee involving management and industrial association officials, continued to monitor and review safety performance and issues impacting employee health, safety and wellbeing.</p>

Program name	Performance
Employee Assistance	<p>The Employee Assistance Program (EAP) is an external professional counselling service delivered by mental health professionals, offering support for work-related and personal problems provided by Corporate Health Group.</p> <p>The EAP is a confidential service available to all employees and immediate family members who can access up to six sessions every two years.</p> <p>During 2021-22, the EAP resulted in 324 initial consultations, 8% higher than 2020-21 and a total of 954 consultations, 29% higher than 2020-21.</p> <p>The COVID-19 Employee Assistance Hotline continued to support the workforce throughout 2021-22 by providing wellbeing checks on close contacts or COVID-19 positive, information on COVID-19 directions and industrial entitlement advice. The COVID-19 Employee Assistance Hotline also administered the Employee Assistance Section COVID-19 online reporting form and dashboard, and the vaccination compliance dashboard.</p>

Program name	Performance
Early Intervention	<p>The Early Intervention Program (EIP) supports employees with work related injuries and aims to act early to minimise the impact and duration of emerging symptoms or actual injury or illness.</p> <p>To achieve this, an early assessment of needs is undertaken within 48 hours of a reported incident through direct contact with the employee and their supervisor. The program then provides injured employees with early and appropriate treatment with providers of their choice, to assist with recovery while remaining at work. Where the employee experiences an absence from work, referrals are made to appropriate services with the aim of achieving the best practicable levels of physical and/or mental recovery.</p> <p>Participation in the program is voluntary and does not impact the ability to lodge a work injury claim in future.</p> <p>In 2021-22 a total of 1 341 early intervention assessments were undertaken. Of these, 91% were undertaken within 48 hours of incident reporting, exceeding the 80% performance target.</p> <p>The early intervention assessments resulted in the following outcomes:</p> <ul style="list-style-type: none"> <li>• 43.5% participated in the EIP, 23.5% moved to a Return to Work Claim whilst 33% required no further assistance.</li> <li>• 583 EIP users attended 761 early treatment consults. Physiotherapy services accounted for the highest treatment service at 41%, followed by GP/Initial Hospital review at 28%.</li> </ul>

Program name	Performance
<p>Reconditioning Program and Preferred Health Service Providers List</p>	<p>SAPOL implemented a range of health and wellbeing initiatives designed to promote healthy living and improve the overall health of the workforce by delivering evidenced based education/advice, providing health and fitness equipment and offering support to those in need.</p> <p>The Reconditioning Program links staff with appropriate allied health service providers and helps by covering any out of pocket expenses. The program is open to all employees wishing to improve their physical health and excludes work related injuries.</p> <p>In 2021-22, 289 employees participated and 1 350 consultations occurred.</p> <p>Supporting the Reconditioning Program is SAPOL's 'Preferred Health Service Providers List' which currently has 260 allied health practitioners participating in the program. This list allows SAPOL to communicate with treating allied health professionals regarding the unique nature of policing and better inform our workforce of service providers that best suit their needs. Services are provided by dietitians, physiotherapists, exercise physiologists, podiatrists and sleep clinicians.</p>
<p>Operational Nutrition Support</p>	<p>Operational Nutrition Support is an online nutrition program designed for SAPOL by accredited dietitians from Sprout Nutrition. The program aims to teach nutrition basics such as reading food labels, portion control, healthy eating as well as addressing how food influences sleep, energy levels and mood. The topics are specifically designed for shift workers but are broad enough to benefit the broader workforce. In 2021-22 the program had a total of 482 enrolments and 1 650 hours of online learning undertaken.</p>

Program name	Performance
Body Scan Program	SAPOL has purchased an InBody 570 unit which measures and analyses an individual's body composition in terms of water, fat, protein, muscle and bone mineral. The device can determine the weight and percentage of lean muscle mass and body fat in segmented body parts. Results are used to springboard participants into physical health improvement programs such as the Reconditioning Program mentioned above. In 2021-22, 700 body scans were conducted.
Fitness Passport	In April 2022, SAPOL launched the Fitness Passport Program. The program allows SAPOL employees and their families to pay a small weekly fee to gain access to a 'passport' to over 55 health and fitness centres. Since its launch, the program has resulted in 667 participants.

<b>Workplace injury claims</b>	<b>Current year 2021-22</b>	<b>Past year 2020-21</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims*	352	363	-3%
Fatalities	1	0	+100%
Seriously injured workers**	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	25.90	17.07	+52%

Data extract run 1/7/2022

\* Excludes additional compensation claims

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

<b>Work health and safety regulations</b>	<b>Current year 2021-22</b>	<b>Past year 2020-21</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	10	5	+50%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	1	-100%

<b>Return to work costs*</b>	<b>Current year 2021-22</b>	<b>Past year 2020-21</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	\$19 748 915	\$23 521 763	-16%
Income support payments – gross (\$)	\$10 496 777	\$14 706 691	-29%

\* Based on twelve months of data before third party recovery; excludes additional compensation costs.

Data for previous years is available at:

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

**Executive employment in the agency**

Executive classification	Number of executives
Commissioner	1
Deputy Commissioner	1
Assistant Commissioners	8
SA Executive Service Level 2	3
SA Executive Service Level 1	6

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.



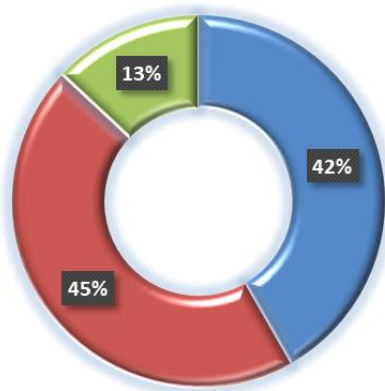
## Financial performance

### 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 2021-22 are attached to this report.

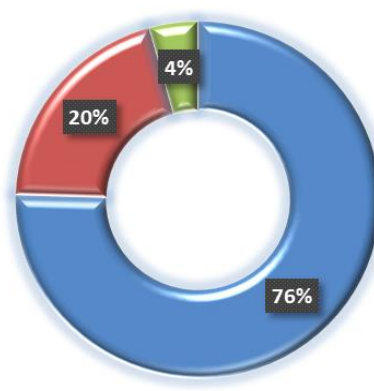
### Allocated Resources

Program Expenditure % - \$1,038.4m



■ Public Safety (\$433.4m)  
 ■ Crime & Criminal Justice Services (\$469.4m)  
 ■ Road Safety (\$135.6m)

Operating Expenses Profile % - \$1,038.4m



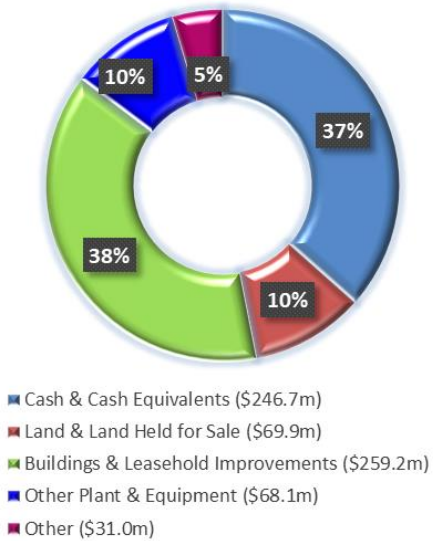
■ Salaries & Related (\$783.8m)  
 ■ Supplies, Services & Other (\$210.0m)  
 ■ Depreciation & Amortisation (\$44.6m)

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Total Income	1 075 050	1 105 933	30 883	1 064 612
Total Expenses	1 036 241	1 038 414	2 173	1 032 737
<b>Net Result</b>	<b>38 809</b>	<b>67 519</b>	<b>28 710</b>	<b>31 875</b>
Other Comprehensive Income				
<b>Total Comprehensive Result</b>	<b>38 809</b>	<b>67 519</b>	<b>28 710</b>	<b>31 875</b>

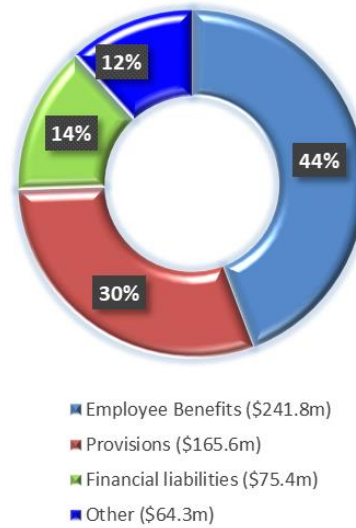
\* The 2021-22 budget is the 2021-22 original budget that aligns to the 2021-22 State Budget Paper 4.

## Assets and Liabilities

Total Assets as at 30 June 2022 \$674.9m



Total Liabilities as at 30 June 2022 \$547.1m



Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Current assets	250 990	261 604	10 614	242 192
Non-current assets	454 697	413 327	(41 370)	427 576
<b>Total assets</b>	<b>705 687</b>	<b>674 931</b>	<b>(30 756)</b>	<b>669 768</b>
Current liabilities	179 742	151 415	(28 327)	160 050
Non-current liabilities	438 385	395 648	(42 737)	445 129
<b>Total liabilities</b>	<b>618 127</b>	<b>547 063</b>	<b>(71 064)</b>	<b>605179</b>
<b>Net assets</b>	<b>87 560</b>	<b>127 868</b>	<b>40 308</b>	<b>64 589</b>
<b>Equity</b>	<b>87 560</b>	<b>127 868</b>	<b>40 308</b>	<b>64 589</b>

**Consultants disclosure**

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

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Deane Prior Consultant	Police Superannuation – The future of the Police Superannuation Scheme	\$7 270

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Aspect Group	Comprehensive review of the psychology and social work teams to ensure SAPOL make informed decisions on how the Employee Assistance Section is best resourced to deliver mental health and wellbeing support to all employees	\$90 000
Shiftwork Solutions Pty Ltd	Conduct trial & assessment of Rapid-response Extended Hours Roster	\$33 713
Unisys	Virtual Desktop - a written report on the status of SAPOL's virtual desktop environment and recommendations	\$25 119
Deloitte	Engaged to correct issues identified from initial implementation of payroll calculator (excel workbook) for all return to work claim income support payments	\$11 097
KPMG	Development of a Strategic Capability Framework	\$5 076
Sub Total		\$165 005
<b>Total</b>		<b>\$172 275</b>

Data for previous years is available at:

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

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

### Contractors disclosure

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

#### Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$32 445

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

Contractors	Purpose	\$ Actual payment
Access Testing Pty Ltd	Agency staff engaged for testers for e projects	\$490 988
AG Security Group	Private security guards sourced by Police Security Services Branch for existing service delivery	\$2 295 507
Allegro Recruitment Consulting PI	Agency staff engaged for services relating to IS&T activities	\$79 878
Chandler Macleod Group Ltd	Recruiting agency costs	\$149 591
Chloe Luu Consulting	Claims Management Services	\$12 060
Corporate Health Group	Agency staff engaged to assist with the role of the Police Medical Officer	\$196 265
DFP Recruitment Services	Agency staff engaged to provide administrative services	\$391 327

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Dialog Pty Ltd	Agency staff engaged for Projects	\$985 981
Edge Recruitment	Agency staff engaged to provide administrative and other services	\$62 206
Escient Pty Ltd	Agency staff engaged for architecture e projects	\$933 144
Fragile To Agile (Asia Pac) P/L	Agency staff engaged for architecture e projects	\$328 194
Fujitsu Australia Ltd	Monthly system/application management services	\$340 365
Hays Specialist Recruitment	Agency staff engaged to provide administrative services	\$1 667 823
Hoban Recruitment Pty Ltd	Engaged to assist with P114 project	\$1 604 072
Holman Hodge Consulting	Agency staff engaged to assist with Organisational Change Project team	\$135 200
HR Partners by Randstad	Agency staff engaged to provide administrative, other services and COVID-19 support unit	\$30 514
Hudson Global Resources (Aust.)	Agency staff services	\$129 823
Innodev Pty Ltd	Agency staff engaged for projects	\$2 410 132
KPP Ventures Pty Ltd	Support COVID-19 duties at central assessment unit, COVID-19 support unit and the airport	\$54 242
Kronos Australia Pty Ltd	Project resources workforce central project	\$63 023
Manpower Services Australia Pty Ltd	IS&T Contractor Services	\$22 045
MEGT (Australia) Ltd	Agency staff engaged for projects	\$45 175

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Modis Consulting Pty Ltd	Agency staff engaged for services relating to IS&T activities	\$299 174
Modis Staffing Pty Ltd	Agency staff engaged for projects	\$748 879
Nintex	IS&T contractor services	\$37 663
Paxus Australia Pty Ltd	Agency staff services	\$387 708
Peoplebank Australia Ltd	Agency staff services	\$342 160
Procurement Partners	Procurement services	\$30 938
Randstad Pty Ltd	Agency staff engaged to provide administrative, other services and COVID-19 support unit	\$6 426 854
Roberts Metal Fabrication	Vehicle repairs, maintenance, commissioning and decommissioning services	\$106 980
Rubicon Red Pty Ltd	IS&T managed services	\$344 306
Safeselect	Psychometric testing of recruitment applicants	\$287 960
SRA Information Technology	Agency staff engaged to assist with the Data Warehouse	\$72 275
State Security & Protective Services (Aust) Pty Ltd	Private security guards sourced by Police Security Services Branch for existing service delivery	\$444 886
Stillwell Management Consultants	Agency staff engaged to assist with staff recruitment	\$69 473
Talent International (SA) Pty Ltd	Agency staff engaged for architecture e projects	\$183 189
Worcomp Pty Ltd	Agency staff engaged to assist with the role of the Police Medical Officer	\$356 069
Sub Total		\$22 566 069
<b>Total</b>		<b>\$22 598 514</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 Office for Public Integrity (OPI), Independent Commission Against Corruption (ICAC), the Australian Crime and Intelligence Commission, the Crown Solicitors Office, SAPOL's Internal Investigation Section, Crime Stoppers, police officers, members of the public, and from information provided pursuant to the requirements of the *Public Interest Disclosure Act 2018*.

TYPE OF INVESTIGATION	2021-22
ACS Investigation	121
ACS / ICAC Joint Investigation	0

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

In many cases, matters may be 'filed' following initial assessment/investigation, where there is no reasonable suspicion of corruption and no supporting evidence to warrant further enquiries into the information.

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

The *Independent Commission Against Corruption Act 2012* changed significantly in October 2021. As a result of these changes, ICAC is no longer able to refer matters to the Director of Public Prosecutions for prosecution and must instead refer a matter to a law enforcement agency for further investigation and/or prosecution. The legal definition of corruption was also amended and now limits the type of offences the ICAC has the ability to investigate and then refer to SAPOL. These changes account in part for the increase in investigations from 2020-21 to 2021-22.

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

The breakdown of total ACS investigations managed during 2021-22 is recorded below:

TYPE OF INVESTIGATION	2021-22
Miscellaneous Assessment	33
ACS Operations	75
Investigations referred SAPOL areas (not retained at ACS)	13

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)	2021-22
SAPOL Police Officer – sworn (including Community Constables)	44
SAPOL – unsworn / cadet	5
Protective Security	1
Other SA Public Sector	1
Local Government	2
State Government	50
Other (includes civilians)	16
Commonwealth Public Sector	2

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 meet to provide timely, independent and objective advice to the Commissioner to assist in discharging his responsibilities as they relate to SAPOL's Audit and Risk Management Systems. The committee reports on internal audit controls, including financial, 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 as required. During 2021-22 this committee met on five occasions.

### Fraud detected in the agency

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

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

### Strategies implemented to control and prevent fraud

Ongoing comprehensive audit practices detect any fraudulent behaviour. An overarching SAPOL Risk and Performance Committee comprising of SAPOL Executive and two independent external members act 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 corruption related matters that are reported to the Internal Investigation Section and Anti-Corruption Section, within Ethical and Professional Standards Branch. In addition, they perform targeted random audits of critical SAPOL service areas such as property management, operational equipment, police cells, police stations and financial management.

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*:

25

Data for previous years is available at:

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

*Note: Disclosure of public interest information was previously reported under the Whistleblowers Protection Act 1993 and repealed by the Public Interest Disclosure Act 2018 on 1/7/2019.*

## Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Controlled Substances Act 1984</i>	<p>Section 52C(1)</p> <p>The Commissioner of Police must, on or before 30 September in each year (other than the calendar year in which this section becomes into operation), provide a report to the Attorney-General specifying the following information in relation to the financial year ending on the preceding 30 June:</p> <ul style="list-style-type: none"> <li>(a) the number of authorisations granted by senior officers under sections 52A and 52B during that financial year;</li> <li>(b) the public places or areas in relation to which those authorisations were granted;</li> <li>(c) the periods during which the authorisations applied;</li> <li>(d) the number of occasions on which a drug detection dog or electronic drug detection system indicated detection of the presence of a controlled drug, controlled precursor or controlled plant in the course of the exercise of powers under sections 52A and 52B.</li> </ul>

For the period 1 July 2021 to 30 June 2022:

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

LOCATION	Number authorisations	Specific period/s authorisation applied
Murray Street, Gawler	3	1900 2/7/21 – 0300 4/7/21 1800 20/8/21 – 0300 22/8/21 1800 17/12/21 – 0300 18/12/21
Colonnades Shopping Centre, Beach Rd Noarlunga Centre	1	1100 19/8/21 – 1100 2/9/21
Gilles St/South Tce between Pulteney St & East Tce, Adelaide	2	0001 6/9/21 – 2359 15/9/21 0700 2/12/21 – 1500 3/12/21
Commercial Hotel & Two Wells Tavern, Two Wells, Dublin Hotel, Dublin & Mallala Hotel, Mallala	1	1800 17/9/21 – 0200 18/9/21
Tennyson Dunes foreshore, Tennyson	1	0000 25/9/21 – 2359 9/10/21
Rundle Mall & Rundle St, Adelaide	1	1100 29/10/21 – 1059 12/11/21
Schoolies Festival, foreshore Victor Harbor	1	0700 19/11/21 – 0700 22/11/21
Hindmarsh Square & Rundle Mall, Adelaide	1	1600 – 2000 26/11/21
Wallaroo township	1	0900 – 1700 15/12/21
Glenelg CBD	1	1600 – 2300 02/02/22
Victoria Square & surrounds, Adelaide	1	1000 16/2/22 – 1000 1/3/22
Westfield Marion, Diagonal Rd, Oaklands Park	4	1600 10/3/22 – 1600 24/3/22 1600 – 2000 28/4/22 1800 – 2200 5/5/22 1800 – 2200 9/6/22
Red Hot Summer Tour - Seppeltsfield Winery, Seppeltsfield Rd, Seppeltsfield	1	1200 12/3/22 – 2300 12/3/22
Foreshore, Glenelg	1	2000 13/3/22 – 2000 27/3/22
Bonython Park, Port Rd, Adelaide	1	1600 – 1800 18/3/22
Hindley St, Rundle Mall & Rundle St, Adelaide	2	1800 25/3/22 – 1700 8/4/22 1800 8/4/22 – 1700 22/4/22
Sounds by the River Mannum Football Oval, Douglas St, Port Mannum	1	1200 9/4/22 – 0700 10/4/22
Day on the Green, Peter Lehmann Winery, Para Rd, Tanunda	1	1200 – 2300 10/4/22
Hutt St, Adelaide	1	0001 – 2359 7/6/22
Foreshore, Port Lincoln	1	1800 24/6/22 – 0200 26/6/22
Whitmore Square, Adelaide	1	0900 24/6/22 – 0900 30/6/22
Elizabeth CBD, Elizabeth Way, Elizabeth	1	1330 30/6/22 – 2200 7/7/22

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

There were 9 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.

LOCATION	# AUTHORISATIONS	SPECIFIC PERIOD/S AUTHORISATION APPLIED
Horrocks Hwy, Tarlee	1	1230-1630 1/7/21
Eyre Hwy, Lincoln Gap	2	0001 – 2359 23/7/21 (authorised 16/7/21 – revoked 20/7/21 due to COVID-19 restrictions) 0001 – 2359 4/3/22
Princes Hwy, Monteith	1	0900 – 1700 1/9/21
Lincoln Hwy, Port Lincoln	1	0001 – 2359 28/10/21 (no deployment due to inclement weather)
Stuart Hwy, Pimba	1	0001 2/11/21 – 2359 5/11/21
Sturt Hwy, Monash	1	0700 – 1800 1/12/21
Lincoln Hwy, Cowell	1	0001 - 2359 3/3/22
Mallee Hwy, Parilla	1	0700 – 2300 14/4/22

Overall, there were 213 deployments where teams operated under section 52A and section 52B in the following areas:

CONTROLLED SUBSTANCES ACT	2021-22
Section 52A(2)(a) – Licensed Premises	103
Section 52A(2)(b) – Public Venues	11
Section 52A(2)(c) – Public Passenger Carrier	60
Section 52A(2)(d) – Public Place	27
Section 52B(1) – Drug Transit Route	12
<b>TOTAL</b>	<b>213</b>

There were 822 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 822 indications there were 126 detections, 491 'residual admits' and 205 'residual denies'. As a result of the 126 detections, there were 128 arrest/reports, drug diversion and/or cannabis expiation notices initiated.

Total seizures during the Passive Alert Detector Dog (PADD) deployments under section 52A and section 52B were eight ecstasy tablets and approximately 6.995 kilograms of cannabis, 11.8 grams of amphetamine, 15 grams of cocaine, one gram of heroin and 69 pieces of drug paraphernalia.

Data for previous years is available at:

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

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

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

There were 268 orders received at Prosecution Services Branch, for the period 1 July 2021 to 30 June 2022.

Data for previous years is available at:

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

Act or Regulation	Requirement
<i>Hydroponics Industry Control Act 2009</i>	<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>

For the period 1 July 2021 to 30 June 2022:

HYDROPONICS INDUSTRY CONTROL ACT and REGULATIONS	2021-22
Apprehension reports	0
Offences	0
Expiations	0
Number of applications received for Hydroponics Equipment Dealer's Licence	0
Number of applications received for approval of Hydroponics Industry Employees	0
Number of applications received seeking a Ministerial Exemption from the Act	0

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

Data for previous years is available at:

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

Act or Regulation	Requirement
<i>Liquor Licensing Act 1997</i>	<p>Section 128AB</p> <p>The Commissioner of Police must include in the Commissioner of Police's report to the Minister responsible for the administration of the <i>Police Act 1998</i> the following information in respect of each order made under Subdivision 3 in the financial year to which the report relates because of information classified by the Commissioner of Police as criminal intelligence:</p> <ul style="list-style-type: none"> <li>(a) the number of orders made;</li> <li>(b) the location of the licensed premises from which the persons were barred;</li> <li>(c) statistical information about— <ul style="list-style-type: none"> <li>(i) the period for which the orders have effect; and</li> <li>(ii) the age, gender, race and residential postcode of the persons barred.</li> </ul> </li> </ul>

### Barring Orders - Section 128A

There were no orders made pursuant to section 128AB of the *Liquor Licensing Act 1997* for the period 1 July 2021 to 30 June 2022.

Data for previous years is available at:

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



Act or Regulation	Requirement
<i>Liquor Licensing Act 1997</i>	<p>Section 128C(8)</p> <p>The Commissioner of Police must include in his or her annual report to the Minister to whom the administration of the <i>Police Act 1998</i> is for the time being committed a record of—</p> <ul style="list-style-type: none"> <li>(a) the number of orders made under this section during the period to which the report relates; and</li> <li>(b) in relation to each order made during that period— <ul style="list-style-type: none"> <li>(i) the licensed premises or part of licensed premises in relation to which the order was made; and</li> <li>(ii) the period for which the order was in force; and</li> <li>(iii) the grounds on which the order was made; and</li> </ul> </li> <li>(c) any other matters the Commissioner of Police considers relevant.</li> </ul>

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

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

There were no orders made pursuant to section 128C(8) of the *Liquor Licensing Act 1997* for the period 1 July 2021 to 30 June 2022.

Data for previous years is available at:

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

Act or Regulation	Requirement
<i>Protective Security Act 2007</i>	<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 on which the Commissioner wishes to report or on which the Minister requires a report.</p>

For the period 1 July 2021 to 30 June 2022:

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, a 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.

As of June 2022, eight 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. There are now eight SA

Government sites designated as CI-HR assets and seventeen sites determined Protected Places (including the eight designated CI-HR sites).

The CI-HR assets were assessed on the basis that if they were destroyed, disrupted, degraded, harmed or rendered unavailable for an extended period there would be a significant impact on the delivery of key government services; or that the reputation of the state would be affected and there would be reduced community confidence in the 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 person should such a situation arise.

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

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

PSSB business-as-usual operations comprise 155 FTE, which includes 139 Protective Security Officers, 11 Public Sector Act Officers and 5 Police Officers. Throughout 2021-22 two additional sworn police positions were created as holding positions in response to COVID-19 operations, along with 157 additional PSOs recruited specifically for COVID-19 duties. The majority of these additional PSOs remain on term contracts undertaking alternative duties within PSSB operations, with contract end dates between December 2022 and March 2023. A corporate project is currently exploring expanded duties for PSOs which may result in some, or all, of these additional PSOs being retained ongoing.

SECTION	DESCRIPTION	LEVEL	NUMBER	PSO TOTAL
Physical Security Section	Protective Security Sergeants	OPS4	5	<b>110</b>
	Protective Security Officer Scheduler	OPS3	1	
	Protective Security Officers	OPS2	104	
Security Control Centre	Protective Security Supervisors	OPS3	5	<b>29</b>
	Protective Security Officers	OPS2	24	
COVID-19 Operations*	Protective Security Sergeant	OPS4	1	<b>#157</b>
	Protective Security Supervisors	OPS3	25	
	Protective Security Officers	OPS2	131	

\* The COVID-19 Operations figures represent the maximum numbers recruited for COVID-19 operations. Throughout 2021-22 some of these PSOs have transitioned to the Constable Development Program or have voluntarily separated from SAPOL.

# SAPOL was funded for an additional 168 PSOs. However, the decommissioning of medi-hotel facilities by SA Health earlier than anticipated resulted in fewer PSOs being recruited than originally projected.

All CI-HR sites are also Protected Places. However, a further nine sites are Protected Places but not CI-HR.

There have been a total of nine incidents at designated CI-HR sites, of which one resulted in the detention/arrest of a person. Eight incidents at CI-HR sites were of a minor nature.

There were a further 74 incidents at Protected Places where PSOs were required to use authorities.

Data for previous years is available at:

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

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

### **Alcotest or Breath Analysis - Section 47E**

There were a total of 481 936 driver screening tests conducted for the period of 1 July 2021 to 30 June 2022.

Of those, pursuant to section 47E there were 98 862 mobile driver screening tests conducted.

Data for previous years is available at:

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

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

For the period 1 July 2021 to 30 June 2022:

SHOP THEFT INFRINGEMENT NOTICES (STIN)	2021-22
STIN 1 issued	0
STIN 1 completed	0
STIN 2 issued	0
STIN 2 completed	0
Withdrawal of Consent (PD259)	0
Community service hours for STIN 2 offence	0
Apologies required for STIN 1 offence	0
Apologies required for STIN 2 offence	0
Apprehension Reports for breach	0
Apprehension Reports for subsequent breach	0

Data for previous years is available at:

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

Act or Regulation	Requirement
<i>Summary Offences Act 1953</i>	<p>Section 21K</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation):</p> <ul style="list-style-type: none"> <li>(a) the number of weapons prohibition orders issued under section 21H;</li> <li>(b) the number of weapons prohibition orders revoked under section 21H;</li> <li>(c) the number of appeals under section 21J and the outcome of each appeal that has been completed or finally determined;</li> <li>(d) any other information requested by the Minister.</li> </ul>

For the period 1 July 2021 to 30 June 2022:

WEAPONS PROHIBITION ORDERS	2021-22
Number of weapons prohibition orders issued under section 21H	2
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	1

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>

For the period 1 July 2021 to 30 June 2022:

METAL DETECTOR SEARCHES	2021-22
Number of declarations made under subsection (4)	43
Number of metal detector searches carried out	1 011
Number of occasions on which a metal detector search was carried out, indicated the presence or likely presence of any metal	389
Number of occasions on which weapons or articles of a kind (referred to in Part 3A) were detected	*1

\* Pocket knife.

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 data-bbox="778 297 991 338">Section 72B(9)</p> <p data-bbox="778 371 1390 629">The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation) in respect of the period to which the report relates (the relevant period):</p> <ul style="list-style-type: none"> <li data-bbox="778 663 1358 775">(a) the number of authorisations granted under subsection (3) during the relevant period; and</li> <li data-bbox="778 775 1374 1357">(b) in relation to each authorisation granted during the relevant period (identified by location and date) - <ul style="list-style-type: none"> <li data-bbox="834 887 1374 999">(i) the nature of the incident in relation to which the authorisation was granted; and</li> <li data-bbox="834 999 1366 1111">(ii) the number of people searched in the exercise of powers under this section; and</li> <li data-bbox="834 1111 1358 1290">(iii) whether weapons or articles of a kind referred to in Part 3A were detected in the course of the exercise of powers under this section; and</li> <li data-bbox="834 1290 1390 1357">(iv) the types of weapons or articles so detected;</li> </ul> </li> <li data-bbox="778 1357 1374 1503">(c) the number of occasions on which the Commissioner gave consent under subsection (8) during the relevant period;</li> <li data-bbox="778 1503 1382 1581">(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 2021 to 30 June 2022.

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>

For the period 1 July 2021 to 30 June 2022:

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

EXPLOSIVE POWERS	2021-22
Searches section 72D	19
Number of times property seized for searches section 72D	7
Persons charged with explosives offences section 72D	18

NATURE OF PROPERTY SEIZED Section 72D	2021-22
Explosives - Commercial	3
Explosives - Home Made	3
Explosives - Incendiary	1
Explosives - Precursor	3
Explosives - Equipment	2
Explosive - Explosive Device	6
Explosive - Incendiary Device	1

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 2021 to 30 June 2022 included:

SPECIAL POWERS OF ENTRY		2021-22**
No. of authorisations issued*		180
<b>Grounds for issue of authorisations:</b>		
Deceased person believed in premises section 83C(1)(a)		48
Person in premises requiring medical assistance section 83C(1)(b)		132
<b>Information reported:</b>		
Deceased		52
Attempt Suicide / Person Detained (Mental Health Act)		***35
Drug / Alcohol Overdose		2
Concern Occupant Deceased		13
Premises Empty / Unoccupied		0
Medical / Other Assistance Not Specified		71
No Medical Attention Required		7
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.

\*\* Recording of authorisations moved to a digital platform on 12 December 2021, enhancing recording and reporting practices.

\*\*\* Includes threats of suicide.

SPECIAL POWERS OF ENTRY		2021-22
<b>Grounds for issue of warrants:</b>		
Searching the premises for material that might assist in identifying the deceased or relatives of the deceased, section 83C(3)(a)		1
Take property of the deceased into safe custody, section 83C(3)(b)		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 2021 to 30 June 2022.

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 for Innovation and Skills, Department of Planning, Transport and Infrastructure, South Australia Police and TAFE SA.

*Section 7: Compliance or non-compliance with section 6 of the Carers Recognition Act 2005 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.**

SAPOL continues to promote the *Carers Recognition Act 2005* (SA), the Carers Charter and DHS Support services through a link on the SAPOL intranet site. National Carers Week was promoted in October 2021 via an all staff email and intranet notice. The email included links to: information on the *Carers Recognition Act 2005* (the Act) and the Carers Charter; Employee Assistance Section; SAPOL's *Disability Access and Inclusion Plan 2020-2024 (DAIP)*; and to further information available on the Department of Human Services website.

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 the DAIP. A review/refresh of the online training program is approaching completion.

SAPOL's Police Recruit Training Program, Constable Development Program and the Promotional Qualification Framework also incorporate disability management training.

In 2021, SAPOL partnered with Job Access who provided disability awareness training sessions to a number of staff across the organisation. In April 2022, SAPOL launched an on-line Autism awareness training incorporating a launch video featuring carers of children with Autism.

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

Consultation was a key component of the development of SAPOL's DAIP. The DAIP includes a review of policies and procedures to reduce barriers and enhance support for carers. Two specific actions which are currently underway are the development of a Disability Service Development Advisory Group and the establishment of a Disability Engagement Forum, both of which will enable participation and consultation with carers.

Employees are able to raise enquiries related to policy considerations and provide feedback at any time to Diversity and Inclusion Branch (D&IB). These will be considered and responded to by D&IB's Policy & Development Unit or referred to the appropriate channel.

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

SAPOL's *People Strategy 2021-2025*, *People Strategy Action Plan 2021-2023*, *Diversity and Inclusion Strategy 2021-2025*, *Diversity and Inclusion Action Plan 2021-2023*, and the DAIP affirm SAPOL's commitment to being a diverse and inclusive organisation. This commitment supports the principles of the Carers Charter.

SAPOL remains committed to an 'If Not, Why Not' approach to flexible 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. There is a dedicated flexible work team and a comprehensive intranet site to assist employees in their application for flexible work.

The provision of working from home capabilities has significantly increased in response to the COVID-19 restrictions. This has resulted in increased remote login technology being made available, and provided a greater awareness, understanding and acceptance of flexible work and in particular, working from home arrangements.

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 Employee Assistance Program is also available to employees on issues that impact on their wellbeing.

D&IB receive notifications from employees concerning human resource matters which may include 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.



## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	25
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	697
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	74
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	34
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

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	169
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	727
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
<b>Total</b>			<b>1726</b>

Additional Metrics	Total
% 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

### Service Improvements resulting from complaints or consumer suggestions over 2021-22

The use of body worn video continues to result in improved timeframes for assessing complaint matters and determining appropriate outcomes.

The body worn video provides for prompt review of the police conduct, and has on many occasions quickly cleared the officers of any wrongdoing.

## Compliance Statement

South Australia Police is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Yes
South Australia Police has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Yes

## **Appendix: Audited financial statements 2021-22**

## INDEPENDENT AUDITOR'S REPORT



Government of South Australia  
Auditor-General's Department

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State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
Fax +618 8226 9688  
ABN 53 327 061 410  
audgensa@audit.sa.gov.au  
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### To the Commissioner of Police South Australia Police

#### Opinion

I have audited the financial report of the South Australia Police for the financial year ended 30 June 2022.

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 2022, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2022
- a Statement of Administered Financial Position as at 30 June 2022
- a Statement of Administered Cash Flows for the year ended 30 June 2022
- a Schedule of Expenses and Income attributable to Administered Items for the year ended 30 June 2022
- a Schedule of Assets and Liabilities attributable to Administered Items as at 30 June 2022
- notes, comprising material accounting policies and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the Executive Director, Business Service.

## **Basis for opinion**

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

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

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

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

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

## **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the South Australia Police for the financial year ended 30 June 2022.

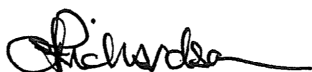
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an 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
- conclude on the appropriateness of the Commissioner of Police's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Andrew Richardson  
**Auditor-General**

20 September 2022

# **South Australia Police (SAPOL)**

## **Financial Statements**

For the year ended 30 June 2022



**South Australia Police**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2022*

---

We certify that the:

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



---

Grant Stevens  
Commissioner of Police  
19 September 2022



---

Stephen Johnke  
Executive Director, Business Service  
19<sup>th</sup> September 2022

**South Australia Police**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2022*

		<b>2022</b>	<b>2021</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>			
Appropriation	2.1	971 647	943 140
Fees and charges	2.2	30 028	26 470
Commonwealth-sourced grants and funding	2.3	2 882	2 689
Resources received free of charge	2.4	4 659	4 515
Net gain from the disposal of non-current and other assets	2.5	6 025	1 147
SA Government grants, subsidies and transfers	2.6	84 619	81 058
Other income	2.7	6 073	5 593
<b>Total income</b>		<b>1 105 933</b>	<b>1 064 612</b>
<b>Expenses</b>			
Employee benefits expenses	3.3	783 808	801 265
Supplies and services	4.1	193 182	185 701
Depreciation and amortisation	4.2	44 605	44 281
Write down of non-current assets		1 609	306
Payments to Consolidated Account	2.5	13 945	-
Borrowing Costs		1 265	1 184
<b>Total expenses</b>		<b>1 038 414</b>	<b>1 032 737</b>
<b>Net result</b>		<b>67 519</b>	<b>31 875</b>
<b>Total comprehensive result</b>		<b>67 519</b>	<b>31 875</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 2022*

	Note	2022 \$'000	2021 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	246 665	214 121
Receivables	6.2	14 242	16 120
Inventories		197	237
Non-current assets classified as held for sale	5.5	500	11 714
<b>Total current assets</b>		<b>261 604</b>	<b>242 192</b>
<b>Non-current assets</b>			
Receivables	6.2	4 216	4 134
Property, plant and equipment	5.1	384 330	392 698
Intangible assets	5.4	24 781	30 744
<b>Total non-current assets</b>		<b>413 327</b>	<b>427 576</b>
<b>Total assets</b>		<b>674 931</b>	<b>669 768</b>
<b>Current liabilities</b>			
Payables	7.1	36 270	44 327
Employee benefits	3.4	76 611	77 047
Provisions	7.3	21 041	20 844
Lease liabilities	7.2	13 018	12 919
Other liabilities	7.4	4 475	4 913
<b>Total current liabilities</b>		<b>151 415</b>	<b>160 050</b>
<b>Non-current liabilities</b>			
Payables	7.1	20 736	23 767
Employee benefits	3.4	165 217	206 888
Provisions	7.3	144 509	145 203
Lease liabilities	7.2	62 349	66 332
Other liabilities	7.4	2 837	2 939
<b>Total non-current liabilities</b>		<b>395 648</b>	<b>445 129</b>
<b>Total liabilities</b>		<b>547 063</b>	<b>605 179</b>
<b>Net assets</b>		<b>127 868</b>	<b>64 589</b>
<b>Equity</b>			
Retained earnings		(98 870)	(162 148)
Asset revaluation surplus	8.1	141 518	141 517
Contributed capital		85 220	85 220
<b>Total equity</b>		<b>127 868</b>	<b>64 589</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 2022*

		Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2020		85 220	141 517	(194 070)	32 667
Prior period adjustment		-	-	47	47
Adjusted balance at 1 July 2020		85 220	141 517	(194 023)	32 714
Net result for 2020-21		-	-	31 875	31 875
Total comprehensive result for 2020-21		-	-	31 875	31 875
Balance at 30 June 2021		85 220	141 517	(162 148)	64 589
Prior period adjustment*		-	1	(4 241)	(4 240)
Adjusted balance at 1 July 2021		85 220	141 518	(166 389)	60 349
Net result for 2021-22		-	-	67 519	67 519
Total comprehensive result for 2021-22		-	-	67 519	67 519
Balance at 30 June 2022	8.1	85 220	141 518	(98 870)	127 868

\* There have been prior period adjustments made on the retained earnings at 30 June 2021. The adjustment include expense of several items that were previously capitalised as intangibles assets. In 2021-22 the International Accounting Standards Board endorsed an IFRS Interpretations Committee agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement. Therefore, SAPOL commenced a review of intangible assets to ensure SAPOL's intangible programs are in line with AASB 138 *Intangible Assets*. As part of review it was determined that SAPOL should expense several items previously capitalised as intangible assets.

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 2022*

		<b>2022</b>	<b>2021</b>
		<b>(Outflows)</b>	<b>(Outflows)</b>
		<b>Inflows</b>	<b>Inflows</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		971 647	943 140
Fees and charges		29 788	26 854
Commonwealth-sourced grants and funding		2 882	2 689
GST recovered from the ATO		18 721	16 735
SA Government grants, subsidies and transfers		82 216	86 050
Receipts for paid parental leave scheme		1 063	933
Other receipts		12 563	4 289
<b>Cash generated from operations</b>		<b>1 118 880</b>	<b>1 080 690</b>
<b>Cash outflows</b>			
Employee benefits payments		(828 255)	(826 952)
Payments for supplies and services		(222 677)	(195 402)
Cash alignment transfers to Consolidated Account		(13 945)	-
Payments for paid parental leave scheme		(1 037)	(999)
Interest paid		(1 265)	(1 184)
<b>Cash used in operations</b>		<b>(1 067 179)</b>	<b>(1 024 537)</b>
<b>Net cash provided by operating activities</b>	<b>8.2</b>	<b>51 701</b>	<b>56 153</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		17 530	666
<b>Cash generated from investing activities</b>		<b>17 530</b>	<b>666</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(21 915)	(18 763)
<b>Cash used in investing activities</b>		<b>(21 915)</b>	<b>(18 763)</b>
<b>Net cash used in investing activities</b>		<b>(4 385)</b>	<b>(18 097)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of principal portion of lease liabilities		(14 772)	(13 848)
<b>Cash used by financing activities</b>		<b>(14 772)</b>	<b>(13 848)</b>
<b>Net cash used in financing activities</b>		<b>(14 772)</b>	<b>(13 848)</b>
<b>Net increase in cash and cash equivalents</b>		<b>32 544</b>	<b>24 208</b>
Cash and cash equivalents at the beginning of the reporting period		214 121	189 913
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6.1</b>	<b>246 665</b>	<b>214 121</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 2022

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# **South Australia Police**

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

*for the year ended 30 June 2022*

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### **1 About South Australia Police**

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

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

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

#### **1.1. Basis of preparation**

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

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

The financial statements are prepared based on a 12 month reporting period and 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.

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

Significant accounting policies are set out throughout these notes.

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

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

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

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

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

---

**1.2. Objectives and programs**

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

- **Public Safety** – Provides visible and available police services, working in partnership with the community and other agencies. SAPOL helps make South Australia a safer place to live, visit and do business through police response and assistance, management and emergency response, and coordination across the state.
- **Crime and Criminal Justice Services** – SAPOL's crime prevention and reduction and support of the criminal justice system contribute to the achievement of South Australia's strategic priorities. To prevent crime and reduce offending, SAPOL works in partnership with the community and other agencies 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, assets and liabilities cannot be reliably attributed to programs.



**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

Income and expenses by program	Public Safety		Crime and Criminal Justice Services		Road Safety		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>								
Appropriation	408 223	399 001	481 678	468 023	81 746	76 116	971 647	943 140
Fees and charges	21 572	20 278	5 302	3 622	3 154	2 570	30 028	26 470
Commonwealth-sourced grants and funding	940	875	1 507	1 415	435	399	2 882	2 689
Resources received free of charge	1 518	1 470	2 437	2 375	704	670	4 659	4 515
Net gain from the disposal of property, plant and equipment	1 862	362	3 221	606	942	179	6 025	1 147
SA Government grants, subsidies and transfers	25 611	24 445	2 619	1 825	56 389	54 788	84 619	81 058
Other income	1 937	1 774	3 181	2 964	955	855	6 073	5 593
<b>Total income</b>	<b>461 663</b>	<b>448 205</b>	<b>499 945</b>	<b>480 830</b>	<b>144 325</b>	<b>135 577</b>	<b>1 105 933</b>	<b>1 064 612</b>
<b>Expenses</b>								
Employee benefit expenses	326 806	336 473	359 882	365 963	97 120	98 829	783 808	801 265
Supplies and services	84 597	81 063	79 091	78 512	29 494	26 126	193 182	185 701
Depreciation and amortisation	16 745	16 925	21 558	21 107	6 302	6 249	44 605	44 281
Write down of non-current assets	498	96	860	162	251	48	1 609	306
Payments to Consolidated Account	4 545	-	7 294	-	2 106	-	13 945	-
Borrowing costs	200	223	766	693	299	268	1 265	1 184
<b>Total expenses</b>	<b>433 391</b>	<b>434 780</b>	<b>469 451</b>	<b>466 437</b>	<b>135 572</b>	<b>131 520</b>	<b>1 038 414</b>	<b>1 032 737</b>
<b>Net result</b>	<b>28 272</b>	<b>13 425</b>	<b>30 494</b>	<b>14 393</b>	<b>8 753</b>	<b>4 057</b>	<b>67 519</b>	<b>31 875</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

---

**1.3. New and amended standards adopted**

SAPOL has early adopted AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* which clarifies the requirements for disclosure of material accounting policy information and clarifies the distinction between accounting policies and accounting estimates. There has been no impact on the SAPOL's financial statements.

**1.4. 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 2021-22 were:

- SAPOL's response to the pandemic has required the redirection of significant resources from across the organisation; and the acquisition and deployment of additional resources from external sources. Response activities continue and include:
  - Staffing the Police Operations Centre;
  - Providing executive support to SA Health and liaison officers to the State Control Centre Health;
  - Establishing and maintaining checkpoints across the State and at Adelaide airport to regulate cross border travel;
  - Providing a policing and security overlay at hotels used by SA Health for supervised isolation and quarantine;
  - Undertaking compliance checking of persons required to self-isolate or self-quarantine;
  - Undertaking compliance checking regarding restrictions to various businesses, public activities and gatherings;
  - Developing, implementing and maintaining various on-line platforms to manage cross border travel applications and compliance checking regimes;
  - Employing a cohort of contracted State Emergency Service volunteer members to assist SAPOL's coordination of the state-wide COVID-19 response;
- Staffing a Central Assessment Unit to administer cross border travel approvals; In 2021-22 SAPOL's COVID-19 expenditure totalled \$51.9 million comprised of employee entitlements of \$24.1 million and supplies and services of \$27.8 million. That expenditure occurred against funding of \$61.8 million.
- The changes to SAPOL's operational activities have required additional personal protective equipment and additional cleaning (e.g. facilities and operational equipment, including daily preventative procedures (examples include firearms, body worn video equipment, workstations and vehicles)).
- SAPOL has incurred significant COVID-19 expenditure in employee benefits and supplies and services expenditure, including travel and accommodation, vehicles, equipment, temporary facilities, IT and communications (including implementation of further work from home capability across SAPOL).
- SAPOL incurred further COVID-19 expenditure with the recruitment of additional Protective Security Officers (PSOs) dedicated for COVID-19 duties and partnered with State Emergency Service to assist with both road border checkpoints and airport operations.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

**1.5. Budget performance**

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2021-22 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 2022 \$'000	Actual 2022 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>			
<b>Income</b>			
Appropriation	956 986	971 647	14 661
Fees and charges	28 173	30 028	1 855
Commonwealth-sourced grants and funding	1 678	2 882	1 204
Resources received free of charge	-	4 659	4 659
Net gain from the disposal of property, plant and equipment	-	6 025	6 025
SA Government grants, subsidies and transfers	85 169	84 619	(550)
Other income	3 044	6 073	3 029
<b>Total income</b>	<b>1 075 050</b>	<b>1 105 933</b>	<b>30 883</b>
<b>Expenses</b>			
Employee benefit expenses	831 753	783 808	(47 945)
Supplies and services	156 855	193 182	36 327
Depreciation and amortisation	46 097	44 605	(1 492)
Write down of non-current assets	-	1 609	1 609
Cash alignment transfers to Consolidated Account	-	13 945	13 945
Borrowing costs	1 536	1 265	(271)
<b>Total expenses</b>	<b>1 036 241</b>	<b>1 038 414</b>	<b>2 173</b>
<b>Net result</b>	<b>38 809</b>	<b>67 519</b>	<b>28 710</b>
<b>Total comprehensive result</b>	<b>38 809</b>	<b>67 519</b>	<b>28 710</b>

	Note	Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total major projects	a	44 618	6 099	38 519
Total annual programs	b	11 318	15 751	(4 433)
<b>Total investing expenditure</b>		<b>55 936</b>	<b>21 850</b>	<b>34 086</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.

- Major projects – the 2021-22 original budget includes the Police Records Management System Stages 2 – 4 projects (\$13.652 million), SAPOL Communications Centre (\$9.868 million) and APY Accommodation projects (\$4.789 million), and was adjusted during the year to take account of approved adjustments for carryover and re-profiling of budgets to later financial years to reflect anticipated expenditure.
- Annual programs – SAPOL actual spend of \$15.751 million was above the approved revised budget of \$12.647 million due to additional building works and ICT expenditure offset by the sale of surplus assets.

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

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
for the year ended 30 June 2022

**2. Income**

**2.1. Appropriation**

Appropriations are recognised as income on receipt.

Appropriation pursuant to the *Appropriation Act* (the *Act*) provides funding of \$971.647 million (2021: \$943.140 million) for operational and capital projects purposes. Appropriation as per Schedule 1 of the *Act*, varied pursuant to section 5 of the *Act* for additional funding.

**2.2. Fees and charges**

	2022 \$'000	2021 \$'000
Police security services	13 278	12 692
Firearms licence and registration fees	6 558	7 016
Police information requests	2 808	2 806
Clamping and impound fees	4 972	1 606
Escorts - wide load/other	1 727	1 644
Other fees	685	706
<b>Total fees and charges</b>	<b>30 028</b>	<b>26 470</b>

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

Clamping and impound fees are recognised on receipt. These fees are charged under the *Criminal Law (Clamping, Impounding and Forfeiture of Vehicles) Act 2007* in relation to motor vehicles in connection with certain offences and alleged offences; and for other purposes.

SAPOL recognises all revenue from contracts with customers at a point in time from the following major sources:

**Police security services**

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

**Firearms licences and registration fees**

Firearms licences and registration fees are less than \$15 000 and the low value practical expedient has been applied. Revenue is recognised when fees are paid.

**Police information requests**

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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

Commonwealth-sourced grants and funding \$2.882 million (\$2.689 million) are usually subject to terms and conditions set out in the contract correspondence or legislation. Revenue from Commonwealth-sourced funding is recognised when the entity obtains control over the granted assets, generally when the cash is received, unless otherwise specified.

In 2021-22 \$0.800 million (2021: \$0.237 million) was recognised for the progress made towards constructing SAPOL infrastructure initiative in APY lands, refer to Note 7.4 for remaining unearned revenue in relation to this funding.

During 2021-22 SAPOL recovered costs associated with resources provided at the request of the Commonwealth Government in relation to:

- Family Law Information Sharing Program
- ANZCTC Drill Exercise and Training Consumable Program
- Australian Criminal Intelligence Commission (ACIC) - Jurisdictional criminal history referrals
- Umuwa Multi-Agency Police Facility
- National Criminal Intelligence System (NCIS) Engagement with ACIC
- Operation Midrealm
- Australian Federal Police

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

**2.4. Resources received free of charge**

	2022	2021
	\$'000	\$'000
Services received free of charge - Shared Services SA	3 678	3 747
Services received free of charge - Department of the Premier and Cabinet	389	379
Contributed (donated) asset revenue	592	389
<b>Total resources received free of charge</b>	<b>4 659</b>	<b>4 515</b>

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

SAPOL receives Financial Accounting, Taxation, Payroll, Accounts Payables, Accounts Receivable and systems support from Shared Services SA and centralised IT and telecommunication services from the Department of the Premier and Cabinet free of charge.

In 2021-22 SAPOL received assets free of charge from Commonwealth Government.

**South Australia Police**  
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**2.5. Net gain from the disposal of property, plant and equipment**

	2022 \$'000	2021 \$'000
<b>Land and buildings held for sale</b>		
Proceeds from disposal	17 000	31
Less net book value of assets disposed (written off)	(11 214)	(37)
Less Disposal costs	(376)	-
<b>Net gain from disposal of land and buildings held for sale</b>	<b>5 410</b>	<b>(6)</b>
<b>Vehicles</b>		
Proceeds from disposal	630	381
Less carrying amount of assets disposed	(7)	(76)
<b>Net gain from disposal of vehicles</b>	<b>623</b>	<b>305</b>
<b>Aircraft</b>		
Proceeds from disposal	-	244
Less carrying amount of assets disposed	-	(194)
<b>Net gain from disposal of aircraft</b>	<b>-</b>	<b>50</b>
<b>Other PPE</b>		
Proceeds from disposal other PPE	-	10
Less carrying amount of assets disposed	-	-
<b>Net gain from disposal of other PPE</b>	<b>-</b>	<b>10</b>
<b>Total assets</b>		
Proceeds from disposal	17 630	666
Less net book value of assets disposed	(11 221)	(307)
Less disposal costs	(376)	-
<b>Net gain from disposal of owned assets</b>	<b>6 033</b>	<b>359</b>
<b>Net gain / (loss) on modification of right-of-use assets</b>	<b>(8)</b>	<b>788</b>
<b>Total net gain from disposal of non current assets</b>	<b>6 025</b>	<b>1 147</b>

In 2021-22, SAPOL sold part of the former Fort Largs Police Academy and the former Stirling Police Station which were held for sale in 2020-21. Net proceeds from disposal of Fort Largs Police Academy and Stirling Police were transferred to DTF in line with State Budget approvals.

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

**2.6. SA Government grants, subsidies and transfers**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Contributions from the Community Road Safety Fund <sup>(1)</sup>	45 548	44 437
DTF Contingency Fund - Other <sup>(5)</sup>	942	-
Contributions from the Community Emergency Services Fund <sup>(2)</sup>	24 660	24 059
Road Safety Development Funding <sup>(3)</sup>	10 820	10 479
Prosecution and other court fees <sup>(4)</sup>	1 714	1 643
Other intra-government transfers	935	440
<b>Total SA Govt grants subsidies and transfers</b>	<b>84 619</b>	<b>81 058</b>

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

- <sup>(1)</sup> Community Road Safety Fund (CRSF) – SAPOL received \$45.548 million (2021: \$44.437 million) from the Department for Infrastructure and Transport (DIT) to fund road safety initiatives included within SAPOL's Road Safety Program – refer note 1.2.
- <sup>(2)</sup> Community Emergency Services Fund (CESF) – SAPOL received \$24.660 million (2021: \$24.059 million) from South Australia Fire and Emergency Services (SAFECOM) for the provision of emergency services included in SAPOL's Public Safety Program – refer note 1.2.
- <sup>(3)</sup> Road Safety Development funding - SAPOL receives funding from the Compulsory Third Party Insurance Regulator for the provision of Road Safety Services including the development of data analytic capabilities, implementing road safety strategic communication/engagement programs and Heavy vehicle enforcement activities. Revenue is recognised on delivery of road safety activities which are billed quarterly and in arrears. At 30 June 2022, \$3.424 million (2021: \$3.122 million) is within Receivables – refer note 6.2.
- <sup>(4)</sup> Prosecution and other court fees are recognised on receipt from Attorney-General's Department who collect fees on SAPOL's behalf and pass on the fees received to SAPOL monthly.
- <sup>(5)</sup> DTF Contingency Fund – SAPOL received \$0.710 million from the Government Energy Building Fund and \$0.232 million related to Enterprise Agreement in 2021-22.

**2.7. Other income**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Employee benefits recoveries	3 258	2 535
Goods and services recoveries	1 299	978
Sundry receipts	837	1 171
Rent revenue	225	260
Other sundry revenues	454	649
<b>Total other income</b>	<b>6 073</b>	<b>5 593</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**3. Committees and employees**

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

**3.1. Key management personnel**

Key management personnel of SAPOL include the Minister for Police, Emergency Services and Correctional Services, the Commissioner of Police and various other members of the SAPOL Executive Leadership Team.

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 Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

	2022	2021
Compensation	\$'000	\$'000
Salaries and other short-term employee benefits	4 265	4 074
Post-employment benefits	937	840
<b>Total compensation</b>	<b>5 202</b>	<b>4 914</b>

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

**Transactions with key management personnel and other related parties**

SAPOL did not enter into any transactions with key management personnel or their close family during the reporting period.

**3.2. Board and Committees**

***Police Review Tribunal***

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

Mr Swain, David  
Mr Field, Frederick Robert  
Ms Dymphna, Saunders

***Mobile Workforce Transformation Program Board***

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

Mr Cochrane, Rob (Appointed 18/01/2022)  
Ms Williams, Linda\*  
Mr Cameron, Hamish\*  
Mr Parrott, Ian\*  
Mr Johnke, Stephen\*  
Ms Summers, Kim-Sherie\*

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



**South Australia Police**  
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**3.2 Board and Committees (continued)**

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

	2022	2021
\$0 - \$19 999	9	2
<b>Total number of members</b>	<b>9</b>	<b>2</b>

The total remuneration received or receivable by members was \$0.023 million (2021: \$0.022 million). Remuneration of members reflects all costs of performing Tribunal and Board duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

**3.3. Employee benefits expenses**

	2022	2021
	\$'000	\$'000
Salaries and wages	589 552	576 342
Employment on-costs - superannuation	74 702	74 533
Annual leave	72 678	73 053
Workers compensation	17 901	25 764
Employment on-costs - other	35 361	35 680
Additional compensation	6 285	2 412
Police Service Leave	1 196	1 318
Long service leave	(15 332)	10 745
Other employment related expenses	1 051	869
Targeted voluntary separation packages	90	153
Skills and experience retention leave	324	396
<b>Total employee benefits expenses</b>	<b>783 808</b>	<b>801 265</b>

**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. There are no liabilities for payments to beneficiaries recognised by SAPOL as they have been assumed by the respective superannuation schemes.

**Employee remuneration**

	2022	2021
The number of employees whose remuneration received or receivable falls within the following bands:	Number	Number
\$154 001 - \$157 000*	n/a	160
\$157 001 - \$177 000	663	542
\$177 001 - \$197 000	230	238
\$197 001 - \$217 000	92	74
\$217 001 - \$237 000	54	38
\$237 001 - \$257 000	32	23
\$257 001 - \$277 000	10	10
\$277 001 - \$297 000	6	3
\$297 001 - \$317 000	5	4
\$317 001 - \$337 000	6	6
\$337 001 - \$357 000	4	5
\$357 001 - \$377 000	3	-
\$437 001 - \$457 000	1	-
\$457 001 - \$477 000	-	1
\$477 001 - \$497 000	1	1
\$497 001 - \$517 000	1	-
<b>Total</b>	<b>1 108</b>	<b>1 105</b>

**South Australia Police**  
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Police	1 093	1 093
Public Servant	15	12
<b>Total</b>	<b>1 108</b>	<b>1 105</b>

\*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2020-21.

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits, fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year is \$202.5 million (2021: \$195.7 million).

**Targeted voluntary separation packages and SA Government Workforce Rejuvenation Program**

The number of employees who received a TVSP during the reporting period was 1 (2021: 2) and the SA Government Workforce Rejuvenation was 47 (2021: nil).

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	90	153
Rejuvenation Program*	2 083	-
Leave paid to separated employees	1 294	77
<b>Net cost to SAPOL</b>	<b>3 467</b>	<b>230</b>

\* This has been included to disclose separation resulting from the SA Government Workforce Rejuvenation Program.

**3.4. Employee benefits liability**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	50 365	52 109
Accrued salaries and wages	7 281	5 398
Long service leave	16 441	15 515
Police service leave	1 714	3 103
Skills and experience retention leave	599	588
Leave bank	211	334
<b>Total current employee benefits</b>	<b>76 611</b>	<b>77 047</b>
<b>Non-current</b>		
Long service leave	156 627	197 319
Police service leave	7 225	8 079
Leave bank	1 365	1 490
<b>Total non-current employee benefits</b>	<b>165 217</b>	<b>206 888</b>
<b>Total employee benefits</b>	<b>241 828</b>	<b>283 935</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.

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

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

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

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

The actuarial assessment performed by the Department of Treasury and Finance determined the salary inflation for short term employee benefits rate at 1.5% (2%).

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

***Long service leave***

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

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

The actuarial assessment performed by the Department of Treasury and Finance 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 increased from 2021 (1.5%) to 3.75% in 2022.

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

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in both the long service leave liability and employee benefits expense by \$32.582 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 2.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation 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.

***Leave bank***

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

***Police service leave***

Police Service Leave is prescribed in Clause 38 of the South Australia Police enterprise Agreement, effective 1 January 2021 to recognise and retain the knowledge and experience of long serving officers. The liability for police service leave is measured at nominal amounts using current salary rates and the short-term salary inflation rate of 1.5% (2%). Police service leave is accrued at the rate of 4 weeks leave every five years and is to be used within those 5 years.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**4. Expenses**

**4.1. Supplies and services**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Accommodation	31 369	35 983
Communication and computing	36 389	37 253
Administration *	24 124	23 210
Motor vehicle related	18 745	17 530
Employee programs & housing subsidies	13 432	11 548
Temporary agency staff	9 541	10 411
Cleaning	5 549	6 304
Minor equipment	5 604	6 229
CTP Regulator funded Road Safety Campaigns	6 685	5 595
Utilities	4 901	4 825
Shared Services SA	3 762	3 806
Aviation costs	6 333	4 087
SES CFS resources	2 403	3 100
Insurance	2 137	1 916
Uniforms	8 636	2 225
Legal costs	2 004	1 692
Collection costs	834	807
Consultants	172	182
Short term leases	-	366
Variable lease payments	1 064	734
Other	9 498	7 898
<b>Total supplies and services</b>	<b>193 182</b>	<b>185 701</b>

**Accommodation**

SAPOL's accommodation is managed by SAPOL and also is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangements (MoAAs) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and are accordingly expensed. Information about accommodation incentives relating to this arrangement is shown in note 7.4.

**Insurance**

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

**COVID-19**

Various categories of supplies and services due to COVID-19 is \$ 27.8 million (2021: \$29.8 million).

**Administration**

\* Administration includes Audit fees paid/payable to the Auditor-General's Department (AGD) relating to work performed under the *Public Finance and Audit Act 1987*. The audit fees in 2021-22 were \$0.390 million (2021: \$0.365 million). No other services were provided by the Auditor-General's Department.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**4.2. Depreciation and amortisation**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Buildings and improvements	6 622	6 540
Vehicles and aircraft	2 130	2 037
Accommodation and leasehold improvements	2 868	2 880
Plant and equipment	8 786	9 795
<b>Total depreciation for property, plant and equipment</b>	<b>20 406</b>	<b>21 252</b>
<b>Right-of-use assets depreciation</b>		
Right-of-use buildings	8 773	7 811
Right-of-use vehicles	6 274	6 975
Right-of-use plant and equipment	1 607	1 476
<b>Total depreciation for Right-of-use assets</b>	<b>16 654</b>	<b>16 262</b>
<b>Intangible assets amortisation</b>		
Internally generated computer software	6 102	4 286
Other computer software	1 443	2 481
<b>Total amortisation for intangible assets</b>	<b>7 545</b>	<b>6 767</b>
<b>Total depreciation and amortisation</b>	<b>44 605</b>	<b>44 281</b>

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

**Useful life**

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

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings and improvements	1 - 60
Vehicles and aircraft	1 - 15
Plant and equipment	1 - 60
Accommodation and leasehold improvements	Remaining life of lease
Computer software	1 - 10
Right-of-use buildings	1 - 14
Right-of-use vehicles	3 - 5
Right-of-use plant and equipment	3

**Review of accounting estimates**

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

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

**5.1. Property, plant and equipment**

**Reconciliation of property, plant and equipment 2021-22**

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

2022	Buildings & Accommodation and		Vehicles	Plant and	Plant and	ROU	ROU	Capital		
	Land	improv'ts	leasehold improv'ts	and aircraft	Equipment	equipment	Buildings	Vehicles	works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2021	69 422	176 018	28 219	6 725	30 116	3 050	65 137	9 645	4 366	392 698
Prior year adjustment	-	-	-	-	-	-	-	-	1 498	1 498
Carrying amount at 1 July 2021	69 422	176 018	28 219	6 725	30 116	3 050	65 137	9 645	5 864	394 196
Additions	-	18	-	-	-	580	5 718	5 699	15 155	27 170
Transfers from capital works in progress	-	2 377	424	1 762	4 739	-	-	-	(9 302)	-
Donated assets	-	-	-	97	495	-	-	-	-	592
Transfer between classes	-	-	-	-	2 009	(1 710)	-	-	-	299
Asset recognised through stocktake	-	-	-	-	30	-	-	-	-	30
Disposals	-	-	-	(7)	-	-	(210)	(66)	-	(283)
Assets written off	-	-	(228)	-	(107)	-	-	-	-	(335)
Other Movement	-	(1)	(2)	-	-	-	-	-	(276)	(279)
Depreciation and amortisation	-	(6 622)	(2 868)	(2 130)	(8 786)	(1 607)	(8 773)	(6 274)	-	(37 060)
Carrying amount at the end of the period	69 422	171 790	25 545	6 447	28 496	313	61 872	9 004	11 441	384 330
Gross carrying amount										
Gross carrying amount	69 422	191 415	34 090	15 704	118 902	1 704	78 806	19 050	11 441	540 534
Accumulated depreciation	-	(19 625)	(8 545)	(9 257)	(90 406)	(1 391)	(16 934)	(10 046)	-	(156 204)
Carrying amount at the end of the period	69 422	171 790	25 545	6 447	28 496	313	61 872	9 004	11 441	384 330

\*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, transport vessels and aircraft which are valued at \$72.632 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$3.237 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.

**South Australia Police**  
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**5.1. Property, plant and equipment (continued)**

**Reconciliation of property, plant and equipment 2020-21**

2021	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings	ROU Vehicles	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2020	71 092	177 345	31 064	7 573	35 182	2 978	65 259	9 950	6 764	407 207
Additions	-	-	-	-	16	1 548	27 672	6 948	8 954	45 138
Transfers from capital works in progress	-	5 253	35	1 459	4 646	-	-	-	(11 393)	-
Donated assets	-	40	-	-	349	-	-	-	-	389
Disposals	-	-	-	(270)	-	-	(19 983)	(278)	-	(20 531)
Assets written off	-	-	-	-	(306)	-	-	-	-	(306)
Transfers to assets held for sale	(1 670)	(80)	-	-	-	-	-	-	-	(1 750)
Other Movement	-	-	-	-	24	-	-	-	41	65
Depreciation and amortisation	-	(6 540)	(2 880)	(2 037)	(9 795)	(1 476)	(7 811)	(6 975)	-	(37 514)
<b>Carrying amount at the end of the period</b>	<b>69 422</b>	<b>176 018</b>	<b>28 219</b>	<b>6 725</b>	<b>30 116</b>	<b>3 050</b>	<b>65 137</b>	<b>9 645</b>	<b>4 366</b>	<b>392 698</b>
<b>Gross carrying amount</b>										
Gross carrying amount	69 422	189 025	33 956	14 822	118 842	5 952	74 045	18 286	4 366	528 716
Accumulated depreciation	-	(13 007)	(5 737)	(8 097)	(88 726)	(2 902)	(8 908)	(8 641)	-	(136 018)
<b>Carrying amount at the end of the period</b>	<b>69 422</b>	<b>176 018</b>	<b>28 219</b>	<b>6 725</b>	<b>30 116</b>	<b>3 050</b>	<b>65 137</b>	<b>9 645</b>	<b>4 366</b>	<b>392 698</b>

\*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, transport vessels and aircraft which are valued at \$73.266 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$2.881 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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

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

Property, plant and equipment owned by SAPOL with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by SAPOL is initially recorded on a cost basis and subsequently measured at fair value. Where assets are acquired at no value or minimal value they are recorded at fair value in the Statement of Financial Position. Detail about SAPOL's approach to fair value is set out in note 10.1.

Property, plant and equipment owned by SAPOL includes \$66.884 million (2021: \$60.431 million) of fully depreciated plant and equipment still in use.

**Impairment**

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

Revaluation of property, plant and equipment owned by SAPOL is undertaken on a regular cycle as detailed in note 10.1. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

**5.3. Property, plant and equipment leased by SAPOL**

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

Additions to leased property, plant and equipment during 2021-22 were \$11.997 million (2020-21: \$36.168 million).

Interest expense paid on lease liabilities is disclosed in note 7.2.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15 000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

SAPOL has the following leases:

- 1193 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.
- 3 building leases are held with DIT but are not governed by Premier and Cabinet Circular PC018, with rental payments monthly in arrears. Building lease terms range from 1 year to 4 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- 23 building leases held with external lessors with rental payments monthly in arrears. Building lease terms range from 1 year to 12 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- A building lease held with Plenary Justice (SA) Pty Ltd under a Public-Private Partnership Agreement (PPP) for regional police stations for SAPOL which is non-cancellable, with rental payments quarterly in arrears. Initial lease was signed in June 2005 for 25 years with a 5 year extension option that is more likely than not to be exercised. No residual value guarantee.
- A plant and equipment lease held with Aviair Pty Ltd is non-cancellable, with rental payments monthly in arrears. Initial lease was for 18 month term from March 2019. No residual value guarantee.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. Expenses related to leases, including short term and variable lease payment expenses, are disclosed in notes 4.2 and 4.1. Cash outflows related to leases are disclosed in note 8.2. SAPOL has not committed to any lease arrangements that have not commenced from 1 July.



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

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

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

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

	Internally developed computer software	Other computer software	Capital works in progress	Total
<b>Reconciliation 2021-22</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at 30 June 2021</b>	<b>16 792</b>	<b>3 359</b>	<b>10 593</b>	<b>30 744</b>
Prior year adjustment*	(2 086)	-	(3 915)	(6 001)
<b>Adjusted carrying amount at the beginning of the period</b>	<b>14 706</b>	<b>3 359</b>	<b>6 678</b>	<b>24 743</b>
Additions	-	-	9 156	9 156
Transfers to/(from) capital works in progress	13 419	1 454	(14 873)	-
Assets written off	(1 274)	-	-	(1 274)
Transfer between classes	(93)	(206)	-	(299)
Amortisation	(6 102)	(1 443)	-	(7 545)
<b>Carrying amount at the end of the period</b>	<b>20 656</b>	<b>3 164</b>	<b>961</b>	<b>24 781</b>
<b>Gross carrying amount</b>				
Gross carrying amount	62 675	27 334	961	90 970
Accumulated amortisation	(42 019)	(24 170)	-	(66 189)
<b>Carrying amount at the end of the period</b>	<b>20 656</b>	<b>3 164</b>	<b>961</b>	<b>24 781</b>

	Internally developed computer software	Other computer software	Capital works in progress	Total
<b>Reconciliation 2020-21</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	<b>17 695</b>	<b>5 399</b>	<b>4 319</b>	<b>27 413</b>
Additions	-	-	10 098	10 098
Transfers to/(from) capital works in progress	3 383	441	(3 824)	-
Amortisation	(4 286)	(2 481)	-	(6 767)
<b>Carrying amount at the end of the period</b>	<b>16 792</b>	<b>3 359</b>	<b>10 593</b>	<b>30 744</b>
<b>Gross carrying amount</b>				
Gross carrying amount	53 547	26 358	10 593	90 498
Accumulated amortisation	(36 755)	(22 999)	-	(59 754)
<b>Carrying amount at the end of the period</b>	<b>16 792</b>	<b>3 359</b>	<b>10 593</b>	<b>30 744</b>

\* In 2021-22 the International Accounting Standards Board endorsed an IFRS Interpretations Committee agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement. Therefore, SAPOL commenced a review of intangible assets to ensure SAPOL's intangible programs are in line with AASB 138 *Intangible Assets*. As part of the review it was determined that SAPOL should expense several items previously capitalised as intangible assets. As a result, there has been prior year adjustment on the retained earnings at 30 June 2021 by \$2.086 million.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**5.5. Non-current assets classified as held for sale**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Land	500	11 520
Buildings and improvements	-	194
<b>Total non-current assets classified as held for sale</b>	<b>500</b>	<b>11 714</b>

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of non-current assets classified as held for sale movement</b>		
Carrying amount at the beginning of the period	11 714	10 001
Disposals	(11 214)	(37)
Transfers from land	-	1 670
Transfers from building	-	80
<b>Total non-current assets classified as held for sale</b>	<b>500</b>	<b>11 714</b>

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

SAPOL has measured the assets held for sale at the lower of carrying amount or fair value less costs to sell. Detail about SAPOL's approach to fair value is set out in note 10.1.

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

**South Australia Police**  
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**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
SAPOL operating account	51 970	45 274
Accrual Appropriation Excess Funds	194 331	168 483
<b>Total deposits with the Treasurer (Special deposit accounts)</b>	<b>246 301</b>	<b>213 757</b>
Imprest account/cash on hand	364	364
<b>Total cash and cash equivalents</b>	<b>246 665</b>	<b>214 121</b>

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

***Deposits with the Treasurer***

Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. SAPOL does not earn interest on its deposits with the Treasurer.

**6.2. Receivables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
From government entities	1 836	1 813
From non-government entities	1 754	1 131
Less impairment loss on receivables	(101)	(23)
<b>Total receivables</b>	<b>3 489</b>	<b>2 921</b>
GST input tax recoverable	3 467	3 466
Prepayments	2 848	3 800
Accrued revenue	3 987	5 561
Workers compensation and additional compensation recoveries	451	372
<b>Total current receivables</b>	<b>14 242</b>	<b>16 120</b>
<b>Non-current</b>		
Workers compensation and additional compensation recoveries	4 216	4 134
<b>Total non-current receivables</b>	<b>4 216</b>	<b>4 134</b>
<b>Total receivables</b>	<b>18 458</b>	<b>20 254</b>

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

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivables on demand. There is no concentration of credit risk. Refer to note 10.2 for further information on risk management.

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**6.2. Receivables (continued)**

*Impairment of receivables*

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	23	18
Amounts recovered during the year	(2)	(1)
Increase/(Decrease) in the allowance recognised in profit or loss	80	6
<b>Carrying amount at end of the period</b>	<b>101</b>	<b>23</b>

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

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**7. Liabilities**

**7.1. Payables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors	20 988	28 181
Employment on-costs	15 214	16 104
Paid Parental Leave Scheme payable	68	42
<b>Total current payables</b>	<b>36 270</b>	<b>44 327</b>
<b>Non-current</b>		
Employment on-costs	20 736	23 767
<b>Total non-current payables</b>	<b>20 736</b>	<b>23 767</b>
<b>Total payables</b>	<b>57 006</b>	<b>68 094</b>

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

**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 increased to 10.6% compared from 2020-21 rate of 10.1%. The average proportion of long service leave taken as leave over the past 3 years changed from the 2021 rate (59.18%) to 65.27% for police and changed from the 2021 rate (54.90%) to 61.20% 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.

**7.2. Lease Liabilities**

SAPOL measures lease liabilities \$75.367 million (2021: \$79.251 million) at discounted future lease payments using the DTF's incremental borrowing rate. There were no defaults or breaches throughout the year. The extension options are included in the lease liabilities as SAPOL is reasonably certain to extend the leases. Interest expense paid on lease liabilities during 2021-22 was \$1.265 million (2020-21: \$1.184 million).

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

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Lease liabilities</b>		
within 1 year	10 390	13 034
1 to 5 years	27 287	30 789
more than 5 years	38 331	43 180
<b>Total lease liabilities (undiscounted)</b>	<b>76 008</b>	<b>87 003</b>

Refer to note 5.3 for details about the right-of-use assets for lease liability.

# South Australia Police

## Notes to and forming part of the financial statements for the year ended 30 June 2022

### 7.3. Provisions

	2022 \$'000	2021 \$'000
<b>Current</b>		
Workers compensation	17 866	17 212
Additional compensation	2 942	2 336
Death in course of employment	-	26
Civil actions against police	233	293
Provision for replacement of aluminium cladding	-	977
<b>Total current provisions</b>	<b>21 041</b>	<b>20 844</b>
<b>Non-current</b>		
Workers compensation	82 389	85 476
Additional compensation	62 120	58 775
Provision for replacement of aluminium cladding	-	952
<b>Total non-current provisions</b>	<b>144 509</b>	<b>145 203</b>
<b>Total provisions</b>	<b>165 550</b>	<b>166 047</b>
<b>Movement in provisions</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
<b>Workers' compensation</b>		
Carrying amount at the beginning of the period	102 688	94 673
Increase/(decrease) resulting from re-measurement	17 891	25 753
Reduction due to payments	(20 324)	(17 738)
<b>Carrying amount at the end of the period</b>	<b>100 255</b>	<b>102 688</b>
<b>Additional compensation</b>		
Carrying amount at the beginning of the period	61 111	60 923
Increase/(decrease) resulting from re-measurement	6 285	2 412
Reduction due to payments	(2 334)	(2 224)
<b>Carrying amount at the end of the period</b>	<b>65 062</b>	<b>61 111</b>
<b>Death in course of employment</b>		
Carrying amount at the beginning of the period	26	29
Reduction due to payments	(26)	(3)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>26</b>
<b>Civil actions against police</b>		
Carrying amount at the beginning of the period	293	477
Increase/(decrease) in the provision due to revision of estimates	184	434
Reduction due to payments	(244)	(618)
<b>Carrying amount at the end of the period</b>	<b>233</b>	<b>293</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**7.3. Provisions (continued)**

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

SAPOL is a self-funded crown agency, responsible for funding and managing its own workers compensation and rehabilitation services pursuant to the *Return to Work Act 2014*. Further, SAPOL is responsible for administering Additional Compensation claims under the Police Officers Award.

The additional compensation provision provides continuing benefits to injured workers who have suffered eligible work – related injuries whose entitlements have ceased under the Return to Work scheme. Eligible injuries are injuries sustained in circumstances which involved, the commission of a criminal offence, or which arose from a dangerous situation.

SAPOL is directly responsible for meeting the costs of loss of income, medical expenses, costs associated with return to work, permanent impairment, economic loss and loss of life.

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

The workers compensation liability is based on an actuarial assessment of outstanding expenditure as at 30 June 2022. An external consulting actuarial agency is engaged through the Office of the Commissioner of Public Sector Employment to provide this service.

Measurement of the provision for worker's compensation as at 30 June 2022 includes the impacts of the decision of the Full Court of the Supreme Court of South Australia in *Return to Work Corporation of South Australia vs Summerfield* (Summerfield decision).

Legislation to reform the Return to Work Act 2014 was proclaimed in July 2022, with the reforms expected to reduce the overall liability of the Scheme. The impacts of these reforms on the provision for workers compensation across government will be considered when measuring the provision as at 30 June 2023.

There is a significant degree of uncertainty associated with estimating future scheme liability in particular the timing of future payments (i.e. permanent impairment) due to the varying circumstances. Scheme liability is impacted by claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

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

**Replacement of aluminium cladding**

Liabilities were reported in 2020-21 to reflect remediation of aluminium cladding on a number of SAPOL owned buildings. The liabilities have been settled in 2021-22.

**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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**7.4. Other liabilities**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Unearned revenue	3 926	4 364
Accommodation incentive	549	549
<b>Total current other liabilities</b>	<b>4 475</b>	<b>4 913</b>
<b>Non-current</b>		
Accommodation incentive	2 837	2 939
<b>Total non-current other liabilities</b>	<b>2 837</b>	<b>2 939</b>
<b>Total other liabilities</b>	<b>7 312</b>	<b>7 852</b>

**Accommodation incentives**

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

See note 5.3 for information about the accommodation improvements provided by DIT.

**Unearned revenue**

SAPOL recognises unearned revenue for consideration received in excess of obligations performed by SAPOL the main component at 30 June 2022 is for capital works grants received to fund SAPOL infrastructure initiatives in APY lands. The unearned portion represents the consideration proportionate to the progress of the planning and construction of the facility.



**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**8. Other disclosures**

**8.1. Equity**

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

**8.2. Cash flow**

<b>Cash Flow Reconciliation</b>	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	246 665	214 121
<b>Balance as per the Statement of Cash Flows</b>	<b>246 665</b>	<b>214 121</b>
<b>Reconciliation of net cash provided by operating activities to net cost of providing services</b>		
Net cash provided by operating activities	51 701	56 153
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(44 605)	(44 281)
Donated assets	592	389
Net gain / (loss) from the disposal of non-current and other assets	6 025	1 147
Impairment of non-current assets	(1 609)	(306)
Capital accruals	879	305
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	(2 008)	(2 456)
Increase/(decrease) in inventories	(40)	(31)
(Increase)/decrease in payables	9 045	(2 889)
(Increase)/decrease in other liabilities	540	850
(Increase)/decrease in employee benefits	46 502	24 739
(Increase)/decrease in provisions	497	(1 745)
<b>Net result</b>	<b>67 519</b>	<b>31 875</b>

Total cash outflows for leases for SAPOL were \$15.284 million (2020-21: \$15.398 million).

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**9. Outlook**

**9.1. Unrecognised contractual commitments**

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

**Capital commitments**

	2022	2021
	\$'000	\$'000
Within one year	3 796	1 740
Later than one year but not later than five years	-	229
<b>Total capital commitments</b>	<b>3 796</b>	<b>1 969</b>

SAPOL's capital commitments are for major capital projects which includes motorcycle replacement and Shield stage 3.

**Expenditure commitments**

	2022	2021
	\$'000	\$'000
Within one year	50 208	39 058
Later than one year but not later than five years	87 173	85 194
Later than five years	207 047	231 417
<b>Total expenditure commitments</b>	<b>344 428</b>	<b>355 669</b>

Major expenditure commitments include MoAAs with DIT for accommodation.

**9.2. Contingent assets and liabilities**

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

**Contingent assets**

SAPOL is not aware of any contingent assets.

**Contingent liabilities**

*Claims for property damage or personal injury*

As at 30 June 2022, SAPOL has possible exposures resulting from litigation (or pending litigation) in respect of claims for property damage or personal injury/death.

*Rewards for unsolved murders*

As at 30 June 2022 the value of outstanding rewards for unsolved murders was \$39.0 million (2021: \$38.4 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.

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

SAPOL continues to assess the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer.

Amending Standard AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* will apply from 1 July 2023. SAPOL continues to assess liabilities eg LSL and whether or not SAPOL has a substantive right to defer settlement. Where applicable these liabilities will be classified as current.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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

The COVID-19 pandemic will continue to impact on the operations of SAPOL in 2022-23. The key expected impacts are difficult to quantify and will depend upon whether or not a new COVID-19 variant of concern emerges in 2022-23. If so key expected impacts are increases to employee benefits and supplies and services expenditure associated with maintaining a safe work environment and delivering on SAPOL's key objectives.

**9.5. Events after reporting period**

SAPOL are not aware of any events after reporting period.

**10. Measurement and risk**

**10.1. Fair value**

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

The revaluation process is reviewed by SAPOL 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 million and estimated useful life is greater than three years.

Revaluation is undertaken on a regular cycle as detailed below. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

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

***Fair value hierarchy***

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

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

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

During 2022 and 2021, 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**10.1. Fair Value (continued)**

***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.

***Plant and equipment, transport vessels and aircraft***

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

An independent valuation of plant and equipment, transport vessels and aircraft with a fair value of greater than \$1 million was performed by a Certified Practising Valuer from Liquid Pacific, as at 30 June 2019.

**10.2. Financial instruments**

***Financial risk management***

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

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

***Liquidity risk***

SAPOL is funded principally from appropriation by the SA Government. SAPOL works 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**10.2. Financial instruments (continued)**

***Impairment of financial assets***

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

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

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

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

There were no material impairment losses recognised in the year.

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

***Cash and debt investments***

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

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

***Market risk***

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

Exposure to interest rate risk may arise through its interest bearing liabilities, including borrowings. As at 30 June 2022, SAPOL had no borrowings.

***Categorisation of financial instruments***

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

***Classification of financial instruments***

SAPOL measures all financial instruments at amortised cost except for lease liabilities which are measured at the present value of future lease payments, refer to note 7.2.

# **South Australia Police (SAPOL)**

## **Administered Financial Statements**

**For the year ended 30 June 2022**

**South Australia Police**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2022*

		<b>2022</b>	<b>2021</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered income</b>			
Appropriation	A5.1	619	687
Fees and charges	A5.2	89 709	86 242
<b>Total administered income</b>		<b>90 328</b>	<b>86 929</b>
<b>Administered expenses</b>			
Employee benefits expenses		559	649
Supplies and services	A6.1	2 561	2 467
SA Government transfers		15 297	12 811
Payments to Consolidated Account		71 919	71 033
<b>Total administered expenses</b>		<b>90 336</b>	<b>86 960</b>
<b>Net result</b>		<b>(8)</b>	<b>(31)</b>
<b>Total comprehensive result</b>		<b>(8)</b>	<b>(31)</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Statement of Administered Financial Position**  
*as at 30 June 2022*

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	Note	2022 \$'000	2021 \$'000
<b>Administered current assets</b>			
Cash and cash equivalents		24 063	20 451
Receivables		238	231
<b>Total current assets</b>		<b>24 301</b>	<b>20 682</b>
<b>Total assets</b>		<b>24 301</b>	<b>20 682</b>
<b>Administered current liabilities</b>			
Payables		6 003	4 666
Other liabilities	A7.1	17 733	15 443
<b>Total current liabilities</b>		<b>23 736</b>	<b>20 109</b>
<b>Total liabilities</b>		<b>23 736</b>	<b>20 109</b>
<b>Net assets</b>		<b>565</b>	<b>573</b>
<b>Administered equity</b>			
Retained earnings		565	573
<b>Total equity</b>		<b>565</b>	<b>573</b>

The accompanying notes form part of these financial statements.



**South Australia Police**  
**Statement of Administered Cash Flows**  
*for the year ended June 2022*

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		<b>2022</b>	<b>2021</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		619	687
Fees and charges		89 702	86 237
Exhibit monies		2 144	6 376
Unclaimed property		146	12
<b>Cash generated from operations</b>		<b>92 611</b>	<b>93 312</b>
<b>Cash outflows</b>			
Employee benefits payments		(559)	(649)
Supplies and services		(2 554)	(2 462)
SA Government transfers		(15 124)	(12 443)
Payments to consolidated account		(70 762)	(71 592)
<b>Cash used in operations</b>		<b>(88 999)</b>	<b>(87 146)</b>
<b>Net cash provided by / (used in) operations</b>	A8.1	<b>3 612</b>	<b>6 166</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>3 612</b>	<b>6 166</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>20 451</b>	<b>14 285</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>24 063</b>	<b>20 451</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2022*

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

Activities - refer note A2	Victims of Crime				Public Private Partnership (PPP)			
	Expiation Fees		Levy		Special Acts		Partnership (PPP)	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Administered income</b>								
Appropriation	-	-	-	-	554	624	-	-
Fees and charges	71 924	71 034	15 103	12 618	-	-	2 561	2 467
<b>Total administered income</b>	<b>71 924</b>	<b>71 034</b>	<b>15 103</b>	<b>12 618</b>	<b>554</b>	<b>624</b>	<b>2 561</b>	<b>2 467</b>
<b>Administered expenses</b>								
Employee benefits expenses	-	-	-	-	559	649	-	-
Supplies and services	-	-	-	-	-	-	2 561	2 467
SA Government transfers	-	-	15 103	12 618	-	-	-	-
Payments to Consolidated Account	71 919	71 033	-	-	-	-	-	-
<b>Total administered expenses</b>	<b>71 919</b>	<b>71 033</b>	<b>15 103</b>	<b>12 618</b>	<b>559</b>	<b>649</b>	<b>2 561</b>	<b>2 467</b>
<b>Net result</b>	<b>5</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>(25)</b>	<b>-</b>	<b>-</b>

Activities - refer note A2	Firearms Safety				Total	
	Training Levy		Other		2022	2021
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Administered income</b>						
Appropriation	-	-	65	63	619	687
Fees and charges	121	123	-	-	89 709	86 242
<b>Total administered income</b>	<b>121</b>	<b>123</b>	<b>65</b>	<b>63</b>	<b>90 328</b>	<b>86 929</b>
<b>Administered expenses</b>						
Employee benefits expenses	-	-	-	-	559	649
Supplies and services	-	-	-	-	2 561	2 467
SA Government transfers	121	123	73	70	15 297	12 811
Payments to Consolidated Account	-	-	-	-	71 919	71 033
<b>Total administered expenses</b>	<b>121</b>	<b>123</b>	<b>73</b>	<b>70</b>	<b>90 336</b>	<b>86 960</b>
<b>Net result</b>	<b>-</b>	<b>-</b>	<b>(8)</b>	<b>(7)</b>	<b>(8)</b>	<b>(31)</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2022*

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

Activities - refer note A2

	Unclaimed Property		Exhibit Monies		Expiation Fees	
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	508	362	17 225	15 081	4 437	3 275
Receivables	-	-	-	-	-	-
<b>Total current assets</b>	<b>508</b>	<b>362</b>	<b>17 225</b>	<b>15 081</b>	<b>4 437</b>	<b>3 275</b>
<b>Total administered assets</b>	<b>508</b>	<b>362</b>	<b>17 225</b>	<b>15 081</b>	<b>4 437</b>	<b>3 275</b>
<b>Administered current liabilities</b>						
Payables	-	-	-	-	4 431	3 274
Other current liabilities	508	362	17 225	15 081	-	-
<b>Total current liabilities</b>	<b>508</b>	<b>362</b>	<b>17 225</b>	<b>15 081</b>	<b>4 431</b>	<b>3 274</b>
<b>Total administered liabilities</b>	<b>508</b>	<b>362</b>	<b>17 225</b>	<b>15 081</b>	<b>4 431</b>	<b>3 274</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>1</b>

Activities - refer note A2

	Victims of Crime Levy		Special Acts		Public Private Partnership (PPP)	
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	1 334	1 161	43	48	-	-
Receivables	-	-	-	-	238	231
<b>Total current assets</b>	<b>1 334</b>	<b>1 161</b>	<b>43</b>	<b>48</b>	<b>238</b>	<b>231</b>
<b>Total administered assets</b>	<b>1 334</b>	<b>1 161</b>	<b>43</b>	<b>48</b>	<b>238</b>	<b>231</b>
<b>Administered current liabilities</b>						
Payables	1 334	1 161	-	-	238	231
Other current liabilities	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>1 334</b>	<b>1 161</b>	<b>-</b>	<b>-</b>	<b>238</b>	<b>231</b>
<b>Total administered liabilities</b>	<b>1 334</b>	<b>1 161</b>	<b>-</b>	<b>-</b>	<b>238</b>	<b>231</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>43</b>	<b>48</b>	<b>-</b>	<b>-</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2022*

Activities - refer note A2	Firearms Safety		Other		Total	
	Training Levy					
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	-	-	516	524	24 063	20 451
Receivables	-	-	-	-	238	231
<b>Total current assets</b>	-	-	<b>516</b>	<b>524</b>	<b>24 301</b>	<b>20 682</b>
<b>Total administered assets</b>	-	-	<b>516</b>	<b>524</b>	<b>24 301</b>	<b>20 682</b>
<b>Administered current liabilities</b>						
Payables	-	-	-	-	6 003	4 666
Other current liabilities	-	-	-	-	17 733	15 443
<b>Total current liabilities</b>	-	-	-	-	<b>23 736</b>	<b>20 109</b>
<b>Total administered liabilities</b>	-	-	-	-	<b>23 736</b>	<b>20 109</b>
<b>Net assets</b>	-	-	<b>516</b>	<b>524</b>	<b>565</b>	<b>573</b>

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

**South Australia Police**  
**Schedule of Income and Expenses attributable to Administered Items**  
*For the year ended 30 June 2022*

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**NOTES TO THE FINANCIAL STATEMENTS**

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**South Australia Police**  
**Notes to and forming part of the Administered financial statements**  
*For the year ended 30 June 2022*

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

**Expiation fees**

SAPOL, 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 or to the Government agency accountable for the fees. This includes collection of expiation revenue relating to a zero-tolerance approach to Protect SA's Fruit Fly Free Status under the *Plant Health Act 2009*.

**Victims of Crime Levy**

SAPOL, 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.

**South Australia Police**  
**Notes to and forming part of the Administered financial statements**  
*For the year ended 30 June 2022*

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

**Public Private Partnership**

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

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

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

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

Since commencing, the COVID-19 pandemic has impacted on the administered activities of SAPOL with lower than budgeted expiation revenue as a result of fewer vehicles on the roads. The impact has been difficult to quantify with total expiations higher than 2020-21.

**South Australia Police**  
**Notes to and forming part of the Administered financial statements**  
*For the year ended 30 June 2022*

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**A4. Budget performance**

The budget performance table compares the SAPOL's outcomes against budget information presented to Parliament (2021-22 Budget Paper 4, Volume 3). Appropriation reflects appropriation issued to special deposit accounts (and deposit accounts) controlled by SAPOL. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
<b>Statement of Administered Comprehensive Income</b>			
<b>Administered Income</b>			
Appropriation	562	619	57
Fees and charges	97 778	89 709	(8 069)
<b>Total administered income</b>	<b>98 340</b>	<b>90 328</b>	<b>(8 012)</b>
<b>Administered Expenses</b>			
Employee benefits	497	559	62
Supplies and services	2 590	2 561	(29)
SA Government transfers	16 145	15 297	(848)
Payments to Consolidated Account	79 108	71 919	(7 189)
<b>Total administered expenses</b>	<b>98 340</b>	<b>90 336</b>	<b>(8 004)</b>
<b>Net result</b>	<b>-</b>	<b>(8)</b>	<b>(8)</b>

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses. SAPOL has no such variances.

SAPOL has no administered investing expenditure budget or actual expenditure.



**South Australia Police**  
**Notes to and forming part of the Administered financial statements**  
*For the year ended 30 June 2022*

**A5. Income**

**A5.1 Appropriation**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriation from consolidated account pursuant to the <i>Police Act 1998</i>	554	624
Appropriation from consolidated account pursuant to the <i>Appropriation Act</i>	65	63
<b>Total revenues from appropriation</b>	<b>619</b>	<b>687</b>

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consists of only operational funding.

**A5.2 Fees and charges**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Expiation revenue	71 924	71 034
Victims of Crime Levy	15 103	12 618
PPP cost recovery *	2 561	2 467
Firearms Safety Training Levy	121	123
<b>Total fees and charges</b>	<b>89 709</b>	<b>86 242</b>

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

**A6. Expenses**

**A6.1 Supplies and services**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
PPP lease payments	2 561	2 467
<b>Total supplies and services</b>	<b>2 561</b>	<b>2 467</b>

Expenses relate to PPP lease payments paid by SAPOL on behalf of CAA. The expenditure is offset by cost recovery from CAA. Refer to note A5.2.

**A7. Liabilities**

**A7.1 Other liabilities**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Exhibit monies held	17 225	15 081
Unclaimed property held for SA Government	508	362
<b>Total other liabilities</b>	<b>17 733</b>	<b>15 443</b>

**South Australia Police**  
**Notes to and forming part of the Administered financial statements**  
*For the year ended 30 June 2022*

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**A8. Other disclosures**

**A8.1 Cash flow reconciliation**

	2022 \$'000	2021 \$'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	24 063	20 451
Balance as per the Statement of Cash Flows	24 063	20 451
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	3 612	6 166
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	7	5
(Increase)/decrease in payables	(1 337)	186
(Increase)/decrease in other liabilities	(2 290)	(6 388)
<b>Net result</b>	<b>(8)</b>	<b>(31)</b>

**A9. Outlook**

**A9.1 COVID-19 pandemic outlook**

The COVID-19 pandemic may continue to impact the administered activities of SAPOL in 2022-23. The expected impacts are difficult to quantify and will depend upon whether or not a new COVID-19 variant of concern emerges in 2022-23.