



**Government
of South Australia**

South Australian Country Fire Service 2022-23 Annual Report

South Australian Country Fire Service

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To: The Honourable Joe Szakacs

Minister for Police, Emergency Services and Correctional Services

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and regulations)* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the South Australian Country Fire Service by:

Brett Loughlin AFSM

Chief Officer

27 September 2023

Date



Signature

From the Chief Executive



During the 2022-23 Financial Year, the South Australian Country Fire Service (SACFS) showcased its all-hazard capability and continued to help protect South Australians and what we value most across our state.

We maintained a steady operational tempo and our 13,500 volunteers responded to 10,100 incidents (a 9% increase). Notably, 60% of our responses were special service incidents involving either the SA Ambulance Service (SAAS) or the State Emergency Service (SASES). We responded to several major fires during the year, i.e., the Struan Research Facility fire (Naracoorte, November 2022), the Mount Wedge fire (Eyre Peninsula, December 2022), the Price Salt Production structure fire (Yorke Peninsula, February 2023), and the Port Lincoln fire (February 2023). The Lincoln Gap tyre fire (also February 2023) involved 35 SACFS and Metropolitan Fire Service (SAMFS) crews for about 12 days. Between May and June 2023, we also deployed 51 personnel to Canada to assist with their extraordinary fires. Between October 2022 and January 2023, about 420 highly skilled SACFS volunteers and staff supported both the SASES and the Victorian SES during the protracted 2022 River Murray flood event.

In the past year, we strengthened our technical and operational capabilities to improve our responses, including completing the installation of significant vehicle safety features to protect against burnovers to more than 390 trucks, finalising the Automatic Vehicle Location (AVL) System installation project, and introducing safer and lighter helmets for our crews.

We contributed to the important work of building community resilience through the implementation of the new Australian Fire Danger Rating System (AFDRS); collaborated with SAFECOM to provide 450 grants to reimburse farmers and farming businesses to support the safe use of Farm Fire Units (FFU) through the Regional Capability Community Fund (RCCF); and continued to hold bushfire preparedness activities across the state.

Importantly, we continued our commitment to mental health support and training across our workforce through a variety of actions and programs, including Mental Health First Aid (MHFA) and Suicide and Trauma Prevention training. We, together with SAMFS and SAPOL, are also partnering with Flinders University in the Protecting Emergency Responders with Evidence-Based Interventions (PEREI).

We implemented organisational developments, strengthened business processes and corporate functions to support for our workforce through better governance and work, health, and safety (WHS) processes. These initiatives have laid the foundation for further improvements in these areas.

Looking forward, I am very mindful of the challenges we face including increased demands and heightened community expectations; finite resources and relatively static volunteer numbers, while also becoming the agency called upon as resourcing shortfalls occur across the state.

I firmly believe that now is the time where we need to take a considered strategic approach to the limits of our capacity and our work and, importantly, deliberately invest in our people and organisation.

We received approximately \$31 Million in funding to undertake specific improvements of our technical capabilities and operational roles through investment in our aerial firefighting fleet, our operational software, and the Bushfire Management Planning and Reporting System. I recognise that further investment in people, assets, facilities, and functions are needed to ensure that we can deliver on what is expected of us to the standards required. This is a priority for me.

I am also keen to improve our engagement arrangements across the agency and with stakeholders to ensure we make decisions in a transparent and timely fashion.

A significant step forward is that the Chief Officer's Advisory Council (COAC) has endorsed changes that should foster an agency culture that values communication and consultation from the tactical to the strategic. I intend for us to build on this and to also ensure that our engagement with other stakeholders is enhanced, and I am grateful to the CFS Volunteer Association for their support in this area.

Another key focus for me is the improvement of our facilities across the state. Our hardworking workforce deserves facilities that meet at least basic standards. We will therefore develop our facilities replacement strategy and work with Government to help them better understand our critical needs.

The steps we are taking on many fronts will make our operations more agile and efficient, enable our workforce, and facilitate efficient processes, all while introducing operational career pathways and provide members the opportunities to significantly upskill. Our work will also allow for increasing our transparency on asset management and development.

I look forward to working together with all SACFS members, as well as our key partners and stakeholders to continue our proud history of community service.



Brett Loughlin AFSM

Chief Executive

South Australian Country Fire Service

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Overview: about the agency

Our strategic focus

Our Purpose	The SACFS is an all-hazards agency providing response and prevention services to bushfire and structure fires and response services to motor vehicle fires, road crash rescue and hazardous material spills.
Our Vision	The South Australian Country Fire Service is an exemplary volunteer fire and rescue service.
Our Values	<p>The community of South Australia expects the SACFS to conduct its business with professionalism, accountability, integrity, and respect. The actions, decisions, and interactions of SACFS members must:</p> <ul style="list-style-type: none"> • Be consistent with legislation and policy. • Be transparent and open to public scrutiny. • Be soundly based on SACFS values and their guiding principles. • Consider individual, group and community safety as highest priority. <p>Our core values are all of equal importance:</p> <ul style="list-style-type: none"> • Mutual Respect • Integrity and Trust • Adaptability and Resourcefulness • Teamwork: One Team, Many Players, One Purpose • Support, Friendship and Camaraderie • Community and Our Environment • Safety and Welfare • Knowledge and Ongoing Learning
Our functions and strategic directions	<p>The SACFS serves communities through dedicated volunteers delivering professional fire and rescue services to outer metropolitan, regional and rural South Australia. Our strategic directions are:</p> <ol style="list-style-type: none"> 1. We build strong relationships to empower our communities around fire and emergency safety. 2. We provide a great place to volunteer and work (safe, inclusive, sustainable, and effective). 3. Continuously reviewing and learning from situations, particularly when they don't go as planned, enables us to evolve and improve in every aspect of how we operate and perform. 4. We adopt effective and efficient arrangements to manage our corporate and operational risks and meet our responsibilities. 5. We invest in local and national partnerships to deliver innovative and responsive programs.

Our organisational structure

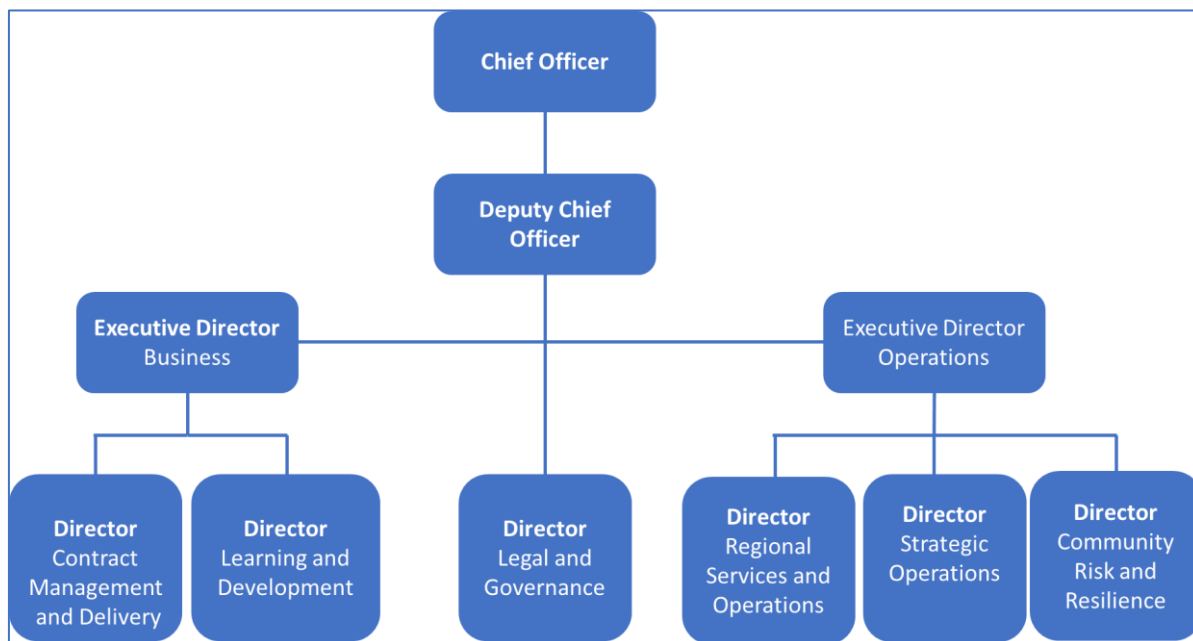


Figure 1: Functional Grouping as at 22 August 2023

For the comprehensive SACFS organisational structure, please see: <https://safecom-files-v8.s3.amazonaws.com/current/docs/cfs-organisational-chart.pdf>

Changes to the agency

The agency has and continues to work collaboratively with the Public Sector Association and SACFS Volunteer Association to support all members in the management and outcomes of change.

During 2022-23 there was a minor change to the agency's structure. The Directorate of Legal and Governance is now reporting to the Deputy Chief Officer, whereas they have previously reported to the Executive Director, Business. The agency objectives were also refreshed as described below. Mainly, the Agency focussed on consolidating changes that occurred in previous years to streamline efficiencies and build organisational capacity.

- Two Senior Work, Health, and Safety Advisor roles, one focussed on compliance and one on improvements were established and two appointments were made.
- SACFS undertook a mid-cycle review of the 2020-2025 Strategic Plan and refreshed it through the development of the Reporting Outcomes Framework (ROF).
- The ROF (Table 1) has guiding further work on defining strategic and operational objectives in a sequential approach, together with outcomes and indicators that are being reflected in SACFS planning, governance, and reporting documents (such as this Report), as well as activities and initiatives.

Table 1: The SACFS Reporting Outcomes Framework

SACFS Strategic Directions, Objectives and Outcomes	
1. We build strong relationships to empower our communities around fire and emergency safety. (Previously: Enabling safer communities through empowerment)	
1.1	<u>Understand our community</u> - Community needs, capabilities, vulnerabilities, and what matters to them are clear to us as an agency.
1.2	<u>Define our identity</u> – Credible, strong boundaries of scope and responsibilities guide our work and operations.
1.3	<u>Build foundations of trust</u> – The community has confidence in SACFS advice and services.
1.4	<u>Communicate</u> – Education and stakeholder engagement for preparedness, response and recovery continue to be delivered to a high standard.
1.5	<u>Meet expectations</u> – Responsibilities are fulfilled with professionalism, through effective warnings, and tailored action in the community.
2. We provide a great place to volunteer and work (safe, inclusive, sustainable, and effective) (Previously: Enabling and delivering a safer, inclusive, and sustainable workforce)	
2.1	<u>Communicate clear expectations</u> – Clear communication about values and expectations of individual and collective standards and behaviour provides certainty and direction to our workforce.
2.2	<u>Expect transparency and accountability</u> – Requirements of our workforce are upheld through courageous, considerate and consistent leadership at all levels of CFS.
2.3	<u>Attract and retain members</u> – Our organisational climate and culture, as well as our openness to innovation and diverse contributions lead to increases in and retainment of volunteers and staff.
2.4	<u>Build strength and ensure safety</u> – Our volunteers and personnel are empowered and supported to successfully fulfil their roles.
2.5	<u>Plan for sustainability</u> – Dedicated efforts for maintaining, shaping and developing our future workforce increases our organisational sustainability.
3. Continuously reviewing and learning from situations, particularly when they don't go as planned, enables us to evolve & improve in every aspect of how we operate and perform. (Previously: Focusing and Driving Continuous Improvement)	
3.1	<u>Create a proactive learning culture</u> – Capability is improved in the workforce through deliberately building courage to acknowledge lessons identified and to celebrate adaptation and lessons learned.
3.2	<u>Resource lessons management and adaptation</u> – Mechanisms for implementing lessons identified, disseminating findings and making changes empower and contribute to the learning culture.
3.3	<u>Seek diversity in learning</u> – Lessons across all levels, locations, agencies and perspectives are captured and communicated.
3.4	<u>Integrate learning into planning and training</u> – Lessons identified and learned are reflected in planning, training, doctrine and acquisition decisions.
3.5	<u>Resilience through learning</u> – Capacity for trend analysis and visibility of implementation of actions from lessons are developed.

SACFS Strategic Directions, Objectives and Outcomes

4. We adopt effective and efficient arrangements to manage our corporate and operational risks and meet our responsibilities (Previously: Improving Governance)

- 4.1 **Define risks** – Through identification of legislated, operational, and corporate responsibilities and community expectations we have clarity on acceptable levels of risk.
- 4.2 **Ensure organisational cohesiveness** – Current policies, guidelines and procedures enhance compliance with legislative requirements, as well as eliminate gaps, duplication and contradiction, while taking into account the impact on workforce and the need for pragmatic approaches.
- 4.3 **Communicate with partners** – Strong partnerships, communications, and collaborations with internal and external stakeholders increase organisational and sector resilience.
- 4.4 **Design processes and systems** – Building robust and reliable systems for evaluating progress and managing risk that includes clarity of expectations, roles, access to intelligence and reporting pathways enhance organisational efficiency and effectiveness.
- 4.5 **Adapt and innovate** – Dedicated resources to identifying emerging risks, refreshing policy/legislation and sustainable monitoring and mitigation lead to sustainability in an increasingly challenging operational environment.

5. We invest in local and national partnerships to deliver innovative and responsive programs. (Previously: Partnering)

- 5.1 **Understand our role in emergencies** – Clarity on what we have to offer, what we want and where we are going strengthens our identity and organisational resilience.
- 5.2 **Create a networking culture** – Working collaboratively with stakeholders and communities, as well as providing resources and rewards build trust and reciprocity with partners to work together innovatively to face current and future challenges in novel ways.
- 5.3 **Identify and utilise opportunities** – Identifying and prioritising partners with collaborative benefits builds organisational resilience and increases our sustainability.

Our Minister



The Hon – **Joe Szakacs**

- Minister for Police, Emergency Services and Correctional Services

Our Executive team



Chief Officer – **Brett Loughlin**

Responsible for:

- Legislative responsibility for SACFS
- Chair of the State Bushfire Coordination Committee
- Statutory appointments on the South Australian Fire and Emergency Services Commission Board and the State Emergency Management Committee
- Representing the State on several intergovernmental and national committees and boards



Deputy Chief Officer – **Georgie Cornish**

Responsible for:

- Ensuring SACFS operational readiness for its statutory functions and preparedness, response, and recovery
- Emergency Management
- Strategic Projects
- Work, Health, and Safety, as well as Mental Health
- Injury Management
- Legal and Governance



Executive Director, Operations – **Cameron Devey**

Responsible for:

- Regional Services and Operations
- Strategic Operations
- Community Risk and Resilience



Executive Director, Business – **Tammy Moffat**

Responsible for:

- Contract Management and Delivery
- Asset Management and Planning
- Learning and Development
- Corporate and Business Services

Legislation administered by the Agency

- Parts 4 and 4A of the *Fire and Emergency Services Act 2005*

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

- South Australian Fire and Emergency Services Commission (SAFECOM)
- South Australian Metropolitan Fire Service
- South Australian State Emergency Service

The agency's performance

Performance at a glance

During the 2022-23 Financial Year, the SACFS maintained a steady operational tempo, showcasing the agency's all-hazard capability and continued service to South Australian communities. Volunteers responded to 10,100 incidents. This constituted a 9.3% increase from 2021-22 and amounted to about 28 incidents per day across the state.

Incidents responded to included 1,371 rural fires (13.6%), 373 structure fires (3.7%) and 157 incidents dealing with hazardous materials (1.6%) across the state. Crews also attended 2,138 vehicle-related incidents (21.6%), as well as 3,872 special service incidents (38.3%). These special service incidents refer to SAAS medical assistances and callouts to aid the SASES. These types of incidents made up 60% of all incidents responded to 2022-23.

Table 2: Type of Incidents SACFS Volunteers responded to over the last two reporting periods

Type of incidents	2022-23	2021-22	% Change (+ / -)
All incidents	10,100	9,241	+9.3%
• Rural fires (e.g., grass or stubble fires)	1,371	1,569	-12.6%
• Structure fires	373	287	+30.0%
• Vehicle-related incidents	2,183	2,076	+5.2%
• Hazardous materials (HazMat) incidents	157	146	+7.5%
• Special service incidents	3,872	2,997	+29.2%

The total volunteer hours spent at all incidents was 691,125, which is comparable to the 652,119 hours for 2021-22. Both figures are less than the more than 1 Million volunteer hours of previous years that involved responses to the COVID pandemic and the 2019-20 bushfires. Notably, the time at special service incidents about doubled, i.e., from 15,707 in 2021-22 to 30,546 hours for this 2022-23.

Table 3: Total volunteer hours and special incident hours over the last two reporting periods

Volunteer hours	2022-23	2021-22	% Change (+ / -)
Total volunteer hours	691,125	652,119	+6.0%
• Special incident hours	30,546	15,707	+94.5%

Major incidents

- From October 2022 to January 2023, SACFS supported the communities affected by the River Murray flood and the SASES with flood salvage assistance, swift water rescue, sandbagging, levee inspections and staffing for incident management teams. This involved 420 volunteers and staff; 286 requests for assistance; and 3,352 response hours.
- SACFS also assisted the Victorian SES with their flood response in October and November 2022 with the deployment of 20 people to incident management positions, as well as four acting as interstate liaison officers.
- On 5 November 2022, about 30 volunteers attended a structure fire at the Primary Industries and Regions South Australia (PIRSA) Struan Research Facility. The incident was upgraded due to the chemicals stored at the site, with a HazMat team and additional crews dispatched. The research facility incurred an estimated loss of around \$5 Million, but the invaluable and historic Struan House was saved.
- A fire believed to be started by lightning on Mount Wedge broke through containment lines on 27 December 2022, influenced by high temperatures. Sixteen SACFS appliances and seven aircraft crews were supported by National Parks and Wildlife Service teams and FFU. The fire burnt through 2,470 hectares.
- On 16 February 2023, SACFS crews, including SACFS Air Operations and strike teams, FFU, National Parks and Wildlife Service, Department of Environment and Water (DEW), the Metropolitan Fire Service (MFS), SA Police (SAPOL), SAAS, local council and SASES responded to a fire in Port Lincoln. The fire burned 140 hectares, impacting 24 assets, 16 of which was destroyed. Despite this loss, many assets were saved, including two homes where the residents were unable to leave due to fragility and medical conditions.
- On 23 February 2023, SACFS volunteers responded to a fire at Lincoln Gap on the Eyre Highway, involving two large tanks, containing over one million tyres. Over 12 days, 35 SACFS and SAMFS crews worked to extinguish the fire. This fire presented significant challenges with containment, as well as smoke posing a hazard to drivers and the nearby train line. SACFS collaborated with the Department for Infrastructure and Transport, SA Water, Australian Rail Transport Corporation, SAPOL, MFS, SASES, and the Environmental Protection Agency. In total, more than 150 SACFS volunteers worked on the fireground and within the Incident Management Team, with support coming from across the state.
- On 23 February 2023 (a Total Fire Ban Day), firefighters responded to a fire in a salt production facility in Price on the Yorke Peninsula. Thirteen SACFS appliances, including HazMat crews were involved, with support from MFS, SAPOL and SAAS. Losses of about \$3 Million were incurred, but the \$20 Million production hall was protected. Weather conditions had a significant impact on crew welfare, with four firefighters experiencing minor heat-related illnesses during the response.

- SACFS worked with AFAC¹'s National Resource Sharing Centre to deploy SACFS and National Parks and Wildlife Services contingents to Canada to assist the Canadian Interagency Forest Fire Centre fight escalating wildfires. From May to June 2023, 51 staff and volunteers performed ground, aviation, and command roles, primarily in Alberta.

Operational activities and improvements

- The State Command Centre (SCC) functionality was improved by the introduction of an additional, subordinate role to support the State Duty Commander (SDC). The State Duty Officer was successfully implemented in 2022/23 as the primary contact for the Regional Duty Commanders. The change enabled the strategic dissemination of information to the key stakeholders, and better-defined roles and responsibilities, with enhancements expected to be further bedded in over future years.
- Following a review of our incident management by C3 Resilience, there were changes to Incident Management functions, with the establishment of a Manager, Incident Command and Control.
- As part of the 2021-22 State Budget, the Emergency Services Sector (ESS) was allocated \$1.5 Million and \$1.8 Million per annum (indexed) thereafter to install AVL systems in ESS vehicles. The project has reached its final stages.
- SACFS completed a significant vehicle upgrade with new safety systems installed in more than 390 trucks. The Fire Truck Safety Systems (FTSS) project was funded by the State Government and has enabled SACFS to retrofit protection features to enhance firefighter safety and minimize the risk of exposure to death or injury from burnovers.
- SACFS introduced the Rosenbauer HEROS-titan AS helmet following a tender review process and a rigorous trial by firefighters across SACFS and MFS. The new helmets will be released in two stages, with distribution prioritised according to the number of structural-related callouts brigades attend. It is expected all eligible volunteers will have a new structural helmet by 2024.
- SACFS and PIRSA launched new *Smoke Management Policy and Broadacre Burn-Off Smoke Management Guidelines* in March 2023 ahead of the grape harvest season. This resulted from a lengthy collaborative process between PIRSA and industry to reach an agreed position. It provides high-level direction acknowledging the impact smoke may have on a range of sensitive sites.
- SACFS currently uses 43 SA airbases to support reloading of fixed wing Single Engine Air Tanker firefighting aircraft. SACFS State Aviation Operations, in partnership with the contractor Aerotech First Response, has initiated the development of upgraded fixed airbase infrastructure alternatives. An Airbase Combination Mixer and a Portable Airbase Retardant Plant can now be used to facilitate wider availability across the three aerial firefighting product options. These infrastructure alternatives reduce manual handling and exposure issues associated with antiquated 'bucket' induction systems still currently operated at some SACFS airbases.

¹ Australasian Fire and Emergency Service Authorities Council Ltd

- During the 2022-23 FDS, a Large Air Tanker was staged at Edinburgh Airbase for forecast catastrophic fire conditions utilising the newly commissioned Retardant And Suppressant Computerised Automated Loading (RASCAL) system.
- A joint Project Officer (SAMFS/SACFS) was appointed to increase operational procedural interoperability by developing joint agency doctrine and to develop boundary and response planning changes relating to interservice operations. The project will greatly enhance the collaborative relationship between the two agencies.
- SACFS commenced a review into the legislative and funding provision for automated external defibrillators (AEDs). SAFECOM will lead this project into 2023-24 as the SACFS seeks to procure, deliver, and train members (volunteers and staff) in the use of the device and align to the legislative requirements.
- The SACFS Facilities Renew Program delivered 45 facility projects, totalling \$1 Million and meeting the annual target. An additional 19 projects had commenced and are in the final procurement stage, with another eight under investigation. This dedicated funding is targeted to repairs and maintenance of SACFS facilities. With over 425 aging facilities, this funding is critical.

Community resilience building

- The new AFDRS went live on 1 September 2022. Six AFDRS officers were engaged by Regional Services and Operations to deploy community education and awareness program. A Business-as-Usual Plan is under development to ensure AFDRS ongoing requirements are smoothly transitioned into normal business operations.
- The RCCF was reinstated, and two grant rounds were completed by SAFECOM in collaboration with SACFS. Each round comprised \$500,000 to reimburse farmers and farming businesses between \$200 to \$3,000 purchase equipment to support the safe use of FFU – 257 grants were provided in Round 1 (2022) and 192 in Round 2 (2023).
- SACFS continued with its major role in reducing the risks to people, property and the environment associated with bushfires. Engagement initiatives ranged from simple conversations with community members to state-wide coordinated programs. Regional Community Engagement Officers hosted about 360 events and engaged with close to 18,500 community members across the state. 57 events focused specifically on the new AFDRS and were attended by 7,400 community members.
- The SACFS website (cfs.sa.gov.au) provides South Australians with the most immediate and reliable source of SACFS information, receiving approximately 8.7 million page views during the FDS. The revised website was successfully launched on 23 November 2022 and improves the way SACFS delivers information to the public by adapting to changes in how the community accesses online information.
- SACFS continued to support the State Bushfire Coordination Committee (SBCC) to facilitate implementation of the State Bushfire Management Plan (SBMP), as well as the Bushfire Management Committees (BMCs) to enable

risk reduction activities contained in the Bushfire Management Area Plans. However, many of the actions identified in the SBMP are delayed due to a lack of funding.

- On 16 February 2023, the inaugural 'Bushfire Resilience Day' was held at State Headquarters. This was an occasion to honour those who lost their lives in a South Australian bushfire and recognise the strength of those who recovered from a disaster experience and adapted and changed their lives.
- The Youth Advisory Council (YAC) plays a vital role in promoting youth and the benefits of young volunteers in SACFS. The YAC, in conjunction with the State Training Centre (STC), ran Breathing Apparatus (BA) courses, Rural Skills Week, Incident Management and Leadership Week and a multi-agency Frontline Leadership course.

Organisational activities and developments

- Over the last nine months, SACFS has been committed to mental health support and training across the workforce. In collaboration with the SACFS Foundation, the SACFS Wellbeing Officer, delivered Mental Health First Aid (MHFA) training to members as well as supporting the SAFECOM Mental Health and Wellbeing team to deliver Suicide and Trauma Prevention training.
- SACFS, together with SAMFS and SAPOL, are partnering with Flinders University in the Protecting Emergency Responders with Evidence-Based Interventions (PEREI). The interventions offered are available to current members in their first five years of service, significant others and supervisors.
- SACFS volunteer peer support officers, in collaboration with SAFECOM health and wellbeing team, have delivered 15 Stress, trauma and suicide prevention sessions were delivered by volunteer peer support officers and the.
- As mentioned above, SACFS refreshed the 2020-2025 Strategic Plan through the development of the ROF.
- Two Senior Work, Health, and Safety Advisor roles, one focussed on compliance and one on improvements were established and two appointments made.
- A review was undertaken of existing corporate policies and a SACFS Policy Framework was drafted, considering alignment with the SAFECOM Policy Framework. Work on several policies, including the Progressive Disciplinary Policy continued.
- The Chief Officer appeared before the *Select Committee on Australia's Disaster Resilience* on Friday, 21 April 2023. The Committee considered the role of the Australian Defence Force, volunteer groups, not-for-profit organisations and state-based services, and the support required to improve Australia's resilience and response to natural disasters.
- SACFS was awarded around \$31 Million to improve operations:
 - **\$26.7 Million** over four years to improve the aerial firefighting fleet.

- **\$2.2 Million** over three years (co-contribution from the Commonwealth Government as part of the Disaster Ready Fund) to replace the main operations system, CRIIMSON.
- **\$1.8 Million** Disaster Ready Fund grant to redevelop the Bushfire Management Planning and Reporting System (BMAP 2.0).
- **\$121,000 per annum** (indexed) from 2023-24 to reflect additional costs incurred by SACFS when assisting with ambulance service callouts. (This is in addition to the **\$2.35 Million** funding provided in the 2022-23 Mid-Year Budget Review over three years from 2023-24 for the installation and ongoing maintenance of Automated External Defibrillators in all SACFS vehicles).
- CFS along with various other government agencies continue to progress the implementation of an electronic recruitment system, aimed at enhancing and improving the recruitment process internally and externally.
- In July 2022 an asset and fleet management system was introduced to improve the governance, recording, reporting and management of SACFS assets.

Training and stakeholder engagement

- On Monday, 24 April 2023, a total of 12 Mount Barker SACFS and Retained SAMFS staff attended a joint road crash rescue training session at the STC.
- SACFS co-hosted the Australasian Road Rescue Challenge (ARRC) organised by Australians Road Rescue Organisation in June 2023. SACFS also entered their first team in several years. SACFS came 13th overall and second in the Best Technical Team category, fourth in the CPR category and fifth in the Controlled Rescue category.
- The AFAC Conference is Australasia's largest and most comprehensive emergency management conference and exhibition. It was held in Adelaide from 23-26 August 2022 and more than 3,000 delegates attended. SACFS was one of the hosting agencies.
- The Regional Duty Commander Program was successfully implemented. SACFS delivered the three-day training program on three occasions assessing 18 staff to determine their overall stability to fulfill senior operational positions.
- A team of Air Observers completed additional preseason training in October 2022 to gain final accreditation as Airborne Information Systems Operators (AISO).
- On 24 November 2022, 40 State Headquarters (SHQ) staff attended a firefighter experience day at the STC.
- Collaboration between the Royal Automobile Association (RAA) and the CFS Foundation resulted in a recent demonstration by the RAA on Wednesday 8 February 2023. The night was attended by 30 people including RAA staff, CFS Foundation and SACFS staff including the Chief Officer.
- There was a joint training forum for senior officers at the Emergency Services Sector Command Centre involving SAPOL, the Australian Defence Force, Level 3 Incident Controllers and Regional Commanders. The forum exercised issues

relating to Defence Assistance to the Civil Community (DACC) and community evacuations and warnings. The forum delivered a valuable upskilling program that built strong relationships across the sector, SAPOL and Defence.

- The Command, Control, and Incident Management Team (CCIM) have delivered five Incident Management Exercises (IMEX), in conjunction with various regions, volunteers and the Learning and Development Team. These exercises have been vital in developing exercises to help Regional Level 2 IMTs practice and refresh their skills over the last two seasons.
- The “Wall to Wall Ride” remembers officers that have died in service, and also raise funds in support of police charity organisations. The ride started from the Fort Largs Police Academy on Tuesday 13 September and stopped for breakfast at the STC, before continuing to Canberra. 140 riders, legates and support teams attended the STC breakfast.

Volunteers

The total number of volunteers have remained at around 13,500 for the last four years. There was a small increase of 2.5% in June 2020, i.e., after the bushfires of 2019-20 (Figure 1). The employed staff to volunteer ratio has remained at around **1:70** for recent years (i.e., around 200 staff for 13,500 volunteers). This contrasts with the **1:22** ratio for SASES (77 staff for 1,600 volunteers) and the **1:1.25** ratio for SAAS (1,200 staff to 1,500 volunteers).

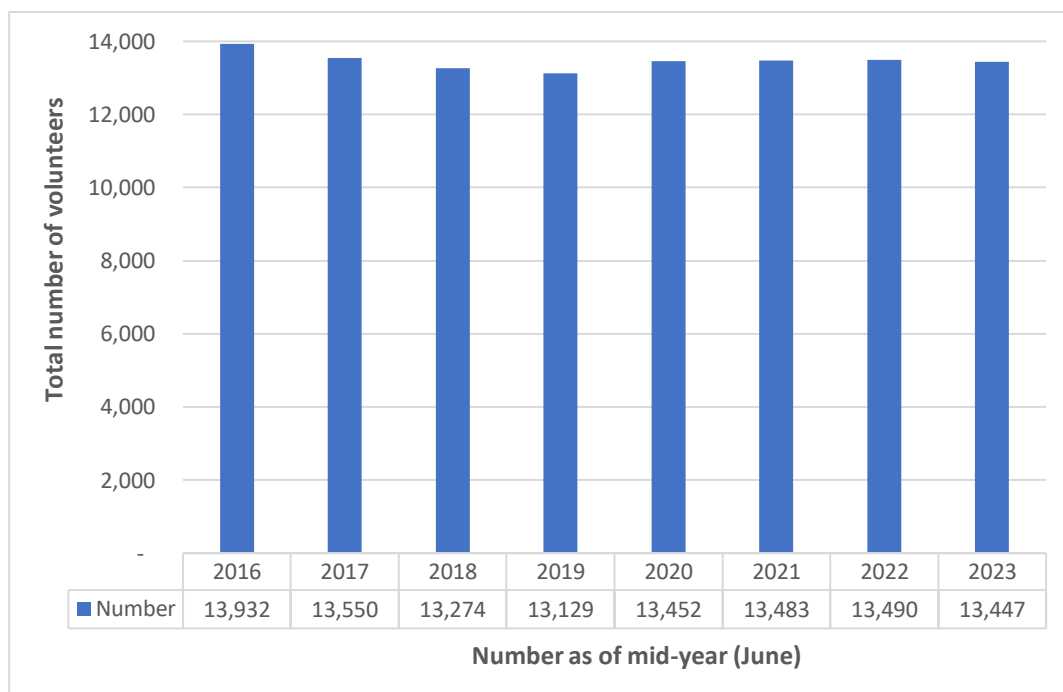


Figure 1: Mid-year total number of volunteers per financial year

Hotline calls

Between 1 November 2022 and 31 May 2023, i.e., the Fire Danger Season (FDS), the Hotline received 177 calls on a variety of topics, including bushfire-related enquiries (70), fire bans/restrictions (33), general assurance (24), emergency alert messages (21), smoke (11) and road closures (11). The trend over the last five years varied and seemed to be influenced by the severity of the FDS. The number of bushfire-related enquiries are shown in Figure 2.

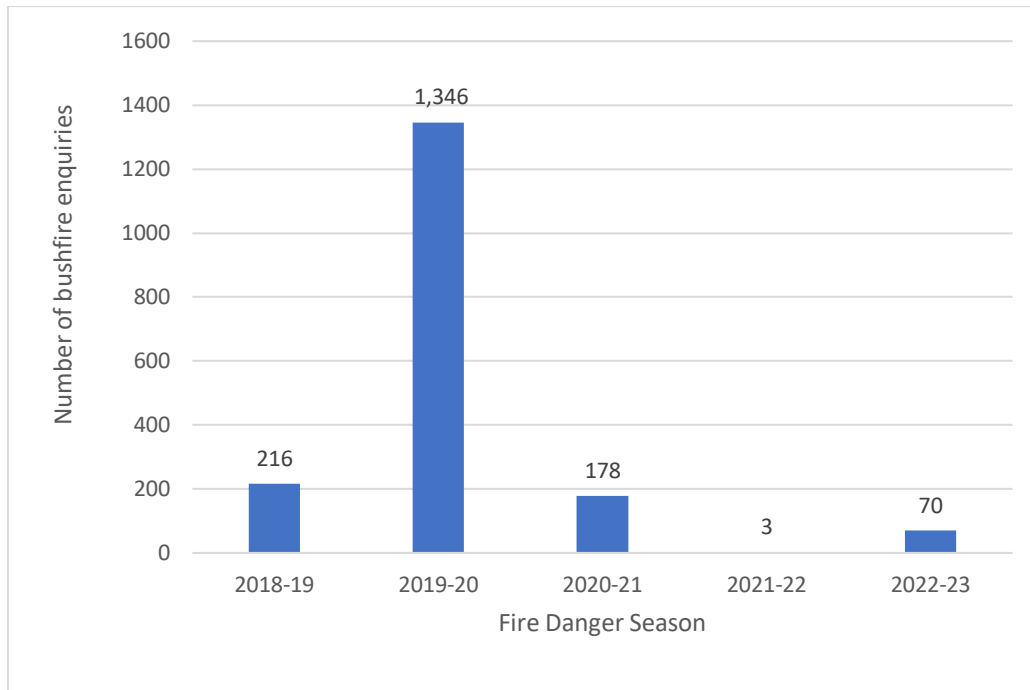


Figure 2: Number of Hotline calls as recorded in June for each year

Agency specific objectives and performance

Strategic Direction	Objective and Outcome	Performance
<p>1. We build strong relationships to empower our communities around fire and emergency safety.</p> <p><i>(Previously: Enabling safer communities through empowerment)</i></p>	<p>1.1 <u>Understand our community</u> Community needs, capabilities, vulnerabilities, and what matters to them are clear to us as an agency.</p> <p>1.2 <u>Define our identity</u> Credible, strong boundaries of scope and responsibilities guide our work and operations.</p> <p>1.3 <u>Build foundations of trust</u> The community has confidence in SACFS advice and services.</p> <p>1.4 <u>Communicate</u> Education and stakeholder engagement for preparedness, response and recovery continue to be delivered to a high standard.</p> <p>1.5 <u>Meet expectations</u> Responsibilities are fulfilled with professionalism, through effective warnings, and tailored action in the community.</p>	<ul style="list-style-type: none"> • Ongoing support for SBCC and BMCs, despite funding challenges • Successful public awareness campaign for the new AFDRS implementation • 449 FFU grants provided to farmers and farming businesses • 360 community events engaging 18,500 community members • 57 events focused specifically on the new AFDRS attended by 7,400 community members • 1,347 bushfire safety and 594 fire safety tasks related to development processed - 86% completed within legislative timeframes • 34 Native Vegetation applications processed - 92% completed within 10 days (8 refused; 26 approved) • BA courses, Rural Skills Week, Incident Management and Leadership Week and a multi-agency Frontline Leadership course conducted by YAC • Successful launch of new SACFS website • Release of new <i>Smoke Management Policy and Broadacre Burn-Off Smoke Management Guidelines</i>
<p>2. We provide a great place to volunteer and work (safe, inclusive, sustainable, and effective)</p> <p><i>(Previously: Enabling and delivering a safer, inclusive, and sustainable workforce)</i></p>	<p>2.1 <u>Communicate clear expectations</u> Clear communication about values and expectations of individual and collective standards and behaviour provides certainty and direction to our workforce.</p> <p>2.2 <u>Expect transparency and accountability</u> Requirements of our workforce are upheld through courageous, considerate and consistent</p>	<ul style="list-style-type: none"> • Introduction of the State Duty Officer in the SCC • Introduction of changes to Incident Management functions • Completion of the foundational work for EM Merge • Completion of the FTSS project • Deployment of a HRV capability at the Lobethal Brigade

Strategic Direction	Objective and Outcome	Performance
	<p>leadership at all levels of CFS.</p> <p>2.3 <u>Attract and retain members</u> Our organisational climate and culture, as well as our openness to innovation and diverse contributions lead to increases in and retainment of volunteers and staff.</p> <p>2.4 <u>Build strength and ensure safety</u> Our volunteers and personnel are empowered and supported to successfully fulfil their roles.</p> <p>2.5 <u>Plan for sustainability</u> Dedicated efforts for maintaining, shaping, and developing our future workforce increases our organisational sustainability.</p>	<ul style="list-style-type: none"> • Finalising the AVL installation project • Initial release of the improved and lighter Rosenbauer HEROS-titan AS helmet to brigades with higher response rates to structure fires • Successful delivery of Airbase Combination Mixer program in Year 3 of the five-year staged procurement process • Staging a Large Air Tanker with the RASCAL system at Edinburgh Airbase on Catastrophic fire danger days. • Start of a review into the legislative and funding provision for AEDs • Completion of the CRIIMSON Mobile Proof of Concept project • Delivery of 45 facility projects under the SACFS Facilities Renew Program • Introduction of Hardcat – and asset and fleet management system • 23 MHFA training workshops were delivered by the SACFS Wellbeing Officer • 282 volunteers and staff accessed the Employee Assistance Program (EAP) • Support for the SAFECOM Mental Health and Wellbeing team to deliver Suicide and Trauma Prevention training • 465 calls from SACFS members made to the Stress Prevention and Management (SPAM) 24/7 helpline for volunteers and staff • 17 SACFS volunteer peer support officers were active in delivering 15 stress, trauma and suicide prevention sessions

Strategic Direction	Objective and Outcome	Performance
		<ul style="list-style-type: none"> Two Senior WHS roles were established and two appointments made
<p>3. Continuously reviewing and learning from situations, particularly when they don't go as planned, enables us to evolve & improve in every aspect of how we operate and perform.</p> <p><i>(Previously: Focusing and Driving Continuous Improvement)</i></p>	<p>3.1 <u>Create a proactive learning culture</u> Capability is improved in the workforce through deliberately building courage to acknowledge lessons identified and to celebrate adaptation and lessons learned</p> <p>3.2 <u>Resource lessons management and adaptation</u> Mechanisms for implementing lessons identified, disseminating findings and making changes empower and contribute to the learning culture.</p> <p>3.3 <u>Seek diversity in learning</u> Lessons across all levels, locations, agencies and perspectives are captured and communicated.</p> <p>3.4 <u>Integrate learning into planning and training</u> Lessons identified and learned are reflected in planning, training, doctrine and acquisition decisions.</p> <p>3.5 <u>Resilience through learning</u> Capacity for trend analysis and visibility of implementation of actions from lessons are developed.</p>	<ul style="list-style-type: none"> Upgrades to the provision of HazMat functions, including course review and facilitation of a multiagency exercise. Final AISO accreditation for a team of Air Observers in October 2022 Successful implementation of the Regional Duty Commander Program Successful joint road crash rescue training session with SAMFS involving 12 members held in April 2023 Senior Officers Forum Joint training conducted Joint Project Officer appointed to developing joint agency doctrine Five Incident Management Exercises (IMEX) held Three Regional Command Centre Practical exercising for Regional Command Centres and State Incident Management team held Support for and participation in the Australasian Road Rescue Challenge (ARRC)

Strategic Direction	Objective and Outcome	Performance
<p>4. We adopt effective and efficient arrangements to manage our corporate and operational risks and meet our responsibilities.</p> <p><i>(Previously: Improving Governance)</i></p>	<p>4.1 <u>Define risks</u> Through identification of legislated, operational, and corporate responsibilities and community expectations we have clarity on acceptable levels of risk.</p> <p>4.2 <u>Ensure organisational cohesiveness</u> Current policies, guidelines and procedures enhance compliance with legislative requirements, as well as eliminate gaps, duplication and contradiction, while taking into account the impact on the workforce and the need for pragmatic approaches.</p> <p>4.3 <u>Communicate with partners</u> Strong partnerships, communications, and collaborations with internal and external stakeholders increase organisational and sector resilience.</p> <p>4.4 <u>Design processes and systems</u> Building robust and reliable systems for evaluating progress and managing risk that includes clarity of expectations, roles, access to intelligence and reporting pathways enhance organisational efficiency and effectiveness.</p> <p>4.5 <u>Adapt and innovate</u> Dedicated resources to identifying emerging risks, refreshing policy/legislation and sustainable monitoring and mitigation lead to sustainability in an increasingly challenging operational environment.</p>	<ul style="list-style-type: none"> • Refreshment of Strategic Plan through development of the ROF • Appointed two Senior WHS Advisors • A review of policies and the development of a draft SACFS policy framework carried out • SACFS Progressive Discipline Policy developed further • Inaugural 'Bushfire Resilience Day' held at State Headquarters in February 2023 • Co-hosting and participating in ARRC in June 2023 • Firefighter experience day at the STC for 40 SHQ staff in November 2022 • Successful collaboration between the RAA and SACFS Foundation resulting in Drone Demonstration Night in February 2023 • Joint Project Officer appointed to developing joint agency doctrine • Successful joint road crash rescue training session with SAMFS involving 12 members held in April 2023 • Progress in the implementation of an electronic recruitment system • Start of a review into the legislative and funding provision for AEDs • Completion of the CRIIMSON Mobile Proof of Concept project • Delivery of 45 facility projects under the SACFS Facilities Renew Program • Introduction of Hardcat – and asset and fleet management system

Strategic Direction	Objective and Outcome	Performance
<p>5. We invest in local and national partnerships to deliver innovative and responsive programs.</p> <p>(Previously: Partnering)</p>	<p>5.1 <u>Understand our role in emergencies</u> Clarity on what we have to offer, what we want and where we are going strengthens our identity and organisational resilience.</p> <p>5.2 <u>Create a networking culture</u> Working collaboratively with stakeholders and communities, as well as providing resources and rewards build trust and reciprocity with partners to work together innovatively to face current and future challenges in novel ways.</p> <p>5.3 <u>Identify and utilise opportunities</u> Identifying and prioritising partners with collaborative benefits builds organisational resilience and increases our sustainability.</p>	<ul style="list-style-type: none"> • \$31 Million in funding awarded for investment in operational capability related to the aerial fleet, CRIIMSON, and BMAP. • Co-hosting the AFAC Conference held in Adelaide in August 2022 • Inaugural 'Bushfire Resilience Day' held at State Headquarters • Chief Officer appearing before the <i>Select Committee on Australia's Disaster Resilience</i> • Ongoing support for SBCC and BMCs, despite funding challenges

Corporate performance summary

Program name/Objective	Performance
<p>1.2 <u>Define our identity</u> – Credible, strong boundaries of scope and responsibilities guide our work and operations.</p> <p>2.1 <u>Communicate clear expectations</u> – Clear communication about values and expectations of individual and collective standards and behaviour provides certainty and direction to our workforce.</p> <p>2.2 <u>Expect transparency and accountability</u> – Requirements of our workforce are upheld through courageous, considerate and consistent leadership at all levels of SACFS.</p> <p>4.1 <u>Define risks</u> Through identification of legislated, operational, and corporate responsibilities and community expectations we have clarity on acceptable levels of risk.</p> <p>4.2 <u>Ensure organisational cohesiveness</u> – Current policies, guidelines and procedures enhance compliance with legislative requirements, as well as eliminate gaps, duplication and contradiction, while taking into account the impact on the workforce and the need for pragmatic approaches.</p> <p>4.3 <u>Communicate with partners</u> – Strong partnerships, communications, and collaborations with internal and external stakeholders increase organisational and sector resilience.</p> <p>4.4 <u>Design processes and systems</u> – Building robust and reliable systems for evaluating progress and managing risk that includes clarity of expectations, roles, access to intelligence and reporting pathways enhance organisational efficiency and effectiveness.</p> <p>4.5 <u>Adapt and innovate</u> – Dedicated resources to identifying emerging risks, refreshing policy/legislation and sustainable monitoring and mitigation lead to sustainability in an increasingly challenging operational environment.</p>	<ul style="list-style-type: none"> • Completion of the foundational work for EM Merge • Completion of the FTSS project • Completion of the CRIIMSON Mobile Proof of Concept project • Finalising the AVL installation project • Initial release of the improved and lighter Rosenbauer HEROS-titan AS helmet to brigades with higher response rates to structure fires • Successful delivery of Airbase Combination Mixer program in Year 3 of the five-year staged procurement process • Refreshment of Strategic Plan through development of the ROF • Appointed two Senior WHS Advisors • A review of policies and the development of a draft SACFS policy framework • SACFS Progressive Discipline Policy developed further • Progress in the implementation of an electronic recruitment system • Start of a review into the legislative and funding provision for AEDs • Completion of the CRIIMSON Mobile Proof of Concept project • Delivery of 45 facility projects under the SACFS Facilities Renew Program • Introduction of Hardcat – and asset and fleet management system

Employment opportunity programs

Program name/ Objective	Performance
Skilling SA Government Apprenticeship and Traineeship	The program links to the Skilling South Australia initiative and policy to help more people to obtain qualifications to build lasting careers and meet the needs of industry. SACFS regularly attracts new volunteers and provides them with the training, education and skills required to provide emergency response services to the community, while building life skills and qualifications.
SACFS Youth Advisory Council	SACFS continued its support for the YAC whereby young volunteers can develop skills and capabilities such as leadership, teamwork, for future careers while providing advice on optimising our business from a youth perspective.
Fire Truck Safety Systems (Regional employment program)	Retrofitting of Heavy Tankers for cabin deluge, in-cab breathing system and other safety upgrades. This project relies on the regional businesses to support the retrofit of safety systems to many appliances in the SACFS heavy fleet and includes other repair work identified being undertaken. SACFS completed the FTSS which involved significant vehicle upgrades with new safety systems installed in more than 390 trucks.
Facilities renew program	The SACFS maintain approximately 439 facilities across South Australia, ranging significantly in capacity, condition, age and structure. THE SACFS has recognised the need to take a strategic asset management approach to the future management, upgrade, and replacement of these facilities. SACFS utilises Ventia where required with an underlying approach that relies on regional businesses to make use of various trades and civil contractors.
SACFS Casual Admin Pool	SACFS casual administrative pool continues to function and offer flexible employment opportunities across metro and regional locations within the state.

Agency performance management and development systems

Performance management and development system	Performance
<p>3.1 <u>Create a proactive learning culture</u> – Capability is improved in the workforce through deliberately building courage to acknowledge lessons identified and to celebrate adaptation and lessons learned.</p> <p>3.2 <u>Resource lessons management and adaptation</u> – Mechanisms for implementing lessons identified, disseminating findings and making changes empower and contribute to the learning culture.</p> <p>3.3 <u>Seek diversity in learning</u> – Lessons across all levels, locations, agencies and perspectives are captured and communicated.</p> <p>3.4 <u>Integrate learning into planning and training</u> – Lessons identified and learned are reflected in planning, training, doctrine and acquisition decisions.</p> <p>3.5 <u>Resilience through learning</u> – Capacity for trend analysis and visibility of implementation of actions from lessons are developed.</p>	<ul style="list-style-type: none"> • Upgrades to the provision of HazMat functions, including course review and facilitation of a multiagency exercise. • Final AISO accreditation for a team of Air Observers in October 2022 • Successful implementation of the Regional Duty Commander Program • Successful joint road crash rescue training session with SAMFS involving 12 members held in April 2023 • Senior Officers Forum Joint training conducted • Five Incident Management Exercises (IMEX) held • Three Regional Command Centre Practical exercising for Regional Command Centres and State Incident Management team held • Support for and participation in the Australasian Road Rescue Challenge (ARRC) • Joint Project Officer appointed to developing joint agency doctrine • Ongoing training by STC to about 1,800 students who completed 7,582 Nationally Recognised Units of Competency; 29 Australian Qualification Framework Qualifications; and 302 Accredited Short Courses

Work, health, safety (WHS) and return to work programs

Program name/ Objective	Performance (Summary of results)
<p>2.1 <u>Communicate clear expectations</u> – Clear communication about values and expectations of individual and collective standards and behaviour provides certainty and direction to our workforce.</p> <p>2.2 <u>Expect transparency and accountability</u> – Requirements of our workforce are upheld through courageous, considerate and consistent leadership at all levels of SACFS.</p>	<ul style="list-style-type: none"> • SACFS continued to utilise the SA Government's WHS system (GovSafety). • A review was undertaken of existing corporate policies and a SACFS Policy Framework was drafted, taking into account alignment with the SAFECOM Policy Framework. Work on several policies, including the Progressive Disciplinary Policy continued. • A risk-based audit was one by the Office of the Commissioner for Public Sector Employment and SACFS and the corrective actions are being worked through.
<p>2.3 <u>Build strength and ensure safety</u> – Our volunteers and personnel are empowered and supported to successfully fulfil their roles.</p>	<ul style="list-style-type: none"> • Over the last year, SACFS has been committed to mental health support and training across the workforce. • SACFS, together with SAMFS and SAPOL, are partnering with Flinders University in the Protecting Emergency Responders with Evidence-Based Interventions (PEREI). The interventions offered are available to current members in their first five years of service, significant others (partner, family member or friends) and supervisors (Lieutenant and above). This project started around August 2022, with 90 members expressing interest and 47 going on to initiate participation. • SAFECOM has been developing an online course in the context of a South Australian first responder. The course covers stress, trauma, anxiety, depression, suicide, self-care and how to have a meaningful conversation. The course will be available for staff and volunteers on the Online Learning Hub at the end of 2023.

Program name/ Objective	Performance (Summary of results)
	<p>SAFECOM Health and Wellbeing continued to coordinate and deliver interventions, programs, and training.</p> <ul style="list-style-type: none"> • 282 volunteers and staff were seen by a mental health professional through the Employee Assistance program. • 24 Critical Incident Stress Sessions were conducted following a potentially traumatic event. There was an 80% increase for phone call requests after a critical incident. <p>THE SAFECOM Volunteer Peer Support Program had 29 Peer Support Officers across SASES, VMR and SACFS.</p> <ul style="list-style-type: none"> • There are 17 active SACFS volunteer peer support officers. • 15 Stress, trauma and suicide prevention sessions were delivered by volunteer peer support officers and the SAFECOM health and wellbeing team. <p>23 MHFA Workshops were delivered by SACFS Wellbeing Officer.</p> <p>There is a Stress Prevention and Management (SPAM) 24/7 rostered helpline for volunteers and staff.</p> <ul style="list-style-type: none"> • The SPAM helpline received 597 calls, 465 (77.9%) of these were specific to SACFS. <p>A therapy dog project has been trialled and is now endorsed as an embedded adjunct to the mental health and wellbeing program in the ESS. The therapy dogs attended various Emergency Services locations during the year.</p>

Workplace injury claims	2022-23	2021-22	% Change (+ / -)
Total new workplace injury claims	43	38	5/+13.2%
Fatalities	0	0	0
Seriously injured workers*	0	1	1
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	5.59	-5.59

*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)

Work health and safety regulations	2022-23	2021-22	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	9	6	+50%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	1	0	+100%

Return to work costs**	2022-23	2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$893,218	\$1,069,371	-16.5%
Income support payments – gross (\$)	\$189,559	\$285,023	-33.5%

**before Third Party recovery

Data for previous years is available at: [Dataset - data.sa.gov.au](https://data.sa.gov.au)

Executive employment in the agency

Executive classification	Number of executives
Chief Officer	1
Deputy Chief Officer	1
Executive Director	2

The [Office of the Commissioner for Public Sector Employment](https://www.publicsector.sa.gov.au/about/Resources-and-Publications/Workforce-Information) has a Workforce Information webpage that provides further information on the breakdown of executive gender, salary and tenure by agency, as well as data for previous years: <https://www.publicsector.sa.gov.au/about/Resources-and-Publications/Workforce-Information>

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency based on audited accounts. The audited financial statements for 2022-2023 are attached to this report.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	98 450	105 644	7 194	107 626
Total Expenses	89 845	109 715	19 870	101 212
Net Result	8 605	(4 071)	(12 676)	6 414

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	15 648	20 235	4 587	20 586
Non-current assets	243 339	227 954	(15 385)	229 207
Total assets	258 987	248 189	(10 798)	249 793
Current liabilities	9 178	8 764	(414)	8 992
Non-current liabilities	29 380	22 323	(7 057)	20 179
Total liabilities	38 558	31 097	(7 461)	29 171
Net assets	220 429	216 521	(3 908)	220 622
Equity	220 429	216 521	(3 908)	220 622

Consultants disclosure

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

Consultancies with a contract value below \$10 000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	31 454

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

Consultancies	Purpose	\$ Actual payment
GHD PTY LTD	PFAS contamination assessment	346 865
C3 Resilience	Incident management improvement	54 344
LWC Management	PFAS contamination assessment	37 210
KPMG	Financial audit	34 599
Meinhardt Australia	Structural assessment	24 250
FMG Engineering	Structural assessment	21 330
Bee Squared Consultants	Service and operational review	18 000
Stassi Consulting Engineer	Engineering review	13 930
PWC	Operational systems review	13 849
Health Safety Environment Australia	Mould and moisture assessment	13 010
IC Intent	Conduct major incident review	11 750
	Total	589 138

Data for previous years is available at the [CFS Financial Summaries - Dataset - data.sa.gov.au](https://data.sa.gov.au)

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

Contractors disclosure

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

Contractors with a contract value below \$10 000

Contractors	Purpose	\$ Actual payment
GHD Pty Ltd	PFAS contamination assessment	346 865

Contractors with a contract value above \$10 000 each

Contractors	Purpose	\$ Actual payment
Bureau of Meteorology	SA embedded meteorologist services	292 427
All Terrain Earthworks SA	Air operations support for fire season	95 313
Protexion Consulting Pty Ltd	Air operations support for fire season	71 238
Phil Richards	Air operations support for fire season	61 778
Stillwell Mgt Cons P/L	Recruitment of the chief officer position	59 852
Operational Support Services	Air operations support for fire season	56 110
Andrew Hogg	Assisting with preparing and delivering new and refurbished fire appliances	52 000
Rebecca Peters	Planning and facilitating workshop	51 887
Unified Solutions Group Pty	IT hardware replacement deployment	42 093
James William Blackmore	Air operations support for fire season	40 537
Stillwell Mgt Cons P/L	Recruitment of regional commander positions	36 517
Operational Support Services	Operational Support Services	20 317
Colleen Johnson	Liaison with client and arranging services	19 572

Contractors	Purpose	\$ Actual payment
All Terrain Earthworks SA	Earthworks at Cummins airbase	16 660
Neil Ackland	Air operations support for fire season	14 931
Geoff Smith	Planning and facilitating workshop	14 245
Attard Psychology Pty Ltd	Development and support the regional duty officer workshop	13 200
BRM Advisory	Planning and facilitating workshop	12 826
Nation Creative Pty Ltd	Bushfire ready strategy	12 000
	Total	983 503

Data for previous years is available at [CFS Financial Summaries - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/cfs-financial-summaries)

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](#).

Risk management

Risk and audit at a glance

SACFS provides representation on the sector wide SAFECOM Finance Committee and SAFECOM Risk and Performance Committee pursuant to section 19(1) of the Fire and Emergency Services Act 2005, providing independent assurance and assistance to the SAFECOM Board on the Emergency Sector's risk, control and compliance framework and its external accountability responsibilities.

Fraud detected in the agency

Category/nature of fraud	Number of instances

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

Strategies implemented to control and prevent fraud

- An established control framework is in place that includes internal controls, policies, procedures and practices to minimise the risk of fraud and dishonesty.
- Oversight is via a structure of meetings and committees, by SACFS Executive, SACFS Regional Operations Leadership Group and various advisory committees and forums including SAFECOM Risk and Performance Committee to consider risks, the control environment, and matters of potential fraud.
- SACFS uphold disciplinary processes as set out in the *Fire and Emergency Services Regulations 2005* and where appropriate, are reported to the Office for Public Integrity as per the 'Directions and Guidelines for Inquiry Agencies, Public Authorities and Public Officers' issued by the ICAC.
- An asset register has been established.
- Volunteer annual returns process of Brigade and Group bank account balances is in place.
- Local Funds Reporting System (LFRS) managed for transparency of local funds held by Groups and Brigades.
- All staff are issued with and bound by the Code of Ethics for the South Australian Public Sector.
- ESS Purchase card policy, and procedures including regular audits of card purchases made by both staff and volunteers are in place.
- There is targeted online training: ANZ Purchase Card Online Course and Code of Ethics Awareness Program

Data for previous years is available at: [Dataset - data.sa.gov.au](https://data.sa.gov.au)

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*: 1 (one)

Data for previous years is available at: [Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset)

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

Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Fire and Emergency Services Act 2005</i> (SA) – s.71E	Production of the following documents: <ul style="list-style-type: none">• Annual Report for SACFS• SACFS Workforce Plan• Annual Report for the SBCC

Public Complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	1
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside	1

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
		of service standard); timelines not met	
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	1
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	1
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	7
		Total	12

Additional Metrics	Total
Number of positive feedback comments	2
Number of negative feedback comments	12
Total number of feedback comments	14
% complaints resolved within policy timeframes	100%

Data for previous years is available at: [CFS Complaints Received - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/cfs-complaints-received)

Service Improvements

- SACFS has made several changes and improvements to their operations and operations management as outlined above.
- Over the last nine months, SACFS has been committed to mental health support and training across our workforce. In collaboration with the SACFS Foundation, the SACFS Wellbeing Officer, delivered MHFA training to members as well as supporting the SAFECOM Mental Health and Wellbeing team to deliver Suicide and Trauma Prevention training.
- SACFS undertook a mid-cycle review of the 2020-2025 Strategic Plan and refreshed it through the development of the Reporting Outcomes Framework (ROF). This Framework is guiding further work on defining strategic and sequential objectives, outcomes and performance indicators that are being reflected in SACFS planning and governance documents.
- A review was undertaken of existing corporate policies and a SACFS Policy Framework was drafted, taking into account alignment with the SAFECOM Policy Framework. Work on several policies, including the Progressive Disciplinary Policy continued.
- Six new directors were appointed and two Senior Work, Health and Safety Advisor roles, one focussed on compliance and one on improvements were established and two appointments made.

Compliance Statement

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

Appendix: Audited financial statements 2022-23

The audited financial statements are available in pdf format. Will be combined with pdf version of this document once the Annual Report has been finalised.

South Australian Country Fire Service

Financial Statements

For the year ended 30 June 2023

South Australian Country Fire Service
Certification of the Financial Statements
for the year ended 30 June 2023

We certify that the:

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



Brett Loughlin AFSM
Chief Officer
South Australian Country Fire Service
15 September 2023

Cheong Fong
Acting Business Manager
South Australian Country Fire Service
September 2023

South Australian Country Fire Service
Statement of Comprehensive Income
for the year ended 30 June 2023

		2023	2022
	Note	\$'000	\$'000
Income			
Contributions from the Community Emergency Services Fund	2.1	93 617	93 363
Appropriation	2.2	6 690	-
Grants and contributions	2.3	3 374	5 359
SA Government grants, subsidies and transfers	2.4	380	6 828
Fees and charges	2.5	971	1 138
Interest		153	-
Net gain/(loss) from disposal of property plant and equipment	4.2	-	573
Other income	2.6	459	365
Total income		105 644	107 626
Expenses			
Supplies and services	4.1	64 667	63 697
Employee benefits	3.3	28 931	21 760
Depreciation and amortisation	5.1, 5.4	14 999	14 943
Grants and subsidies		924	633
Borrowing costs		153	152
Net gain/(loss) from disposal of property plant and equipment	4.2	41	-
Other expenses	4.3	-	27
Total expenses		109 715	101 212
Net result		(4 071)	6 414
Total comprehensive result		(4 071)	6 414

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 Australian Country Fire Service
Statement of Financial Position
as at 30 June 2023

		2023	2022
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	6.1	13 283	16 533
Receivables	6.2	4 347	2 168
Other financial assets	6.3	2 605	1 885
Total current assets		20 235	20 586
Non-current assets			
Property, plant and equipment	5.1	191 640	188 762
Intangible assets	5.4	338	-
Capital works in progress	5.5	35 976	40 445
Total non-current assets		227 954	229 207
Total assets		248 189	249 793
Current liabilities			
Payables	7.1	3 535	3 728
Financial liabilities	7.2	1 270	1 258
Employee benefits	3.4	3 201	2 944
Provisions	7.3	1 373	1 062
Total current liabilities		9 379	8 992
Non-current liabilities			
Payables	7.1	290	298
Financial liabilities	7.2	7 722	7 654
Employee benefits	3.4	2 878	3 044
Provisions	7.3	11 433	9 183
Total non-current liabilities		22 323	20 179
Total liabilities		31 702	29 171
Net assets		216 487	220 622
Equity			
Asset revaluation surplus	8.1	63 795	63 968
Retained earnings	8.1	152 692	156 654
Total equity		216 487	220 622

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

South Australian Country Fire Service
Statement of Changes in Equity
for the year ended 30 June 2023

		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
Balance at 1 July 2021		63 997	150 211	214 208
Net result for 2021-22		-	6 414	6 414
Total comprehensive result for 2021-22		-	6 414	6 414
Transfer between equity components		(29)	29	-
Balance at 30 June 2022		63 968	156 654	220 622
Prior period adjustments		-	(64)	(64)
Restated balance at 30 June 2022		63 968	156 590	220 558
Net result for 2022-23			(4 071)	(4 071)
Total comprehensive result for 2022-23		-	(4 071)	(4 071)
Transfer between equity components		(173)	173	-
Balance at 30 June 2023	8.1	63 795	152 692	216 487

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

South Australian Country Fire Service
Statement of Cash Flows
for the year ended 30 June 2023

		2023	2022
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Contributions from the Community Emergency Services Fund		93 617	93 363
Appropriation		6 690	-
SA Government grants, subsidies and transfers		18	9 016
Fees and charges		1 277	1 138
Receipts from grants and contributions		670	5 359
Interest received		153	-
GST recovered from the Australian Taxation Office		7 929	8 716
Other receipts		911	429
Cash generated from operations		111 265	118 021
Cash outflows			
Employee benefits payments		(25 997)	(24 519)
Supplies and services payments		(73 156)	(74 434)
Grants and subsidies payments		(924)	(633)
Interest paid		(153)	(152)
Cash used in operations		(100 230)	(99 738)
Net cash provided by operating activities	8.2	11 035	18 283
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		896	1 482
Cash generated from investing activities		896	1 482
Cash outflows			
Purchase of property, plant and equipment		(13 050)	(28 699)
Payments for disposal of property		-	(17)
Purchase of investments		(720)	(35)
Cash used in investing activities		(13 770)	(28 751)
Net cash used in investing activities		(12 874)	(27 269)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(1 411)	(1 413)
Cash used by financing activities		(1 411)	(1 413)
Net cash provided by financing activities		(1 411)	(1 413)
Net (decrease) / increase in cash and cash equivalents		(3 250)	(10 399)
Cash and cash equivalents at the beginning of the period		16 533	26 932
Cash and cash equivalents at the end of the period	6.1	13 283	16 533

The accompanying notes form part of these financial statements.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

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South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1. About the South Australian Country Fire Service

Under the *Fire and Emergency Services Act 2005* (the Act), the South Australian Country Fire Service (CFS) is a not for profit body corporate, an agency of the Crown and part of the consolidated emergency services sector.

The financial statements include all the controlled activities of the CFS.

1.1. Basis of preparation

These 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 provisions of the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

No Australian Accounting Standards have been adopted early other than AASB 2021-2 which was adopted from 1 July 2021.

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

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

Significant accounting policies are set out throughout these notes.

The CFS is liable for Payroll Tax, Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

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

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

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

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST 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.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs

Objectives

The CFS is volunteer based and is responsible under the Act for the following functions:

- to provide frontline services with the aim of preventing the outbreak of fires, reducing the impact of fires and preparing communities through comprehensive community engagement programs
- to provide efficient and responsive frontline services for the purpose of fighting fires, dealing with other emergencies or undertaking any rescue
- to protect life, property and environmental assets from fire and other emergencies
- to develop and maintain plans to cope with the effects of fires and other emergencies
- to provide services or support to assist with recovery in the event of a fire or other emergency.

Funding of the CFS is primarily derived from the Community Emergency Services Fund (the Fund), in accordance with the *Emergency Services Funding Act 1998*.

Funds generated by Groups and Brigades through fundraising activities are held by the respective Group/Brigade for expenditure on the CFS's activities in the local community. These funds are recognised in the CFS's financial statements.

Programs

In achieving its objectives, the CFS provides services within two areas of activity: frontline service delivery and frontline service delivery support. These services are classified under one program titled 'Country Fire Service'. These services are predominantly delivered by volunteers.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.3. Budget performance

The budget performance table compares the CFS's outcomes against budget information presented to Parliament (2022-23 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 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Contribution from the Community Emergency Services				
Fund		92 958	93 617	659
Appropriation	a	750	6 690	5 940
Grants and contributions		2 075	3 374	1 299
SA Government grants, subsidies and transfers		-	380	380
Fees and charges		1 741	971	(770)
Interest		-	153	153
Other income		926	459	(467)
Total Income		98 450	105 644	7 194
Expenses				
Supplies and services	b	52 844	64 667	11 823
Employee benefits	c	21 070	28 931	7 861
Depreciation and amortisation		14 149	14 999	850
Grants and subsidies		982	924	(58)
Borrowing costs		175	153	(22)
Net loss from the disposal of non-current and other assets		-	41	41
Other expenses		625	-	(625)
Total Expenses		89 845	109 715	19 870
Net result		8 605	(4 071)	(12 676)
Total comprehensive result		8 605	(4 071)	(12 676)

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

- a Relates to appropriation received for aerial firefighting (\$5.6 million) and River Murray floods (\$0.38 million).
- b Due to aircraft standby and operation costs for extensions and additional operational activity (\$5.0 million), property costs (\$1.4 million), vehicle servicing, maintenance and refurbishment (\$1.4 million), contractors and consultancies (\$0.7 million), volunteer training fees (\$0.6 million) and fixed telephone costs (\$0.5 million).
- c Due to workers compensation expense (\$2.3 million), additional compensation (\$1.3 million), limited time positions (\$1.1 million), Australian fire danger rating system (\$0.6 million), major incidents (\$0.6 million) and fire truck safety systems (\$0.1 million).

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.3 Budget performance (continued)

	Note	Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Investing expenditure summary				
Total new projects	d	11 603	9 894	1 709
Total Annual Programs	e	9 184	2 846	6 338
Total Leases	f	1 672	675	997
Total investing expenditure		22 459	13 415	9 044

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.

- d Due to delays in the heavy fleet program & Sonnen battery project.
- e Predominantly due to delays in the building program/facilities renew program and equipment acquisitions. Funding has been approved for carryover.
- f Budgets are based on SAFA calculations of the leased vehicles which was not reflective of lease renewals.

1.4. Significant transactions with government related entities

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

- Payment to the Attorney-General's Department for the government radio network of \$13.9 million (refer note 4.1);
- Contributions from the Fund (refer note 2.1)

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

2. Income

2.1. Contributions from Community Emergency Services Fund

Contributions from the Fund amount to \$93.617 million (2022: \$93.363 million) and are recognised as revenues when the CFS obtains control over the funding. Control over contributions is normally obtained upon receipt.

2.2. Appropriation

	2023	2022
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	750	-
Appropriation from Governor's Appropriation Fund	5 940	-
Total appropriation	6 690	-

Appropriation is recognised on receipt.

Appropriation pursuant to the *Appropriation Act* consists of \$6.690 million for operational funding.

2.3. Grants and contributions

Grants and Contributions of \$3.374 million (2022: \$5.359 million) are recognised as an asset and income when the CFS obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met, this is generally on receipt.

Private industry funding includes contributions received from the National Aerial Firefighting Centre Ltd. These funds can only be applied to aircraft leasing and positioning costs and must be matched by State Government funding on at least a dollar for dollar basis.

Commonwealth Government revenue includes once-off project grants which are subject to specific funding agreements.

2.4. SA Government grants, subsidies and transfers

	2023	2022
	\$'000	\$'000
Intra government transfers	67	6 046
Contingency funding provided by the Department of Treasury and Finance	-	696
Intra agency grants	138	-
Embed BOM Meteorologist	175	86
Total SA Government grants, subsidies and transfers	380	6 828

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

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

2.5. Fees and charges

	2023	2022
	\$'000	\$'000
Fire alarm attendance fees	346	388
Fire alarm monitoring fees	273	289
Fire safety fees	262	332
Facilities hire fees	90	112
Incident cost recoveries	-	17
Total fees and charges	971	1 138

All revenue from fees and charges is revenue recognised from contracts with customers.

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

The CFS recognises revenue from contracts with customers from the following major sources:

Fire alarm attendance and fire safety fees

The CFS provides a range of fire alarm attendance and fire safety services to customers and charge prescribed fees for these services as regulated under the *Fire and Emergency Services Act 2005*. The CFS recognises revenue for these services in arrears once the relevant deliverables have been provided to the customer in line with the CFS's legislated responsibilities and internal policies.

The CFS is a referral agency under the *Planning, Development and Infrastructure Regulations 2017* and receives revenue from customers for undertaking development assessments in designated bushfire prone areas under the Planning and Design Code.

Payments for development assessments are received in advance upon referral of the development application to the CFS from the Attorney-General's Department or direct from the customer. The CFS is required to undertake an assessment of the development and provide statutory advice to the relevant parties. Revenue is recognised in arrears once statutory advice has been provided.

Fire alarm monitoring fees

The CFS undertake fire alarm monitoring services for customers and charge prescribed fees for these services as regulated under the *Fire and Emergency Services Act 2005*. Customers are charged an annual fee for this service and generally pay upfront in the first quarter of the financial year. The CFS recognises revenue for monitoring services over the time services are provided, with all services delivered by 30 June at the end of the financial year.

Facilities hire fees

The CFS receives revenue from the short term hire of the State Training Centre facilities at Brukunga from government and non-government customers. The terms of hire are outlined in a hire agreement that stipulate obligations regarding facilities, accommodation and catering to be provided. Customers are invoiced and payment is received in arrears once all performance obligations have been met.

Incident cost recoveries

The CFS provides support to other jurisdictions that request it when an emergency incident occurs. The terms of deployment are managed in accordance with the Arrangement for Interstate Assistance Framework by the National Resource Sharing Centre under the Australian and New Zealand National Council for Fire and Emergency Services.

The inputs of the request are outlined in an operating plan and may include personnel, firefighting equipment and supplies, and consumables. Payment is made by the jurisdiction who received the assistance in arrears once performance obligations have been met and total costs of assistance have been assessed. Revenue is recognised in arrears once the emergency event has concluded and all assistance outlined in the operating plan has been ceased.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

2.6. Other income

	2023	2022
	\$'000	\$'000
Group/Brigade Fundraising	181	39
Sundry revenues	44	85
Donations	6	17
Insurance recoveries	23	92
Salary recoveries	15	11
Other recoveries	-	22
Donated asset	-	4
Other	190	95
Total other income	459	365

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

Although not recognised in the CFS's financial statements, the CFS receives volunteer services from numerous volunteers who provide frontline emergency response services to the community and in other support roles.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the CFS include the Minister, the Chief Officer, the Deputy Chief Officer and Executive Directors of the CFS, who have responsibility for the strategic direction and management of the CFS.

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

	2023	2022
Compensation	\$'000	\$'000
Salaries and other short term employee benefits	723	731
Post-employment benefits	75	103
Total compensation	798	834

Transactions with key management personnel and other related parties

The CFS 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. Remuneration of board and committee members

Members of boards and committees during 2023 were:

State Bushfire Coordination Committee

B Loughlin* (appointed 10 October 2022)
M Jones* (term expired 26 September 2022)
A. Howard* (term expired 19 May 2023)
C Devey* (appointed 20 April 2023)
K M Egan
M Ashley
R A Cadd
F J Gill*
J Formston* (appointed 20 April 2023)
J B Drew*
M J Blason
M J Garrod*
P Yeomans (appointed 20 April 2023)
S Reachill*
T A Fountain*
P R White
P Button*
A Walsh
J S Crocker
J Ferguson (appointed 20 April 2023)
B McIntosh (term expired 28 February 2023)
S McLean* (appointed 11 August 2022)
T Moffat* (term expired 12 July 2022)
I T Copley (appointed 11 August 2022, resigned 27 February 2023)

A May* (appointed 20 April 2023)
M Anolak
T N B Roberts
J D Lindner
D Ezis*
D M Kowalski* (appointed 20 April 2023)
G Brown*
E G Petrenas*
P Merry
J L Clark*
H L Greaves (appointed 20 April 2023)
J Moyle
M S Martin*
R K Hardy*
D S Gilbertson
P Kilsby* (appointed 20 April 2023)
G Blenham* (term expired 7 July 2022)
N Bamford* (term expired 12 July 2022)
L M Brooks
B A Swaffer
T Vaughan (appointed 20 April 2023)
M Sutton (term expired 31 January 2023)
J De Candia* (appointed 11 August 2022)
C Lindsay* (appointed 11 August 2022, resigned 4 January 2023)

* In accordance with the Premier and Cabinet's Circular Number 016, government employees did not receive any remuneration for board/committee duties during the financial year.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.2 Remuneration of board and committee members (continued)

Board and committee remuneration

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

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

	2023	2022
\$0 - \$19 999	48	40
Total number of members	48	40

The total remuneration received or receivable by members was \$2 000 (2022: \$2 000). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid.

3.3. Employee benefits expenses

	2023	2022
	\$'000	\$'000
Salaries and wages	19 308	17 285
Workers compensation	2 748	(437)
Employment on-costs - superannuation	2 081	1 780
Annual leave	1 695	1 570
Long service leave	540	(130)
Payroll tax	1 166	1 032
Skills and experience retention leave	78	92
Other employment related expenses	58	42
Board fees	1	2
Targeted voluntary separation payments	-	408
Additional compensation	1 256	116
Total employee benefits expenses	28 931	21 760

Employment expenses

The superannuation employment on-cost charge represents the CFS's contributions to superannuation plans in respect of current services of current employees. There are no liabilities for payments to beneficiaries recognised by the CFS as DTF centrally recognises the superannuation liability in the whole-of-government financial statements.

The CFS's staff are employed under Part 4 of the *South Australian Fire and Emergency Services Act 2005*.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.3. Employee benefits expenses (continued)

Employee remuneration

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

	Employees	
	2023	2022
	Number	Number
\$157 001 to \$160 000 *	-	1
\$160 001 to \$180 000	9	4
\$180 001 to \$200 000	3	2
\$200 001 to \$220 000	1	-
\$220 001 to \$240 000	-	1
\$260 001 to \$280 000	1	-
\$280 001 to \$300 000	1	-
\$340 001 to \$360 000	-	1
Total	15	9

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

The total remuneration received by these employees for the year was \$2.85 million (2022: \$1.78 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any related fringe benefits tax paid.

The number of employees included in the banding for 2023 has increased from 2022 due to an increase operational requirements resulting in overtime payments.

Targeted voluntary separation packages (TVSP)

The number of employees who received a TVSP during the reporting period was nil (2022:10).

	2023	2022
	\$'000	\$'000
Amount paid to separated employees:		
Public Sector Workforce Rejuvenation Scheme payments	-	408
Leave paid to those employees	-	269
Net cost of TVSPs	-	677

TVSPs include payments made under the Public Sector Workforce Rejuvenation Scheme.

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.4. Employee benefits liability

	2023	2022
	\$'000	\$'000
Current		
Annual leave	2 526	2 371
Skills and experience retention leave	125	125
Long service leave	550	448
Total current employee benefits	3 201	2 944
Non-current		
Long service leave	2 878	3 044
Total non-current employee benefits	2 878	3 044
Total employee benefits	6 079	5 988

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.

Salaries 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 the reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid. The salary inflation rate applied to the annual leave and SERL liabilities increased to 2% in 2023 from 1.5% in 2022.

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

Long service leave

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

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

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

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 3.75% in 2022 to 4% in 2023. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an overall 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 reduction in the long service leave liability and employee benefits expense of \$72 100. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions - including the long-term discount rate.

The actuarial assessment performed by DTF increased the salary inflation rate to 3.5% (2022: 2.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

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

South Australian Country Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2023

4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Aerial support costs	15 471	14 552
Government radio network	13 959	13 619
Vehicles	8 302	9 311
Operational costs	5 116	4 950
Property costs	3 416	4 002
Travel and training	2 338	2 475
Consultancy, contractor and legal fees	2 707	2 518
Uniforms and protective clothing	2 606	2 101
Communications	2 414	2 584
Computing costs	1 600	1 823
Accommodation	2 194	1 670
Insurance premiums	594	433
Short term leases	370	346
Other expenses	3 580	3 313
Total supplies and services	64 667	63 697

Accommodation

A part of the CFS's accommodation is provided by the Department of Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangements (MoAA) issued in accordance with Government wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed (disclosed within 'Accommodation' above).

Other

Includes audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$53 000 (2022: \$33 000). No other services were provided by the Auditor-General's Department.

Leases

The CFS recognises lease payments associated with short-term leases (12 months or less) and low value leases (less than \$10 000) as an expense on a straight-line basis over the lease term. Lease commitments for short term leases are similar to short term lease expenses disclosed.

Consultants

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

	2023	2023	2022	2022
	No.	\$'000	No.	\$'000
Below \$10 000	11	32	1	4
\$10 000 or above	10	589	7	747
Total paid / payable to the consultants	21	621	8	751

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4.2. Net gain / (loss) from disposal of non-current assets

	2023	2022
	\$'000	\$'000
Assets held for sale		
Proceeds from disposal	-	500
Costs of disposal	-	(14)
Less net book value of assets disposed	-	(500)
Net gain / (loss) from disposal of assets held for sale	-	(14)
Land and buildings		
Proceeds from disposal	-	-
Costs of disposal	-	(3)
Less net book value of assets disposed	-	(3)
Net gain / (loss) from disposal of land and buildings	-	(6)
Vehicles		
Proceeds from disposal	895	982
Less net book value of assets disposed	(588)	(388)
Net gain / (loss) from disposal of vehicles	307	594
Plant and equipment		
Proceeds from disposal	1	-
Less net book value of assets disposed	(349)	(1)
Net gain / (loss) from disposal of plant and equipment	(348)	(1)
Total assets:		
Proceeds from disposal of non-current assets	896	1 482
Costs of disposal	-	(17)
Less net book value of assets disposed	(937)	(892)
Net gain / (loss) from disposal of non-current assets	(41)	573

Gains/losses on disposal are recognised at the date at which control of the asset is passed to the buyer and are determined after deducting the cost of the asset from the proceeds at that time. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

4.3. Other expenses

	2023	2022
	\$'000	\$'000
Donated assets	-	27
Total other expenses	-	27

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5. Non-financial assets

5.1. Property, plant and equipment

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

Reconciliation of property, plant and equipment during 2022-23

	Land \$'000	Buildings \$'000	Vehicles \$'000	Plant & equipment \$'000	ROU Land \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	ROU Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	15 640	44 316	108 834	11 254	64	946	623	7 085	188 762
Prior period adjustments	-	(6)	(59)	(1)	2	-	-	-	(64)
Restated carrying amount at the beginning of the period	15 640	44 310	108 775	11 253	66	946	623	7 085	188 698
Acquisitions	101	-	-	-	-	103	572	-	776
Transfers from capital WIP ⁽¹⁾	-	1 615	15 174	421	-	-	-	-	17 210
Disposals	-	-	(588)	(349)	-	-	-	-	(937)
Remeasurement	-	-	-	-	(27)	367	-	476	816
Subtotal:	15 741	45 925	123 361	11 325	39	1 416	1 195	7 561	206 563
Gains/(losses) for the period recognised in net result:									
Depreciation	-	(2 733)	(8 951)	(1 834)	(1)	(444)	(418)	(542)	(14 923)
Subtotal:	-	(2 733)	(8 951)	(1 834)	(1)	(444)	(418)	(542)	(14 923)
Carrying amount at the end of the period	15 741	43 192	114 410	9 491	38	972	777	7 019	191 640
Gross carrying amount									
Gross carrying amount	15 741	53 041	145 250	16 700	40	2 640	2 159	8 588	244 159
Accumulated depreciation	-	(9 849)	(30 840)	(7 209)	(2)	(1 668)	(1 382)	(1 569)	(52 519)
Carrying amount at the end of the period	15 741	43 192	114 410	9 491	38	972	777	7 019	191 640

*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land valued at \$882 000. Refer to note 7.2 for details about the lease liability for right-of-use assets.

⁽¹⁾ Refer to note 5.5.

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5.1 Property, plant and equipment (continued)

Reconciliation of property, plant and equipment during 2021-22

	Land \$'000	Buildings \$'000	Vehicles \$'000	Plant & equipment \$'000	ROU Land \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	ROU Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	15 640	42 868	111 441	12 805	65	1 338	775	8 850	193 782
Acquisitions	-	-	-	-	-	-	414	-	414
Transfers from capital WIP ⁽¹⁾	-	4 163	6 322	556	-	-	-	-	11 041
Disposals	-	(3)	(388)	(1)	-	-	(6)	-	(398)
Donated Assets	-	-	(27)	-	-	-	-	-	(27)
Remeasurement	-	-	-	-	-	17	-	(1 208)	(1 191)
Subtotal:	15 640	47 028	117 348	13 360	65	1 355	1 183	7 642	203 621
Gains/(losses) for the period recognised in net result:									
Depreciation	-	(2 712)	(8 514)	(2 106)	(1)	(409)	(560)	(557)	(14 859)
Subtotal:	-	(2 712)	(8 514)	(2 106)	(1)	(409)	(560)	(557)	(14 859)
Carrying amount at the end of the period	15 640	44 316	108 834	11 254	64	946	623	7 085	188 762
Gross carrying amount									
Gross carrying amount	15 640	51 426	130 677	17 064	67	2 170	2 025	8 112	227 181
Accumulated depreciation	-	(7 110)	(21 843)	(5 810)	(3)	(1224)	(1 402)	(1 027)	(38 419)
Carrying amount at the end of the period	15 640	44 316	108 834	11 254	64	946	623	7 085	188 762

* All property, plant and equipment are classified in the level 3 fair value hierarchy except for land valued at \$882 000. Refer to note 7.2 for details about the lease liability for right-of-use assets.

⁽¹⁾ Refer to note 5.5.

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5.1 Property, plant and equipment (continued)

Depreciation

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

Useful life

Depreciation is calculated on a straight-line basis. Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Buildings	1-40
Vehicles	1-30
Plant and equipment	1-20
ROU Land	77
ROU Buildings	2-77
ROU Vehicles	3-5
ROU Plant and equipment	15

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected useful 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.

5.2. Property, plant and equipment owned by the CFS

Property, plant and equipment owned by the CFS with a value equal to or in excess of \$10 000 is capitalised. However, the CFS can control large quantities of similar assets that individually fall under the capitalisation threshold but, when grouped together, comprise a large proportion of a particular asset class. In these circumstances, CFS groups these asset types for the purpose of capitalisation in the financial statements.

Property, plant and equipment owned by CFS is recorded at fair value. Detail about the agencies approach to fair value is set out in note 10.1.

Impairment

Property, plant and equipment have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity and are subject to regular revaluation.

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

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5.3. Property, plant and equipment leased by the CFS

Right-of-use property, plant and equipment leased by the CFS is measured at cost and there were no indications of impairment of right-of-use assets.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$10,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The CFS has a limited number of leases:

- 112 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 3 years (60,000km) up to 5 years (100,000km).
- 7 commercial leases for land and buildings used for the purpose of CFS brigade and group operational and administrative activities.
- 1 commercial lease over plant used for PFAS remediation purposes.

The lease liabilities and interest expense related to the ROU assets are disclosed in note 7.2. The CFS's maturity analysis of lease liabilities is disclosed in note 7.2. Cash outflows related to ROU assets are disclosed in note 8.2. The CFS has not committed to any lease arrangements that have not commenced from 1 July.

5.4. Intangible assets

Computer software

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	-	84
Transfers from capital WIP	414	-
Subtotal:	414	84
Gains/(losses) for the period recognised in net result:		
Amortisation	(76)	(84)
Subtotal:	(76)	(84)
Carrying amount at the end of the period	338	-
Gross carrying amount		
Gross carrying amount	692	277
Accumulated amortisation	(354)	(277)
Carrying amount at the end of the period	338	-

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting period. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Amortisation of the CFS's computer software is calculated on a straight line basis over the estimated useful of five years.

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

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.

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

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5.5. Capital works in progress

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	40 445	28 240
Acquisitions	13 164	23 238
Transfers to property, plant and equipment	(17 210)	(11 041)
Transfers to intangibles	(414)	-
CWIP write off	(9)	8
Carrying amount at the end of the period	35 976	40 445

Capital works in progress are recognised as the cumulative costs of capital projects to balance date. Projects completed during the year have been recognised as property, plant and equipment (refer note 5.1) or intangible assets (refer note 5.4) and are valued at cost.

6. Financial assets

6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	7 207	9 917
Cash at bank - Groups/Brigades	5 114	5 316
Short-term deposits - Groups/Brigades	950	1 288
Cash at bank	8	8
Cash on hand	4	4
Total cash and cash equivalents	13 283	16 533

Cash is measured at nominal amounts.

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.

One operating account held with the Treasurer is interest bearing. There was no interest earned during 2022 due to Treasury advising public authorities in November 2020 that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer. Interest re-commenced being paid in February 2023 on cash balances from May 2022.

Cash at bank – Groups/Brigades

Accounts held at Brigade and Group level comprising of proceeds from fundraising, donations and other local activities.

Short term deposits – Groups/Brigades

Short-term deposits are made for varying periods of between one day and three months. The deposits are lodged with various financial institutions at their respective short-term deposit rates.

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6.2. Receivables

	2023	2022
	\$'000	\$'000
Current		
Receivables	3 461	732
Less impairment loss on receivables	(27)	(4)
GST input tax recoverable	540	1 001
Accrued Revenue	18	26
Prepayments	355	413
Total current receivables	4 347	2 168
Total receivables	4 347	2 168

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, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

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

Refer to note 10.2 for further information on risk management.

The CFS has adopted the simplified impairment approach under AASB 9 and measured lifetime expected credit losses on all contractual receivables using an allowance matrix as a practical expedient to measure the impairment allowance.

Movement in allowance for impairment loss on receivables

	2023	2022
	\$'000	\$'000
Carrying amount at the beginning of the period	4	4
Amounts written off	-	(3)
Increase/(decrease) in the allowance	-	3
Carrying amount at the end of the period	4	4

Impairment losses relate to receivables arising from contracts with customers that are external to the SA Government.

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

6.3. Other financial assets

Medium-term deposits of \$2.605 million (2022: \$1.885 million) are held by the CFS for varying periods of between three months and twelve months. The deposits are lodged with various financial institutions at their respective medium-term deposit rates. Other financial assets are measured at fair value.

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7. Liabilities

7.1. Payables

	2023	2022
	\$'000	\$'000
Current		
Creditors	353	235
Accrued expenses	2 555	2 928
Paid Parental Leave Scheme payable	-	3
Employment on-costs	627	562
Total current financial liabilities	3 535	3 728
Non-current		
Creditors	1	2
Employment on-costs	289	296
Total non-current financial liabilities	290	298
Total payables	3 825	4 026

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

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The CFS contributes 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 superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken has increased to 43% from 42% in 2022. The average factor for the calculation of employer superannuation on-costs has changed to 11.1% from 10.6% in 2022. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is not material. The estimated impact on future periods is not expected to be materially different to the effect on the current period as shown above.

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7.2. Financial liabilities

The CFS measures lease liabilities \$8.992 million (2022: \$8.912 million) at discounted future lease payments using either the interest rate implicit in the lease or DTFs incremental borrowing rate. There were no defaults or breaches throughout the year.

Interest expense paid on lease liabilities during 2022-23 was \$153 000 (2022: \$152 000). The CFS does not capitalise borrowing costs.

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

	2023	2022
	\$'000	\$'000
Lease liabilities		
within 1 year	1 431	1 416
1 to 5 years	3 532	3 197
More than 5 years	5 068	5 407
Total lease liabilities (undiscounted)	10 031	10 020

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

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7.3. Provisions

	2023	2022
	\$'000	\$'000
Current		
Provision for workers compensation	1 274	1 011
Additional compensation	99	51
Total current provisions	1 373	1 062
Non-current		
Provision for workers compensation	7 645	6 567
Additional compensation	3 788	2 616
Total non-current provisions	11 433	9 183
Total provisions	12 806	10 245
Movement in provisions	2023	2022
	\$'000	\$'000
Workers compensation:		
Carrying amount at the beginning of the period	7 578	9 071
Reduction arising from payments	(885)	(1 056)
Changes from remeasurement	2 226	(437)
Carrying amount at the end of the period	8 919	7 578
Additional compensation:		
Carrying amount at the beginning of the period	2 667	2 580
Reduction resulting from payments	(39)	(30)
Changes from remeasurement	1 259	117
Carrying amount at the end of the period	3 887	2 667

Workers compensation provision (statutory and additional compensation schemes)

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

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

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2023 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

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

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

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

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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 reconciliation

	2023	2022
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	13 283	16 533
Balance as per the Statement of Cash Flows	13 283	16 533
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash (used in) / provided by operating activities	11 035	18 283
Add / (less) non-cash items		
Depreciation and amortisation	(14 999)	(14 943)
Donated assets	-	(27)
Net gain/(loss) from disposal of non-current assets	(41)	573
CWIP adjustments	(9)	8
Capital accruals	215	(5 461)
Movement in assets and liabilities		
Increase/(decrease) in receivables	2 179	(2 064)
(Increase)/decrease in payables	201	7 419
(Increase)/decrease in employee benefits	(91)	1 220
(Increase)/decrease in provisions	(2 561)	1 406
Net result	(4 071)	6 414

Total cash outflows for leases for the CFS was \$1.934 million (2022: \$1.91 million)

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9. Outlook

9.1. Unrecognised contractual commitments

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

Contractual commitments to acquire property, plant and equipment

Capital expenditure contracted for at the reporting date but not recognised as liabilities in the financial report, are payable as follows:

	2023	2022
	\$'000	\$'000
Within one year	2 518	3 007
Later than one year but not later than five years	-	1 665
Total capital commitments	2 518	4 672

These capital commitments are the provision of new vehicles, as well as building and equipment projects.

Other contractual commitments

Expenditure contracted for at the reporting date but not recognised as liabilities in the financial report, are payable as follows:

	2023	2022
	\$'000	\$'000
No later than one year	2 785	4 575
Later than one year but not later than five years	7 549	10 584
Later than five years	18 327	20 010
Total expenditure commitments	28 661	35 169

Contractual commitments are for accommodation, maintenance contracts, personal protective clothing and information technology.

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.

The CFS is not aware of any contingent assets at the reporting date.

At 30 June 2023, the CFS identified a contingent liability relating to the historical use of per-and polyfluoralkyl substances (PFAS) firefighting foams across sites in South Australia.

PFAS contamination has been identified at Brukunga, Naracoote, Cherry Gardens, Millicent and Ashton CFS sites, which are now subject to s83a Notices of Site Contamination under the *Environment Protection Act 1993*. It is expected that future sites may be identified as PFAS contaminated in the future.

The CFS is continuing to work through the cost implications of PFAS contamination which is expected to include costs to remediate contaminated land and dispose of contaminated materials.

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9.3. Impact of standards not yet implemented

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

9.4. Events after the reporting period

There were no events after the reporting period affecting the financial statements.

10. Measurement and risk

10.1. Fair value

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

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 \$1.0 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.

The 2019-20 valuation highlighted a possibility of the COVID-19 pandemic impacting the determined fair values. However there is no observable evidence that can reliably quantify the impact at the reporting date.

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10.1. Fair value (continued)

Fair value hierarchy

The CFS classifies the 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 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 active market and are derived from unobservable inputs.

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

During 2022 and 2023, the CFS had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

Land and buildings

An independent valuation of land and buildings was performed by a Certified Practising Valuer from Liquid Pty Ltd as at 1 November 2019. The CFS did not revalue land and buildings related to peppercorn leased sites. These have been recognised at their carrying amounts from 30 June 2019. The land and buildings values at revaluation were considered relevant for 30 June 2023.

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, fair value was determined by applying an adjustment 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.

Plant and equipment

All items of plant and equipment that had a fair value at the time of acquisition less than \$1.0 million and had an estimated useful life that less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

10.2. Financial instruments

Financial risk management

Risk management is managed by the CFS corporate services section. 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*.

The exposure of the agencies financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held. There have been no changes in risk exposure since the last reporting period.

Liquidity risk

The CFS is funded principally from the Fund. The CFS works with the Fund to determine the cash flows associated with its Government approved program of work and to ensure funding meets the expected cash flows.

Refer to notes 1.2 and 2.1 for further information.

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10.2. Financial instruments (continued)

Credit risk

The CFS 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 the CFS.

Cash

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

Impairment of financial assets

The CFS has adopted the simplified impairment approach under AASB 9 and measured lifetime expected credit losses on all trade receivables using an allowance matrix as a practical expedient to measure the impairment allowance.

To measure the expected credit losses, receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the CFS considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the CFS's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the CFS is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected losses \$'000
2023			
Current (not past due)	2 959	0.28%	8
1 - 30 days past due	31	0.42%	-
31 - 60 days past due	4	1.00%	-
61 - 90 days past due	10	5.03%	1
More than 90 days past due	189	9.45%	18
Loss allowance	3 193		27

Impairment losses relate to receivables arising from contracts with customers that are external to SA Government. Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and the CFS's view of the forecast economic conditions over the expected life of the receivables.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the CFS and a failure to make contractual payments for a period of greater than 180 days past due.

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10.2. Financial instruments (continued)

Impairment of financial assets (continued)

Receivables with a contractual amount of \$3 000 written off during the year are still subject to enforcement activity.

The allowance was recognised when there was objective evidence that a receivable was impaired. The allowance for impairment was recognised in other expenses for specific debtors and debtors assessed on a collective basis for which such evidence existed.

Impairment losses on the CFS's receivables were \$27 000 (2022: \$4 000). No impairment losses were recognised in relation to contract assets and accrued revenue during the year.

Cash and debt instruments

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

Market risk

The CFS does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. The CFS 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. The CFS's interest bearing liabilities are managed through SAFA and any movement in interest rates are monitored on a daily basis. There is no exposure to foreign currency or other price risks.

There have been no changes in risk exposure since the last reporting period.

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

The CFS measures all financial instruments at amortised cost excluding lease liabilities which are measured at the present value of expected future cash payments.. All financial assets and liabilities carrying amount equals their fair value as at 30 June 2023 and are expected to be settled within one year excluding financial liabilities. Refer to the Lease Liabilities Maturity analysis in note 7.2 for more information.