



**Government  
of South Australia**

# Department for Child Protection

## **2019-20 Annual Report**

Department for Child Protection

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ISSN: 2652-3019

Date presented to Minister: 30 September 2020

To:

The Hon Rachel Sanderson MP  
Minister for Child Protection

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009* and the *Children and Young People (Safety) Act 2017* 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 Department for Child Protection by:

Fiona Ward

A/Chief Executive

Date 30/09/2020

Signature





### A message from the Chief Executive

Like every other organisation, in 2019-20 the Department for Child Protection (DCP) faced unprecedented challenges. No one could have anticipated COVID-19 and the impact that this would have on our community. Child protection is an essential service that needed to maintain service delivery throughout the pandemic. We worked proactively with our providers to adapt to new ways of working during COVID-19. Our top priority continues to be the safety and wellbeing of children and young people in care,

carers and staff.

I am immensely proud of all that our department has achieved in 2019-20:

- Released *Safe and well: Supporting families, protecting children* providing a whole of government framework to progress child protection reform.
- Developed a new \$3 million program to engage three Aboriginal organisations to deliver specialised support to kinship carers of Aboriginal children.
- Invested in the Sanctuary model of therapeutic care for implementation across all of DCP's residential homes over the next three years.
- Published a new Manual of Practice and developed the DCP Practice Approach, establishing a child protection practice approach that is tailored to South Australia's legislative and cultural context.
- Established the Expert Aboriginal Child Protection Advisory Committee to assist DCP to achieve its goal of full implementation of the Aboriginal and Torres Strait Islander Child Placement Principle.
- Commenced Family Group Conferencing, with an emphasis on cultural safety and responsiveness for Aboriginal families.
- Delivered contract reform, establishing a dedicated online Contract Management and Licensing System and being the first government agency to enable paperless contract management.
- Established a multidisciplinary In-care Service, which provides support to kinship carers to assist with understanding children's development, strengthening relationships, and building capacity for continued care. The Service also provides therapeutic intervention for children and young people in residential care.
- Developed the DCP Aboriginal Procurement Policy, released on 20 January 2020, setting targets for minimum representation of Aboriginal organisations within DCP's expenditure.
- Increased procurement from Aboriginal organisations to 6.3% in 2019-20, with the aim to grow this engagement to 7% by the end of 2021-22.
- Launched the Carer Charter and established a carer website.

Despite these successes, there's much more to do. We need to continue to strengthen our commitment to building stronger partnerships as we work with our providers and carers to improve outcomes for children and young people in care.

In presenting this report, I wish to thank the many hard working and dedicated people who have contributed to supporting families, protecting children and investing in their futures. I look forward to continuing to work with our Minister, our staff, partners, carers and clients to achieve better outcomes for children and young people in care.



Cathy Taylor

**Chief Executive**

**Department for Child Protection**

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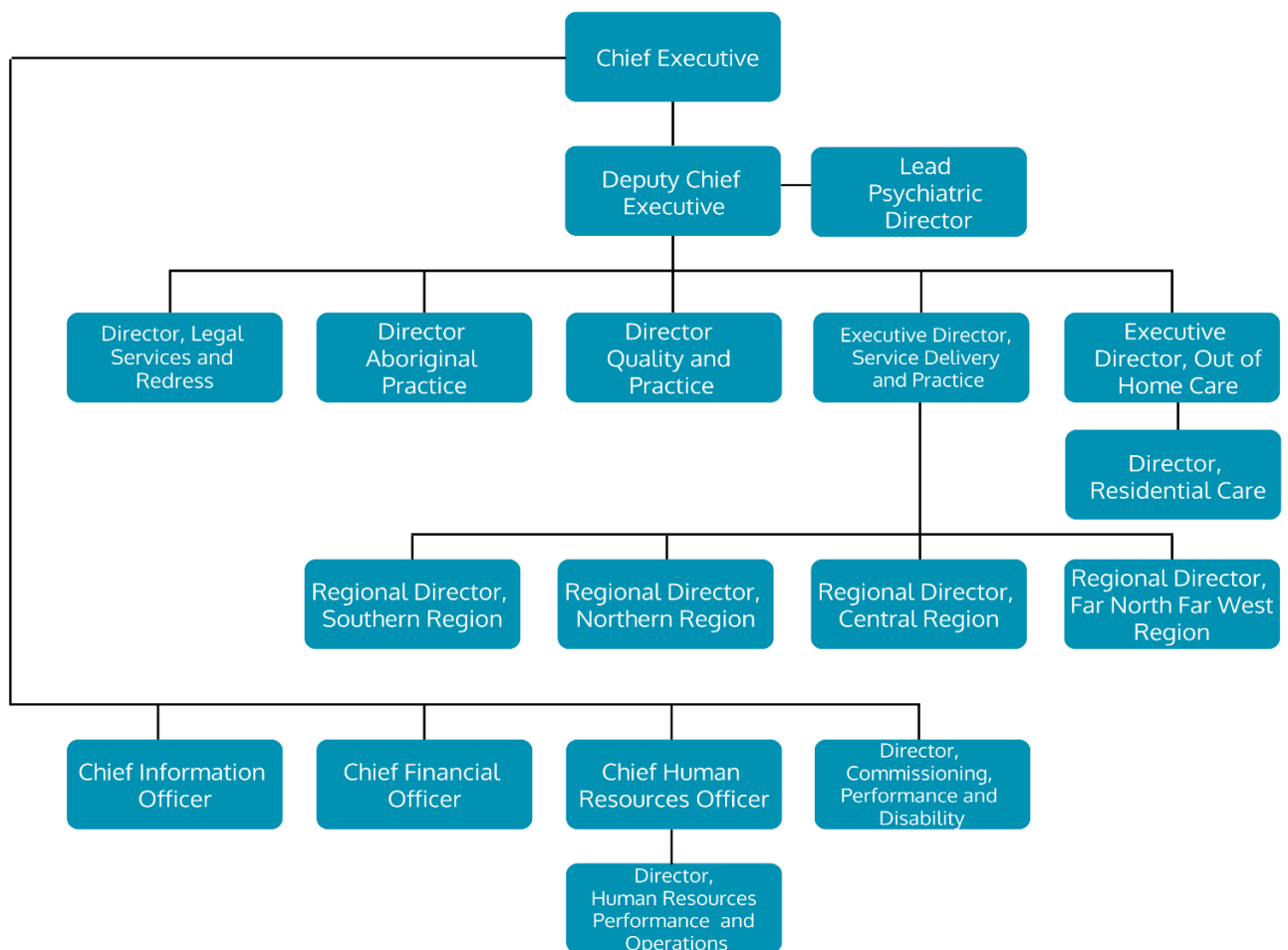
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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	The Department for Child Protection's (DCP) purpose is to keep children and young people in South Australia safe through the administration of the state's child protection services.
<b>Our Vision</b>	DCP's vision is for all children and young people to grow up safe, happy, healthy and nurtured to reach their full potential.
<b>Our Values</b>	<ul style="list-style-type: none"> <li>• Respect</li> <li>• Trust</li> <li>• Courage</li> </ul>
<b>Our functions, objectives and deliverables</b>	<ul style="list-style-type: none"> <li>• DCP has a leadership role in the South Australian Government's child protection strategy - <i>Safe and well: Supporting families, protecting children</i>, which focuses reform across three areas: <b>supporting, protecting and investing</b>.</li> <li>• <b>Achieving practice excellence</b> - Staff are supported to develop and use best practice in their work with children, young people, families and carers.</li> <li>• <b>Honouring the Aboriginal Child Placement Principle</b> - We will address the disproportionate number of children in care by involving Aboriginal families and communities in decisions about the care of Aboriginal children and young people.</li> <li>• <b>Partnering with carers</b> - Carers are respected and valued as partners in the care team and are supported to meet the needs of children and young people in their care.</li> <li>• <b>Supporting our staff</b> - We recruit, develop and support our staff with systems, processes and workplaces that enable them to be effective and efficient in their work and maintain their wellbeing.</li> <li>• <b>Working together</b> - We team up with our service partners to improve outcomes for families, children, young people and carers.</li> <li>• <b>Designing a care system based on need</b> - The individual needs of children and young people are well understood and inform the services and support we provide.</li> <li>• <b>Delivering quality and safety</b> - We are accountable and transparent in the services we provide and invest to strengthen quality and safety.</li> </ul>

## Our organisational structure



## Changes to the agency

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

## Our Minister



The Honourable Rachel Sanderson MP is the Minister for Child Protection. The Minister is responsible for the care and protection of children and young people in South Australia. The Minister is also responsible for promoting the wellbeing of children and young people, and supporting early intervention where there may be a risk of harm.

## Our Executive team

- Chief Executive
- Deputy Chief Executive
- Lead Psychiatric Director
- Chief Financial Officer
- Chief Human Resources Officer
- Chief Information Officer
- Executive Director, Service Delivery and Practice
- Regional Director, Northern Region
- Regional Director, Far North Far West Region
- Regional Director, Central Region
- Regional Director, Southern Region
- Executive Director, Out of Home Care
- Director, Residential Care
- Director, Aboriginal Practice
- Director, Quality and Practice
- Director, Legal Services and Redress
- Director, Commissioning, Performance and Disability

## Legislation administered by the agency

- *Adoption Act 1988*
- *Adoption (General) Regulations 2018*
- *Adoptions (Fees) Regulations 2019 (revoked 1 July 2020)*
- *Child Protection Review (Powers and Immunities) Act 2002*
- *Children and Young People (Safety) Act 2017*
- *Children and Young People (Safety) Regulations 2017*
- *Children's Protection Law Reform (Transitional Arrangements and Related Amendments) Act 2017 (administered by Department of Human Services)*
- *Commission of Inquiry (Children in State Care and Children on APY Lands) Act 2004*
- *Family and Community Services Act 1972*
- *Family and Community Services Regulations 2009*

## The agency's performance

### Performance at a glance

In spite of the challenges experienced during 2019-20, this has been a year of innovation, development and achievement. Significant work has been undertaken in the last year to strongly define the strategic direction and reform focus for child protection within DCP, as well as across government.

In November 2019, the State Government published *Safe and well: Supporting families, protecting children*. This strategy sets out South Australia's plan to support vulnerable families to thrive and keep children safe. It brings together reform activities being undertaken across government and includes how we are responding to recommendations of both the Child Protection Royal Commission and the Royal Commission into Institutional Responses to Child Abuse.

In 2019, DCP published its three-year strategic plan and the first in a series of three annual action plans detailing how DCP will deliver on its visions for all children and young people to grow up safe, happy, healthy and nurtured to reach their full potential.

A number of other strategic documents have been developed to guide the DCP's staff, key partners and the sector about DCP's direction and in specific areas of focus and action.

The first Aboriginal Action Plan 2019-20 was launched committing the department to ambitious action to embed the Aboriginal and Torres Strait Islander Child Placement Principle across DCP's business and child protection practice. The 2020-21 Action Plan has been released to support the department to build on this activity into the future.

In January 2020, *Every effort for every child* was released and outlines DCP's three-year plan to reform the in care system for children and young people. Actions are set out across five priority areas to deliver a needs based system, grow family based care, transform non-family based care, improve transition from care and enhance quality and safety.

In February 2020, *Investing in their future* was released outlining the State Government's refreshed commitment to providing children and young people in care with priority access to services and programs. This initiative builds on the former Rapid Response program and includes initiatives like early access to preschool from three years, free VACSWIM water safety and survival programs and priority access to dental services and treatments.

As part of DCP's COVID-19 response a range of measures were implemented to strengthen service delivery going forward:

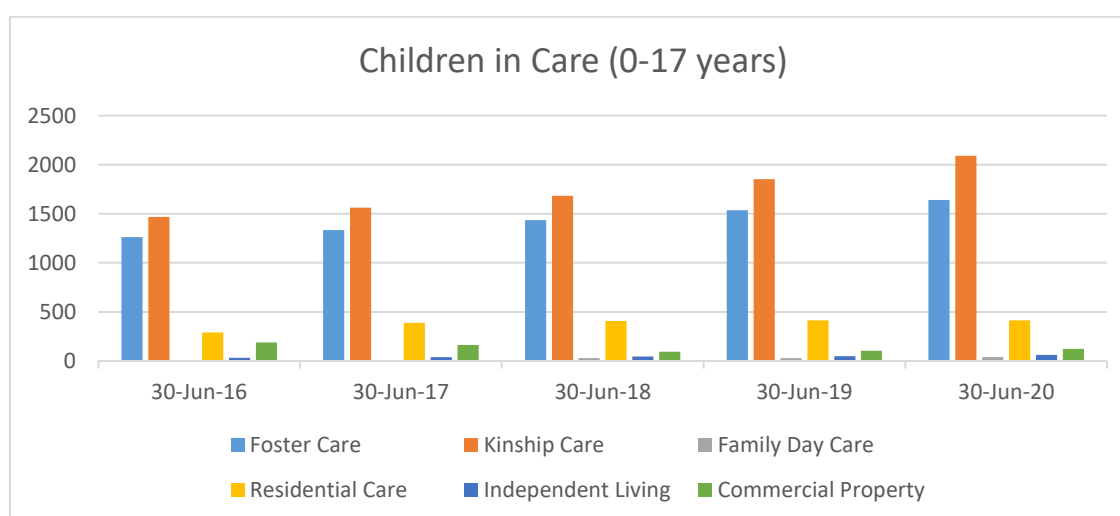
- Rapid testing arrangements for children and young people in care, with a focus on high-risk situations such as residential care facilities or children with other health issues.

- Increased psychological assessment capacity, including bringing a new approved provider on board.
- Child and Youth Worker exemption availability until 30 September 2020, providing us with extra capacity to care for children and young people in the case of an outbreak that impacts our workforce numbers.
- Modified licensing processes for residential care that allow a level of self-assessment, reducing the need for physical inspections.
- Virtual training for carers.

DCP was the first Australian child protection department to identify the need to offer additional supports to carers particularly given the financial pressures experienced as a result of the pandemic. An additional \$200 payment was provided to assist carers with the cost of COVID-19 related purchases such as cleaning products, hand sanitiser and soap. DCP workforce mobility was dramatically increased to allow our essential services to continue, including the roll-out of mobile devices/laptops and remote working arrangements for staff.

Communication with the sector was streamlined through dedicated COVID-19 content on the DCP website, topic-based online forums and regular coronavirus updates. The sector provided positive feedback about DCP's communications and collaborative approach during this time. Additionally, coronavirus information for carers was published on the online carer platform, allowing staff and the sector to point carers towards a single point of truth. This included a range of resources to support carers spending more time at home and information sheets for how to talk to children and young people about the virus.

During this challenging time, DCP has continued to deliver on our commitment to increase the system's capacity for family based care, including through the recruitment of 82 primary foster carers.



<b>CHILDREN IN CARE</b>	30-Jun-16	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20
Foster Care	1261	1333	1434	1536	1641
Kinship Care	1469	1563	1684	1854	2090
Family Day Care	N/A	N/A	29	28	40
Residential Care	289	388	408	413	413
Independent Living	34	38	47	50	63
Commercial Property	190	162	93	103	123

During 2019-20 DCP worked closely with the Department for Education (DE) to better understand the opportunities to improve educational outcomes for children and young people in care. The two departments have committed to a joint plan of action for the coming year to enhance the way they will work together and ensure children and young people in care are supported to learn and thrive. DE established a Children in Care Service to provide expert support for children and young people in care. To match this support, DCP has nominated Education Champions across service delivery and will work closely with this Children in Care Service on improving education outcomes for children in care.

The National Redress Scheme (NRS) commenced on 1 July 2018. Between 1 July 2019 and 30 June 2020, DCP received 492 Requests for Information (RFIs) in relation to 229 Applicants. Approximately 21% of Applicants identified as Aboriginal. Of the applications received by DCP, 120 have had outcomes determined by the NRS. A total of 58 survivors have accepted an offer of redress; and two survivors have sought and received a Direct Personal Response.

### Agency contribution to whole of Government objectives

<b>Key objective</b>	<b>Agency's contribution</b>
<b>More jobs</b>	<ul style="list-style-type: none"> <li>Reduced vacancies through targeted recruitment of social workers, case managers and child and youth workers.</li> <li>Maintained Aboriginal employment at 5%, with six additional Aboriginal employees including new Aboriginal traineeships.</li> <li>Upskilled employees in conjunction with the South Australia Government's Skilling SA initiative.</li> <li>Increased procurement from Aboriginal Community Controlled Organisations to 6.3%.</li> </ul>
<b>Lower costs</b>	<ul style="list-style-type: none"> <li>Reduced the use of short term labour hire by increasing the number of child and youth workers employed.</li> </ul>

Key objective	Agency's contribution
	<ul style="list-style-type: none"> <li>Improved contract management and performance monitoring and increased the number of young people in family based placements.</li> <li>Reduced child care expenditure by maximising foster carer registration for federal government child care subsidies.</li> </ul>
<b>Better Services</b>	<ul style="list-style-type: none"> <li>Introduced the Manual of Practice, an integrated contemporary service approach, which ensures the safety and best outcomes for children and young people.</li> <li>Further embedded the Aboriginal Cultural Identity Support Tool (ACIST) to ensure cultural identity is forefront in case planning.</li> <li>Launched the online carer portal and the Carer Statement of Commitment to better support family-based carers of children and young people in care.</li> <li>Implemented the In Care Therapeutic Program, to focus on addressing the specific needs of children and young people with a disability and developmental delay.</li> <li>Commenced Family Group Conferencing, with an emphasis on cultural safety and responsiveness for Aboriginal families.</li> <li>Developed Placement and Support Packages (PaSP), which provide short-term residential care placements for children and young people.</li> <li>Reshaped our Supported Independent Living Services to deliver an improved approach to young people's transition from care.</li> <li>Commenced implementation of the Sanctuary Model of therapeutic care across all of DCP's residential homes.</li> <li>Developed a new program and engaged three Aboriginal organisations to deliver specialised support to the kinship carers of Aboriginal children.</li> <li>Continued to support children and young people to access the National Disability and Insurance Scheme (NDIS).</li> <li>Convened the first Disability Community of Practice to promote best practice and build common capability in the delivery of support to children and young people in care with disability in a trauma-informed context.</li> <li>Led work on the development of a nationally consistent approach to the provision of respite for children with</li> </ul>

Key objective	Agency's contribution
	<p>disability in care that reflects the roles and responsibilities of states and territories and the NDIS.</p> <ul style="list-style-type: none"> <li>• DCP has continued to deliver on our commitment to increase the system's capacity for family based care, including through the recruitment of 82 primary foster carers.</li> <li>• Coordinated across government reporting on the Royal Commission into Institutional Responses to Child Sexual Abuse, with an additional 16 recommendations completed across government since the previous report published in December 2020.</li> </ul>

### Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p><b><u>Achieving practice excellence</u></b></p> <p>Staff are supported to develop and use best practice in their work with children, young people, families and carers.</p>	Increase staff participation in learning and development.	DCP proactively identified and allocated appropriate employees to participate in whole-of-government leadership development programs.
	Increase case plans for children and young people in care.	Of the children and young people in care, 87.3% had an approved case plan (Target 85%).
	Increase response to screened-in calls.	There was an increase of 5,512 notifications requiring a response in 2019-20. 55.1% were referred <sup>1</sup> , compared with 56.4% in 2018-19.
<p><b><u>Honouring the Aboriginal Child Placement Principle</u></b></p> <p>We will address the disproportionate number of children in care by involving Aboriginal families</p>	Increase Aboriginal employment.	DCP engaged 123 employees (5%) who identify as Aboriginal as at 30 June 2020, compared to 117 employees as at 30 June 2019.
	Increase and expand procurement from Aboriginal Community Controlled Organisations.	As at 30 June 2020, 6.3% of all procurement was from Aboriginal Community Controlled Organisations. (SA Government target 3%)

<sup>1</sup> Referred means Refer Other Agency, Refer State Authority and Other

Agency objectives	Indicators	Performance
and communities in decisions about the care of their children.	Increase number of children placed in accordance with the Aboriginal and Torres Strait Islander Child Placement Principle.	The number of Aboriginal children and young people placed in accordance with the Principle increased from 854 in 2018-19 to 977 in 2019-20.
<b><u>Partnering with carers</u></b>  Carers are respected and valued as partners in the care team and are supported to meet the needs of children and young people in their care.	Increase net number of foster carers.	As at 30 June 2020, there were 1,380 primary foster carers, a net increase of 82, since 30 June 2019.
	Increase carer participation in annual case planning	As at 30 June 2020, primary carers participated in 68.4% of all Annual Reviews, an increase from 67.2% in 2018-19.
	Increase the proportion of carers who have a child in their care.	As at 30 June 2020, the percentage of approved foster carers with at least one child placed in their care was maintained at 62.9%.
<b><u>Supporting our staff</u></b>  We recruit, develop and support our staff with systems, processes and workplaces that enable them to be effective and efficient in their work and maintain their wellbeing.	Increase work health and safety.	There was a 4.7% reduction in claims, down from 128 in 2018-19 to 122 in 2019-20.
	Increased digitisation of services	Over 700 laptops, mobile devices and Wi-Fi connectivity were rolled out to DCP offices and frontline workers, which enabled staff to make more timely decisions and access required information while out in the field.  In addition, the COVID-19 response resulted in rapid deployment of an additional 680 laptops and mobility access to front line staff.
	Increase engagement with the I WORK FOR SA Your Voice Survey	DCP conducted a "Pulse" Survey in February 2020 to seek the views of staff about our progress in the key focus areas of leadership, employee wellbeing

Agency objectives	Indicators	Performance
		and continuous improvement culture. 457 (20%) of employees responded.
<b><u>Working together</u></b> We team up with our service partners to improve outcomes for families, children, young people and carers.	Increase stakeholder engagement.	The DCP online carer platform had over 19,400 visitors, since its establishment in September 2019.
	Increase participation of children in education, training and employment.	The South Australian Certificate of Education (SACE) completion rate for young people in care was 39.5% for 2019, compared to 26.6% in 2018.
	Increase family engagement in support services	Commenced Family Group Conferencing, with an emphasis on cultural safety and responsiveness for Aboriginal families. As at 30 June 2020, 46 families had been referred to participate.
	Reduce the rate of children coming into care.	DCP actively worked with the Department of Human Services (DHS) on the co-design and development of the Child and Family Support System. Components of the system include <ul style="list-style-type: none"> <li>- designing the system with Aboriginal families and communities</li> <li>- embedding trauma responsive practice</li> <li>- establishing mechanisms for early help and support</li> <li>- regional access</li> <li>- strengthening workforce</li> <li>- monitoring and evaluation</li> <li>- commissioning bases on data, evidence and outcomes.</li> </ul>

Agency objectives	Indicators	Performance
<b><u>Designing a care system based on need</u></b> The individual needs of children and young people are well understood and inform the services and support we provide.	Reduce the average length of stay per child in emergency (commercial) care placements.	DCP developed the Placement and Support Package (PASP) model to provide short-term, individualised and targeted support specific to the needs to children and young people. The PASP model is an important milestone in work underway to cease commercial care placements.
	Increase the number of children in family based care.	As at 30 June 2020, 86.3% of children and young people in care resided in family based placements, compared to 85.8% in June 2019.
	Reduce number of children who experience more than 2 placements.	As at 30 June 2020, 68.8% of children who have been in care for 12 months or more have experienced more than two placements (65.3% as at 30 June 2019).
<b><u>Delivering quality and safety</u></b> We are accountable and transparent in the services we provide and invest to strengthen quality and safety.	Reduce the time taken to finalise investigations of serious care concerns.	There has been a 76% reduction in open serious care concern cases, compared to June 2019.
	Increase the percentage of complaints resolved within policy timeframes.	In 2019-20, 82.7% of all complaints received were resolved within policy timeframes (30 days).
	Improve outcomes in quarterly performance reviews.	As above.

### Corporate performance summary

During 2019-20, DCP continued to contribute towards a number of key corporate initiatives, including:

- Worked towards meeting the goals set out in the Aboriginal Employment Strategy 2019-20 by implementing a range of initiatives to attract Aboriginal people. Priority areas include offering meaningful and sustainable employment opportunities across all areas of DCP, retaining Aboriginal employees, and ensuring the workplace is supportive and culturally safe.
- Delivered on its commitment to increase and expand its relationship with Aboriginal Controlled Organisations (ACCOs). In order to encourage the participation of ACCOs, procurement methodologies were introduced to reduce traditionally adversarial aspects of the competitive tender processes. The successful development of these relationship will contribute to better outcomes for Aboriginal children and young people.
- Expanded its commitment to training, and the professional development of staff in order to maintain a highly skilled workforce. During 2019-20, areas of focus included leadership development, professional supervision, trauma informed practice and cultural capability.
- Further embedded the cultural development training program Aboriginal Cultural Footprint, which provides staff with the knowledge, skills and understanding required to work with Aboriginal children, families and communities.
- Continued to develop a department-wide child protection specific commissioning approach. This approach will provide DCP staff with tools and guidance to support the consistent design, development, monitoring and evaluation of services
- Continued to deliver contract reform, establishing a dedicated online Contract Management and Licensing System and being the first government agency to enable paperless contract management.
- Established the DCP staff recognition program with the Minister and Chief Executive presenting awards of recognition in November 2019.
- Established the MyPlace program under which staff and individual young people in residential care create more nurturing and enriching environments within their homes. One of the project's key objectives is to listen to young people's voices, opinions and preferences, and to support their participation in decisions about their home.

## Employment opportunity programs

Program name	Performance
Aboriginal Employment	<p>DCP released its Aboriginal Employment Strategy 2019-2022 in August 2019. The strategy outlines a range of initiatives to support employment and retention of Aboriginal people, with the aim of achieving 10% Aboriginal employment by 2022.</p> <p>At 30 June 2020, DCP engaged 123 employees (5%) who identify as Aboriginal, compared to 117 employees at 30 June 2019.</p>
Skilling SA Signature Project	DCP is actively contributing to the South Australian Government Skilling SA Signature Project, supporting the employment of trainees and upskilling of employees in the public sector. During the 2019-20 financial year the department has successfully commenced 14 Contracts of Training under this initiative.
Disability Employment	DCP led the development of a Disability Access and Inclusion Plan, including strengthening initiatives to support the employment of people with a disability. Consultation on the plan will commence in August 2020.
Gender Equality & Respect	In December 2019 DCP released its first Gender Equality & Respect Action Plan, to support gender equality, and affirming our commitment to work towards re-accreditation as a White Ribbon Accredited Workplace.

## Agency performance management and development systems

Performance management and development system	Performance
Performance Development Plans	<p>As at 30 June 2020, 57.6% of current employees had completed a Performance Development Plan within the previous 6 months</p> <p>DCP is committed to improving performance, with compliance rates reported to leaders and monitored on a monthly basis</p>

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

<b>Program name</b>	<b>Performance</b>
Management of significant agency risks	DCP continued to develop and improve its Work Health Safety systems, and the effectiveness of its Injury Management systems.
Prevention Frameworks	<p>Safe Work Method Statements (SWMS) are being developed to support safe work practices.</p> <p>DCP released its Wellbeing Framework 2019-21, outlining initiatives to support staff wellbeing across the department</p> <p>DCP is promoting wellbeing resources and programs such as the “Mentally Healthy Workplaces” and “Healthy workers, healthy futures”</p>
DCP Mandatory Training	As part of the DCP Mandatory Training all staff are required to complete Work, Health and Safety for Workers and Stopping the spread of COVID-19 in the workplace training courses.

<b>Workplace injury claims</b>	<b>Current year 2019-20</b>	<b>Past year 2018-19</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	122	128	-4.7%
Fatalities	0	0	
Seriously injured workers*	0	4	-100%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	25.38	20.61	+23.1%

*\*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	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	7	2	+250%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	

Return to work costs**	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Total gross workers compensation expenditure (\$)	5,540,932	4,934,386	+12.3%
Income support payments – gross (\$)	1,784,545	1,738,550	+2.7%

\*\*before third party recovery

As DCP became a stand-alone department in November 2016, data is only available from this time. Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/1f5439d0-0e78-4c34-8c0f-44a820ae07b1>

### Executive employment in the agency

Executive classification	Number of executives
EXECOF	1
SAES2	5
SAES1	7

Data reflects the number of employees under an executive contract as at 30 June 2020, this figure does not include vacancies or persons employed on executive backfill arrangements (non-executive contracts) at the time.

As DCP became a stand-alone department in November 2016, data is only available from this time. Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/51fa28a7-5220-45e0-ab73-92472f1b2c00>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

## Financial performance

### Financial performance at a glance

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

Statement of Comprehensive Income	2019-20 Actual \$000s	Past year 2018-19 Actual \$000s	Variation \$000s
Total Income	574 123	558 143	15 980
Total Expenses	575 738	541 021	34 717
<b>Net result</b>	<b>1 615</b>	<b>(17,122)</b>	<b>18 737</b>
<b>Total Comprehensive Result</b>	<b>3 846</b>	<b>(16,164)</b>	<b>20 010</b>

Statement of Financial Position	2019-20 Actual \$000s	2018-19 Actual \$000s	Variation \$000s
Current assets	42 953	47,296	(4 343)
Non-current assets	43 303	38,076	5 227
<b>Total assets</b>	<b>86 256</b>	<b>85,372</b>	<b>884</b>
Current liabilities	55 196	56,756	(1 560)
Non-current liabilities	51 748	53,150	(1 402)
<b>Total liabilities</b>	<b>106 944</b>	<b>109,906</b>	<b>(2 962)</b>
<b>Net assets</b>	<b>(20 688)</b>	<b>(24,534)</b>	<b>3 846</b>

### Consultants disclosure

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

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

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

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

Consultancies	Purpose	\$ Actual payment
KPMG	Evaluation of the Transition to Adult Life Intensive (TALI) program	\$62,032
Price Waterhouse Coopers	Provision of governance advice and facilitation of strategic risk workshops	\$ 18,500
	Total	\$80,532

As DCP became a stand-alone department in November 2016, data is only available from this time. Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/0ec74e12-fdd5-46d5-9341-70f3af068262>

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

**Contractors disclosure**

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

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

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$19,217

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

Contractors	Purpose	\$ Actual payment
Chamonix IT Management	Professional services - Intranet roll out	\$427,822
FSE Consulting	Professional Services - Contract reform project	\$424,120

Contractors	Purpose	\$ Actual payment
Hays Specialist Recruitment	HR – Short term staffing	\$416,272
Miktysh	Professional services - ICT services	\$223,613
TimeTarget Pty Ltd	Professional services – ICT services	\$189,018
National Council On Crime	Professional services - Child development project	\$154,298
Modis Staffing Pty Ltd	HR – Short term staffing	\$139,676
PsychCheck Pty Ltd	Professional services – Psychological assessments	\$120,312
Women's Safety Services SA	HR – Short term staffing	\$95,192
ArcBlue Consulting (Aus) Pty Ltd	HR – Short term staffing	\$87,730
Kornar Winmil Yunti Aboriginal Corporation	HR – Short term staffing	\$71,394
ZED Management Consulting	Professional services – Review of corporate governance framework and clinical lead roles	\$67,905
Hoban Recruitment Pty Ltd	HR – Short term staffing	\$63,191
Power Solutions Dtd Pty Ltd	Professional services - ICT services	\$60,460
Social Services Associates LLC	Professional services - Workshop delivery	\$51,252
RNTT Pty Ltd	Professional services – Cooking services	\$49,595
Henderson Horrocks Risk Services	Professional services – Investigation services	\$41,186

Contractors	Purpose	\$ Actual payment
Galpins Accountants, Auditors and Business Consultants	Professional services – Audit services	\$35,776
BDO Advisory (SA) Pty Ltd	Professional services - Probity advisory services	\$31,780
Insync Solutions Pty Ltd	Professional services - ICT services	\$22,000
PsychMed	Professional services – Psychometric assessments	\$20,300
Paul Nixon Associates Ltd	Professional services - Supporting family group conference practice improvements	\$20,163
KPP Ventures Pty Ltd	HR - short term staffing	\$19,264
Jensen PLUS	Professional services- Development application services	\$17,532
Deloitte Risk Advisory Pty Ltd	Professional services – Audit services	\$16,649
Totalspace Design	Professional services – Residential development	\$15,900
DFP Recruitment Services	HR - Short term staffing	\$15,512
Code For Aus Pty Ltd	Professional services – ICT services	\$12,500
Andrew Hill Investigations	HR - Contracted and professional services	\$12,176
oztrain Pty Ltd	Professional services - Workshop delivery	\$10,000
	Total	\$2,932,588

As DCP became a stand-alone department in November 2016, data is only available from this time. Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/e87cca76-bbf0-47c6-a4ab-4bdd6549bddb>

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

The DCP Internal Audit and Risk function has reviewed DCP's Strategic and Operational Risk registers to ensure alignment with DCP's Strategic Plan and support decision-making and governance activities. Work to embed risk management principles and best practice across all business areas is continuing.

Additionally, internal audit reviews have been undertaken in line with DCP's three-year internal audit plan. This included reviews of Cyber Security, Data Governance and Human Resource Recruitment practices. A revised three-year Internal Audit Plan for 2020 to 2023 has been developed which will provide continued coverage of the key strategic and operational risks

### Fraud detected in the agency

Category/nature of fraud	Number of instances
Falsification of signature	1

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

### Strategies implemented to control and prevent fraud

DCP has embedded the Fraud and Corruption Control Procedure, which formalises processes and strategies for preventing, detecting and responding to actual, alleged or suspected fraud. The Procedure contributes to a departmental culture that is aware of the risks of fraud, and ensures all employees are aware of their obligations to report conduct reasonably suspected of being fraud, corruption or other criminality, misconduct or maladministration.

Other measures to assist in the identification and control of fraud include internal and external audit programs, internal reporting and governance frameworks, annual financial controls self-assessments, and disclosures made under the *Public Interest Disclosure Act 2018* and the *Independent Commissioner Against Corruption Act 2012*.

As DCP became a stand-alone department in November 2016, data is only available from this time. Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/d9725de4-0eba-4241-b51e-d0406dd52b8a>

### 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*:

Nil

As DCP became a stand-alone department in November 2016, data is only available from this time. Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/f6b5f1d9-c2bc-44f6-9a26-fb76fb1f6a64>

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

### Reporting by the Department for Child Protection

#### *Children and Young People (Safety) Act 2017*

##### Part 4 – Additional Reporting Obligations of the Chief Executive

Section 156(1) The Chief Executive must, not later than 30 September in each year, submit to the Minister a report setting out:

(a) the following information in respect of Aboriginal and Torres Strait Islander children and young people:

- (i) the extent to which case planning in relation to such children and young people includes the development of cultural maintenance plans with input from local Aboriginal and Torres Strait Islander communities and organisations;
- (ii) the extent to which agreements made in case planning relating to supporting the cultural needs of such children and young people are being met (being support such as transport to cultural events, respect for religious laws, attendance at funerals, providing appropriate food and access to religious celebrations);
- (iii) (iii) the extent to which such children and young people have access to a case worker, community, relative or other person from the same Aboriginal or Torres Strait Islander community as the child or young person;

DCP is unable to report fully on section 156(1)(a)(ii) and (iii) as reporting capacity is yet to be developed, as at 30 June 2020,

- The rate of case plan completion for Aboriginal children and young people was 87.2%.
- Currently, 56.6% of Aboriginal children and young people have a completed and approved Aboriginal Cultural Identity Support Tool (ACIST). DCP is incorporating the ACIST into the case plan, which will support an integrated approach to cultural maintenance plans.

*Children and Young People (Safety) Act 2017***Part 4 – Additional Reporting Obligations of the Chief Executive**

Section 156(1) The Chief Executive must, not later than 30 September in each year, submit to the Minister a report setting out:

(b) the following information relating to case workers and children and young people in care:

- (i) whether a case worker has been allocated to each child and young person in care;
- (ii) whether each child and young person in care has had face to face contact with their allocated case worker at least once in each month, and, if not, the extent to which those targets have been achieved; and

(c) whether each child or young person under the guardianship of the Chief Executive until they are 18 years of age has a case plan that is developed, monitored and reviewed as part of a regular 6 monthly planning cycle and, if not, the extent to which that target has been achieved; and

(d) the emergence of any recurring themes in the matters referred to in a preceding paragraph; and

(e) the following information relating to recommendations of the Child Protection Systems Royal Commission (being information relating to the preceding financial year):

- (i) the extent to which any outstanding recommendations have been implemented;
- (ii) if a decision was made to implement a particular recommendation that the government, or the Minister or Chief Executive, had previously indicated would not be implemented—the reasons for that decision and the manner in which the recommendation is to be implemented;
- (iii) if a decision was made not to implement a particular recommendation that the government, or the Minister or Chief Executive, had previously indicated would be implemented—the reasons for that decision; and

(f) the number, and general nature, of placements of children and young people under section 77; and

(g) any other matter prescribed by the regulations for the purposes of this paragraph

- All children and young people for which DCP had case management responsibility, had a Primary Assigned Case Worker recorded at 30 June 2020.
- Improvements to the DCP Connected Client and Case Management System (C3MS) were deployed to enable DCP to effectively report on case plans.

DCP is progressing the implementation of a new enterprise Data Analytic Tool and the internal reporting capabilities which support this.

- The rate of case plan completion for children and young people in care was 87.3% as at 30 June 2020.
- In the period from 1 July 2019 to 30 June 2020, 46 recommendations of the Child Protection Systems Royal Commission were completed. As at 30 June 2020, 210 recommendations were completed in total and 46 recommendations were yet to be completed (noting 4 recommendations were not accepted).
- DCP has reported on section 156(1)(e) in the form of the *Safe and well: 2020 Annual Report*, which is a comprehensive multi-agency response to the implementation of the Child Protection Systems Royal Commission recommendations available on the DCP website via the following link:  
<https://www.childprotection.sa.gov.au/child-protection-initiatives/system-reform/safe-and-well>
- During 2019-20:
  - 807 children and young people were placed with a temporary carer.
  - 1,568 temporary placements were made.
- As at 30 June 2020, of the 807 children and young people who were in temporary placements in 2019-20:
  - 8 children and young people remain in a temporary placement.
  - 456 children and young people are no longer in care.
  - 343 children and young people have been placed in an alternative placement type (for example, with an approved carer or in a residential care facility).

## Reporting by the Minister for Child Protection

Act or Regulation	Requirement
<i>Children and Young People (Safety) Act 2017</i>	Section 15 – Additional annual reporting obligations (detailed below)

### **Section 15(1)(a) detailing the role of the Minister, and the extent to which the Minister has performed the Minister's functions, in respect of the operation of this Act for the financial year ending on the preceding 30 June; and**

This annual report details the role of the Minister and the extent to which the Minister has performed the Minister's functions for the 2019-20 financial year. In addition, the Minister has:

- Led the development of *Safe and well: Supporting families, protecting children*, providing a whole of government framework to progress child protection reform. The strategy outlines the action the Government is taking to support families at risk of entering the child protection system, protect children from harm when they come into care, and invest in young people to leave care with opportunities for a bright future.
- Worked with Ministerial counterparts to support a national approach to child protection responses to COVID-19. The unprecedented generosity and support across Ministerial and senior executive leaders was pivotal to ensure DCP, as an essential service, was prepared in the event of local outbreaks.
- Led work to ensure that all children and young people in care can actively participate and achieve in their education, and access quality learning from birth, through all ages and stages of preschool, primary school and high school.
- Supported and promoted research and partnerships with research organisations to address matters impacting young people who are at risk of entering the child protection system. This included introducing a new Research Management Framework, comprising 15 new research projects and the completion of seven projects.
- Supported collaborative work with DHS on the co-design and development of the Child and Family Support System.
- Launched *Investing in their future*, an initiative that helps children and young people in care access a range of services to support them to thrive and reach their full potential. The initiative provides children in care with priority access to services to achieve better outcomes in their health, education and wellbeing.
- Achieved significant contract reform, resulting in a reduction in costs whilst improving the quality of care for children and young people.

- Led a foster care campaign to encourage South Australians to consider whether they could provide a safe, stable and loving home for our most vulnerable children and young people.
- Committed to the continual recruitment and retention of frontline child protection workers whilst exploring new and innovative approaches to attracting quality candidates.
- Launched a partnership with Catholic Education South Australia, who are providing up to 100 scholarships to primary and secondary-aged children and young people in care across all South Australian Catholic schools.
- Led consultation and policy development on the practice of open adoption from care as one of a range of permanency options available for children and young people, with the exception of Aboriginal children and young people in care. The Aboriginal and Torres Strait Islander Child Placement Principle applies to permanency planning for Aboriginal children and young people.
- Undertook targeted consultation process with key stakeholders on the operations of the *Children and Young People (Safety) Act 2017* to mark the first year anniversary of the full commencement of the legislation.
- Recruited an additional 82 carers, exceeding the government's target of 50 by 32.

**(b) setting out the following information relating to the provision of family support services and intensive family support services to children and young people who are at risk and their families:**

**(i) the extent to which such services were provided by, or on behalf of, the State (including statistical data relating to the number of times such services were provided) during the financial year ending on the preceding 30 June;**

**(ii) the amount of resources allocated for the provision of such services by or on behalf of the State—**

**(A) during the financial year ending on the preceding 30 June; and**

**(B) during the current financial year;**

**(iii) the extent to which the allocated resources were, in fact, spent on the provision of such services during the financial year ending on the preceding 30 June.**

The following information summarises the delivery of programs/services that relate to the provision of family support services and intensive services to children and young people who are at risk and their families.

PROGRAM / SERVICE	DESCRIPTION AND SUMMARY OF OUTCOMES IN 2019-20	FINANCIAL INFORMATION		
		2020-21 Budget \$m	2019-20 Actual Expenditure \$m	2019-20 Budget \$m
Child and Family Assessment and Referral Networks (CFARN)	CFARN teams work with children and families to provide a coordinated, targeted and culturally appropriate earlier intervention approach to improve the safety, health, development and education outcomes where risk factors exist. CFARN is led by DHS in Northern Adelaide, Southern Adelaide and the Limestone Coast, and in Western Adelaide by Relationships Australia SA (non-government partner). There were 428 clients with 847 associated children serviced during 2019-20.	\$2.935	\$2.036	\$2.694
Child Wellbeing Practitioners	Child Wellbeing Practitioners deliver services to children and families to improve the safety and wellbeing of children who are identified as vulnerable and/or at risk of child protection within the state's public-school system. There were 974 families with 2,225 associated children serviced during 2019-20.	\$7.939	\$6.076	\$7.783
Community Services Support Program (CSSP) - Family Support and Early Intervention	CSSP Family Support and Early Intervention services aim to improve child development outcomes in vulnerable families, and to prevent crises or problems escalating within vulnerable families that can lead to family conflict and family breakdown. 1,794 individuals were provided with family support and early intervention through CSSP during 2019-20.	\$4.32	\$4.22	\$4.21
Community Support Program (CSP)	The CSP stream is a transitional funding stream for organisations that do not yet meet the requirements of the CSSP. Two organisations were funded through the CSP stream in 2019-20, with both having a focus on supporting families of at-risk children or young people. One program has a focus on provision of information and advocacy (1,217 individuals supported in 2019-20) while the other provides family support and early intervention (90 individuals received services in 2019-20).	\$0.29	\$0.29	\$0.282
Family by Family <sup>2</sup>	Family by Family is delivered by a non-government organisation to children and families who are assessed as vulnerable to child abuse and neglect and who are at risk of being involved in the statutory child protection system. There were 219 families with 402 associated children serviced during 2019-20.	\$1.707	\$1.786	\$1.633

<sup>2</sup> Family by Family was transferred from the Department for Education (DE) to the Department of Human Services (DHS) as part of Machinery of Government (MOG) changes on 1 July 2019.

PROGRAM / SERVICE	DESCRIPTION AND SUMMARY OF OUTCOMES IN 2019-20	FINANCIAL INFORMATION		
		2020-21 Budget \$m	2019-20 Actual Expenditure \$m	2019-20 Budget \$m
Family Practitioners <sup>3</sup>	Family Practitioners deliver a statewide service to children and families where child protection risks have been identified, to support children's overall safety and wellbeing within the state's Children's Centres. There were 805 families with 1,518 associated children serviced during 2019-20.	\$4.813	\$3.318	\$4.718
Family Preservation Services <sup>4</sup>	Family Preservation Services are delivered by non-government organisations to families to preserve and strengthen family relationships, ensuring children and young people can remain safely in the care of their families. There were 219 families with 526 associated children serviced during 2019-20.	\$3.996	\$3.814	\$3.824
Northern Adelaide Intensive Support Pilot	The Northern Adelaide Intensive Support Pilot is delivered by a non-government organisation to provide services to families whose children have been assessed by DCP as being at imminent risk of having their child or children placed in care. There were 33 families with 101 associated children serviced during 2019-20.	\$1.400	\$1.400	\$1.400
Strong Start	Strong Start is a government led service in Northern and Southern Adelaide to support first time mothers experiencing multiple complexities in their lives, to create a safe and nurturing environment for their baby. There were 159 families with 153 associated children serviced during 2019-20.	\$1.365	\$1.180	\$1.338
Targeted Intervention Service <sup>5</sup>	Targeted Intervention Services are delivered by non-government organisations to families to improve family functioning, help to prevent family breakdown, decrease the occurrence of child abuse and neglect and to reduce the likelihood of children entering in care. There were 458 families with 1,163 associated children serviced during 2019-20.	\$6.465	\$6.18	\$6.18
Tiraapendi Wodli (Justice Reinvestment Port Adelaide)	As one part of the new Child and Family Support System, this program builds community capacity to reduce Aboriginal family violence and over-representation in youth justice and the child protection system. The Tiraapendi Wodli Priority Action Plan 2019-2021 identifies actions to strengthen local community capacity and deliver improvements across a range of indicators in education, employment, health, justice, and family safety. It also aims to improve the accessibility of government services and strengthen collaboration between government and Aboriginal people. 99 individuals were provided with services during 2019-20.	\$0.41	\$0.40	\$0.40

<sup>3</sup> Family Practitioners was transferred from DE to DHS as part of MOG changes on 1 July 2019. The budget for 2018-19 was a combined budget and is unable to be provided separately.

<sup>4</sup> Family Preservation Services was transferred from DCP to DHS as part of MOG changes on 1 July 2019.

<sup>5</sup> Targeted Intervention Service was transferred from DE to DHS as part of MOG changes on 1 July 2019.

PROGRAM / SERVICE	DESCRIPTION AND SUMMARY OF OUTCOMES IN 2019-20	FINANCIAL INFORMATION		
		2020-21 Budget \$m	2019-20 Actual Expenditure \$m	2019-20 Budget \$m
Western Adelaide Intensive Support Pilot	Commencing on 17 April 2020, the Western Adelaide Intensive Support Pilot is delivered by a non-government organisation to provide services to Aboriginal and Torres Strait Islander families whose children have been assessed by DCP as being at imminent risk of having their child or children placed in care. There were two families consisting of 13 individuals serviced during 2019-20.	\$0.75	\$0.25	\$0.25

2019-20 Budget figures vary from what was published in the 2018-19 DCP Annual Report due to MOG changes and CPI increases.

**Section 15(1)(b)(iv) bench-marking the resources referred to in subparagraph (ii) and (iii) against those allocated and spent by other States and Territories in the provision of such services during the financial year ending on the preceding 30 June; and**

The Report on Government Services (ROGS) details this information. It is published in January each year and is available from

<https://www.pc.gov.au/research/ongoing/report-on-government-services>.

**(c) providing any other information required by the regulations for the purposes of this paragraph.**

	Indicators of Performance	Performance 2019-20	Performance Comparison to 2018-19
Responding to notifications	Total calls made to the Call Centre	65,334	In 2019-20 the number of calls to the Call Centre decreased by 7.1% from 2018-19 (70,297).
	Number of calls answered	50,751	In 2019-20, 77.7% of calls to the Call Centre were answered, a 3.8 percentage point decrease on the 81.5% (57,270) answered in 2018-19.

	Indicators of Performance	Performance 2019-20	Performance Comparison to 2018-19
	Average wait time to the Child Abuse Report Line	15 min 22 sec	The average wait time to the Child Abuse Report Line in 2019-20 was 4 minutes 7 seconds more than 2018-19 (11 min 15 sec)
	Number of eCARL submissions	37,496	There were 2,518 (7.2%) more eCARL submissions in 2019-20 than in 2018-19 (34,978 <sup>6</sup> )
	Total number of notifications referred for an alternative response	14,879	Of the 14,879 notifications referred: <ul style="list-style-type: none"> <li>• 7,980 were referred to an appropriate State Authority</li> <li>• 6,899 were referred for another outcome, including family meeting, case management responses or phone contact.</li> </ul>
Child protection responses	Number of notifications	75,552 (17,364 notifications for Aboriginal children and young people)	In 2019-20 there were 2,647 (3.4%) fewer notifications received than in 2018-19 (78,199).
	Number of screened-in notifications	39,508 (10,934 screened in notifications for Aboriginal children and young people)	There were 10,718 (37.2%) more notifications screened-in for further assessment and response in 2019-20, than in 2018-19 (28,790). Of the 2019-20 notifications, 52.3% were screened-in

<sup>6</sup> Denotes an updated methodology of counting from 2018-19.

	Indicators of Performance	Performance 2019-20	Performance Comparison to 2018-19
			<p>compared to 36.8% screened-in for 2018-19.</p> <p>Notifications for Aboriginal children comprised 23% of all notifications in 2019-20 compared to 22.9% (17,892) in 2018-19 and 27.7% of screened-in notifications compared to 27.8% (8,003) in 2018-19.</p>
<b>Children placed on child protection orders</b>	Total children placed on orders	2,583 (866 Aboriginal children and young people)	<p>The number of children admitted to an order increased by 752 (41.1%) compared to 2018-19 (1,831).</p> <p>Aboriginal children comprised 33.5% of children placed on child protection orders in 2019-20 compared to 33.4% (612) in 2018-19.</p>
	Children placed on orders for first time	911 (307 Aboriginal children and young people)	<p>The number of children admitted to an order for the first time increased by 153 (20.2%) from 2018-19 (758).</p> <p>In 2019-20, 35.6% of children were admitted to an order for the first time, compared to 41.4% in 2018-19.</p> <p>Aboriginal children comprised 33.7% of children placed on orders for the first time in 2019-20 compared to 34.3% (260) in 2018-19.</p>

	Indicators of Performance	Performance 2019-20	Performance Comparison to 2018-19
	Total children on a 12-month order at 30 June 2020	610 (232 Aboriginal children and young people)	At 30 June 2020, 87 (17%) more children were on a Guardianship for 12-month order, than at 30 June 2019 (513).  Aboriginal children comprised 38% of children on a 12 month order at 30 June 2020 compared to 36.5% (187) in 2019.
	Total children on an order until 18 years of age under Guardianship of the Minister	3,653 (1,317 Aboriginal children and young people)	The number of children on a Guardianship to 18 years order at 30 June 2020 increased by 247 (7.3%) from 30 June 2019 (3,406).  Aboriginal children comprised 36.1% of children on an order to 18 years at 30 June 2020 compared to 34.8% (1,184) in 2019.
<b>Children in care</b>	Number of children (0-17 years) in out of home care at 30 June 2020	4,370 (1,544 Aboriginal children and young people)	The number of children aged 0-17 years in out of home care at 30 June 2020 increased by 382 (9.6%) compared to 30 June 2019 (3,988).  A higher proportion of children are in family-based care in 2020 (86.3%) compared to 2019 (85.8%). Family-based care includes foster, kinship, specific child only and family day care.

	Indicators of Performance	Performance 2019-20	Performance Comparison to 2018-19
			The number of children placed in a commercial property at 30 June 2020 increased by 20
<b>Child Protection Reform – Implementing A Fresh Start</b>	Refer to Child Protection Systems Royal Commission reporting on our website		

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	82
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	20
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	13
Communication	Communication quality	Inadequate, delayed or absent communication with customer	107
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	5
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	5
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	396
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	31

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	4
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	10
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	6
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	26
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	27
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0*
		<b>Total</b>	<b>733</b>

\* Denotes a change in counting rules from 2018-19, with categorisation now in line with Ombudsman SA categories established by the Better Services Program and agreed across government by the Senior Management Council.

Additional Metrics	Total
Number of positive feedback comments	38 (general enquires) 12 (feedback)
Number of negative feedback comments	683 (logged complaints)
Total number of feedback comments	733
% complaints resolved within policy timeframes	<p><b>82.7% cases resolved consistent with policy (&lt;30 days or acceptable ongoing engagement)</b></p> <p><b>99.4% cases January 2020 to June 2020 – cases resolved consistent with policy (less than 30 days or acceptable ongoing engagement)</b></p>

As DCP became a stand-alone department in November 2016, data is only available from this time. Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/8a49679b-3f96-4a99-9e52-58e4a3ccc968>

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

- In the 2019-20 period DCP's Complaints Policy has been reviewed and updated. It has been published within DCP and on the internet.
- The updated policy is in accordance with the principles in the *Australian/ New Zealand Standard: Guidelines for Complaint Management in Organizations (AS/NZS 10002:2014)*.
- DCP's current practice guidance is in accordance with the principles in the *Australian/ New Zealand Standard: Guidelines for Complaint Management in Organizations (AS/NZS 10002:2014)* but is being updated as part of a normal review process, and will be released by the end of the 2020 calendar year.
- DCP's commitment to Aboriginal people's access to and understanding of the complaints process is evidenced by the policy and procedures including a statement setting out a culturally safe and responsive practice.
- Basic performance reporting is captured by the unit to ensure key performance targets are monitored.
- In the 2020-21 period DCP will embed and implement a departmental incident and complaints management system that will allow for more comprehensive capturing of incidents and complaints at a local level. The system will provide greater reporting capability and workflow functions.

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



Our ref: A20/107

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21 September 2020

Ms C Taylor  
Chief Executive  
Department for Child Protection  
GPO Box 1072  
ADELAIDE SA 5001

Dear Ms Taylor

## **Audit of Department for Child Protection for the year to 30 June 2020**

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

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

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

We are returning the financial statements for Department for Child Protection, with the Independent Auditor's Report. This report is unmodified.

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

### **2 Audit management letters**

During the year, we sent you audit management letters detailing the weaknesses we noted and improvements we considered you need to make.

Significant matters related to:

- kinship carer reviews need to be monitored to ensure they are performed before the deadline
- foster carer reviews need to be monitored to ensure they are performed on time

- reporting on foster carer review key performance indicators for service contracts needed to improve
- commercial care placements were not always promptly approved
- weaknesses in the IT controls over the Connected Client and Case Management system.

We have received responses to our letters and will follow these up in the 2019-20 audit.

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

### **What the audit covered**

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

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

- governance
- child protection service expenses
- payroll
- account payable.

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

Yours sincerely



Andrew Richardson  
**Auditor-General**

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## To the Chief Executive Department for Child Protection

### Opinion

I have audited the financial report of Department for Child Protection for the financial year ended 30 June 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Department for Child Protection as at 30 June 2020, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- Notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chief Executive and the Chief Financial Officer.

### Basis for opinion

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

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

## **Responsibilities of the Chief Executive for the financial report**

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

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

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of Department for Child Protection for the financial year ended 30 June 2020.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department for Child Protection's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

A handwritten signature in black ink, appearing to read 'A. Richardson', with a long horizontal flourish extending to the right.

Andrew Richardson

**Auditor-General**

21 September 2020

# **Department for Child Protection**

## **Financial Statements**

For the year ended 30 June 2020



**Department for Child Protection**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2020*

---

We certify that the attached general purpose financial statements for the Department for Child Protection:

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

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



Catherine Taylor  
Chief Executive  
17 September 2020



Jennifer Browne  
Chief Financial Officer  
17 September 2020



**Department for Child Protection**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2020*

		2020	2019
	Note	\$'000	\$'000
<b><u>Income</u></b>			
Appropriation	2.1	567 638	532 207
Commonwealth-sourced grants	2.2	795	786
Fees and charges	2.3	3 007	3 253
Grants and contributions	2.4	-	364
Interest	2.5	1	2
Resources received free of charge	2.6	3 918	3 724
Other income	2.7	379	685
<b>Total income</b>		<b>575 738</b>	<b>541 021</b>
<b><u>Expenses</u></b>			
Employee benefits expenses	3.3	218 336	227 142
Supplies and services	4.1	53 671	54 766
Child protection services	4.2	286 054	267 715
Grants and subsidies	4.3	118	129
Depreciation and amortisation	4.4	3 404	1 980
Cash returned to the Department of Treasury and Finance		12 163	3 980
Borrowing costs	4.5	50	-
Other expenses	4.6	327	2 431
<b>Total expenses</b>		<b>574 123</b>	<b>558 143</b>
<b>Net result</b>		<b>1 615</b>	<b>(17 122)</b>
<b><u>Other comprehensive income</u></b>			
<b>Items that will not be reclassified to net result</b>			
Changes in asset revaluation surplus	5.2	2 231	958
<b>Total other comprehensive income</b>		<b>2 231</b>	<b>958</b>
<b>Total comprehensive result</b>		<b>3 846</b>	<b>(16 164)</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**Department for Child Protection**  
**Statement of Financial Position**  
*as at 30 June 2020*

	Note	2020 \$'000	2019 \$'000
<b><u>Current assets</u></b>			
Cash and cash equivalents	6.1	39 042	43 148
Receivables	6.2	3 911	4 148
<b>Total current assets</b>		<b>42 953</b>	<b>47 296</b>
<b><u>Non-current assets</u></b>			
Receivables	6.2	212	268
Property, plant and equipment	5.1	43 051	37 576
Intangible assets	5.4	40	232
<b>Total non-current assets</b>		<b>43 303</b>	<b>38 076</b>
<b>Total assets</b>		<b>86 256</b>	<b>85 372</b>
<b><u>Current liabilities</u></b>			
Payables	7.1	23 980	25 240
Financial Liabilities	7.2	2 029	-
Employee benefits	3.4	24 854	27 582
Provisions	7.3	4 254	3 849
Other current liabilities	7.4	79	85
<b>Total current liabilities</b>		<b>55 196</b>	<b>56 756</b>
<b><u>Non-current liabilities</u></b>			
Payables	7.1	3 346	3 299
Financial Liabilities	7.2	1 272	-
Employee benefits	3.4	35 863	35 774
Provisions	7.3	10 717	13 454
Other non-current liabilities	7.4	550	623
<b>Total non-current liabilities</b>		<b>51 748</b>	<b>53 150</b>
<b>Total liabilities</b>		<b>106 944</b>	<b>109 906</b>
<b>Net Assets</b>		<b>(20 688)</b>	<b>(24 534)</b>
<b><u>Equity</u></b>			
Retained earnings	8.1	(26 412)	(28 027)
Asset revaluation surplus	8.1	5 724	3 493
<b>Total Equity</b>		<b>(20 688)</b>	<b>(24 534)</b>

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

**Department for Child Protection**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2020*

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		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
<b>Balance at 30 June 2018</b>		2 535	(10 905)	(8 370)
Net result for 2018-19		-	(17 122)	(17 122)
Gain/loss on revaluation of land during 2018-19	5.2	958	-	958
<b>Total comprehensive result for 2018-19</b>		<b>958</b>	<b>(17 122)</b>	<b>(16 164)</b>
<b>Balance at 30 June 2019</b>		<b>3 493</b>	<b>(28 027)</b>	<b>(24 534)</b>
Net result for 2019-20		-	1 615	1 615
Gain/loss on revaluation of leasehold improvements and land during 2019-20	5.2	2 231	-	2 231
<b>Total comprehensive result for 2019-20</b>		<b>2 231</b>	<b>1 615</b>	<b>3 846</b>
<b>Balance at 30 June 2020</b>		<b>5 724</b>	<b>(26 412)</b>	<b>(20 688)</b>

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

**Department for Child Protection**  
**Statement of Cash Flows**  
*for the year ended 30 June 2020*

		2020 \$'000 (Outflows) Inflows	2019 \$'000 (Outflows) Inflows
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Appropriation		567 638	532 207
GST recovered from the Australian Taxation Office		26 501	25 072
Fees and charges		1 611	1 842
Receipts from Commonwealth-sourced grants		795	786
Grants and contributions received		-	401
Interest received		1	2
Other receipts		2 386	2 771
<b>Cash generated from operations</b>		<b>598 932</b>	<b>563 081</b>
<i>Cash outflows</i>			
Employee benefits payments		(222 529)	(210 259)
Payments for child protection services		(307 591)	(287 451)
Payments for supplies and services		(54 516)	(54 966)
Payments of grants and subsidies		(118)	(185)
Interest paid		(50)	-
Cash returned to the Department of Treasury and Finance		(12 163)	(3 980)
Other payments		(253)	(228)
<b>Cash used in operations</b>		<b>(597 220)</b>	<b>(557 069)</b>
<b>Net cash provided by / (used in) operating activities</b>	8.2	<b>1 712</b>	<b>6 012</b>
<b>Cash flows from investing activities</b>			
<i>Cash outflows</i>			
Purchase of property, plant and equipment		(3 728)	(803)
<b>Cash used in investing activities</b>		<b>(3 728)</b>	<b>(803)</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(3 728)</b>	<b>(803)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of leases		(2 090)	-
<b>Cash used in financing activities</b>		<b>(2 090)</b>	<b>-</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>(2 090)</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(4 106)</b>	<b>5 209</b>
Cash and cash equivalents at the beginning of the reporting period		43 148	37 939
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>39 042</b>	<b>43 148</b>

The accompanying notes form part of these financial statements.

**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**NOTES TO THE FINANCIAL STATEMENTS**

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**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**1. About the Department for Child Protection**

The Department for Child Protection (the department) is a not-for-profit government department of the state of South Australia. The department is established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

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

Transactions and balances relating to administered resources are not recognised as departmental income, expense, asset and liabilities. As administered items are insignificant in relation to the department's overall financial performance and position, they are disclosed separately in note 12.

**1.1. Basis of preparation**

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

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

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

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

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST) except:

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

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

**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**1.2. Objectives and programs**

**Objectives**

The department's primary objective is to keep children and young people safe through the administration of the state's child protection statutory framework.

The department receives, assesses and investigates child protection notifications, and is required to make application to the court where the legal threshold of risk is assessed as having been met. Where a court determines that a child or young person cannot remain safely at home, the department is responsible to provide quality out of home care and case management, and support the reunification of children and young people with their families where it is safe to do so.

The department works closely with a range of government and non-government organisations so that children and young people identified by the department as being 'at risk' can be referred, together with their families, to appropriate supports within the broader child protection system (e.g. wellbeing, early intervention and intensive family supports).

**Programs**

The department undertakes the following activity:

***Care and protection***

The department is focused on the protection of children and young people who have been abused and/or are assessed as being at risk of harm within their families, or whose families do not have the capacity to protect them from harm.

These services include:

- Assessing and responding to reports of abuse and risk of harm to children and young people, including referral and/or investigation and assessment where appropriate;
- Applying for care and protection orders and placing children and young people in out of home care to ensure their safety when all other options to ensure a child or young person's safety have been explored and the child or young person remains at risk;
- Implementing the Aboriginal and Torres Strait Islander Child Placement Principle;
- Working with families to address the safety concerns that led to a child or young person entering state care so reunification can take place when it is safe and in the best interests of the child;
- Planning for permanence and stability to support children and young people in out of home care to ensure they have attachment relationships which are critical to their health and wellbeing; and
- Providing assistance and support to young people to transition from care to independent adult life.

**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.3. Impact of COVID-19 pandemic on the department**

The COVID-19 pandemic has impacted on the operations of the department and the impacts are included under the relevant disclosure notes. The financial impacts in 2019-20, which are not considered to be material, were:

- Additional carer payments to assist households with added costs for buying essential cleaning and hygiene products;
- Additional expenditure for IT equipment was brought forward to enable employees to work-from-home;
- Reduction in sick leave taken; and
- Reduction in general office, staff training and travel expenditure.

The COVID-19 pandemic outlook for the department is explained in note 10.4.

**1.4. Budget performance**

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

Statement of Comprehensive Income		Original budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000
	Note			
<b>Income</b>				
Appropriation	2.1	568 780	567 638	(1 142)
Resources received free of charge		-	3 918	3 918
Other income		-	379	379
Fees and charges		1 800	3 007	1 207
Commonwealth-sourced grants		821	795	(26)
Interest		-	1	1
<b>Total income</b>		<b>571 401</b>	<b>575 738</b>	<b>4 337</b>
<b>Expenses</b>				
Employee benefits expenses		226 141	218 336	(7 805)
Supplies and services		56 270	53 671	(2 599)
Child protection services		287 716	286 054	(1 662)
Depreciation and amortisation		2 044	3 404	1 360
Grants and subsidies		-	118	118
Cash returned to the Department of Treasury and Finance		-	12 163	12 163
Borrowing costs		-	50	50
Other expenses		151	327	176
<b>Total expenses</b>		<b>572 322</b>	<b>574 123</b>	<b>1 801</b>
<b>Net result</b>		<b>(921)</b>	<b>1 615</b>	<b>2 536</b>
<b>Other comprehensive income</b>				
Changes in asset revaluation surplus		-	2 231	2 231
<b>Total other comprehensive income</b>		<b>-</b>	<b>2 231</b>	<b>2 231</b>
<b>Total comprehensive result</b>		<b>(921)</b>	<b>3 846</b>	<b>4 767</b>

**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**1.4. Budget performance (continued)**

	Original budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000
Note			
<b>Investing expenditure summary</b>			
Total existing projects	3 570	3 755	185
<b>Total investing expenditure</b>	<b>3 570</b>	<b>3 755</b>	<b>185</b>

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

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

The department had no significant transactions with government related entities except for the appropriation funding received from the Department of Treasury and Finance (note 2.1) and incurred expenditure with the Department of Planning, Transport and infrastructure of \$18.2 million (2019: \$17.7 million), (note 4.1).

**2. Income**

**2.1. Appropriation**

	2020 \$'000	2019 \$'000
Appropriations from the Consolidated Account pursuant to the <i>Appropriation Act 2019</i>	567 638	532 207
<b>Total appropriations</b>	<b>567 638</b>	<b>532 207</b>

Appropriations are recognised on receipt.

The original amount appropriated to the department under the annual *Appropriation Act 2019* was \$568.7 million and no additional funds were received from the Treasurer via the Governor's Appropriation Fund.

**2.2. Commonwealth-sourced grants**

	2020 \$'000	2019 \$'000
Family allowances	450	423
Transition to Independent Living Allowance	155	192
Unaccompanied Humanitarian Minors	102	171
Family Law Information Sharing Project*	88	-
<b>Total Commonwealth-sourced grants</b>	<b>795</b>	<b>786</b>

\*Received from the Commonwealth indirectly through the Department of Treasury and Finance

Commonwealth-sourced grants are recognised as income on receipt.

**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

**2.3. Fees and charges**

	2020	2019
	\$'000	\$'000
Recoveries	1 591	1 833
Intra Government fees and charges	1 037	1 013
Salary recharges	-	198
Child payment recoups	250	97
Other fees and charges	129	112
<b>Total fees and charges</b>	<b>3 007</b>	<b>3 253</b>

**2.4. Grants and contributions**

	2020	2019
	\$'000	\$'000
Adolescent community care brokerage	-	361
Other	-	3
<b>Total grants and contributions</b>	<b>-</b>	<b>364</b>

**2.5. Interest**

	2020	2019
	\$'000	\$'000
Interest from entities within the SA Government	1	2
<b>Total interest</b>	<b>1</b>	<b>2</b>

**2.6. Resources received free of charge**

	2020	2019
	\$'000	\$'000
Services received free of charge - Shared Services SA	3 918	3 724
<b>Total resources received free of charge</b>	<b>3 918</b>	<b>3 724</b>

Shared Services SA is directly appropriation funded for the services provided to general government agencies.

Under AASB 1004, Contributions, the contribution of services provided by Shared Services SA to government agencies are disclosed in the financial statements as income because the fair value of the services can be reliably measured, and the services would have been purchased if they had not been donated.

**2.7. Other income**

	2020	2019
	\$'000	\$'000
Transfers from contingencies	349	672
Donations	-	1
Other	30	12
<b>Total other income</b>	<b>379</b>	<b>685</b>

**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the department include the Minister, the Chief Executive and the other members of the Senior Executive Group who have responsibility for the strategic direction and management of the department.

The compensation disclosed in this note excludes salaries and other benefits the Minister for Child Protection receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

	2020	2019
<u>Compensation</u>	<u>\$'000</u>	<u>\$'000</u>
Salaries and other short term employee benefits	3 349	3 940
Post-employment benefits (employer contributed superannuation)	424	356
Other long-term employment benefits	-	261
<b>Total compensation</b>	<b>3 773</b>	<b>4 557</b>

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

There are no transactions to disclose for key management personnel and related parties.

**Department for Child Protection**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**3.2. Board and committee members**

Members during the 2020 financial year were:

**Performance and Risk Committee**

Mel Bradley\*  
 Jenny Browne\*  
 Michael Burton\* (appointed November 2019)  
 Rosina Hislop  
 Gabby Ramsay\* (retired November 2019)  
 Linda South  
 Onno Van Der Wel  
 Fiona Ward\*

**Dame Roma Mitchell Trust Funds Board of Advice**

Timothy Burton\*  
 Colleen Fitzpatrick (Chair)  
 Peter Giffard (appointed October 2019)  
 Chelsea Hall\*  
 Megan Hender  
 Kayla Lisman (appointed October 2019)  
 Vicki Toovey (retired June 2020)

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

**Board and committee remuneration**

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

	2020	2019
	Number of Members	Number of Members
\$0	12	6
\$1 - \$19 999	2	-
\$20 000 - \$39 999	1	-
<b>Total number of members</b>	<b>15</b>	<b>6</b>

The total remuneration received or receivable by members was \$38 000 (2019: \$0). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

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**3.3. Employee benefits expenses**

	2020	2019
	\$'000	\$'000
Salaries and wages (including annual leave)	182 430	175 232
Employment on-costs - superannuation	17 714	17 351
Employment on-costs - payroll tax	10 008	9 911
Workers compensation	3 463	9 100
Long service leave	2 368	8 986
Targeted voluntary separation packages	708	4 619
Skills and experience retention leave	566	648
Board and committee fees	38	-
Other employee related expenses	1 041	1 295
<b>Total employee benefits expenses</b>	<b>218 336</b>	<b>227 142</b>

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

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

***Executive remuneration***

	2020	2019
	No	No
The number of employees whose remuneration received or receivable falls within the following bands:		
\$151 000 to \$154 000	N/A	4
\$154 001 to \$174 000	16	13
\$174 001 to \$194 000	4	2
\$194 001 to \$214 000	3	6
\$214 001 to \$234 000	-	1
\$234 001 to \$254 000	1	1
\$254 001 to \$274 000	1	1
\$274 001 to \$294 000	1	2
\$294 001 to \$314 000	1	-
\$334 001 to \$354 000	1	1
\$374 001 to \$394 000	1	1
\$394 001 to \$414 000	1	-
\$434 001 to \$454 000	1	-
<b>Total</b>	<b>31</b>	<b>32</b>

The \$151 000 to \$154 000 band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2018-19.

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

The total remuneration received by these employees for the year was \$6.6 million (2019: \$6.4 million).

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

***Targeted voluntary separation packages (TVSP)***

The number of employees who received/owed a TVSP during the reporting period was 7 (2019: 61).

	2020	2019
	\$'000	\$'000
Amounts paid or payable to separated employees:		
TVSPs	708	4 619
Leave paid/payable to those employees	423	1 314
<b>Total amount paid</b>	<b>1 131</b>	<b>5 933</b>
Recovery from the Department of Treasury and Finance	1 638	222
<b>Net cost to the department</b>	<b>(507)</b>	<b>5 711</b>

**3.4. Employee benefits liability**

	2020	2019
	\$'000	\$'000
<b><u>Current</u></b>		
Annual leave	16 854	15 157
Accrued salaries and wages	5 246	8 434
Long service leave	1 913	3 238
Skills and experience retention leave	841	753
<b>Total current employee benefits</b>	<b>24 854</b>	<b>27 582</b>
<b><u>Non-current</u></b>		
Long service leave	35 863	35 774
<b>Total non-current employee benefits</b>	<b>35 863</b>	<b>35 774</b>
<b>Total employee benefits</b>	<b>60 717</b>	<b>63 356</b>

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

***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.

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

**Department for Child Protection**  
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**4. Expenses**

Employee benefits expenses are disclosed in note 3.3.

**4.1. Supplies and services**

	2020	2019
	\$'000	\$'000
Accommodation	12 235	11 034
Information technology and communication charges	11 290	10 038
Minor works, maintenance and equipment	5 665	5 714
Vehicle and travelling expenses	4 128	6 641
Shared Services SA charges	3 957	3 782
Intra government charges	3 075	3 071
Office administration	2 657	2 233
Employee related costs	2 399	2 767
Contractors	2 373	2 309
Rentals and leases	1 477	1 585
Utilities	1 200	1 497
Cleaning	824	743
Insurance	772	847
Contractors – Agency staff	579	1 666
Legal costs	576	641
Security	265	161
Consultants	81	-
Advertising expenses	16	37
Other supplies and services	102	-
<b>Total supplies and services</b>	<b>53 671</b>	<b>54 766</b>

**Accommodation**

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

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

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

**Consultants**

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

	No	2020 \$'000	No	2019 \$'000
\$10 000 or above	2	81	-	-
<b>Total</b>	<b>2</b>	<b>81</b>	<b>-</b>	<b>-</b>

**4.2. Child protection services**

	2020 \$'000	2019 \$'000
Contracted Out-of-Home care services <sup>1</sup>	188 206	176 032
Carer payments and client related costs <sup>2</sup>	89 097	80 895
Family support services	4 419	6 935
Advocacy and support services	4 332	3 853
<b>Total child protection services</b>	<b>286 054</b>	<b>267 715</b>

<sup>1</sup> incorporates residential based care, family based care, other supported placement services and immediate response services.

<sup>2</sup> incorporates all carer payments and other client related costs associated with having a child in a placement.

**4.3. Grants and subsidies**

	2020 \$'000	2019 \$'000
Documentary Grant	68	-
Child and Family Welfare	50	84
Reach Your Potential	-	45
<b>Total grants and subsidies</b>	<b>118</b>	<b>129</b>

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**4.4. Depreciation and amortisation**

	2020	2019
	\$'000	\$'000
<b><u>Depreciation</u></b>		
Right-of-use vehicles	1 862	-
Residential accommodation housing	727	781
Right-of-use buildings	244	-
Computing, communications, furniture and equipment	7	48
<b>Total depreciation</b>	<b>2 840</b>	<b>829</b>
<b><u>Amortisation</u></b>		
Leasehold improvements	372	396
Computer software	192	755
<b>Total amortisation</b>	<b>564</b>	<b>1 151</b>
<b>Total depreciation and amortisation</b>	<b>3 404</b>	<b>1 980</b>

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

Lease incentives in the form of leasehold improvements are capitalised as an asset and depreciated over the remaining term of the lease or estimated useful life of the improvement, whichever is shorter.

Land is not depreciated.

***Useful life***

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

<b>Class of asset</b>	<b>Useful life (years)</b>
Residential accommodation housing	30-50
Leasehold improvements	Life of lease
Computing, communications, furniture and equipment	5-10
Computer Software	3-10
Right-of-use vehicles and buildings	Life of lease

***Review of accounting estimates***

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

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**4.5. Borrowing costs**

	2020	2019
	\$'000	\$'000
Interest expense on lease liabilities	50	-
<b>Total borrowing costs</b>	<b>50</b>	<b>-</b>

The department does not capitalise borrowing costs.

**4.6. Other expenses**

	Note	2020	2019
		\$'000	\$'000
Revaluation decrements - Residential accommodation housing		-	2 058
Audit fees *		252	255
Impairment losses on receivables	6.2	36	59
Asset disposals/derecognised		25	55
Interest		3	4
Other expenses		11	-
<b>Total other expenses</b>		<b>327</b>	<b>2 431</b>

\* Audit fees paid / payable to the Auditor-General's Department relate to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by Auditor-General's Department.

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**5. Non-financial assets**

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

	2020 \$'000	2019 \$'000
<b><u>Land</u></b>		
Land at fair value	19 542	19 243
<b>Total land</b>	<b>19 542</b>	<b>19 243</b>
<b><u>Residential accommodation housing</u></b>		
Residential accommodation housing at fair value	30 747	30 442
Accumulated depreciation at the end of the period	(15 377)	(14 651)
<b>Total residential accommodation housing</b>	<b>15 370</b>	<b>15 791</b>
<b><u>Construction work in progress</u></b>		
Construction work in progress at cost	981	781
<b>Total construction work in progress</b>	<b>981</b>	<b>781</b>
<b><u>Right-of-use buildings</u></b>		
Right-of-use buildings at cost (deemed fair value)	893	-
Accumulated depreciation	(244)	-
<b>Total right-of-use buildings</b>	<b>649</b>	<b>-</b>
<b><u>Right-of-use vehicles</u></b>		
Right-of-use vehicles at cost (deemed fair value)	4 148	-
Accumulated depreciation	(1 511)	-
<b>Total right-of-use vehicles</b>	<b>2 637</b>	<b>-</b>
<b><u>Leasehold improvements</u></b>		
Leasehold improvements at fair value	12 006	12 677
Accumulated depreciation at the end of the period	(8 271)	(10 969)
<b>Total leasehold improvements</b>	<b>3 735</b>	<b>1 708</b>
<b><u>Computing, communications, furniture and equipment</u></b>		
Computing, communications, furniture and equipment at cost (deemed fair value)	182	294
Accumulated depreciation at the end of the period	(45)	(241)
<b>Total computing, communications, furniture and equipment</b>	<b>137</b>	<b>53</b>
<b>Total property, plant and equipment</b>	<b>43 051</b>	<b>37 576</b>

Property, plant and equipment with a value equal to or in excess of \$15 000 is capitalised, otherwise it is expensed.

Property, plant and equipment is recorded at fair value. Detail about the department's approach to fair value is set out in note 11.2.

**Department for Child Protection**  
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**5.1. Property, plant and equipment by asset class (continued)**

**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.

**5.2. Property, plant and equipment**

**Reconciliation 2019-20**

	Land	Residential accommodation housing	Construction work in progress
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2019	19 243	15 791	781
Additions	250	306	417
Assets derecognised	-	-	-
Transfers to/(from) work in progress	-	-	(217)
Asset revaluation increment/(decrement)	49	-	-
Depreciation and amortisation	-	(727)	-
Carrying amount at 30 June 2020	19 542	15 370	981

	Leasehold improvements	Computing, communications, furniture and equipment	Total
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2019	1 708	53	37 576
Additions	-	116	1 089
Assets derecognised	-	(25)	(25)
Transfers to/(from) work in progress	217	-	-
Asset revaluation increment/(decrement)	2 182	-	2 231
Depreciation and amortisation	(372)	(7)	(1 106)
Carrying amount at 30 June 2020	3 735	137	39 765

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

*Reconciliation 2018-19*

	Land	Residential accommodation housing	Construction work in progress
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2018	18 285	18 630	477
Additions	-	-	304
Transfers (to)/from third parties	-	-	-
Assets derecognised	-	-	-
Asset revaluation increment/(decrement)	958	(2 058)	-
Depreciation and amortisation	-	(781)	-
Carrying amount at 30 June 2019	<b>19 243</b>	<b>15 791</b>	<b>781</b>

	Leasehold improvements	Computing, communications, furniture and equipment	Total
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2018	937	128	38 457
Additions	471	28	803
Transfers (to)/from third parties	696	-	696
Assets derecognised	-	(55)	(55)
Asset revaluation increment/(decrement)	-	-	(1100)
Depreciation and amortisation	(396)	(48)	(1 225)
Carrying amount at 30 June 2019	<b>1 708</b>	<b>53</b>	<b>37 576</b>

**Department for Child Protection**  
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**5.3. Right-of-use assets**

Right-of-use assets are recorded at cost. Additions to right-of-use assets during 2019-20 were \$5.4 million.

The department has a limited number of leases:

- 658 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 range from 3 years (60,000km) to 5 years (100,000km).
- 25 residential accommodation properties leased with private landlords that are non-cancellable. Residential accommodation lease terms range from 1 year to 3 years.

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

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**5.4. Intangible assets**

	2020	2019
	\$'000	\$'000
<b><u>Computer software</u></b>		
Internally developed computer software	8 314	8 314
Accumulated amortisation	(8 274)	(8 082)
<b>Total computer software</b>	<b>40</b>	<b>232</b>
<b>Total intangible assets</b>	<b>40</b>	<b>232</b>

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The acquisition of computer software is capitalised only when the expenditure meets the definition criteria (identifiability, control and the existence of future economic benefits) and recognition criteria (probability of future economic benefits and cost can be reliably measured) and when the amount of expenditure is greater than or equal to \$15 000.

The computer software relates to the department's Connected Client and Case Management System (C3MS) for case management of children.

***Reconciliation 2019-20***

	<b><u>Computer software</u></b>
	\$'000
Carrying amount at 1 July 2019	232
Amortisation	(192)
<b>Carrying amount at 30 June 2020</b>	<b>40</b>

***Reconciliation 2018-19***

	<b><u>Computer software</u></b>
	\$'000
Carrying amount at 1 July 2018	987
Amortisation	(755)
<b>Carrying amount at 30 June 2019</b>	<b>232</b>

**Department for Child Protection**  
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**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	35 379	38 890
Deposits with the Treasurer (AAEFA)	3 437	4 032
Imprest account/cash on hand	226	226
<b>Total cash and cash equivalents</b>	<b>39 042</b>	<b>43 148</b>

***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.

The department has two deposit accounts with the Treasurer:

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

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

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**6.2. Receivables**

	2020	2019
	\$'000	\$'000
<b><u>Current</u></b>		
<b><u>Trade receivables</u></b>		
From government entities	192	623
From non-government entities	223	207
Less impairment loss on receivables	(56)	(71)
<b>Total trade receivables</b>	<b>359</b>	<b>759</b>
GST input tax recoverable	2 185	2 326
Prepayments	1 293	771
Accrued revenues	52	261
Workers compensation recoveries	22	31
<b>Total current receivables</b>	<b>3 911</b>	<b>4 148</b>
<b><u>Non-current</u></b>		
Workers compensation recoveries	212	268
<b>Total non-current receivables</b>	<b>212</b>	<b>268</b>
<b>Total receivables</b>	<b>4 123</b>	<b>4 416</b>

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

The net amount of GST payable to the Australian Taxation Office is included as part of receivables.

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

Refer to note 11.3 for further information on risk management.

***Impairment loss on receivables***

	2020	2019
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	(71)	(12)
(Increase)/decrease in the allowance recognised in profit and loss	15	(59)
<b>Carrying amount at the end of the period</b>	<b>(56)</b>	<b>(71)</b>

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

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**7. Liabilities**

Employee benefits liabilities are disclosed in note 3.4.

**7.1. Payables**

	2020	2019
	\$'000	\$'000
<b><u>Current</u></b>		
Accrued expenses	17 607	20 733
Employment on-costs	4 542	4 203
Trade payables	1 758	213
Paid Parental Leave Scheme payable	73	91
<b>Total current payables</b>	<b>23 980</b>	<b>25 240</b>
<b><u>Non-current</u></b>		
Employment on-costs	3 346	3 299
<b>Total non-current payables</b>	<b>3 346</b>	<b>3 299</b>
<b>Total payables</b>	<b>27 326</b>	<b>28 539</b>

Trade payables and accrued expenses are raised for all amounts owing but unpaid. Trade 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 trade payables represents fair value due to their short-term nature.

***Employment on-costs***

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

The department makes contributions to several state government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and external schemes.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed from the 2019 rate (41%) to 42% and the average factor for the calculation of employer superannuation costs on-costs has remained unchanged 9.8%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is a decrease in the employment on-cost of \$0.3 million and employee benefits expense of \$3.2 million.

***Paid parental leave scheme***

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

**Department for Child Protection**  
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**7.2. Financial Liabilities**

	2020	2019
	\$'000	\$'000
<b><u>Current</u></b>		
Lease liabilities	2 029	-
<b>Total current financial liabilities</b>	<b>2 029</b>	<b>-</b>
<b><u>Non-current</u></b>		
Lease liabilities	1 272	-
<b>Total non-current financial liabilities</b>	<b>1 272</b>	<b>-</b>
<b>Total financial liabilities</b>	<b>3 301</b>	<b>-</b>

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

**7.3. Provisions**

	2020	2019
	\$'000	\$'000
<b><u>Current</u></b>		
Provision for workers compensation	4 224	3 789
Provision for legal claims	30	50
Provision for additional compensation	-	10
<b>Total current provisions</b>	<b>4 254</b>	<b>3 849</b>
<b><u>Non-current</u></b>		
Provision for workers compensation	10 210	12 775
Provision for legal claims	130	140
Provision for additional compensation	377	539
<b>Total non-current provisions</b>	<b>10 717</b>	<b>13 454</b>
<b>Total provisions</b>	<b>14 971</b>	<b>17 303</b>

***Movement in provisions for workers compensation***

	2020	2019
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>16 564</b>	<b>12 847</b>
Additional provision recognised	3 636	8 550
Reductions arising from payments/other sacrifice of future economic benefits	(5 766)	(4 833)
<b>Carrying amount at the end of period</b>	<b>14 434</b>	<b>16 564</b>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The department is responsible for the payment of workers compensation claims.

**Department for Child Protection**  
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**7.3 Provisions (continued)**

***Movement in provisions for legal claims***

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	190	240
Reductions resulting from re-measurement or settlement without cost	(80)	(80)
Reductions arising from payments	(10)	(20)
Additional provision recognised	60	50
<b>Carrying amount at the end of period</b>	<b>160</b>	<b>190</b>

A liability has been reported to reflect unsettled legal claims. The legal claims provision includes various claims relating to professional indemnity, public liability and property damage.

***Movement in provision for additional compensation***

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	549	-
Reductions resulting from re-measurement or settlement without cost	(172)	-
Additional provision recognised	-	549
<b>Carrying amount at the end of period</b>	<b>377</b>	<b>549</b>

The additional compensation provision 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 non-serious 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 this estimate. In addition to the general uncertainties associated with estimating future claim and expense payments, the additional compensation provision is impacted by the absence of claims history and the evolving nature of the interpretation of, and evidence required to meet, eligibility criteria.

Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

**Department for Child Protection**  
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**7.4. Other Liabilities**

	2020 \$'000	2019 \$'000
<b><u>Current</u></b>		
Deposits held - purchased leave	4	10
Unclaimed monies	2	2
Accommodation incentive	73	73
<b>Total current other liabilities</b>	<b>79</b>	<b>85</b>
<b><u>Non-current</u></b>		
Accommodation incentive	550	623
<b>Total non-current other liabilities</b>	<b>550</b>	<b>623</b>
<b>Total other liabilities</b>	<b>629</b>	<b>708</b>

**8. Other disclosures**

**8.1. Equity**

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

**8.2. Cash flow**

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

	2020 \$'000	2019 \$'000
<b>Leases</b>		
Buildings	244	-
Vehicles	1 862	-
<b>Total cash outflow for leases</b>	<b>2 106</b>	<b>-</b>

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**8.2. Cash flow (continued)**

	2020	2019
	\$'000	\$'000
<b><u>Reconciliation of cash and cash equivalents at the end of the reporting period</u></b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	39 042	43 148
<b>Balance as per Statement of Cash Flows</b>	<b>39 042</b>	<b>43 148</b>
<b><u>Reconciliation of net cash provided by operating activities to net result</u></b>		
Net cash provided by / (used in) operating activities	1 712	6 012
<b><u>Add/less non-cash items</u></b>		
Net revaluation decrement recognised in profit and loss	-	(2 058)
Depreciation and amortisation expense of non-current assets	(3 404)	(1 980)
Transfer to/from third parties	-	696
Non-current assets written off	(25)	(55)
<b><u>Movement in assets and liabilities</u></b>		
Increase/(decrease) in receivables	(293)	(603)
(Increase)/decrease in employee benefits	2 639	(11 300)
(Increase)/decrease in payables	1 958	(2 920)
(Increase)/decrease in provisions	2 332	(4 216)
(Increase)/decrease in financial liabilities	(3 383)	-
(Increase)/decrease in other liabilities	79	(698)
<b>Net result</b>	<b>1 615</b>	<b>(17 122)</b>

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**9. Changes in accounting policy**

**9.1. AASB 16 Leases**

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

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

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

**Impact on retained earnings**

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

	<b>\$'000</b>
<b>Closing retained earnings 30 June 2019 - AASB 117</b>	<b>28 027</b>
<b><u>Assets</u></b>	
Property, plant and equipment	2 753
<b><u>Liabilities</u></b>	
Financial liabilities	(2 753)
<b>Opening retained earnings 1 July 2019 - AASB 16</b>	<b>28 027</b>

The department disclosed in its 2018-19 financial report total undiscounted operating lease commitments of \$33.5 million under AASB 117.

The department has accommodation services provided by the Department of Planning, Transport and Infrastructure under MoAA issued in accordance with Government-wide accommodation policies.

These MoAA do not meet the definition of lease set out either in AASB 16 or in the former standard AASB 117. Accordingly, the 2018-19 undiscounted operating lease commitments should have been disclosed as \$2.8 million under AASB 117. There is no material difference between the revised operating lease commitments when discounted and the financial liabilities recognised as at 1 July 2019.

Commitments related to accommodation services provided by the Department of Planning, Transport and Infrastructure are included in note 10.1.

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

**Department for Child Protection**  
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**9.1. AASB 16 Leases (continued)**

**Accounting policies on transition**

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

- to apply AASB 16 retrospectively. The cumulative effect of initially applying the Standard was recognised at 1 July 2019. Comparatives have not been restated.
- at 1 July 2019 AASB 16 was applied only to contracts that were previously identified as containing a lease under AASB 117 and related interpretations.
- the initial measurement of lease liability was the present value of the remaining leases payments discounted using the relevant incremental borrowing published by the Department of Treasury and Finance rate as at 1 July 2019 based on the SA Government's cost of borrowing. The average weighted incremental borrowing rate for this purpose was 0.59%.
- the initial measurement of right-of-use assets has been calculated as an amount equal to the lease liability on transition adjusted for prepaid or accrued lease payments and lease incentive liabilities.
- the initial measurement of lease liabilities and right-of-use assets excludes all leases that ended by 30 June 2020, except for vehicles leased from SAFA.

**Ongoing accounting policies**

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

- AASB 16 is not applied to leases of intangible assets.
- right-of-use assets and lease liabilities are not recognised for leases of low value assets, being assets which have a value of \$15 000 or less, nor short-term leases, being those with a lease term of 12 months or less.
- the department, in the capacity of a lessee, does not include non-lease components in lease amounts.
- right-of-use assets are subsequently measured applying a cost model.

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

**9.2. Presentation of Financial Statements**

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

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

**Department for Child Protection**  
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**9.3. AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities**

The adoption of AASB 15 – Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities from 1 July 2019 did not impact the financial statements.

**10. Outlook**

**10.1. Unrecognised contractual commitments**

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

***Capital commitments***

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

	2020	2019
	\$'000	\$'000
Within one year	1 535	556
Later than one year but not later than five years	32	-
<b>Total capital commitments</b>	<b>1 567</b>	<b>556</b>

The department's capital commitments relate to construction of a residential care facility at Davoren Park and the fitout of the department's Playford office.

***Contractual expenditure commitments***

Commitments in relation to expenditure contracted for at the reporting date but not recognised as liabilities in the financial statements are payable as follows:

	2020	2019
	\$'000	\$'000
Within one year	190 130	124 252
Later than one year but not longer than five years	259 345	128 546
Later than five years	2 909	-
<b>Total contractual expenditure commitments</b>	<b>452 384</b>	<b>252 798</b>

The department's expenditure commitments are for contracted service agreements for out of home care, family support services and the non-lease components of South Australian Government Financing Authority (SAFA) vehicle rentals.

**Department for Child Protection**  
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**10.1. Unrecognised contractual commitments (continued)**

***Accommodation expenditure commitments***

Commitments in relation to expenditure contracted for at the reporting date but not recognised as liabilities in the financial statements are payable as follows:

	2020	2019
	\$'000	\$'000
Within one year	8 089	9 659
Later than one year but not longer than five years	15 933	16 548
Later than five years	6 933	4 475
<b>Total accommodation expenditure commitments</b>	<b>30 955</b>	<b>30 682</b>

The department's expenditure commitments are for MoAAs with the Department of Planning, Transport and Infrastructure for office accommodation and facilities.

***Operating lease commitments***

Commitments in relation to operating leases contracted for at the reporting date but not recognised as liabilities in the financial statements are payable as follows:

	2020	2019
	\$'000	\$'000
Within one year	-	1 638
Later than one year but not longer than five years	-	1 181
<b>Total operating lease commitments</b>	<b>-</b>	<b>2 819</b>

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

**10.2. Contingent assets and liabilities**

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

Claims for unspecified damages have been lodged against the department during the year. The department is negotiating with the claimants, on advice from the Crown Solicitor's Office. A reliable estimate of the expenditure required to settle these claims or whether they will be successful cannot be reasonably determined.

**Department for Child Protection**  
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**10.3. Impact of standards and statements not yet effective**

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

**AASB 1059 Service Concession Arrangements: Grantors**

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

**10.4. COVID-19 pandemic outlook for the department**

The COVID-19 pandemic will continue to impact the operations of the department in 2020-21.

The key expected impacts to the department will depend on the relative risk within the South Australian community. The department is expected to continue to incur immaterial costs of personal protective equipment and supply of cleaning products into the future. Staffing costs are likely to increase if the number of cases in South Australia rises throughout 2020-21.

In addition, the department is monitoring the potential growth in demand in terms of both reports of abuse and risk of harm and placement numbers connected to increasing economic hardship and unemployment rates in South Australia.

**10.5. Events after the reporting period**

No events after reporting date to report.

**11. Measurement and risk**

**11.1. Long service leave liability - measurement**

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

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has decreased to 0.75% (2019: 1.25%). The actuarial assessment performed by DTF decreased the salary inflation rate to 2.5% (2019: 4.0%) for long service leave liability. The net financial effect of the changes in the actuarial assumptions and methodology is a decrease in the long service leave liability of \$3.2 million.

The split for long service leave between current and non-current is based on the department's best estimate of the amount to be paid in the coming year.

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**11.2. Fair value**

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

***Initial recognition***

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

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position.

***Revaluation***

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

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

The department revalues its land annually. The department revalues its residential housing and leasehold improvements every six years via an independent certified practising valuer.

If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

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

***Fair value hierarchy***

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

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (input other than quoted prices included within level 1) that are observable for the asset either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

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

During 2019 and 2020, the department 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.

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**11.2. Fair value (continued)**

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

	Note	Level 2	Level 3	Total
<u>Recurring fair value measurements</u>		\$'000	\$'000	\$'000
Land	5.1	19 542	-	19 542
Residential accommodation housing	5.1	600	14 770	15 370
Leasehold improvements	5.1	-	3 735	3 735
Computing, communications, furniture and equipment	5.1	-	137	137
<b>Total recurring fair value measurements</b>		<b>20 142</b>	<b>18 642</b>	<b>38 784</b>
<b>Total fair value measurements</b>		<b>20 142</b>	<b>18 642</b>	<b>38 784</b>

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

	Note	Level 2	Level 3	Total
<u>Recurring fair value measurements</u>		\$'000	\$'000	\$'000
Land	5.1	19 243	-	19 243
Residential accommodation housing	5.1	600	15 191	15 791
Leasehold improvements	5.1	-	1 708	1 708
Computing, communications, furniture and equipment	5.1	-	53	53
<b>Total recurring fair value measurements</b>		<b>19 843</b>	<b>16 952</b>	<b>36 795</b>
<b>Total fair value measurements</b>		<b>19 843</b>	<b>16 952</b>	<b>36 795</b>

**Land**

An independent valuation of land was performed by the Valuer-General as at 30 June 2020.

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, the valuation was determined using an adjustment were applied to reflect the restriction.

**Residential accommodation housing**

An independent valuation of residential accommodation housing was performed as at 30 June 2018 by Fred Taormina, B.App.Sc. (Val), A.A.P.I. Certified Practicing Valuer of Valcorp Australia Pty Ltd.

The valuation was performed by reference to a cost approach basis and utilising comparable sales evidence, zoning and permitted use.

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

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

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**11.2. Fair value (continued)**

***Leasehold Improvements***

The independent valuation of leasehold improvements was performed by Fred Taormina, B.App.Sc. (Val), A.A.P.I. Certified Practising Valuer of Valcorp Australia Pty Ltd as at 30 June 2020. The valuer adopted depreciated replacement cost when valuing the assets as quoted prices in an active liquid market was not available.

***Computing, communications, furniture and equipment***

All items of computing, communications, furniture and equipment had a fair value at the time of acquisition less than \$1.5 million. Computing, communications, furniture and equipment has not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

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

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

	Residential accommodation housing	Leasehold improvements	Computing, communications, furniture and equipment
	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	15 191	1 708	53
Additions	306	-	116
Assets derecognised	-	-	(25)
Transfers (to) / from work in progress	-	217	-
<b><u>Gains/(losses) for the period recognised in net result:</u></b>			
Depreciation and amortisation	(727)	(372)	(7)
<b>Total losses recognised in net result</b>	<b>(727)</b>	<b>(372)</b>	<b>(7)</b>
<b><u>Gains/(losses) for the period recognised in other comprehensive income (OCI):</u></b>			
Revaluation increments/(decrements)	-	2 182	-
<b>Total gains/(losses) recognised in OCI</b>	<b>-</b>	<b>2 182</b>	<b>-</b>
<b>Carrying balance at the end of the period</b>	<b>14 770</b>	<b>3 735</b>	<b>137</b>

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

	Residential accommodation housing	Leasehold improvements	Computing, communications, furniture and equipment
	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	18 630	937	128
Additions	-	471	28
Transfers to/from third parties	-	696	-
Transfer out of level 3*	(600)	-	-
Assets derecognised	-	-	(55)
<b><u>Gains/(losses) for the period recognised in net result:</u></b>			
Revaluation increment/(decrement)	(2 058)	-	-
Depreciation and amortisation	(781)	(396)	(48)
<b>Total losses recognised in net result</b>	<b>(2 839)</b>	<b>(396)</b>	<b>(48)</b>
<b>Carrying balance at the end of the period</b>	<b>15 191</b>	<b>1 708</b>	<b>53</b>

\* In 2019, residential accommodation for one site was transferred from level 3 to level 2 due to the asset being revalued to market value.

**Department for Child Protection**  
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**11.3. Financial instruments**

***Financial risk management***

Risk management is managed by the department's legal services directorate. Departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

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

***Liquidity risk***

The department is funded principally from appropriation by the SA Government. The department works with the Department of Treasury and Finance to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 7.1 and 7.2 for further information.

***Credit risk***

The department 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 department.

***Impairment of financial assets***

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The department uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which comprise a large number of small balances.

To measure the expected credit losses, receivables are grouped based on the days past due. When estimating expected credit loss, the department 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 department'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 department is exposed to credit risk.

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**11.3. Financial instruments (continued)**

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.

The following table provides information about the exposure to credit risk and expected credit loss for non-government debtors.

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected Losses \$'000
<b>Current (not past due)</b>	7	0%	-
<b>1 – 30 days past due</b>	59	0%	-
<b>31 – 60 days past due</b>	13	0%	-
<b>61 – 90 days past due</b>	1	0%	-
<b>More than 90 days past due</b>	143	39%	56
<b>Loss allowance</b>	<b>223</b>		<b>56</b>

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 department'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.

Trade receivable 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 department and a failure to make contractual payments for a period of greater than 90 days past due.

The department 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.

The allowance for impairment was recognised in other expenses for specific debtors and debtors assessed on a collective basis for which such evidence existed.

No impairment losses on the department's receivables arose from the department's contracts with customers. No impairment losses were recognised in relation to contract assets during the year.

**Market risk**

The department does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging.

There is no exposure to foreign currency or other price risks.

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**11.3. Financial instruments (continued)**

***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.

The following tables disclose the carrying amounts of each of the following categories of financial assets and liabilities:

Category of financial asset and financial liability	Note	2020 Carrying amount / fair value \$'000	2020 Contractual maturities	
			Within 1 year \$'000	1-5 years \$'000
<b><u>Financial assets</u></b>				
<b>Cash and equivalents</b>				
Cash and cash equivalents	6.1	39 042	39 042	-
<b>Financial assets at amortised cost</b>				
Receivables	6.2	411	411	-
<b>Total financial assets</b>		<b>39 453</b>	<b>39 453</b>	<b>-</b>
<b><u>Financial liabilities</u></b>				
<b>Financial liabilities at amortised cost</b>				
Payables	7.1	19 113	19 113	-
Lease liabilities	7.2	3 301	2 029	1 272
Other liabilities	7.4	629	79	550
<b>Total financial liabilities</b>		<b>23 043</b>	<b>21 221</b>	<b>1 822</b>

Category of financial asset and financial liability	Note	2019 Carrying amount / fair value \$'000	2019 Contractual maturities	
			Within 1 year \$'000	1-5 years \$'000
<b><u>Financial assets</u></b>				
<b>Cash and equivalents</b>				
Cash and cash equivalents	6.1	43 148	43 148	-
<b>Loans and receivables</b>				
Receivables	6.2	1 020	1 020	-
<b>Total financial assets</b>		<b>44 168</b>	<b>44 168</b>	<b>-</b>
<b><u>Financial liabilities</u></b>				
<b>Financial liabilities at amortised cost</b>				
Payables	7.1	20 691	20 691	-
Other liabilities	7.4	708	85	623
<b>Total financial liabilities</b>		<b>21 399</b>	<b>20 776</b>	<b>623</b>

**Department for Child Protection**  
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**11.3. Financial instruments (continued)**

***Receivables and payables***

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

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

**12. Administered items**

	2020 \$'000	2019 \$'000
<b><u>Administered Expenses</u></b>		
Employee benefits	371	366
<b>Total administered expenses</b>	<b>371</b>	<b>366</b>
 <b><u>Administered Income</u></b>		
Appropriation	371	331
<b>Total administered income</b>	<b>371</b>	<b>331</b>
 <b>Net result</b>	 <b>-</b>	 <b>(35)</b>

***Minister's salary and allowances***

Administered items are for the minister's salary and allowances pursuant to *Parliamentary Remuneration Act 1990*.

At 30 June 2020, there are no assets and liabilities for this administered item.