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**Government  
of South Australia**

# **SOUTH AUSTRALIA POLICE**

## **2020-21 Annual Report**

SOUTH AUSTRALIA POLICE  
100 Angas Street, Adelaide SA 5000  
GPO Box 1539, Adelaide SA 5001

[www.police.sa.gov.au](http://www.police.sa.gov.au)

Contact email: SAPOLenquiries@police.sa.gov.au

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2020-21 ANNUAL REPORT for SOUTH AUSTRALIA POLICE

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2020-21 ANNUAL REPORT for SOUTH AUSTRALIA POLICE

To:

Hon. Vincent Tarzia

Minister for Police, Emergency Services and Correctional Services

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

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

Submitted on behalf of the South Australia Police by:

Grant Stevens APM LEM  
**COMMISSIONER OF POLICE**

Date 30/9/2021

Signature



## From the Chief Executive



2020-21 presented a unique challenge to us all, as we confronted the continued COVID-19 pandemic that has affected every aspect of our lives, as police and as South Australians.

This is now the largest and to date most prolonged state-wide emergency response SAPOL has ever undertaken.

As Police Commissioner and as the State Coordinator under the *Emergency Services Act 2004*, I am very proud of the way everyone in SAPOL has risen to the challenge of new duties and adapted to new ways of doing business in addition to our substantive core functions as defined in the Police Act.

Together, we have all worked extremely hard to ensure the people of our state have been kept safe during the pandemic.

Part of this has been maintaining our accessibility to ensure the community could continue to engage with SAPOL for reliable and timely information through the use of social media, with over 20 million hits on our internet site. In addition SAPOL had 521,688 Facebook, 74,942 Twitter and 160,058 Instagram followers in 2020-21. These numbers demonstrate the community's reliance on SAPOL as a trusted source of information.

In 2020 SAPOL also released our new guiding documents; *Our Strategy 2030: Safer Communities and the Corporate Business Plan 2020-2023: Safer Communities – The Roadmap*, looking ahead to the next decade, planning for the challenges and opportunities that will bring.

One of these challenges is counter-terrorist preparedness. We introduced a new counter-terrorism capability, the Security Response Section, with 45 highly trained members providing an extra layer of protection for the community against terrorism and extremist violence. This enhanced specialist capability is necessary to ensure community safety for all South Australians in 2020-21 and beyond. This new functionality has also been of tremendous support to front line policing and greatly appreciated by our patrol teams.

Innovation continued to be a focus for police response throughout 2020-21, with new patrol fleets including hybrids, the introduction of our first electric vehicles, jet skis and an all-terrain vehicle. In this period we also introduced gel blaster reforms, e-ticketing and an automated payment system for expiations. As another enhancement to our response capability we started trialling mental health clinicians in our Communications Centre, and opened an additional Police Operations Centre at Thebarton. In December 2020 Advanced Mobile Location Services began operation in SAPOL, providing the ability to identify the location of members of the public calling for assistance despite possible communication barriers. SAPOL remains the lead agency in South Australia with the use of this new technology.

Policing continues to be a sought after career with many dimensions to offer. Initially SAPOL commenced recruitment of an additional 72 Police Officers, and 54 Protective Security Officers (PSOs). In June 2021, SAPOL also commenced recruiting an additional 114 PSOs to support our COVID-19 response, increasing the overall number of PSOs dedicated to COVID-19 response duties to 168. In October 2020 SAPOL held a special mass graduation ceremony at Adelaide Oval to recognise those graduates with their families who had missed their earlier graduation ceremony due to COVID-19, the first time a graduation ceremony has been conducted outside of the Academy or other police facilities.

SAPOL achieved a significant outcome during the year from the investigation of the death from criminal neglect of Ann-Marie Smith, resulting in the arrest of her carer for manslaughter. In addition, SAPOL's Operation Leo commenced in December 2020, focussing on the Nomads Outlaw Motor Cycle Gang which has resulted in four arrests, the seizure of commercial quantities of methylamphetamine and heroin, eleven firearms and ammunition, \$160,000 cash, along with five motor vehicles, one jet ski and four Harley Davidson motorcycles. Overall, a significant blow to organised crime in this state.

Following on from this SAPOL played a leading role in the highly successful national and international Operation Ironside, working with the FBI and the AFP. Ironside is the largest operation run by SAPOL deploying over 460 police searching more than 80 premises on 7 June 2021. More information will be reported in the next financial year.

My ongoing personal commitment to ensuring a healthy and diverse workforce resulted in the continuation of SAPOL's Reconditioning Program, where staff are linked to appropriate allied health service providers and out-of-pocket costs are covered. In addition, the Be Well Tracker, Operation Nutrition Support and the Body Scan Program were all launched in 2020-21. SAPOL also launched its new *Disability Access and Inclusion Plan 2020-2024* in October 2020, setting a clear direction on how police can support people with disability over the next four years.

Road safety for all South Australians continued to be a major issue of concern for police and government, notwithstanding the impact of COVID-19 on the community. SAPOL ran twelve road safety marketing campaigns throughout the year, targeting Drug Driving, Distraction, Seatbelts, Regional Driving, Motorcycles, Fatigue and Speed. Some campaigns targeting selfish road behaviour with the potential to harm innocent road users, were deliberately provocative to bolster community awareness of the consequences of dangerous road users.

In last year's annual report, I reflected on how tough it had been and how proud I was of SAPOL. The challenges of 2020-21 have been no less significant or difficult than last year and I am again personally grateful for the commitment, professionalism, sacrifice and empathy shown the community of South Australia.



Grant Stevens APM LEM  
**COMMISSIONER OF POLICE**

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## Overview: about the agency

### Our strategic focus

<p><b>Our Purpose</b></p>	<p>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.</p>
<p><b>Our Vision</b></p>	<p>Safer Communities – recognises our continuing commitment to reduce community harm through a prevention first mindset.</p>
<p><b>Our Values</b></p>	<p>Our values are: Service Integrity, Courage, Leadership, Collaboration and Respect.</p>
<p><b>Our functions, objectives and deliverables</b></p>	<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 will 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 will be guided by 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 Operations Command

COVID-19 Coordinator State Controller Police

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

## **Changes to the agency**

In July 2020 SAPOL created the COVID-19 Operations Command and COVID-19 Coordinator State Controller Police, recognising the ongoing nature of SAPOL's commitment to COVID-19 response in South Australia.

## Our Minister



The Hon Vincent Tarzia 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 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 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 Director Business Service, responsible for:

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



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

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



Philip Newitt is the Assistant Commissioner Governance and Capability Service 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 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 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, 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, and
- firearms and licensing enforcement.



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 response including Border, Airport and Medi-Hotel Operations; and Medi-Quarantine;
- 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.



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

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

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

*Police Act 1998 and Police Regulations 2014*

*Firearms Act 2015*

*Hydroponics Industry Control Act 2009*

*Protective Security Act 2007*

*Public Assemblies Act 1972*

*Second-hand Dealers and Pawnbrokers Act 1996*

*Witness Protection Act 1996*

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

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

## The agency's performance

### Performance at a glance



## PUBLIC SAFETY



## CRIME AND CRIMINAL JUSTICE



**27,446**  
ARRESTS

CANNABIS  
EXPIATION NOTICES

**5251** ISSUED

SEIZURES

**123** KILOGRAMS  
METHAMPHETAMINE | **1.9** KILOGRAMS  
HEROIN

**126** LITRES FANTASY | **15,525** CANNABIS PLANTS

CLANDESTINE LABS

**54** DETECTED AND  
DISMANTLED

JOINT ANTI-CHILD  
EXPLOITATION TEAM

**88** ARRESTS



**124**  
INVESTIGATIONS



**66**  
CHILDREN SAVED



HOMICIDES



**13** HOMICIDES | **8** SOLVED

**118,445**

PROSECUTION CHARGES INITIATED  
BY POLICE IN STATE COURTS

**3242** POLICE ISSUED  
INTERVENTION ORDERS > **514** APPLICATIONS  
TO COURT

CRIME  
STOPPERS

**26,481**  
CONTACTS

**712**  
CRIMES SOLVED

**356**  
PEOPLE  
APPREHENDED

**\$691,715**  
PROPERTY / CASH  
RECOVERED

FIREARMS

**1389**

SURRENDERED  
UNDER  
GENERAL  
FIREARMS  
AMNESTY

## ROAD SAFETY

**101**  
LIVES LOST

**495,393** > **4468**  
ROADSIDE ALCOHOL TESTS CONDUCTED | ALCOHOL  
DETECTIONS

**33,790** > **5317**  
ROADSIDE DRUG TESTS CONDUCTED | DRUG  
DETECTIONS

ROAD SAFETY  
MARKETING CAMPAIGNS  
**12** INCLUDES 3 NEW MULTI-  
MEDIA & 3 NEW TARGETED

**41**  
CORPORATE / STATEWIDE TRAFFIC  
OPERATIONS CONDUCTED

**5201**  
CLAMPED AND  
IMPOUNDED VEHICLES

### OPERATION HIGH IMPACT RESULTS

**106,321** > **701**  
ROADSIDE ALCOHOL TESTS CONDUCTED | ALCOHOL  
DETECTIONS

**5437** > **736**  
DRUG DRIVING TESTS | DRUG  
DETECTIONS

**854**  
VEHICLES  
IMPOUNDED

**7542**  
SPEEDING ARRESTS/REPORTS AND  
EXPIATIONS / CAUTIONS ISSUED

**706**  
DISTRACTION EXPIATIONS /  
CAUTIONS ISSUED

**526**  
SEATBELT EXPIATIONS /  
CAUTIONS ISSUED

### Agency response to COVID-19

In 2020-21 under the *Emergency Management Act 2004 (EM)*, Commissioner Stevens continued as State Coordinator, working closely with the Chief Executive of Health and Wellbeing and the Chief Public Health Officer and the Premier, providing advice to government, the public, and dedicating police resources to managing the demand created by COVID-19 and the normal demands of policing.

The policing response has many dimensions. It covers issuing enforceable general directions to all persons in South Australia on issues such as isolation and quarantine requirements, border controls, and restrictions to public activities and gatherings. Directions are made in consultation with Department for Health and Wellbeing and are regularly reviewed and amended to reflect changing conditions.





**Agency contribution to whole of Government objectives**

<b>Key objective</b>	<b>Agency's contribution</b>
Lower costs	<p>Introduction of Electric Vehicles</p> <ul style="list-style-type: none"> <li>• SAPOL introduced electric vehicles into the fleet, in line with the government's Carbon Neutral Adelaide Initiative. Five new Hyundai electric vehicles have been fully incorporated in the central carpool located at Police Headquarters (PHQ). Five charging stations have been installed, one for each of the electric vehicles.</li> </ul>
Better Services	<p>Counter Terrorism</p> <ul style="list-style-type: none"> <li>• The Security Response Section commenced operations on 1 July 2020, providing an extra layer of protection for the community against terrorism and extremist violence.</li> </ul> <p>Protecting our police</p> <ul style="list-style-type: none"> <li>• Negotiations finalised with preferred Multi-Purpose Load Bearing Vests supplier.</li> <li>• Members currently undertaking fittings for the custom made vests to ensure officers have the best protection possible.</li> <li>• These new high-tech vests are an advanced piece of personal protective equipment which will provide extra safety and security for police officers and protective security officers during situations that involve armed offenders in possession of edged weapons and firearms.</li> </ul> <p>Advanced Mobile Location Services (AML)</p> <ul style="list-style-type: none"> <li>• Commencing in December 2020, AML allows SAPOL to identify the location of members of the public calling for assistance via Triple Zero (000) emergency calls despite possible communication barriers. SAPOL remain the lead agency in South Australia with the use of this new technology.</li> </ul>

**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>84.4%</p> <p>93.2%, above the target of ≥80.0%</p> <p>583 253</p> <p>186 329</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>12.80 above projection of ≤12.22</p> <p>45.20 below projection of ≤53.32</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>169 492</p> <p>495 393, below the target of 500 000</p> <p>117</p> <p>25 925</p>

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

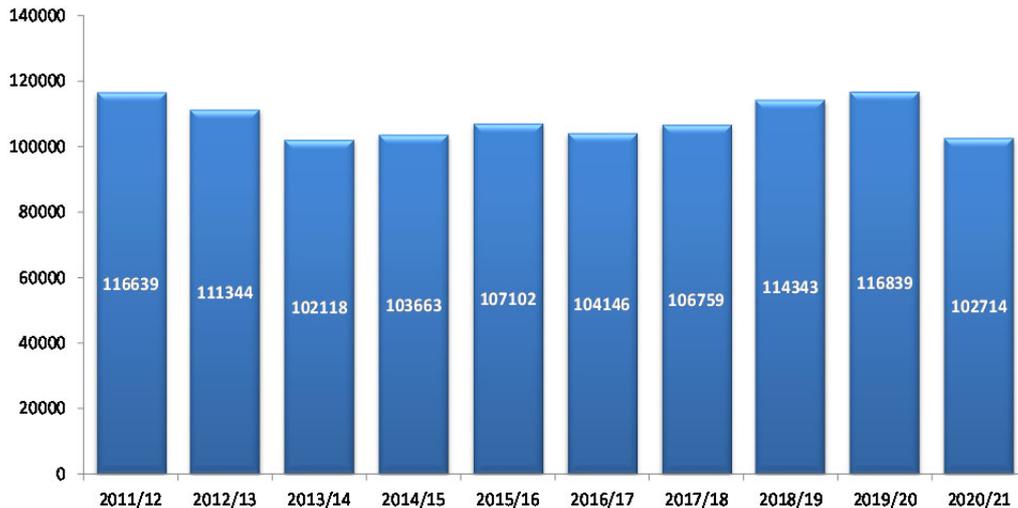
## Corporate performance summary

### Crime Trends

Over the 10 year period from financial year 2011-12 to 2020-21 there has been a steady reduction in overall recorded crime resulting in a decrease of 11.9% or 13 925 offences (116 639 to 102 714) for total offences against person and property.

In summary, from 2019-20 to 2020-21, there was a decrease in overall recorded crime of 12.1% or 14 125 offences (116 839 to 102 714).

### Total Offences Against Person and Property

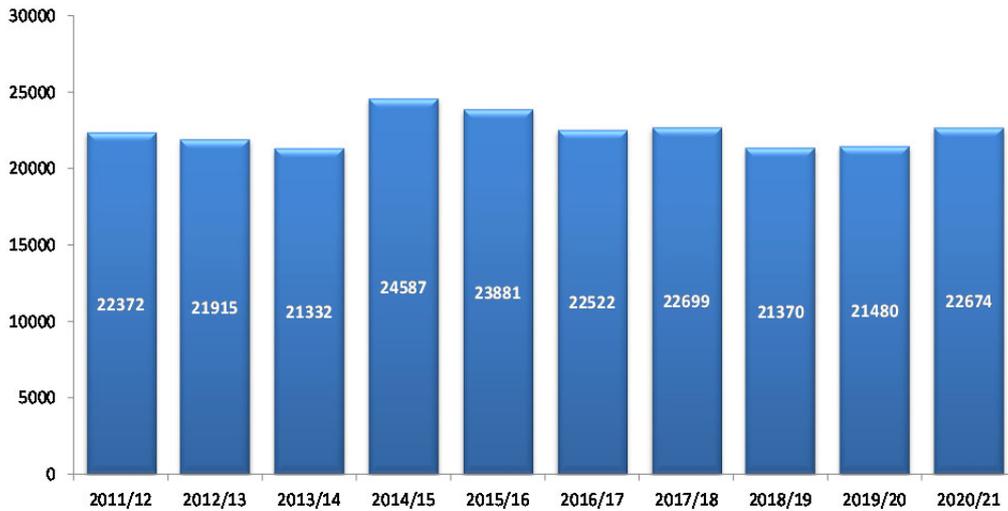


*Note: to align with SAPOL's regular monthly crime data reporting the previously published 2019-20 data has been refreshed.*

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

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

**Total Offences Against the Person**



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2019-20 data has been refreshed.

OFFENCES AGAINST THE PERSON	Financial Year		
	2019-20	2020-21	Change
Homicide and Related Offences	38	36	-5.3%
Acts Intended to Cause Injury	17 121	18 561	8.4%
Sexual Assault and Related Offences	2 024	2 145	6.0%
Robbery and Related Offences	655	522	-20.3%
Other Offences Against the Person	1 642	1 410	-14.1%
<b>TOTAL OFFENCES AGAINST THE PERSON</b>	<b>21 480</b>	<b>22 674</b>	<b>5.6%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>8 925</b>	<b>9 760</b>	<b>9.4%</b>

Homicide and Related Offences decreased by 5.3% (2 offences).

Acts Intended to Cause Injury increased by 8.4% (1 440 offences). Within this category, Serious Assault not Resulting in Injury increased 16.6% (1 583 offences).

Sexual Assault and Related Offences increased by 6.0% (121 offences). Within this category, Aggravated Sexual Assault increased by 9.5% (110 offences), Non-Aggravated Sexual Assault increased by 6.7% (30 offences) and Non-Assaultive Sexual Offences decreased by 4.5% (19 offences).

Robbery and Related Offences decreased by 20.3% (133 offences), with Aggravated Robbery Offences decreasing by 24.0% (113 offences).

**Total Offences Against Property**



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2019-20 data has been refreshed.

OFFENCES AGAINST PROPERTY	Financial Year		
	2019-20	2020-21	Change
Serious Criminal Trespass	15 532	12 066	-22.3%
Theft and Related Offences	53 872	43 064	-20.1%
Fraud, Deception and Related Offences	4 073	4 629	13.7%
Property Damage and Environmental	21 882	20 281	-7.3%
<b>TOTAL OFFENCES AGAINST PROPERTY</b>	<b>95 359</b>	<b>80 040</b>	<b>-16.1%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>3 147</b>	<b>3 165</b>	<b>0.6%</b>

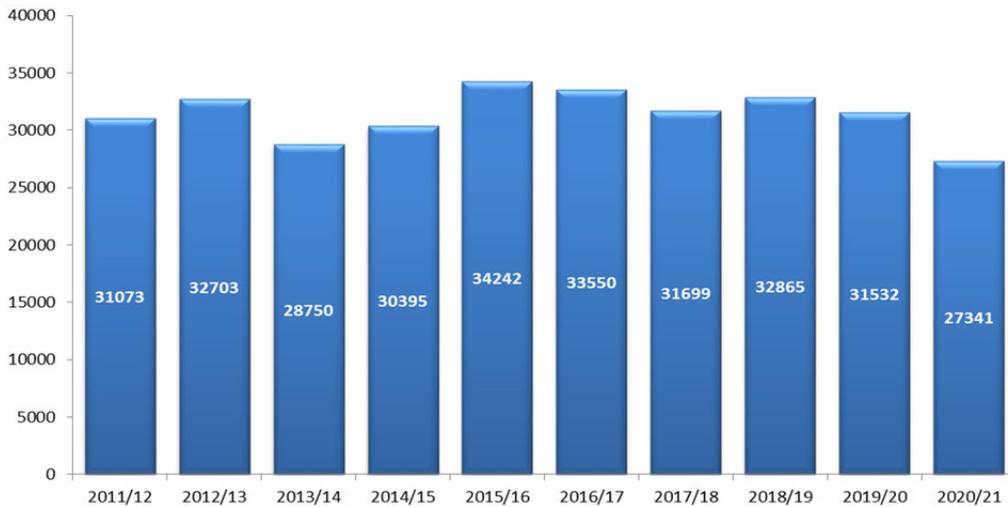
Serious Criminal Trespass Offences decreased by 22.3% (3 466 offences). Within this category SCT-Residence decreased by 23.7% (1 697 offences) and SCT-Non Residence decreased by 21.6% (1 027 offences).

Theft and Related Offences decreased by 20.1% (10 808 offences). The main contributor in this category is Other Theft which decreased by 23.0% (5 909 offences). These offences predominantly include Dishonestly Take Property without Consent and Fuel Theft.

Fraud, Deception and Related Offences increased by 13.7% (556 offences). Within this category, Obtain Benefit by Deception increased by 20.0% (588 offences).

Property Damage and Environmental Offences decreased by 7.3% (1 601 offences). The sub-categories of Property Damage by fire or explosion decreased by 20.0% (244 offences) and Other Property Damage and Environmental decreased by 7.1% (1 364 offences). Environmental relates to the natural world and the impact of human activity e.g. environmental noise.

**Total Offences Against Good Order**



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2019-20 data has been refreshed.

OFFENCES AGAINST GOOD ORDER	Financial Year		
	2019-20	2020-21	Change
Illicit Drug Offences	5 664	3 874	-31.6%
Weapons/Explosives Offences	3 060	2 450	-19.9%
Public Order Offences	4 302	3 991	-7.2%
Justice Procedure Offences	17 164	16 008	-6.7%
Other Miscellaneous Offences	1 342	1 018	-24.1%
<b>TOTAL OFFENCES AGAINST GOOD ORDER</b>	<b>31 532</b>	<b>27 341</b>	<b>-13.3</b>

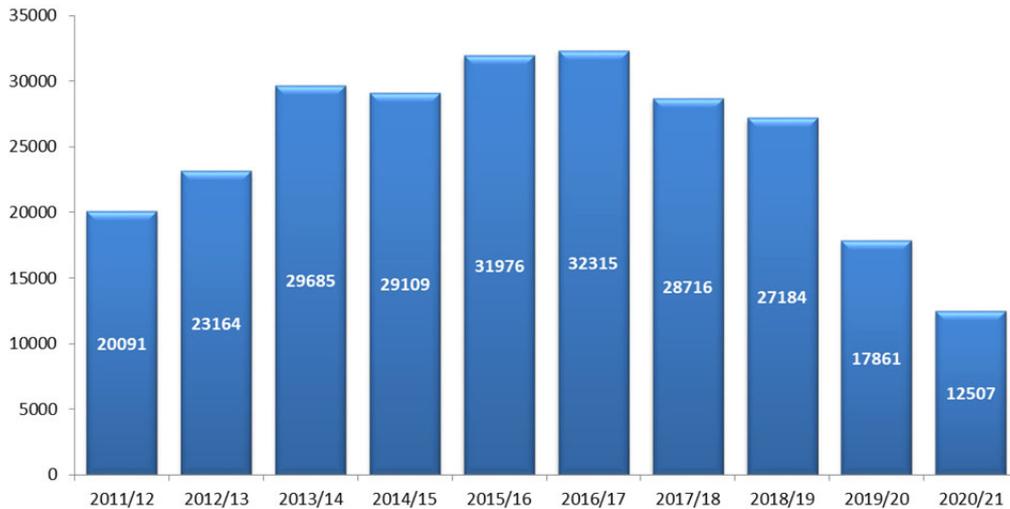
Illicit Drug Offences decreased by 31.6% (1 790 offences). The main contributor is Possess/Use Drug Offences which decreased by 40.8% (1 060 offences).

Weapons/Explosives Offences decreased by 19.9% (610 offences). The main contributor is Regulated Weapons/Explosives Offences which decreased by 20.4% (408 offences).

Public Order Offences decreased by 7.2% (311 offences). Within this category, Trespass decreased by 26.6% (159 offences) and Criminal Intent decreased by 27.8% (153 offences).

Justice Procedure Offences decreased by 6.7% (1 156 offences). This category includes Breach of Bail which decreased by 10.8% (1 112 offences).

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



Note: to align with SAPOL's regular monthly crime data reporting the previously published 2019-20 data has been refreshed.

GENERAL EXPIATION OFFENCES	Financial Year		
	2019-20	2020-21	Change
Other Theft (GENs)	2 187	335	-84.7%
Other Property Damage and Environmental (GENs)	5	11	120.0%
Cannabis Expiation Notices (CENs)	6 734	5 251	-22.0%
Drug Diversions	3 501	2 335	-33.3%
Other Weapons / Explosives Offences (GENs)	103	102	-1.0%
Other Public Order Offences (GENs)	4 506	3 721	-17.4%
Other Justice Procedure Offences (GENs)	91	88	-3.3%
Other Miscellaneous Offences (GENs)	734	664	-9.5%
<b>TOTAL GENERAL EXPIATION OFFENCES</b>	<b>17 861</b>	<b>12 507</b>	<b>-30.0%</b>

Total General Expiations have decreased by 30.0% (5 354 GENs). Cannabis Expiation Notices (CENs) decreased by 22.0% (1 483 CENs) and Drug Diversions decreased by 33.3% (1 166 Diversions). This is due to the Illicit Drug Diversion Initiative implementing changes which took effect on 1 April 2019. An adult can only be referred to the Drug Diversion Program no more than twice in a four year period, on the third detection the adult is referred directly to court.

**Employment opportunity programs**

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

**Agency performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
<p>Individual Performance Management</p>	<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>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>SAPOL experienced a reduction in completion of iEngage in the reporting period of 2020-21 as a result of significant redirection of personnel to alternate COVID-19 duties, impacting on the normal administrative arrangements for supervisors and managers.</p>

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

<b>Program name</b>	<b>Performance</b>
<p>Work health, safety and rehabilitation programs</p>	<p>SAPOL's Preventions Section works closely with Employee Assistance and Injury Management sections with a shared goal of providing a safe and supportive workplace.</p> <p>The Commissioner's Occupational Health Safety and Welfare Advisory Committee, SAPOL's principal consultative committee involving both management and industrial association officials, continues to monitor, review and provide guidance on safety performance and issues which impact on the health, safety and welfare of employees.</p> <p>The Hazard and Incident reporting System recorded 359 hazards, 1121 incidents (with injury) and 1286 incidents (no injury).</p> <p>COVID-19 impacted all aspects of the agency with a continued focus on safe work practices and wellbeing assistance. Continuation of the COVID-19 employee hotline provided assistance and timely advice to staff.</p>
<p>Early Intervention</p>	<p>The Early Intervention Program (EIP) aims to assist employees who believe they have suffered a work related injury or illness and who require some treatment, but have not lost any time from work. Injured employees are referred for suitable medical assessment, evaluation, treatment, and rehabilitation services to enable the best practicable levels of physical and/or mental recovery. Injured employees are advised on the options available to them in respect to the early intervention program or lodging a workers compensation claim.</p> <p>During 2020-21:</p> <ul style="list-style-type: none"> <li>• 1259 assessments were undertaken.</li> <li>• 35% resulted in Early Intervention Program uptake whilst 23% resulted in a Return to Work Claim.</li> <li>• 438 Early Intervention Program users resulted in 998 medical consultations accessed. Physiotherapy services accounted for 35% of consultations.</li> <li>• Other services include additional allied health such as Exercise Physiology, Podiatry, therapeutic aids (e.g. crutches) and negotiation of additional entitlement to initial services approved.</li> </ul>

<b>Program name</b>	<b>Performance</b>
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 2020-21, the EAP resulted in 299 initial consultations and a total of 740 consultations.</p>
Reconditioning Program and Preferred Health Service Providers List	<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>Between 1 October 2020 to 30 June 2021, 177 employees registered and 902 consultations occurred.</p> <p>This program was trialled in the previous financial year and provided significant improvements in participants' health.</p> <p>Supporting the Reconditioning Program is SAPOL's 'Preferred Health Service Providers List' which currently has 241 allied health practitioners participating in the program. A total of 53 new applications were received during 2020-21. 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>

<b>Program name</b>	<b>Performance</b>
Operation Nutrition Support	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. SAPOL has had over 400 employees register and continue to use this online learning program.
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. Purchased in May 2021 and as at 30 June 2021, SAPOL conducted 52 body scans.

<b>Workplace injury claims</b>	Current year 2020-21	Past year 2019-21	% Change (+ / -)
Total new workplace injury claims*	363	354	+2.5%
Fatalities	0	0	0%
Seriously injured workers**	0	4	-100.0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	17.07	24.29	-29.7%

Data extract run 1/7/2021

\* 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>	Current year 2020-21	Past year 2019-21	% Change (+ / -)
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	5	5	0%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	1	1	0%

<b>Return to work costs***</b>	Current year 2020-21	Past year 2019-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$23 521 763	\$17 788 692	+32.2%
Income support payments – gross (\$)	\$14 706 691	\$10 212 314	+44.0%

\*\*\* Based on twelve month of data before third party recovery.

Data for previous years is available at:

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

**Executive employment in the agency**

<b>Executive classification</b>	<b>Number of executives</b>
Commissioner	1
Deputy Commissioner	1
Assistant Commissioners*	8
SA Executive Service Level 2	4
SA Executive Service Level 1	4

\* Includes one Assistant Commissioner on long- term leave.

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.

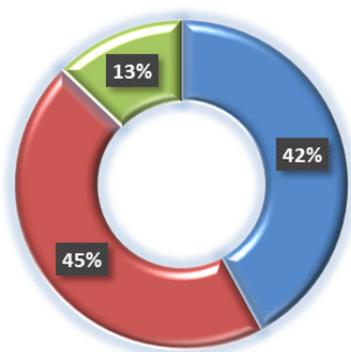
## Financial performance

### 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 2020-21 are attached to this report.

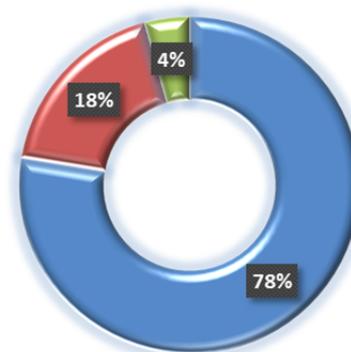
### Allocated Resources

Program Expenditure % - \$1,032.7m



- Public Safety (\$434.8m)
- Crime & Criminal Justice Services (\$466.4m)
- Road Safety (\$131.5m)

Operating Expenses Profile % - \$1,032.7m



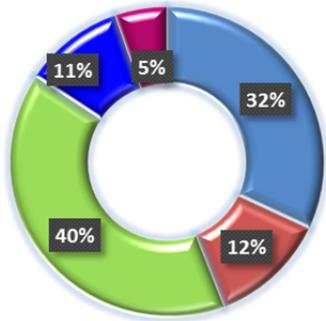
- Salaries & Related (\$801.3m)
- Supplies, Services & Other (\$187.1m)
- Depreciation & Amortisation (\$44.3m)

Statement of Comprehensive Income	2020-21 * Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Total Income	1 015 240	1 064 612	49 372	987 408
Total Expenses	1 000 320	1 032 737	32 417	1 040 919
<b>Net Result</b>	<b>14 920</b>	<b>31 875</b>	<b>16 955</b>	<b>(53 511)</b>
Other Comprehensive Income				
<b>Total Comprehensive Result</b>	<b>14 920</b>	<b>31 875</b>	<b>16 955</b>	<b>(53 511)</b>

\* The 2020-21 budget is the 2020-21 original budget that aligns to the 2020-21 State Budget Paper 4.

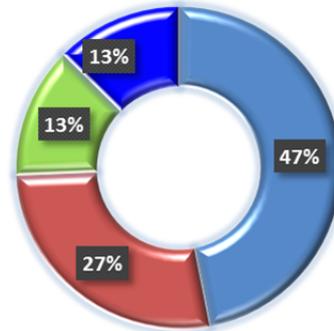
## Assets and Liabilities

Total Assets as at 30 June 2021 \$669.8m



- Cash & Cash Equivalents (\$214.1m)
- Land & Land Held for Sale (\$80.9m)
- Buildings & Leasehold Improvements (\$269.6m)
- Other Plant & Equipment (\$69.7m)
- Other (\$35.5m)

Total Liabilities as at 30 June 2021 \$605.2m



- Employee Benefits (\$283.9m)
- Provisions (\$166.0m)
- Financial liabilities (\$79.3m)
- Other (\$76.0m)

Statement of Financial Position	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Current assets	217 941	242 192	24 251	216 684
Non-current assets	425 307	427 576	2 269	438 511
<b>Total assets</b>	<b>643 248</b>	<b>669 768</b>	<b>26 520</b>	<b>655 195</b>
Current liabilities	174 178	160 050	(14 128)	178 003
Non-current liabilities	421 483	445 129	23 646	444 525
<b>Total liabilities</b>	<b>595 661</b>	<b>605 179</b>	<b>9 518</b>	<b>622 528</b>
<b>Net assets</b>	<b>47 587</b>	<b>64 589</b>	<b>17 002</b>	<b>32 667</b>
<b>Equity</b>	<b>47 587</b>	<b>64 589</b>	<b>17 002</b>	<b>32 667</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>
Jungal	Shield – to assist with a strategic learning project and assist in producing learning objects	\$1 980

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
KPMG	Design of Strategic Capability Framework	\$96 443
Accru Harris	Finalisation of the review of SAPOL Recruitment and Selection Process for Cadets and Protective Security Officers	\$65 800
Professor Drew Dawson	Review of Extended Hours Roster	\$18 182
	Sub Total	\$180 425
	<b>Total</b>	<b>\$182 405</b>

Data for previous years is available at:

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

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

**Contractors disclosure**

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

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$11 807

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Randstad Pty Limited	Agency staff engaged to provide administrative, other services and COVID support unit	\$4 984 498
Hoban Recruitment Pty Ltd	Support COVID duties at central assessment unit, COVID support unit and Adelaide airport	\$3 021 793
AG Security	Private security guards sourced by PSSB for service delivery	\$1 660 176
Hays Specialist Recruitment	Agency staff engaged to provide administrative services	\$1 077 985
KPP Ventures Pty Ltd	Support COVID duties at central assessment unit, COVID support unit and Adelaide airport	\$629 110
Escient Pty Ltd	Agency staff for project services	\$593 378
Paxus Australia Pty Ltd	Agency staff services	\$549 771
DFP Recruitment Services	Agency staff services	\$517 883
Modis Staffing Pty Ltd	Agency staff services	\$389 954

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<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Holman Hodge Consulting	IS&T Service Organisational Change Project team	\$362 800
Chandler Macleod Group Ltd	Recruiting agency costs	\$352 674
Modis Consulting Pty Ltd	Agency staff services	\$264 604
Access Testing Pty Ltd	Agency staff services	\$259 626
ASG Group Limited	Agency staff services	\$257 275
Dialog Pty Ltd	Agency staff services	\$256 558
Worcomp Pty Ltd	Agency staff engaged to assist with the delivery of influenza vaccinations	\$228 065
Hudson Global Resources (Aust) Pty Ltd	Agency staff services	\$222 272
Sourcecode ANZ Pty Ltd	Agency staff engaged to assist with work flow digitisation	\$211 336
Talent International (SA) Pty Ltd	Performing test analyst and services	\$191 853
SafeSelect	Psychometric testing of recruitment applicants	\$184 146
Edge Recruitment	Agency staff services	\$155 308
Excel Recruitment	Agency staff services	\$153 225
SRA Information Technology Pty Ltd	Agency staff services	\$149 533
HR Partners by Randstad	Agency staff services for IS&T Organisational review	\$146 519
Peoplebank Australia Ltd	Agency staff services	\$144 196
State Security & Protective Services (Aust) Pty Ltd	Security Guards	\$133 763

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<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Harrison McMillan Pty Ltd	Agency staff services	\$131 421
Stillwell Management Consultants Pty Ltd	Agency staff engaged to assist with staff recruitment	\$124 907
Corporate Health Group Pty Ltd	Agency staff engaged to assist with the role of Police Medical Officer	\$123 063
Synergy IQ Pty Ltd	IS&T Service Review of Culture Organisational Change	\$109 392
Phil Zubrinich	Procurement Services	\$95 865
Kronos Australia Pty Ltd	Support for existing applications	\$78 488
Spice Risk & Insurance Pty Ltd	Agency staff engaged to assist in Workers Compensation Claims Management	\$77 140
Deloitte Risk Advisory Pty Ltd	Agency staff engaged to update existing applications and tools	\$48 495
Blackbird IT Pty Ltd	IS&T COVID-19 desktop support	\$42 823
Adelaide Metropolitan Security Pty Ltd	Private security guards sourced by PSSB for service delivery	\$35 438
Allegro Recruitment Consulting Pty Ltd	Agency staff services	\$27 525
Accru Harris Orchard	Agency staff engaged to assist with producing and compiling strategy plan	\$24 800
DXC Enterprise Australia Pty Ltd	Agency staff services	\$21 356
Meegan Security Services	Private security guards sourced by PSSB for service delivery	\$20 891

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Employers Mutual Limited & The Trustee For ASWIG Management Trust	Agency staff engaged to assist in workers compensation claims	\$15 550
Mitrefinch (Aust) Pty Ltd	Support for existing applications	\$13 101
	Sub Total	\$18 088 556
	<b>Total</b>	<b>\$18 100 363</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 corruption within the South Australian public sector are received by SAPOL's Anti-Corruption Section (ACS) from a variety of sources including the Independent Commissioner Against Corruption (ICAC) Office, 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*.

<b>Type of Investigation</b>	<b>2020-21</b>
ACS Investigation	105
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 the ICAC. In some cases ACS will provide the initial information or allegation(s) to the ICAC as a matter of course.

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

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

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

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

The breakdown of total ACS investigations managed during 2020-21 is recorded below:

Type of Investigation	2020-21
Miscellaneous Assessment	24
ACS Operations	61
Investigations Referred SAPOL areas (not retained at ACS)	20

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)	2020-21
SAPOL Police Officer – sworn (including Community Constables)	47
SAPOL – unsworn / cadet	0
Protective Security	0
Other SA Public Sector	14
Local Government	13
State Government	31
Other (including civilians)	0
Commonwealth Public Sector	0

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

## Risk management

### Risk and audit at a glance

The SAPOL Risk and Performance Committee provide timely, independent and objective advice to the Commissioner of Police to assist in discharging his responsibilities as they relate to SAPOL’s management systems. The committee reports on internal audit controls, ensuring corporate risks have been identified and addressed, while fostering an ethical and accountable environment within SAPOL. The committee meet on a regular basis reporting to the Commissioner of Police as required. During 2020-21 this committee met on four occasions.

### Fraud detected in the agency

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

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

### Strategies implemented to control and prevent fraud

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 related matters that are reported to the Internal Investigation Section, within Ethical and Professional Standards Branch. In addition, they perform targeted random audits of critical SAPOL service areas such as police cells, police stations, financial management and property issues.

Data for previous years is available at:

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

### Public interest disclosure

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

29

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
Controlled Substances Act 1984	<p data-bbox="743 405 959 439">Section 52C(1)</p> <p data-bbox="743 456 1359 741">The Commissioner of Police must, on or before 30 September in each year (other than the calendar year in which this section becomes into operation), provide a report to the Attorney-General specifying the following information in relation to the financial year ending on the preceding 30 June:</p> <ul style="list-style-type: none"> <li data-bbox="743 786 1347 891">(a) the number of authorisations granted by senior officers under sections 52A and 52B during that financial year;</li> <li data-bbox="743 898 1337 1003">(b) the public places or areas in relation to which those authorisations were granted;</li> <li data-bbox="743 1010 1222 1070">(c) the periods during which the authorisations applied;</li> <li data-bbox="743 1077 1347 1330">(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 2020 to 30 June 2021:

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

LOCATIONS
Colonnades Shopping Centre, Beach Road, Christies Beach
Port Lincoln Prison, Pound Lane, Port Lincoln
'Somersault', Glenelg Foreshore, Glenelg
'Sounds By The C', Glenelg Foreshore, Glenelg
Tea Tree Plaza & Bus Interchange, Modbury
Jetty Road, Glenelg
Mosely Square, Glenelg
Glenelg Beach, Glenelg
Mobilong Prison, Maurice Road, Murray Bridge
'Winter Solstice Music Festival, Waikerie

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

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

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

LOCATIONS
Sturt Highway, Waikerie
Port Wakefield Road, Port Wakefield
Augusta Highway, Warnertown
Augusta Highway, Port Wakefield
Princes Highway, Meningie
Dukes Highway, Coonalpyn
Lincoln Highway, Cowell

Overall, there were 122 deployments where teams operated under section 52A and section 52B in the following areas:

CONTROLLED SUBSTANCES ACT	2020-21
Section 52A(2)(a) – Licensed Premises	73
Section 52A(2)(b) – Public Venues	3
Section 52A(2)(c) – Public Passenger Carrier	13
Section 52A(2)(d) – Public Place	22
Section 52B(1) – Drug Transit Route	11
Total	122

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There were 498 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 498 indications there were 92 detections, 272 'residual admits' and 134 'residual denies'. Of the 92 detections, 49 resulted in an arrest/report, drug diversion and/or cannabis expiation notice.

Total seizures during the Passive Alert Detector Dog deployments under section 52A and section 52B were approximately 10.1 grams of ecstasy tablets, 1.048 kilograms of cannabis, 14.1 grams of amphetamine, 12.1 grams of cocaine and 33 pieces of drug paraphernalia.

Data for previous years is available at:

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

Act or Regulation	Requirement
Evidence Act 1929	<p data-bbox="743 277 895 311">Section 49</p> <p data-bbox="743 353 1350 824">(7) The Commissioner of Police shall in each calendar year report to the Minister responsible for the police force the number of applications made under subsection (1a) by members of the police force during the previous calendar year, and the Corporate Affairs Commission shall in each calendar year report to the Minister to whom it is responsible the number of applications made under subsection (1a) by officers of the Commission during the previous calendar year.</p> <p data-bbox="743 869 1358 1155">(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)**

No applications were made by the Licensing Enforcement Branch for the period 1 July 2020 to 30 June 2021.

There were 430 orders (received at Prosecution Services Branch as required by the General Order) granted by Magistrates upon application by members of the police force pursuant to section 49(1a) of the Act for the period 1 July 2020 to 30 June 2021.

Data for previous years is available at:

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

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

HYDROPONICS INDUSTRY CONTROL ACT and REGULATIONS	2020-21
Apprehension reports	0
Offences	0
Expiations	0
Number of applications received for Hydroponics Equipment Dealer's Licence	0
Number of applications received for approval of Hydroponics Industry Employees	0
Number of applications received seeking a Ministerial Exemption from the Act	0

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

Data for previous years is available at:

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

Act or Regulation	Requirement
Liquor Licensing Act 1997	<p>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 2020 to 30 June 2021.

Data for previous years is available at:

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

Act or Regulation	Requirement
Liquor Licensing Act 1997	<p>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 Police Act 1998 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 was one order made pursuant to section 128C(8) of the *Liquor Licensing Act 1997* for the period 1 July 2020 to 30 June 2021. The order was in relation to the Portside Tavern Port Pirie, on 12 June 2021 in respect to prevailing conditions occurring at the premises compromising the safety of members of the public, including a violent assault resulting in a victim requiring immediate first aid, multiple disturbances and the presence of members of a declared organisation. The venue remained closed for a period of two hours between 2338 and 0138 when the order was revoked.

Data for previous years is available at:

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

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

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

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

As of June 2021, 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 14 sites determined Protected Places.

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 PSO's who, as well as having authorities under the *Protective Security Act 2007*, have the training and equipment necessary to allow them to safely manage situations including engaging with a violent intruder should such a situation arise.

The Government Protective Security Policy sets out the process to follow 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 GRN talk groups used by Government clients and managing the maintenance and repairs of electronic security devices on behalf of identified clients.

PSSB comprises of 147 FTE, which includes 131 Protective Security Officers, 11 Public Sector Act Officers and five Police Officers. There are an additional 54 PSOs and one Police Officer who have been placed into holding positions and attached to COVID-19 Operations.

SECTION	DESCRIPTION	LEVEL	NUMBER	TOTAL
Physical Security Section	Protective Security Supervisors	OPS3	6	<b>102</b>
	Protective Security Officers 1 <sup>st</sup> Class	OPS2	96	
Security Control Centre	Protective Security Supervisors	OPS3	5	<b>29</b>
	Protective Security Officers 1 <sup>st</sup> Class	OPS2	24	
COVID-19 Operations	Protective Security Supervisor	OPS3	1	<b>54</b>
	Protective Security Officers 1 <sup>st</sup> Class	OPS2	53	

There have been a total of 16 incidents of a relatively minor nature at designated CI-HR sites and 58 incidents in a protected place that required PSO's to exercise authorities under the Act.

Data for previous years is available at:

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

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

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

There were a total of 495 393 driver screening tests conducted for the period of 1 July 2020 to 30 June 2021.

Of those, pursuant to section 47E there were 95 076 mobile driver screening tests conducted.

Data for previous years is available at:

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

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

SHOP THEFT INFRINGEMENT NOTICES (STIN)	2019-20	2020-21
STIN 1 issued	0	0
STIN 1 completed	0	0
STIN 2 issued	0	0
STIN 2 completed	0	0
Withdrawal of Consent (PD259)	0	0
Community service hours for STIN 2 offence	0	0
Apologies required for STIN 1 offence	0	0
Apologies required for STIN 2 offence	0	0
Apprehension Reports for breach	0	0
Apprehension Reports for subsequent breach	0	0

Data for previous years is available at:

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

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

WEAPONS PROHIBITION ORDERS	2020-21
Number of weapons prohibition orders issued under section 21H	0
Number of weapons prohibition orders revoked under section 21H	0
Number of appeals under section 21J and the outcome of each appeal that has been completed or finally determined	0
Breaches of Weapons Prohibition Orders	0

Data for previous years is available at:

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

Act or Regulation	Requirement
Summary Offences Act 1953	<p>Section 72A(7)</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation) in respect of the period to which the report relates (the relevant period):</p> <ul style="list-style-type: none"> <li>(a) the number of declarations made under subsection (4) during the relevant period;</li> <li>(b) the number of metal detector searches carried out under this section during the relevant period;</li> <li>(c) the number of occasions on which a metal detector search carried out during the relevant period indicated the presence, or likely presence, of any metal;</li> <li>(d) the number of occasions on which weapons or articles of a kind referred to in Part 3A were detected in the course of such searches and the types of weapons or articles so detected;</li> <li>(e) any other information requested by the Minister.</li> </ul>

METAL DETECTOR SEARCHES	2020-21
Number of declarations made under subsection (4)	42
Number of metal detector searches carried out	675
Number of occasions on which a metal detector search was carried out, indicated the presence or likely presence of any metal	201
Number of occasions on which weapons or articles of a kind (referred to in Part 3A) were detected	*9

\* Types detected included: 6 knives, 1 knuckle duster, 1 taser and 1 kosh.

Data for previous years is available at:

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

Act or Regulation	Requirement
Summary Offences Act 1953	<p>Section 72B(9)</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation) in respect of the period to which the report relates (the relevant period):</p> <ul style="list-style-type: none"> <li>(a) the number of authorisations granted under subsection (3) during the relevant period; and</li> <li>(b) in relation to each authorisation granted during the relevant period (identified by location and date)— <ul style="list-style-type: none"> <li>(i) the nature of the incident in relation to which the authorisation was granted; and</li> <li>(ii) the number of people searched in the exercise of powers under this section; and</li> <li>(iii) whether weapons or articles of a kind referred to in Part 3A were detected in the course of the exercise of powers under this section; and</li> <li>(iv) the types of weapons or articles so detected;</li> </ul> </li> <li>(c) the number of occasions on which the Commissioner gave consent under subsection (8) during the relevant period;</li> <li>(d) any other information requested by the Minister.</li> </ul>

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

There were no authorisations under subsection 3 where Special Powers to Prevent Serious Violence were granted in the reporting period of 1 July 2020 to 30 June 2021.

Data for previous years is available at:

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

Act or Regulation	Requirement
Summary Offences Act 1953	<p>Section 72F</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation):</p> <ul style="list-style-type: none"> <li>a) the number of occasions on which the search powers under section 72D were exercised during the period to which the report relates; and</li> <li>b) the number of occasions on which property was seized as a result of the exercise of those search powers and the nature of the property seized; and</li> <li>c) whether any persons were charged with explosives offences (within the meaning of section 72D) in connection with the exercise of those search powers; and</li> <li>d) any other information requested by the Minister.</li> </ul>

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

EXPLOSIVE POWERS	2020-21
Searches section 72D	32
Number of times property seized for searches section 72D	25
Persons charged with explosives offences section 72D	16

NATURE OF PROPERTY SEIZED Section 72D	2020-21
Explosives - Commercial	7
Explosives - Home Made	3
Explosives - Incendiary	5
Explosives - Precursor	4
Explosives - Equipment	2
Explosive - Explosive Device	12
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> <p>(a) the number of authorisations and warrants granted under this section during that year;</p> <p>(b) the nature of the grounds on which the authorisations and warrants were granted;</p> <p>(c) the type of property taken from premises pursuant to warrant under this section;</p> <p>(d) any other matters the Commissioner considers relevant.</p>

The number of forced entries for the reporting period of 1 July 2020 to 30 June 2021 included:

SPECIAL POWERS OF ENTRY	2020-21
No. of authorisations issued*	100

Grounds for issue of authorisations:	
Deceased person believed in premises section 83C(1)(a)	33
Person in premises requiring medical assistance section 83C(1)(b)	67

Information reported:	
Deceased	25
Attempt Suicide/Person Detained (Mental Health Act)	4
Drug/Alcohol Overdose	0
Concern Occupant Deceased	0
Premises Empty/Unoccupied	7
Medical/Other Assistance Not Specified	64
No Medical Attention Required	0
Missing Person – Welfare Grounds	0

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

SPECIAL POWERS OF ENTRY	2020-21
<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)	0
Take property of the deceased into safe custody, section 83C(3)(b)	0

Data for previous years is available at:

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

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

### Overcrowding at Public Venues - Section 83BA

There were no authorisations issued pursuant to section 83BA of the *Summary Offences Act 1953* relating to the overcrowding at public venues for the period 1 July 2020 to 30 June 2021.

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: A reporting organisation must prepare a report on –

- (a) 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 2020 via an all staff email. 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 (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 currently underway.

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

SAPOL hosted a Disability Awareness training session run by Purple Orange facilitators with lived experience of disability (25 participants).

HRMB provided 10 briefing sessions to managers and supervisors in SAPOL to provide them with information and guidance as to how they can support employees with a non-work related medical condition, medical incapacity and disability in the workplace. This raises general awareness of disability and caring responsibilities.

**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 new DAIP. The DAIP includes a review of policies and procedures to reduce barriers and enhance support for carers.

SAPOL's Diversity and Inclusion Strategy 2021-2025 was developed following consultation. Including two questions specific to carers. The consultation responses contributed to the overall development of SAPOL's new Diversity & Inclusion Strategy and its associated action plan.

Employees are able to raise enquiries related to policy considerations and provide feedback at any time to Diversity and Inclusion Branch. These will be considered and responded to by Diversity and Inclusion Branch'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 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 significantly increased in 2020 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.

Diversity and Inclusion Branch 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 Diversity and Inclusion Branch or referred to the appropriate channel for response/resolution.

SAPOL's DAIP was launched in October 2020. SAPOL is also committed to working with carers in the further development of services for people with disability and to further support employees who are carers of people with disability. These commitments can be found interspersed throughout the new DAIP.

Diversity & Inclusion Strategy and Action Plan was launched in June 2021 confirming the organisation's commitment to being a diverse and inclusive organisation.

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	31
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	928
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	73
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	22
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

## OFFICIAL

2020-21 ANNUAL REPORT for SOUTH AUSTRALIA POLICE

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
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	79
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	795
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		<b>Total</b>	1928

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 2020-21**

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

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

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

**Compliance Statement**

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

## **Appendix: Audited financial statements 2020-21**



Our ref: A21/159

21 September 2021

Commissioner G Stevens  
Commissioner of Police  
South Australia Police  
100 Angus Street  
ADELAIDE SA 5000

Level 9  
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  
www.audit.sa.gov.au

Dear Commissioner Stevens

## **Audit of South Australia Police for the year to 30 June 2021**

We have completed the audit of your accounts for the year ended 30 June 2021. Two key outcomes from the audit are the:

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

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

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

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

### **2 Audit management letters**

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

Significant matters related to the number of employees with an approved individual performance plan, improvement of controls to ensure accuracy of workers compensation and additional compensation payments and strengthening of IT controls for the expiation notice system.

We have received responses to our letters and will follow these up in the 2021-22 audit.

I have also included summary comments about these matters in my annual report.

### **What the audit covered**

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

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

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

Particular attention was given to the valuation of liabilities for employee benefits and workers compensation. We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

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

Yours sincerely



Andrew Richardson

**Auditor-General**

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Level 9  
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  
www.audit.sa.gov.au

## 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 2021.

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 2021, 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 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- Disaggregated Disclosures – Expenses and Income for the year ended 30 June 2021 notes, comprising significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2021
- a Statement of Administered Financial Position as at 30 June 2021
- a Statement of Administered Cash Flows for the year ended 30 June 2021
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2021
- a Schedule of Assets and Liabilities attributable to administered activities for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the Director, Business Service.

## **Basis for opinion**

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of 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 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 2021.

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**

21 September 2021

**South Australia Police  
(SAPOL)**

**Financial Statements**

For the year ended 30 June 2021

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  
17 September 2021



Stephen Johnke  
Director, Business Service  
17<sup>th</sup> September 2021

**South Australia Police**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2021*

	Note	2021 \$'000	2020 \$'000
<b>Income</b>			
Appropriation	2.1	943 140	839 139
Fees and charges	2.2	26 470	23 444
Commonwealth-sourced grants and funding	2.3	2 689	3 562
Resources received free of charge	2.4	4 515	4 664
Net gain/ (loss) from the disposal of non-current and other assets	2.5	1 147	176
SA Government grants, subsidies and transfers	2.6	81 058	107 791
Other income	2.7	5 593	8 632
<b>Total income</b>		<b>1 064 612</b>	<b>987 408</b>
<b>Expenses</b>			
Employee benefits expenses	3.3	801 265	836 310
Supplies and services	4.1	185 701	158 641
Depreciation and amortisation	4.2	44 281	44 155
Write down of non-current assets		306	20
Impairment loss		-	31
Borrowing Costs		1 184	1 762
<b>Total expenses</b>		<b>1 032 737</b>	<b>1 040 919</b>
<b>Net result</b>		<b>31 875</b>	<b>(53 511)</b>
<b>Total comprehensive result</b>		<b>31 875</b>	<b>(53 511)</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 2021*

	Note	2021 \$'000	2020 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	214 121	189 913
Receivables	6.2	16 120	16 502
Inventories		237	268
Non-current assets classified as held for sale	5.5	11 714	10 001
<b>Total current assets</b>		<b>242 192</b>	<b>216 684</b>
<b>Non-current assets</b>			
Receivables	6.2	4 134	3 891
Property, plant and equipment	5.1	392 698	407 207
Intangible assets	5.4	30 744	27 413
<b>Total non-current assets</b>		<b>427 576</b>	<b>438 511</b>
<b>Total assets</b>		<b>669 768</b>	<b>655 195</b>
<b>Current liabilities</b>			
Payables	7.1	44 327	45 898
Employee benefits	3.4	77 047	97 364
Provisions	7.3	20 844	16 655
Lease liabilities	7.2	12 919	12 872
Other liabilities	7.4	4 913	5 214
<b>Total current liabilities</b>		<b>160 050</b>	<b>178 003</b>
<b>Non-current liabilities</b>			
Payables	7.1	23 767	24 094
Employee benefits	3.4	206 888	212 388
Provisions	7.3	145 203	139 447
Lease liabilities	7.2	66 332	65 108
Other liabilities	7.4	2 939	3 488
<b>Total non-current liabilities</b>		<b>445 129</b>	<b>444 525</b>
<b>Total liabilities</b>		<b>605 179</b>	<b>622 528</b>
<b>Net assets</b>		<b>64 589</b>	<b>32 667</b>
<b>Equity</b>			
Retained earnings		(162 148)	(194 070)
Asset revaluation surplus		141 517	141 517
Contributed capital		85 220	85 220
<b>Total equity</b>		<b>64 589</b>	<b>32 667</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 2021*

	Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
Note	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 July 2019</b>	<b>85 220</b>	<b>141 517</b>	<b>(140 800)</b>	<b>85 937</b>
Changes in accounting policy on adoption of AASB15, 16 and 1058	-	-	(236)	(236)
Prior period adjustment	-	-	477	477
<b>Adjusted balance at 1 July 2019</b>	<b>85 220</b>	<b>141 517</b>	<b>(140 559)</b>	<b>86 178</b>
Net result for 2019-20	-	-	(53 511)	(53 511)
<b>Total comprehensive result for 2019-20</b>	<b>-</b>	<b>-</b>	<b>(53 511)</b>	<b>(53 511)</b>
<b>Balance at 30 June 2020</b>	<b>85 220</b>	<b>141 517</b>	<b>(194 070)</b>	<b>32 667</b>
Prior period adjustment	-	-	47	47
<b>Adjusted balance at 1 July 2020</b>	<b>85 220</b>	<b>141 517</b>	<b>(194 023)</b>	<b>32 714</b>
Net result for 2020-21	-	-	31 875	31 875
<b>Total comprehensive result for 2020-21</b>	<b>-</b>	<b>-</b>	<b>31 875</b>	<b>31 875</b>
<b>Balance at 30 June 2021</b>	<b>85 220</b>	<b>141 517</b>	<b>(162 148)</b>	<b>64 589</b>

8.1

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 2021*

		2021 (Outflows) Inflows \$'000	2020 (Outflows) Inflows \$'000
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash inflows</b>			
Appropriation		943 140	839 139
Fees and charges		26 854	30 254
Commonwealth-sourced grants and funding		2 689	3 562
GST recovered from the ATO		16 735	13 355
SA Government grants, subsidies and transfers		86 050	95 822
Receipts for paid parental leave scheme		933	1 159
Other receipts		4 289	9 256
<b>Cash generated from operations</b>		<b>1 080 690</b>	<b>992 547</b>
<b>Cash outflows</b>			
Employee benefits payments		(826 952)	(777 770)
Payments for supplies and services		(195 402)	(168 231)
Payments for paid parental leave scheme		(999)	(1 104)
Interest paid		(1 184)	(1 762)
<b>Cash used in operations</b>		<b>(1 024 537)</b>	<b>(948 867)</b>
<b>Net cash provided by / (used in) operating activities</b>	<b>8.2</b>	<b>56 153</b>	<b>43 680</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		666	473
<b>Cash generated from investing activities</b>		<b>666</b>	<b>473</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(18 763)	(21 066)
<b>Cash used in investing activities</b>		<b>(18 763)</b>	<b>(21 066)</b>
<b>Net cash used in investing activities</b>		<b>(18 097)</b>	<b>(20 593)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of principal portion of lease liabilities		(13 848)	(16 159)
<b>Cash used by financing activities</b>		<b>(13 848)</b>	<b>(16 159)</b>
<b>Net cash used in financing activities</b>		<b>(13 848)</b>	<b>(16 159)</b>
<b>Net increase in cash and cash equivalents</b>		<b>24 208</b>	<b>6 928</b>
Cash and cash equivalents at the beginning of the reporting period		189 913	182 985
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6.1</b>	<b>214 121</b>	<b>189 913</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 2021*

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# South Australia Police

## Notes to and forming part of the financial statements

for the year ended 30 June 2021

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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.

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

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

Significant accounting policies are set out throughout these notes.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2021*

**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. Resources allocated to programs in 2020-21 take into account organisational reform.

Expenses and income by program	Public Safety		Crime and Criminal Justice Services	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Income</b>				
Appropriation	399 001	322 086	468 023	440 601
Fees and charges	20 278	18 205	3 622	3 146
Commonwealth-sourced grants and funding	875	1 164	1 415	1 854
Resources received free of charge	1 470	1 524	2 375	2 428
Net gain from the disposal of property, plant and equipment	362	55	606	89
SA Government grants, subsidies and transfers	24 445	34 792	1 825	16 649
Other income	1 774	2 708	2 964	4 675
<b>Total income</b>	<b>448 205</b>	<b>380 534</b>	<b>480 830</b>	<b>469 442</b>
<b>Expenses</b>				
Employee benefit expenses	336 473	330 735	365 963	399 404
Supplies and services	81 063	52 871	78 512	74 294
Depreciation and amortisation	16 925	17 185	21 107	20 034
Write down of non-current assets	96	6	162	10
Net loss from disposal of non-current assets	-	10	-	16
Borrowing costs	223	354	693	923
<b>Total expenses</b>	<b>434 780</b>	<b>401 161</b>	<b>466 437</b>	<b>494 681</b>
<b>Net result</b>	<b>13 425</b>	<b>(20 627)</b>	<b>14 393</b>	<b>(25 239)</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2021*

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

Expenses and income by program	Road Safety		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Income</b>				
Appropriation	76 116	76 452	943 140	839 139
Fees and charges	2 570	2 093	26 470	23 444
Commonwealth-sourced grants and funding	399	544	2 689	3 562
Resources received free of charge	670	712	4 515	4 664
Net gain from the disposal of property, plant and equipment	179	32	1 147	176
SA Government grants, subsidies and transfers	54 788	56 350	81 058	107 791
Other income	855	1 249	5 593	8 632
<b>Total income</b>	<b>135 577</b>	<b>137 432</b>	<b>1 064 612</b>	<b>987 408</b>
<b>Expenses</b>				
Employee benefit expenses	98 829	106 171	801 265	836 310
Supplies and services	26 126	31 476	185 701	158 641
Depreciation and amortisation	6 249	6 936	44 281	44 155
Write down of non-current assets	48	4	306	20
Net loss from disposal of non-current assets	-	5	-	31
Borrowing costs	268	485	1 184	1 762
<b>Total expenses</b>	<b>131 520</b>	<b>145 077</b>	<b>1 032 737</b>	<b>1 040 919</b>
<b>Net result</b>	<b>4 057</b>	<b>(7 645)</b>	<b>31 875</b>	<b>(53 511)</b>

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

The COVID-19 pandemic has impacted on the operations of SAPOL and the impacts are included under the relevant disclosure notes. The key impacts in 2020-21 were:

- SAPOL's response to the pandemic has required the redirection of significant resources from across the organisation. Response activities continue and include:
  - Staffing the Police Operations Centre;
  - 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 quarantine;
  - Undertaking compliance checking of persons required to self-quarantine;
  - Undertaking compliance checking regarding restrictions to non-essential business, public activities and gatherings;
  - Maintaining an on-line platform to manage cross border travel applications and staff a Central Assessment Unit to administer approvals;

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2021*

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

- The changes to SAPOL's operational activities has required additional personal protective equipment and additional cleaning (eg facilities and operational equipment, including daily preventative procedures (examples include firearms, body worn video equipment, workstations and vehicles))
- SAPOL has incurred significant unbudgeted COVID-19 expenditure in employee benefits and supplies and services expenditure, including travel and accommodation, vehicles, equipment, temporary facilities, cleaning, IT and communications (including implementation of further work from home capability across SAPOL)
- SAPOL incurred further unbudgeted COVID-19 expenditure with the recruitment of additional Protective Security Officers dedicated for COVID-19 duties and partnered with State Emergency Services to assist with both checkpoints and airport operations.

**1.4. Budget performance**

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2020-21 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
Appropriation		897 376	943 140	45 764
Fees and charges		38 506	26 470	(12 036)
Commonwealth-sourced grants and funding		6 713	2 689	(4 024)
Resources received free of charge		-	4 515	4 515
Net gain from the disposal of property, plant and equipment		150	1 147	997
SA Government grants, subsidies and transfers		68 719	81 058	12 339
Other income		3 777	5 593	1 816
<b>Total income</b>		<b>1 015 241</b>	<b>1 064 612</b>	<b>49 371</b>
<b>Expenses</b>				
Employee benefit expenses		802 720	801 265	(1 455)
Supplies and services		156 901	185 701	28 800
Depreciation and amortisation		39 368	44 281	4 913
Write down of non-current assets		-	306	306
Borrowing costs		1 331	1 184	(147)
<b>Total expenses</b>		<b>1 000 320</b>	<b>1 032 737</b>	<b>32 417</b>
<b>Net result</b>		<b>14 921</b>	<b>31 875</b>	<b>16 954</b>
<b>Total comprehensive result</b>		<b>14 921</b>	<b>31 875</b>	<b>16 954</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2021*

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**1.4. Budget performance (continued)**

	Note	Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total major projects	a	21 030	7 294	13 736
Total annual programs	b	9 193	11 774	(2 581)
<b>Total investing expenditure</b>		<b>30 223</b>	<b>19 068</b>	<b>11 155</b>

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

- a) Major projects - the 2020-21 original budget includes the Police Records Management System Stages 2 – 4 project (\$5.133 million), SAPOL Communications Centre (\$4.992 million) and APY Accommodation projects (\$4.888 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.
- b) Annual programs – SAPOL actual spend of \$11.774 million was slightly above the approved revised budget of \$11.580 million due to lower than budgeted spend on supplies and services which was redirected to purchase additional equipment.

**1.5. 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 2021*

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**2. Income**

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

**2.1. Appropriation**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	943 140	839 139
<b>Total appropriation</b>	<b>943 140</b>	<b>839 139</b>

Appropriations are recognised in accordance with AASB 1058 as income on receipt.

Appropriation pursuant to the *Appropriation Act* provides funding of \$943.140 million for operational and capital projects purposes. Appropriation comprises amounts issued as per Schedule 1 of the *Act*, varied pursuant to section 5 of the *Act* for additional funding relating to SAPOL's COVID activities.

**2.2. Fees and charges**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Police security services	12 692	11 794
Firearms licence and registration fees	7 016	5 762
Police information requests	2 806	2 515
Hoon legislation fees	1 606	1 426
Escorts - wide load/other	1 644	1 129
Other fees	706	818
<b>Total fees and charges</b>	<b>26 470</b>	<b>23 444</b>

Revenue from fees and charges is recognised from contracts with customers except for Hoon legislation fees.

Fees and charges revenue is recognised at a point in time when SAPOL satisfies performance obligations by transferring the promised goods or services to its customers.

Hoon legislation 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 revenue from contracts with customers from the following major sources:

**Police Security Services**

The revenue for police security services is recognised when SAPOL has satisfied its performance obligations by providing 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 recorded at a point in time as the low value practical expedient has been applied as licences and registration purchase prices are less than \$15 000.

**Police information requests**

Revenue from police information requests is recognised at a point in time on provision of the service to the customer. These fees are 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2021*

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Commonwealth-sourced grants and funding	2 689	3 562
<b>Total Commonwealth-sourced grants and funding</b>	<b>2 689</b>	<b>3 562</b>

Commonwealth-sourced grants and funding 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 2020-21 \$237 000 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 2020-21 SAPOL recovered costs associated with resources provided at the request of the Commonwealth Government in relation to:

- Australian Criminal Intelligence Commission (ACIC) - Jurisdictional criminal history referrals
- Australian Firearms Information Network
- Operation Midrealm
- ANZCTC Drill Exercise and Training Consumable Program
- Home and Community Care.

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

**2.4. Resources received free of charge**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Services received free of charge - Shared Services SA	3 747	3 644
Services received free of charge - Department of the Premier and Cabinet	379	-
Contributed (donated) asset revenue	389	1 015
Donations	-	5
<b>Total resources received free of charge</b>	<b>4 515</b>	<b>4 664</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 received Financial Accounting, Taxation, Payroll, Accounts Payables, Accounts Receivable and systems support from Shared Services SA free of charge following Cabinet's approval to cease intra-government charging.

Centralised IT and Telecommunication services were provided to SAPOL free of charge by ICT and Digital Government part of the Department of the Premier and Cabinet in 2020-21 due to ceasing the intra-governmental billing for these services.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2021*

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Land and buildings held for sale</b>		
Proceeds from disposal	31	316
Less net book value of assets disposed (written off)	(37)	(300)
<b>Net gain/ (loss) from disposal of land and buildings held for sale</b>	<b>(6)</b>	<b>16</b>
<b>Vehicles</b>		
Proceeds from disposal	381	157
Less carrying amount of assets disposed	(76)	(22)
<b>Net gain from disposal of vehicles</b>	<b>305</b>	<b>135</b>
<b>Aircraft</b>		
Proceeds from disposal	244	-
Less carrying amount of assets disposed	(194)	-
<b>Net gain/ (loss) from disposal of aircraft</b>	<b>50</b>	<b>-</b>
<b>Other PPE</b>		
Proceeds from disposal other PPE	10	-
<b>Net gain/ (loss) from disposal of other PPE</b>	<b>10</b>	<b>-</b>
<b>Total assets</b>		
Proceeds from disposal	666	473
Less net book value of assets disposed	(307)	(322)
<b>Net gain/ (loss) from disposal of owned assets</b>	<b>359</b>	<b>151</b>
<b>Net gain / (loss) on modification of right-of-use assets</b>	<b>788</b>	<b>25</b>
<b>Total net gain/ (loss) from disposal of non current assets</b>	<b>1 147</b>	<b>176</b>

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Contributions from the Community Road Safety Fund <sup>(1)</sup>	44 437	43 353
DTF Contingency Fund - Other <sup>(3)</sup>	-	28 084
Contributions from the Community Emergency Services Fund <sup>(2)</sup>	24 059	23 473
DTF Contingency Fund - TVSP reimbursement	-	599
Road Safety Development Funding <sup>(4)</sup>	10 479	10 495
Prosecution and other court fees <sup>(5)</sup>	1 643	1 474
Other intra-government transfers	440	313
<b>Total SA Govt grants subsidies and transfers</b>	<b>81 058</b>	<b>107 791</b>

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

- (1) Community Road Safety Fund (CRSF) – SAPOL received \$44.437 million (2020: \$43.353 million) from the Department for Infrastructure and Transport (DIT) to fund road safety initiatives included within SAPOL's Road Safety Program – refer note 1.2.
- (2) Community Emergency Services Fund (CESF) – SAPOL received \$24.059 (2020: \$23.473 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.
- (3) Department of Treasury and Finance Contingency – SAPOL received \$28.804 million in 2019-20 related to EB backpay. Not applicable in 2020-21.
- (4) Road Safety Development funding - SAPOL receives funding from the Compulsory Third Party Insurance Regulator for the provision of Road Safety Services including the development of data analytic capabilities, implementing road safety strategic communication/engagement programs and Heavy vehicle enforcement activities. Revenue is recognised on delivery of road safety activities which are billed quarterly and in arrears. At 30 June, \$3.122m is within Receivables – refer note 6.2.
- (5) 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.

**2.7. Other income**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Employee benefits recoveries	2 535	4 806
Goods and services recoveries	978	2 183
Sundry receipts	1 171	386
Rent revenue	260	246
Other sundry revenues	649	1 011
<b>Total other income</b>	<b>5 593</b>	<b>8 632</b>

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

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**3. Committees and employees**

SAPOL 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*.

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Compensation</b>		
Salaries and other short-term employee benefits	4 074	3 465
Post-employment benefits	840	680
<b>Total compensation</b>	<b>4 914</b>	<b>4 145</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 that were not consistent with normal procurement arrangements.

**3.2. Tribunal members**

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

***Tribunal remuneration***

Mr Swain, David

Mr Field, Frederick

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

	<b>2021</b>	<b>2020</b>
\$0 - \$19 999	2	2
<b>Total number of members</b>	<b>2</b>	<b>2</b>

The total remuneration received or receivable by members was \$0.022 million (2020: \$0.021 million). Remuneration of members reflects all costs of performing Tribunal duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

**South Australia Police**  
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**3.3. Employee benefits expenses**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	576 342	571 064
Employment on-costs - superannuation	74 533	81 128
Annual leave	73 053	76 971
Workers compensation	25 764	38 376
Employment on-costs - other	35 680	36 974
Additional compensation	2 412	15 441
Police Service Leave	1 318	11 119
Long service leave	10 745	3 760
Other employment related expenses	869	686
Targeted voluntary separation packages	153	484
Skills and experience retention leave	396	307
<b>Total employee benefits expenses</b>	<b>801 265</b>	<b>836 310</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***

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

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
\$154 001 - \$174 000	702	658
\$174 001 - \$194 000	238	150
\$194 001 - \$214 000	74	62
\$214 001 - \$234 000	38	43
\$234 001 - \$254 000	23	34
\$254 001 - \$274 000	10	5
\$274 001 - \$294 000	3	5
\$294 001 - \$314 000	4	6
\$314 001 - \$334 000	6	4
\$334 001 - \$354 000	5	-
\$374 001 - \$394 000	-	2
\$454 001 - \$474 000	1	-
\$474 001 - \$494 000	1	-
<b>Total</b>	<b>1 105</b>	<b>969</b>
Police	1 093	959
Public Servant	12	10
<b>Total</b>	<b>1 105</b>	<b>969</b>

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 \$195.7 million (2020: \$170.3 million).

**South Australia Police**  
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**3.3. Employee benefits expenses (continued)**

**Targeted voluntary separation packages**

The number of employees who received a TVSP during the reporting period was 2 (2020: 8).

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	153	484
Leave paid to separated employees	77	100
Recovery from the Department of Treasury and Finance	-	(599)
<b>Net return to SAPOL</b>	<b>230</b>	<b>(15)</b>

**3.4. Employee benefits liability**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	52 109	52 067
Accrued salaries and wages	5 398	24 343
Long service leave	15 515	16 315
Police service leave	3 103	3 752
Skills and experience retention leave	588	534
Leave bank	334	353
<b>Total current employee benefits</b>	<b>77 047</b>	<b>97 364</b>
<b>Non-current</b>		
Long service leave	197 319	202 337
Police service leave	8 079	8 489
Leave bank	1 490	1 562
<b>Total non-current employee benefits</b>	<b>206 888</b>	<b>212 388</b>
<b>Total employee benefits</b>	<b>283 935</b>	<b>309 752</b>

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

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

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

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

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

**South Australia Police**  
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**3.4. Employee benefits liability (continued)**

***Long service leave***

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note 10.1.

***Leave bank***

Leave Bank Fund is a departmentally sponsored sickness and accident 'safety net' type scheme for police officers. It operates in circumstances where injury or illness has exhausted a member's own sick leave and supplements it from a bank of donated annual leave days. Members become eligible for benefits once they have contributed one day of their first allocated annual leave. Ongoing, members donate one day of their annual leave when called upon. 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 34 of the South Australia Police enterprise Agreement 2011 and came into effect 1 July 2014 to recognise and retain the knowledge and experience of long serving officers. The liability for police service leave is measured at nominal amounts using current salary rates and the short-term salary inflation rate of 2%. Police service leave is accrued at the rate of 4 weeks leave every five years and is to be used within those 5 years.

**South Australia Police**  
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**4. Expenses**

**4.1. Supplies and services**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Accommodation	35 983	29 793
Communication and computing	37 253	35 139
Administration	23 210	19 335
Motor vehicle related	17 530	18 592
Employee programs & housing subsidies	11 548	11 914
Temporary agency staff	10 411	1 881
Cleaning	6 304	3 901
Minor equipment	6 229	6 744
CTP Regulator funded Road Safety Campaigns	5 595	5 862
Utilities	4 825	5 253
Shared Services SA	3 806	3 776
Aviation costs	4 087	2 440
SES CFS resources	3 100	-
Insurance	1 916	1 831
Uniforms	2 225	1 695
Legal costs	1 692	1 554
Collection costs	807	749
Consultants	182	327
Short term leases	366	458
Variable lease payments	734	16
Other	7 898	7 381
<b>Total supplies and services</b>	<b>185 701</b>	<b>158 641</b>

**Accommodation**

SAPOL has a number of accommodation arrangements provided by the Department for Infrastructure and Transport (DIT) under a Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. 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 have increased in 2020-21 due to \$29.8 million of Covid-19 related expenditure.

**Other**

Audit fees paid/payable to the Auditor-General's Department (AGD) relating to work performed under the *Public Finance and Audit Act 1987* were \$0.365 million (2020: \$0.345 million). No other services were provided by the Auditor-General's Department.

**South Australia Police**  
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**4.2. Depreciation and amortisation**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Right-of-use buildings	7 811	7 876
Right-of-use vehicles	6 975	6 650
Right-of-use plant and equipment	1 476	1 426
<b>Total depreciation for right-of-use assets</b>	<b>16 262</b>	<b>15 952</b>
Buildings and improvements	6 540	6 500
Computing and communications equipment	4 455	4 278
Internally generated computer software	4 286	4 076
Accommodation and leasehold improvements	2 880	2 849
Other computer software	2 481	2 799
Vehicles	1 396	1 266
Transport vessels	62	890
Aircraft	579	458
Other PPE	5 340	5 087
<b>Total depreciation and amortisation for PPE</b>	<b>28 019</b>	<b>28 203</b>
<b>Total depreciation and amortisation</b>	<b>44 281</b>	<b>44 155</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 transport vessels	1 - 10
Aircraft	3 - 35
Computing & communications equipment	1 - 60
Other property, plant and equipment	2 - 38
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 property, 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 by asset class**

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Land and buildings</b>		
Land at fair value	69 422	71 092
Buildings at fair value	189 025	183 826
Accumulated depreciation at the end of the period	(13 007)	(6 481)
<b>Total land and buildings</b>	<b>245 440</b>	<b>248 437</b>
<b>Accommodation and leasehold improvements</b>		
Accommodation and leasehold improvements at fair value	33 956	33 921
Accumulated depreciation at the end of the period	(5 737)	(2 857)
<b>Total accommodation and leasehold improvements</b>	<b>28 219</b>	<b>31 064</b>
<b>Computing and communications equipment</b>		
Computing and communications equipment at cost (deemed fair value)	56 474	64 200
Accumulated depreciation at the end of the period	(46 827)	(50 944)
<b>Total computing and communications equipment</b>	<b>9 647</b>	<b>13 256</b>
<b>Vehicles</b>		
Vehicles at cost (deemed fair value)	9 033	9 305
Accumulated depreciation at the end of the period	(6 152)	(5 744)
<b>Total vehicle</b>	<b>2 881</b>	<b>3 561</b>
<b>Transport vessels</b>		
Transport vessels at fair value	1 578	981
Accumulated depreciation at the end of the period	(913)	(891)
<b>Total transport vessels</b>	<b>665</b>	<b>90</b>
<b>Other property, plant and equipment</b>		
Other at cost (deemed fair value)	62 368	63 010
Accumulated depreciation at the end of the period	(41 899)	(41 084)
<b>Total other property, plant and equipment</b>	<b>20 469</b>	<b>21 926</b>
<b>Aircraft</b>		
Aircraft at fair value	4 211	4 381
Accumulated depreciation at the end of the period	(1 032)	(459)
<b>Total aircraft</b>	<b>3 179</b>	<b>3 922</b>
<b>Capital works in progress</b>		
Capital works in progress at cost	4 366	6 764
<b>Total capital works in progress</b>	<b>4 366</b>	<b>6 764</b>
<b>Total owned property, plant and equipment</b>	<b>314 866</b>	<b>329 020</b>

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**5.1 Property, plant and equipment (continued)**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Right-of-use buildings</b>		
Right-of-use buildings at cost	74 045	73 135
Accumulated depreciation	(8 908)	(7 876)
<b>Total right-of-use buildings</b>	<b>65 137</b>	<b>65 259</b>
<b>Right-of-use vehicles</b>		
Right-of-use vehicles at cost	18 286	15 429
Accumulated depreciation	(8 641)	(5 479)
<b>Total right-of-use vehicles</b>	<b>9 645</b>	<b>9 950</b>
<b>Right-of-use plant and equipment</b>		
Right-of-use plant and equipment at cost	5 952	4 404
Accumulated depreciation	(2 902)	(1 426)
<b>Total right-of-use plant and equipment</b>	<b>3 050</b>	<b>2 978</b>
<b>Total leased property, plant and equipment</b>	<b>77 832</b>	<b>78 187</b>
<b>Total property, plant and equipment</b>	<b>392 698</b>	<b>407 207</b>

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

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 10.2.

Property, plant and equipment owned by SAPOL includes \$60.431 million (2020: \$64.107 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 10.2. 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.

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

**Reconciliation 2020-21**

2021	Accommodation and leasehold improv'ts			Computing & comms equipment	Vehicles	Transport vessels	Other PPE	Aircraft	Total property plant and equipment	Capital works in progress	Total
	Land & improv'ts	Buildings & improv'ts	\$'000								
Carrying amount at 1 July 2020	71 092	177 345	31 064	13 256	3 561	90	21 926	3 922	322 256	6 764	329 020
Additions	-	-	-	-	-	-	16	-	16	8 954	8 970
Transfers from capital works in progress	-	5 253	35	754	792	637	3 892	30	11 393	(11 393)	-
Depreciation and amortisation	-	(6 540)	(2 880)	(4 455)	(1 396)	(62)	(5 340)	(579)	(21 252)	-	(21 252)
Donated assets	-	40	-	92	-	-	257	-	389	-	389
Disposals	-	-	-	-	(76)	-	-	(194)	(270)	-	(270)
Assets written off	-	-	-	-	-	-	(306)	-	(306)	-	(306)
Transfers to assets held for sale	(1 670)	(80)	-	-	-	-	-	-	(1 750)	-	(1 750)
Other Movement	-	-	-	-	-	-	24	-	24	41	65
<b>Carrying amount at 30 June 2021</b>	<b>69 422</b>	<b>176 018</b>	<b>28 219</b>	<b>9 647</b>	<b>2 881</b>	<b>665</b>	<b>20 469</b>	<b>3 179</b>	<b>310 500</b>	<b>4 366</b>	<b>314 866</b>

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

*Reconciliation 2019-20*

2020	Buildings & improv'ts		Accommodation and leasehold improv'ts		Computing & comms equipment		Transport		Other PPE		Total property plant and equipment		Capital works in progress		Total
	Land	improv'ts	Buildings & improv'ts	Accommodation and leasehold improv'ts	Computing & comms equipment	Vehicles	Transport vessels	Other PPE	Aircraft	property plant and equipment	Capital works in progress	Total			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2019	71 086	182 983	32 229	11 921	2 595	940	19 997	3 589	325 340	6 544	331 884				
Additions	-	-	1 000	-	-	-	-	-	1 000	16 419	17 419				
Transfers from capital works in progress	21	998	684	5 479	1 844	40	6 417	791	16 274	(16 274)	-				
Depreciation and amortisation	-	(6 500)	(2 849)	(4 278)	(1 266)	(890)	(5 087)	(458)	(21 328)	-	(21 328)				
Donated assets	-	-	-	60	410	-	545	-	1 015	-	1 015				
Disposals	-	-	-	-	(22)	-	-	-	(22)	-	(22)				
Assets recognised through stocktake	-	-	-	74	-	-	68	-	142	-	142				
Assets written off	-	-	-	-	-	-	(14)	-	(14)	-	(14)				
Transfers to assets held for sale	(15)	(136)	-	-	-	-	-	-	(151)	-	(151)				
Other Movements	-	-	-	-	-	-	-	-	-	-	75				
<b>Carrying amount at 30 June 2020</b>	<b>71 092</b>	<b>177 345</b>	<b>31 064</b>	<b>13 256</b>	<b>3 561</b>	<b>90</b>	<b>21 926</b>	<b>3 922</b>	<b>322 256</b>	<b>6 764</b>	<b>329 020</b>				
<b>Gross carrying amount</b>															
Gross carrying amount	71 092	183 826	33 921	64 200	9 305	981	63 010	4 381	430 716	6 764	437 480				
Accumulated depreciation	-	(6 481)	(2 857)	(50 944)	(5 744)	(891)	(41 084)	(459)	(108 460)	-	(108 460)				
<b>Carrying amount at the end of the period</b>	<b>71 092</b>	<b>177 345</b>	<b>31 064</b>	<b>13 256</b>	<b>3 561</b>	<b>90</b>	<b>21 926</b>	<b>3 922</b>	<b>322 256</b>	<b>6 764</b>	<b>329 020</b>				

**South Australia Police**  
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**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 2020-21 were \$36.167 million (2019-20 \$6.997 million).

Interest expense paid on lease liabilities during 2020-21 was \$1.132 million (2019-20 \$1.762 million)

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

SAPOL has the following leases:

- 1076 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.
- 1 building lease is held with DIT but is not governed by Premier and Cabinet Circular PC018, with rental payments 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.
- 22 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 NEC IT Services Australia Pty Ltd is non-cancellable, with rental payments monthly in arrears.
- A plant and equipment lease held with Aviair Pty Ltd is non-cancellable, with rental payments monthly in arrears. 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. SAPOL's maturity analysis of its lease liabilities is disclosed in note 10.3. Expenses related to leases, including depreciation and interest 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.

<b>Reconciliation 2020-21</b>	<b>Internally developed computer software</b>	<b>Other computer software</b>	<b>Capital works in progress</b>	<b>Total</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>

**Gross carrying amount**

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>

<b>Reconciliation 2019-20</b>	<b>Internally developed computer software</b>	<b>Other computer software</b>	<b>Capital works in progress</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	<b>18 208</b>	<b>7 679</b>	<b>3 849</b>	<b>29 736</b>
Additions	-	-	4 300	4 300
Transfers to/(from) capital works in progress	3 563	267	(3 830)	-
Amortisation	(4 076)	(2 799)	-	(6 875)
Asset recognised through stocktake	-	283	-	283
Impairment loss	-	(31)	-	(31)
<b>Carrying amount at the end of the period</b>	<b>17 695</b>	<b>5 399</b>	<b>4 319</b>	<b>27 413</b>

**Gross carrying amount**

Gross carrying amount	50 164	25 947	4 319	80 430
Accumulated amortisation	(32 469)	(20 548)	-	(53 017)
<b>Carrying amount at the end of the period</b>	<b>17 695</b>	<b>5 399</b>	<b>4 319</b>	<b>27 413</b>

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Land	11 520	9 865
Buildings and improvements	194	136
<b>Total non-current assets classified as held for sale</b>	<b>11 714</b>	<b>10 001</b>

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

Carrying amount at the beginning of the period	10 001	10 156
Assets written off	-	(6)
Disposals	(37)	(300)
Transfers from land	1 670	15
Transfers from building	80	136
<b>Total non-current assets classified as held for sale</b>	<b>11 714</b>	<b>10 001</b>

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

SAPOL has measured the assets held for sale at the lower of its carrying amount and fair value less costs to sell. Detail about SAPOL's approach to fair value is set out in note 10.2.

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>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
SAPOL operating account	45 274	32 011
Accrual Appropriation Excess Funds	168 483	157 595
<b>Total deposits with the Treasurer (Special deposit accounts)</b>	<b>213 757</b>	<b>189 606</b>
Imprest account/cash on hand	364	307
<b>Total cash and cash equivalents</b>	<b>214 121</b>	<b>189 913</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***

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

Some of SAPOL's appropriation is deposited into the Accrual Appropriation Excess Funds account. Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. SAPOL does not earn interest on its deposits with the Treasurer.

**South Australia Police**  
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**6.2. Receivables**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
From government entities	1 813	10 302
From non-government entities	1 131	1 029
Less impairment loss on receivables	(23)	(18)
<b>Total receivables</b>	<b>2 921</b>	<b>11 313</b>
GST input tax recoverable	3 466	2 036
Prepayments	3 800	891
Accrued revenue	5 561	1 976
Workers compensation and additional compensation recoveries	372	286
<b>Total current receivables</b>	<b>16 120</b>	<b>16 502</b>
<b>Non-current</b>		
Workers compensation and additional compensation recoveries	4 134	3 891
<b>Total non-current receivables</b>	<b>4 134</b>	<b>3 891</b>
<b>Total receivables</b>	<b>20 254</b>	<b>20 393</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 10.3 for further information on risk management.

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

***Impairment of receivables***

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	18	19
Impact from changes in accounting treatment	-	(6)
Amounts recovered during the year	( 1)	(1)
Increase/(Decrease) in the allowance recognised in profit or loss	6	6
<b>Carrying amount at end of the period</b>	<b>23</b>	<b>18</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 10.3 for details regarding credit risk and the methodology for determining impairment.

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**7. Liabilities**

**7.1. Payables**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors	26 839	22 272
Employment on-costs	16 104	20 870
Accrued expenses	1 342	2 640
Paid Parental Leave Scheme payable	42	116
<b>Total current payables</b>	<b>44 327</b>	<b>45 898</b>
<b>Non-current</b>		
Employment on-costs	23 767	24 094
<b>Total non-current payables</b>	<b>23 767</b>	<b>24 094</b>
<b>Total payables</b>	<b>68 094</b>	<b>69 992</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 Department of Treasury and Finance, the average factor for the calculation of employer superannuation cost on-costs has increased to 10.1% compared from 2019-20 rate of 9.8%. The average proportion of long service leave taken as leave over the past 3 years changed from the 2020 rate (57.88%) to 59.18% for police and changed from the 2020 rate (53.83%) to 54.90% for non-police. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year was deemed to be immaterial.

***Paid parental leave scheme***

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

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**7.2. Lease Liabilities**

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Lease building	6 331	6 609
Lease vehicle	5 233	5 396
Lease property plant and equipment	1 355	867
<b>Total current lease liabilities</b>	<b>12 919</b>	<b>12 872</b>
<b>Non-current</b>		
Lease building	61 553	60 501
Lease vehicle	4 464	4 607
Lease property plant and equipment	315	-
<b>Total non-current lease liabilities</b>	<b>66 332</b>	<b>65 108</b>
<b>Total lease liabilities</b>	<b>79 251</b>	<b>77 980</b>

SAPOL measures lease liabilities at discounted future lease payments using either the interest rate implicit in the lease or the Department of Treasury and Finance'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.

**7.3. Provisions**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Workers compensation	17 212	14 413
Additional compensation	2 336	1 736
Death in course of employment	26	29
Civil actions against police	293	477
Provision for replacement of aluminium cladding	977	-
<b>Total current provisions</b>	<b>20 844</b>	<b>16 655</b>
<b>Non-current</b>		
Workers compensation	85 476	80 260
Additional compensation	58 775	59 187
Provision for replacement of aluminium cladding	952	-
<b>Total non-current provisions</b>	<b>145 203</b>	<b>139 447</b>
<b>Total provisions</b>	<b>166 047</b>	<b>156 102</b>
<b>Movement in provisions</b>	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Workers' compensation</b>		
Carrying amount at the beginning of the period	94 673	74 184
Increase/(decrease) resulting from re-measurement	25 753	38 371
Reduction due to payments	(17 738)	(17 882)
<b>Carrying amount at the end of the period</b>	<b>102 688</b>	<b>94 673</b>

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**7.3 Provisions (continued)**

**Additional compensation**

Carrying amount at the beginning of the period	60 923	47 028
Increase/(decrease) resulting from re-measurement	2 412	15 441
Reduction due to payments	(2 224)	(1 546)
<b>Carrying amount at the end of the period</b>	<b>61 111</b>	<b>60 923</b>

**Death in course of employment**

Carrying amount at the beginning of the period	29	32
Reduction due to payments	(3)	(3)
<b>Carrying amount at the end of the period</b>	<b>26</b>	<b>29</b>

**Civil actions against police**

Carrying amount at the beginning of the period	477	236
Increase/(decrease) in the provision due to revision of estimates	434	533
Reduction due to payments	(618)	(292)
<b>Carrying amount at the end of the period</b>	<b>293</b>	<b>477</b>

**Workers compensation**

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

A liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2021 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The liability was calculated in accordance with *AASB 137 Provisions, Contingent Liabilities and Contingent Assets* as the present value of the expenditures expected to be required to settle obligations incurred as at 30 June. No risk margin is included in this estimate.

The increase in the workers compensation liability in 2021 was impacted by:

- significant increase of \$7.697m across the workers compensation scheme in the amount of payments for income support, other payments and lump sum benefits.

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

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

SAPOL has recognised an Additional Compensation provision since 30 June 2018 in line with the Police Officers Award.

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

The Additional Compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2021 provided by a consulting actuary engaged by the Office of the Commissioner for Public Sector Employment. The liability was calculated in accordance with *AASB 137* as the present value of the expenditures expected to be required to settle obligations incurred as at 30 June. The liability comprises an estimate for known claims and an estimate of incurred but not reported (IBNR) applications. No risk margin is included in the estimate.

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**7.3. Provisions (continued)**

The increase in additional compensation liability in 2021 was impacted by:

- a change in the average outstanding claim size based on the profile of the claimants and their recent payment history and also an increase in the number of successful applications. This resulted in a \$3.299 million increase (net of claim payments).
- a change in the assumed inflation indices, future inflation and discount rates since the previous valuation in 2020. This resulted in a \$3.111 million decrease.

Key assumptions in the estimate include:

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

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

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

**Replacement of aluminium cladding**

Liabilities are reported to reflect remediation of aluminium cladding on a number of SAPOL owned buildings.

**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.

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**7.4. Other liabilities**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Unearned revenue	4 364	4 665
Accommodation incentive	549	549
<b>Total current other liabilities</b>	<b>4 913</b>	<b>5 214</b>
<b>Non-current</b>		
Accommodation incentive	2 939	3 488
<b>Total non-current other liabilities</b>	<b>2 939</b>	<b>3 488</b>
<b>Total other liabilities</b>	<b>7 852</b>	<b>8 702</b>

**Accommodation incentives**

Accommodation incentives relate to arrangements with the Department for Infrastructure and Transport (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 5.2 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 2021 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.

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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**

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

Total cash outflows for leases for SAPOL were \$15.398 million (2019-20: \$18.379 million).

<b>Cash Flow Reconciliation</b>	<b>2021</b>	<b>2020</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	214 121	189 913
<b>Balance as per the Statement of Cash Flows</b>	<b>214 121</b>	<b>189 913</b>
<b>Reconciliation of net cash provided by operating activities to net cost of providing services</b>		
Net cash provided by operating activities	56 153	43 680
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(44 281)	(44 155)
Donated assets	389	1 015
Net gain / (loss) from the disposal of non-current and other assets	1 147	176
Impairment of non-current assets	(306)	(20)
Impairment loss	-	(31)
Capital accruals	305	1 379
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	(2 456)	9 503
Increase/(decrease) in inventories	(31)	42
(Increase)/decrease in payables	(2 889)	(12 494)
(Increase)/decrease in other liabilities	850	(100)
(Increase)/decrease in employee benefits	24 739	(17 884)
(Increase)/decrease in provisions	(1 745)	(34 622)
<b>Net result</b>	<b>31 875</b>	<b>(53 511)</b>

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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***

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	1 740	692
Later than one year but not later than five years	229	-
<b>Total capital commitments</b>	<b>1 969</b>	<b>692</b>

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

***Expenditure commitments***

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	39 058	28 797
Later than one year but not later than five years	85 194	78 314
Later than five years	231 417	285 725
<b>Total expenditure commitments</b>	<b>355 669</b>	<b>392 836</b>

Major expenditure commitments include MoAAs with the Department for Infrastructure and Transport 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 2021, 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 2021 the value of outstanding rewards for unsolved murders was \$38.4 million (2020: \$38.6 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.

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

SAPOL has assessed 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. There are no Accounting Policy Statements that are not yet in effect.

Amending Standard AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* will apply from 1 July 2023. Although applicable to SAPOL, this amending standard is not expected to have an impact on SAPOL's general purpose financial statements. SAPOL will update its policies, procedures and work instructions, where required, to reflect the additional clarification requirements.

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.

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

The COVID-19 pandemic will continue to impact on the operations of SAPOL in 2021-22. The key expected impacts are difficult to quantify and are influenced by the timing of when the State returns to business as usual post COVID-19. However key expected impacts are increases to employee benefits and supplies and services expenditure associated with maintaining a safe work environment and responding to the pandemic.

**9.5. Events after reporting period**

SAPOL are not aware of any events after reporting period.

## **10. Measurement and risk**

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

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

The actuarial assessment performed by the 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 2020 (1%) to 1.5% in 2021.

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 of \$9.589 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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

### **10.2. Fair value**

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

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.

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**10.2. Fair value (continued)**

***Fair value hierarchy***

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

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

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

During 2021 and 2020, SAPOL had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

***Fair value classification – non-financial assets at 30 June 2021***

		<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>				
Land	5.1	69 422	-	69 422
Buildings & improvements	5.1	-	176 018	176 018
Accommodation and leasehold improvements	5.1	-	28 219	28 219
Computing & communications equipment	5.1	-	9 647	9 647
Vehicles	5.1	-	2 881	2 881
Transport vessels	5.1	665	-	665
Other PPE	5.1	-	20 469	20 469
Aircraft	5.1	3 179	-	3 179
<b>Total recurring fair value measurements</b>		<b>73 266</b>	<b>237 234</b>	<b>310 500</b>
<b>Non-recurring fair value measurements</b>				
Land held for sale	5.5	11 520	-	11 520
Buildings held for sale	5.5	-	194	194
<b>Total non-recurring fair value measurements</b>		<b>11 520</b>	<b>194</b>	<b>11 714</b>
<b>Total fair value measurements</b>		<b>84 786</b>	<b>237 428</b>	<b>322 214</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**10.2. Fair value (continued)**

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

		<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>				
Land	5.1	71 092	-	71 092
Buildings & improvements	5.1	-	177 345	177 345
Accommodation and leasehold improvements	5.1	-	31 064	31 064
Computing & communications equipment	5.1	-	13 256	13 256
Transport vessels	5.1	90	-	90
Vehicles	5.1	-	3 561	3 561
Other PPE	5.1	-	21 926	21 926
Aircraft	5.1	3 922	-	3 922
		<b>75 104</b>	<b>247 152</b>	<b>322 256</b>
<b>Non- recurring fair value measurements</b>				
Land held for sale	5.5	9 865	-	9 865
Buildings held for sale	5.5	-	136	136
<b>Total non-recurring fair value measurements</b>		<b>9 865</b>	<b>136</b>	<b>10 001</b>
<b>Total fair value measurements</b>		<b>84 969</b>	<b>247 288</b>	<b>332 257</b>

***Land and buildings***

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

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

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

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

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

***Plant and equipment, 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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**10.2. Fair value (continued)**

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

**Reconciliation of level 3 recurring fair value measurements at 30 June 2021**

	Buildings & improv'ts	Accommodation and leasehold improv'ts	Computing & comms equipment	Vehicles	Other PPE
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance at the beginning of the period</b>	177 345	31 064	13 256	3 561	21 926
Prior year adjustments	-	-	-	-	24
Additions	-	-	-	-	16
Transfers from capital work in progress	5 253	35	754	854	3 892
Classified as held for sale	(194)	-	-	-	-
Donated assets	40	-	92	-	257
Transfer between classes	114	-	-	-	-
Disposals/written off	-	-	-	(76)	(306)
<b>Gains/(losses) for the period recognised in net result:</b>					
Depreciation and amortisation	(6 540)	(2 880)	(4 455)	(1 458)	(5 340)
<b>Total gains/(losses) recognised in net result</b>	<b>(6 540)</b>	<b>(2 880)</b>	<b>(4 455)</b>	<b>(1 458)</b>	<b>(5 340)</b>
<b>Carrying amount at the end of the period</b>	<b>176 018</b>	<b>28 219</b>	<b>9 647</b>	<b>2 881</b>	<b>20 469</b>

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

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

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**10.3. 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 Department of Treasury and Finance to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1.2 and 2.1 for further information.

***Credit risk***

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

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

***Impairment of financial assets***

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

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

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

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.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**10.3. Financial instruments (continued)**

***Market risk***

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

Exposure to interest rate risk may arise through its interest bearing liabilities, including borrowings. As at 30 June 2021, SAPOL had no borrowings.

***Categorisation of financial instruments***

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

***Classification of financial instruments***

SAPOL measures all financial instruments at amortised cost.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

**10.3. Financial instruments (continued)**

***Maturity analysis of financial instruments***

	Note	2021	2021 Contract maturities *		
		Carrying amount \$'000	Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<b>Financial assets</b>					
Cash and cash equivalents	6.1	214 121	-	-	-
Receivables **	6.2	7 734	7 734	-	-
<b>Total financial assets</b>		<b>221 855</b>	<b>7 734</b>	<b>-</b>	<b>-</b>

<b>Financial liabilities</b>					
<b>Financial liabilities at amortised cost</b>					
Payables **	7.1	26 403	26 403	-	-
Lease liabilities	7.2	87 003	13 034	30 789	43 180
<b>Total financial liabilities</b>		<b>113 406</b>	<b>39 437</b>	<b>30 789</b>	<b>43 180</b>

	Note	2020	2020 Contract maturities *		
		Carrying amount \$'000	Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<b>Financial assets</b>					
Cash and cash equivalents	6.1	189 913	189 913	-	-
Receivables **	6.2	12 630	12 630	-	-
<b>Total financial assets</b>		<b>202 543</b>	<b>202 543</b>	<b>-</b>	<b>-</b>

<b>Financial liabilities</b>					
<b>Financial liabilities at amortised cost</b>					
Payables **	7.1	23 742	23 742	-	-
Lease liabilities	7.2	77 980	12 872	65 108	-
<b>Total financial liabilities</b>		<b>101 722</b>	<b>36 614</b>	<b>65 108</b>	<b>-</b>

\* Maturities analysis is presented using undiscounted cash flow and therefore may not be total to equal the carrying amount / fair value of the financial instruments.

\*\* Total amounts disclosed here exclude statutory amounts. Receivables do not include prepayment as these are not financial instruments. Prepayments are presented in note 6.2.

***Statutory receivables and payables***

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. This includes Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees. This is in addition to employee related payables such as payroll tax, fringe benefits tax and pay as you go withholding. In government, certain rights to receive or pay cash may not be contractual but have their source in legislation and therefore, in these situations, the disclosure requirements of AASB 7 will not apply. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

**South Australia Police  
(SAPOL)**

**Administered Financial Statements**

**For the year ended 30 June 2021**

**South Australia Police**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2021*

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	Note	2021 \$'000	2020 \$'000
<b>Administered income</b>			
Appropriation	A5.1	687	551
Fees and charges	A5.2	86 242	76 173
<b>Total administered income</b>		<b>86 929</b>	<b>76 724</b>
<b>Administered expenses</b>			
Employee benefits expenses	A6.1	649	491
Supplies and services	A7.1	2 467	2 713
SA Government transfers		12 811	9 756
Payments to Consolidated Account		71 033	63 774
<b>Total administered expenses</b>		<b>86 960</b>	<b>76 734</b>
<b>Net result</b>		<b>(31)</b>	<b>(10)</b>
<b>Total comprehensive result</b>		<b>(31)</b>	<b>(10)</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Statement of Administered Financial Position**  
*as at 30 June 2021*

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	<b>Note</b>	<b>2021</b> <b>\$'000</b>	<b>2020</b> <b>\$'000</b>
<b>Administered current assets</b>			
Cash and cash equivalents	A8.1	20 451	14 285
Receivables	A8.2	231	226
<b>Total current assets</b>		<b>20 682</b>	<b>14 511</b>
<b>Total assets</b>		<b>20 682</b>	<b>14 511</b>
<b>Administered current liabilities</b>			
Payables		4 666	4 852
Other current liabilities	A9.1	15 443	9 055
<b>Total current liabilities</b>		<b>20 109</b>	<b>13 907</b>
<b>Total liabilities</b>		<b>20 109</b>	<b>13 907</b>
<b>Net assets</b>		<b>573</b>	<b>604</b>
<b>Administered equity</b>			
Retained earnings		573	604
<b>Total equity</b>		<b>573</b>	<b>604</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Statement of Administered Cash Flows**  
*for the year ended June 2021*

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		<b>2021</b>	<b>2020</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		687	551
Fees and charges		86 237	76 196
Exhibit monies		6 376	397
Unclaimed property		12	3
<b>Cash generated from operations</b>		<b>93 312</b>	<b>77 147</b>
<b>Cash outflows</b>			
Employee benefits payments		(649)	(491)
Supplies and services		(2 462)	(2 764)
SA Government transfers		(12 443)	(9 761)
Payments to consolidated account		(71 592)	(63 276)
<b>Cash used in operations</b>		<b>(87 146)</b>	<b>(76 292)</b>
<b>Net cash provided by / (used in) operations</b>	A10.1	<b>6 166</b>	<b>855</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>6 166</b>	<b>855</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>14 285</b>	<b>13 430</b>
<b>Cash and cash equivalents at the end of the period</b>	A8.1	<b>20 451</b>	<b>14 285</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 2021*

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

Activities - refer note A2	Victims of Crime				Public Private Partnership (PPP)			
	Expiation Fees		Levy		Special Acts		Partnership (PPP)	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Administered income</b>								
Appropriation	-	-	-	-	624	490	-	-
Fees and charges	71 034	63 774	12 618	9 568	-	-	2 467	2 713
<b>Total administered income</b>	<b>71 034</b>	<b>63 774</b>	<b>12 618</b>	<b>9 568</b>	<b>624</b>	<b>490</b>	<b>2 467</b>	<b>2 713</b>
<b>Administered expenses</b>								
Employee benefits expenses	-	-	-	-	649	491	-	-
Supplies and services	-	-	-	-	-	-	2 467	2 713
SA Government transfers	-	-	12 618	9 568	-	-	-	-
Payments to Consolidated Account	71 033	63 774	-	-	-	-	-	-
<b>Total administered expenses</b>	<b>71 033</b>	<b>63 774</b>	<b>12 618</b>	<b>9 568</b>	<b>649</b>	<b>491</b>	<b>2 467</b>	<b>2 713</b>
<b>Net result</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>

Activities - refer note A2	Firearms Safety				Total	
	Training Levy		Other		2021	2020
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	\$'000	\$'000
<b>Administered income</b>						
Appropriation	-	-	63	61	687	551
Fees and charges	123	118	-	-	86 242	76 173
<b>Total administered income</b>	<b>123</b>	<b>118</b>	<b>63</b>	<b>61</b>	<b>86 929</b>	<b>76 724</b>
<b>Administered expenses</b>						
Employee benefits expenses	-	-	-	-	649	491
Supplies and services	-	-	-	-	2 467	2 713
SA Government transfers	123	118	70	70	12 811	9 756
Payments to Consolidated Account	-	-	-	-	71 033	63 774
<b>Total administered expenses</b>	<b>123</b>	<b>118</b>	<b>70</b>	<b>70</b>	<b>86 960</b>	<b>76 734</b>
<b>Net result</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>(9)</b>	<b>(31)</b>	<b>(10)</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2021*

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

Activities - refer note A2	Unclaimed Property		Exhibit Monies		Expiation Fees	
	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	362	350	15 081	8 705	3 275	3 833
Receivables	-	-	-	-	-	-
<b>Total current assets</b>	<b>362</b>	<b>350</b>	<b>15 081</b>	<b>8 705</b>	<b>3 275</b>	<b>3 833</b>
<b>Total administered assets</b>	<b>362</b>	<b>350</b>	<b>15 081</b>	<b>8 705</b>	<b>3 275</b>	<b>3 833</b>
<b>Administered current liabilities</b>						
Payables	-	-	-	-	3 274	3 833
Other current liabilities	362	350	15 081	8 705	-	-
<b>Total current liabilities</b>	<b>362</b>	<b>350</b>	<b>15 081</b>	<b>8 705</b>	<b>3 274</b>	<b>3 833</b>
<b>Total administered liabilities</b>	<b>362</b>	<b>350</b>	<b>15 081</b>	<b>8 705</b>	<b>3 274</b>	<b>3 833</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>

Activities - refer note A2	Victims of Crime		Special Acts		Public Private Partnership (PPP)	
	Levy					
	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	1 161	793	48	72	-	-
Receivables	-	-	-	-	231	226
<b>Total current assets</b>	<b>1 161</b>	<b>793</b>	<b>48</b>	<b>72</b>	<b>231</b>	<b>226</b>
<b>Total administered assets</b>	<b>1 161</b>	<b>793</b>	<b>48</b>	<b>72</b>	<b>231</b>	<b>226</b>
<b>Administered current liabilities</b>						
Payables	1 161	793	-	-	231	226
Other current liabilities	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>1 161</b>	<b>793</b>	<b>-</b>	<b>-</b>	<b>231</b>	<b>226</b>
<b>Total administered liabilities</b>	<b>1 161</b>	<b>793</b>	<b>-</b>	<b>-</b>	<b>231</b>	<b>226</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>48</b>	<b>72</b>	<b>-</b>	<b>-</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2021*

**Schedule of Assets and Liabilities attributable to Administered Items (continued)**

Activities - refer note A2	Firearms Safety		Other		Total	
	Training Levy					
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Administered current assets</b>						
Cash and cash equivalents	-	-	524	532	20 451	14 285
Receivables	-	-	-	-	231	226
<b>Total current assets</b>	<b>-</b>	<b>-</b>	<b>524</b>	<b>532</b>	<b>20 682</b>	<b>14 511</b>
<b>Total administered assets</b>	<b>-</b>	<b>-</b>	<b>524</b>	<b>532</b>	<b>20 682</b>	<b>14 511</b>
<b>Administered current liabilities</b>						
Payables	-	-	-	-	4 666	4 852
Other current liabilities	-	-	-	-	15 443	9 055
<b>Total current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 109</b>	<b>13 907</b>
<b>Total administered liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 109</b>	<b>13 907</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>524</b>	<b>532</b>	<b>573</b>	<b>604</b>

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

**South Australia Police**  
**Notes to and forming part of the Administered financial statements**  
*For the year ended 30 June 2021*

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**NOTES TO THE FINANCIAL STATEMENTS**

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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.

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

**Firearms Safety Training Levy**

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

**Other**

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

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

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

The COVID-19 pandemic has impacted on the administered activities of SAPOL. The impacts have been difficult to quantify and have included lower than budgeted expiation and Victim of Crime Levy revenue as a result of fewer vehicles on the roads.

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**A4. Budget performance**

The budget performance table compares the department's outcomes against budget information presented to Parliament (2020-21 Budget Paper 4, Volume 3). Appropriation reflects appropriation issued to special deposit accounts (and deposit accounts) controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	<b>Original budget 2021 \$'000</b>	<b>Actual 2021 \$'000</b>	<b>Variance \$'000</b>
<b>Statement of Administered Comprehensive Income</b>			
<b>Administered Income</b>			
Appropriation	553	687	134
SA Government transfers	140	-	(140)
Fees and charges	89 935	86 242	(3 693)
<b>Total administered income</b>	<b>90 628</b>	<b>86 929</b>	<b>(3 699)</b>
<b>Administered Expenses</b>			
Employee benefits	490	649	159
Supplies and services	2 487	2 467	(20)
SA Government transfers	13 422	12 811	(611)
Payments to Consolidated Account	74 229	71 033	(3 196)
<b>Total administered expenses</b>	<b>90 628</b>	<b>86 960</b>	<b>(3 668)</b>
<b>Net result</b>	<b>-</b>	<b>(31)</b>	<b>(31)</b>

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

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

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**A5. Income**

**A5.1 Appropriation**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriation from consolidated account pursuant to the <i>Police Act 1998</i>	624	490
Appropriation from consolidated account pursuant to the <i>Appropriation Act</i>	63	61
<b>Total revenues from appropriation</b>	<b>687</b>	<b>551</b>

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consists of operational funding. This appropriation comprises money issued and applied to the department as per Schedule 1 of the act, varied pursuant to section 5 of the act for changed functions and duties of the department.

**A5.2 Fees and charges**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Expiation revenue	71 034	63 774
Victims of Crime Levy	12 618	9 568
PPP cost recovery *	2 467	2 713
Firearms Safety Training Levy	123	118
<b>Total fees and charges</b>	<b>86 242</b>	<b>76 173</b>

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

**A6. Employee Benefits Expenses**

**A6.1 Employee benefits**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	649	491
<b>Total employee benefits expenses</b>	<b>649</b>	<b>491</b>

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

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**A7. Expenses**

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

**A7.1 Supplies and services**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
PPP lease payments	2 467	2 713
<b>Total supplies and services</b>	<b>2 467</b>	<b>2 713</b>

**A8. Financial assets**

**A8.1 Cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	20 451	14 285
<b>Total cash and cash equivalents</b>	<b>20 451</b>	<b>14 285</b>

**A8.2 Receivables**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Receivables	231	226
<b>Total current receivables</b>	<b>231</b>	<b>226</b>
<b>Total receivables</b>	<b>231</b>	<b>226</b>

**A9. Liabilities**

**A9.1 Other liabilities**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Exhibit monies held	15 081	8 705
Unclaimed property held for SA Government	362	350
<b>Total current other liabilities</b>	<b>15 443</b>	<b>9 055</b>
<b>Total other liabilities</b>	<b>15 443</b>	<b>9 055</b>

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**A10. Other disclosures**

**A10.1 Cash flow reconciliation**

	<b>2021</b>	<b>2020</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	20 451	14 285
Balance as per the Statement of Cash Flows	20 451	14 285
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	6 166	855
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	5	(23)
(Increase)/decrease in payables	186	(442)
(Increase)/decrease in other liabilities	(6 388)	(400)
<b>Net result</b>	<b>(31)</b>	<b>(10)</b>

**A11. Outlook**

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

The COVID-19 pandemic will continue to impact the administered activities of SAPOL in 2021-22. The key expected impacts are difficult to quantify and are influenced by the timing of when the State returns to business as usual post COVID-19. However key expected impacts are likely to include lower expiation and Victim of Crime Levy revenue as a result of fewer vehicles on the roads.