

**OFFICIAL**

**HOUSE OF ASSEMBLY  
LAID ON THE TABLE**

27 Nov 2024



**Government  
of South Australia**

## **SA AMBULANCE SERVICE**

### **2023-24 Annual Report**

SA Ambulance Service

216 Greenhill Road, Eastwood SA 5063

[www.saambulance.com.au](http://www.saambulance.com.au)

Contact phone number: 1300 13 62 72

Contact email: [healthsaasenquiries@sa.gov.au](mailto:healthsaasenquiries@sa.gov.au)

ISSN: 1443-0282

Date approved by the Board: N/A

Date presented to Minister: 30 September 2024

**OFFICIAL**

**OFFICIAL**

2023-24 ANNUAL REPORT for SA Ambulance Service

To:

Hon Chris Picton MP

Minister for Health and Wellbeing

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Finance and Audit Act 1982*, and the *Health Care Act 2008* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

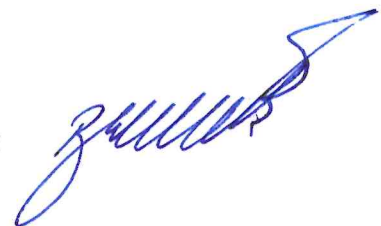
This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of SA Ambulance Service by:

Rob Elliott ASM  
**Chief Executive Officer**  
SA Ambulance Service

Date: 30 September 2024

Signature:

A handwritten signature in blue ink, appearing to be 'Rob Elliott', written in a cursive style.

## From the Chief Executive Officer



I am incredibly proud of our achievements during the 2023/2024 financial year. The Strategic Plan 2023-2027 was released after extensive consultation with our workforce – operational career and volunteer, corporate, technical, administrative – and stakeholders including consumers and industrial bodies, making it the go-to document to understand what our priorities are, what we value, and the service we want to become.

While the Strategic Plan outlines some of our operational projects, it also looks closely at the values and culture we hope to build over the next few years. As Chief Executive Officer, it is important to me that we embed our RISE culture – respectful, inclusive, supportive and equitable – and this culture is reflected in everything we do; from recruitment and onboarding to the way we treat our patients and consumers.

We have continued to successfully meet each milestone of the Operational Growth Plan and achieved some exceptional things in just 12 months. The Government of South Australia's investment in the organisation has been immense, and we are seeing the benefits of having more clinicians on the road to care for the community, new facilities for our people to work and study from, and the ambulances, technology and equipment to ensure they have the right tools for the job.

SA Ambulance Service (SAAS) opened its new ambulance station in Port Augusta with a community open day, attracting over 200 members of the public to tour the station and get a chance to meet their local paramedics. We also broke ground on the sites for our new stations at Woodville, Edwardstown, Mt Barker, and the Ambulance 'Precinct' in Mile End South which will house our Adelaide ambulance station, a new Emergency Operations Centre (EOC) and the State Health Coordination Centre.

SAAS has welcomed over 67 extra paramedics, ambulance officers, clinical team leaders and emergency medical dispatchers as part of the Government's investment. We have also onboarded 98 paramedic interns, who have shown an immense maturity and professionalism during their induction as we prepared them for life on the road. SAAS is considered as having one of the highest standard internship programs in the country, and I am confident these new paramedics will help steer our ambulance service in the right direction.

We continued to work with our partners in the Local Health Networks to further strengthen what SAAS can do to ensure patients are getting the health care they need. SAAS was committed to growing the number of care pathways that our clinicians can access for patients, so that emergency departments remain for emergencies. We have been able to help about 30% of people who call Triple Zero (000) without taking them to an emergency department, and I know this will continue to grow as we expand paramedicine into new services such as telehealth.

## OFFICIAL

2023-24 ANNUAL REPORT for SA Ambulance Service

SAAS is full of exceptional people who do extraordinary things to protect the health of our South Australian community. My goal is to ensure their path is clear to take up opportunities and support them to grow. With these exceptional people on board, SAAS has every chance to be the innovative, patient focused, technology enabled, evidence driven, emergency response and health care ambulance service we want to be.



Rob Elliott ASM

**Chief Executive Officer**

SA Ambulance Service

**Contents**

**Overview: about the agency..... 6**

- Our strategic focus ..... 6**
- Our Minister ..... 10**
- Our Executive team ..... 10**
- Legislation administered by the agency ..... 11**
- Other related agencies (within the Minister’s area/s of responsibility)..... 11**

**The agency’s performance..... 12**

- Performance at a glance..... 12**
- Agency specific objectives and performance ..... 13**
- Corporate performance summary ..... 33**
- Agency performance management and development systems..... 37**
- Executive employment in the agency ..... 41**

**Financial performance ..... 42**

- Consultants' disclosure ..... 43**
- Contractors' disclosure ..... 43**
- Other financial information ..... 45**
- Other information..... 45**
- Risk and audit at a glance ..... 46**
- Fraud detected in the agency ..... 46**
- Strategies implemented to control and prevent fraud..... 46**
- Public interest disclosure ..... 48**

**Reporting required under any other act or regulation..... 48**

- Reporting required under the *Carers’ Recognition Act 2005*..... 48**

**Public complaints..... 49**

- Number of public complaints reported ..... 49**
- Additional Metrics ..... 50**
- Service Improvements..... 51**
- Compliance Statement ..... 51**

**Appendix: Audited financial statements 2023-24..... 52**

## Overview: about the agency

### Our strategic focus

<b>Our Vision</b>	An innovative, patient focused, technology enabled, evidence driven, emergency response and health care ambulance service; achieved by exceptional people.
<b>Our Mission</b>	Providing emergency response and health care ambulance services within South Australia, designed and developed around patient and community needs, enabling timely and equitable access for our patients to the most appropriate point of care.
<b>Our Purpose</b>	To ensure South Australia thrives by enabling access to emergency and non-emergency ambulance health care and alternative patient pathways while contributing to our state’s emergency preparedness and health response capability.
<b>Our People</b>	<p><u>Values:</u> We will uphold our values every day and recruit to those values.</p> <ul style="list-style-type: none"> <li>• Patient Focused</li> <li>• Integrity and Honesty</li> <li>• Community Collaboration</li> <li>• Teamwork</li> <li>• Respect and Courtesy</li> <li>• Change Ready</li> <li>• Authentic Leadership</li> </ul> <p><u>Culture:</u> We will ensure we have a RISE culture.</p> <ul style="list-style-type: none"> <li>• Respectful</li> <li>• Inclusive</li> <li>• Supportive</li> <li>• Equitable</li> </ul> <p><u>Leadership:</u> We will continue our ‘Know, Be Do, Achieve’ leadership philosophy with our leadership behaviours.</p>
<b>Our Strategic Goals</b>	<ul style="list-style-type: none"> <li>• An exceptional patient experience.</li> <li>• A great place to work and grow.</li> <li>• Working with our partners and our community</li> <li>• Excellence now and into the future.</li> </ul>
<b>Our functions, objectives and deliverables</b>	<p>SAAS is the statutory provider of ambulance services in South Australia and is responsible for providing timely and safe access to appropriate care for each resident of South Australia as part of an integrated health network of clinical services providing:</p> <p><b>Emergency Services</b></p> <ul style="list-style-type: none"> <li>• Delivery of high-quality clinical care and coordination of referral, transport and retrieval services for emergency and urgent patients.</li> <li>• Triple Zero (000) call receipt, patient triage and dispatch of ambulance and specialist resources to emergency incidents.</li> <li>• Out of hospital and pre-hospital emergency and urgent care, treatment and/or transport.</li> </ul>

- Emergency management services and multi-agency operations.
- Aeromedical and medical retrieval services.

**Other Services**

- Coordination of State Rescue Helicopter Services, via SAAS Emergency Operations Centre.
- Management of the Royal Flying Doctor Services (RFDS) contract for fixed-wing inter-hospital air transfers and coordination of medical assistance in rural and remote areas in South Australia.
- Coordination of the Patient Transport Service (PTS) for the safe transport of patients from hospital to home, home to hospital, and nursing home to nursing home.
- Management of Call Direct, a 24-hour personal monitoring emergency service until 30 June 2024.
- Provision and administration of the Ambulance Cover subscription scheme.

**SAAS Emergency Operations Centre (EOC)**

- Triple Zero (000) call receipt, patient triage, and ambulance dispatch.
- Coordination and dispatch of the Patient Transfer Service, assisting non-emergency patients across South Australia.
- A clinical hub is situated within the EOC comprising of EOC Clinicians, and Paramedic Telehealth Clinicians providing 24-hour clinical care and advice across the state.

**SAAS Retrieval and Aviation Services (RRAS)**

- SAAS MedSTAR and SAAS MedSTAR Kids deployed highly trained teams of doctors, paramedics, and nurses to manage retrievals and transfers of critically ill or injured adults, children, and neonates.
- Patients were retrieved via ambulances, helicopters, and fixed-wing aircraft from the metropolitan area, across the state and interstate when needed.
- These services are coordinated by Medical Retrieval Consultants and Nurse Retrieval Consultants in our EOC

**Emergency Management and Planning**

- SAAS emergency preparedness is integral to the State's emergency response arrangements and includes allocation of suitable SAAS resources and appropriate command structure.
- SAAS emergency management and Planning including events involves a planning role in a range of major public and sporting events across the state.
- It should be noted that whilst management and planning are within budget allocations, actual deployments are not funded. SAAS will capture additional costs of deployments separately to facilitate funding considerations including under Commonwealth arrangements.

**Metropolitan Operations**

- Metropolitan North managed all stations in the northern metropolitan suburbs including Single Paramedic Response Intervention (SPRint) team.
- Metropolitan East managed all stations in the eastern metropolitan suburbs, including the central business district, and larger private hospital relationships.
- Metropolitan West managed all stations in the western metropolitan suburbs and the Special Operations Team (SOT) rescue paramedics who delivered the specialist technical rescue service for SAAS. SAAS has rescue capability based in some regional areas managed by suitably skilled career/volunteer staff (SAAS Remote), supported by SOT.
- Metropolitan South managed all stations in the southern metropolitan suburbs and the Extended Care Paramedic (ECP) team, who also work as the EOC Clinicians.
- Metropolitan Non-Emergency managed the Emergency Support Service, Patient Transport Service, and other initiatives such as mental health and bariatric transport. This service is based in the metropolitan area but also transfers patients in and out of regional areas.

**Country Operations**

- Emergency ambulance response and patient transfer services in South Australian regional areas are provided by more than 70 stations, with a mix of career paramedics and ambulance officers (based in major regional centres) and volunteers. Of these stations, 21 are in the State’s major regional centres.
- SAAS Country Operations works closely with service delivery partners across regional SA, some located on mining sites, others within Local Health Networks as well as the Royal Flying Doctor Service. Some of these staff are trained by SAAS and are integral to ensuring remote and vulnerable communities are supported and safe.

**Aboriginal Health Services and mainstream services for Aboriginal people**

- Reducing the disparities in health outcomes and life expectancy is one of the main aims of the National Closing the Gap Agreement, under which South Australia has committed to the following clause 58:  
*The Parties commit to systemic and structural transformation of mainstream government organisations to improve accountability and respond to the needs of Aboriginal and Torres Strait Islander people.*
- SAAS is responsible for working collaboratively with the Department for Health and Wellbeing’s (DHW) Aboriginal Health, other relevant health services, support organisations and Aboriginal community-controlled health services to

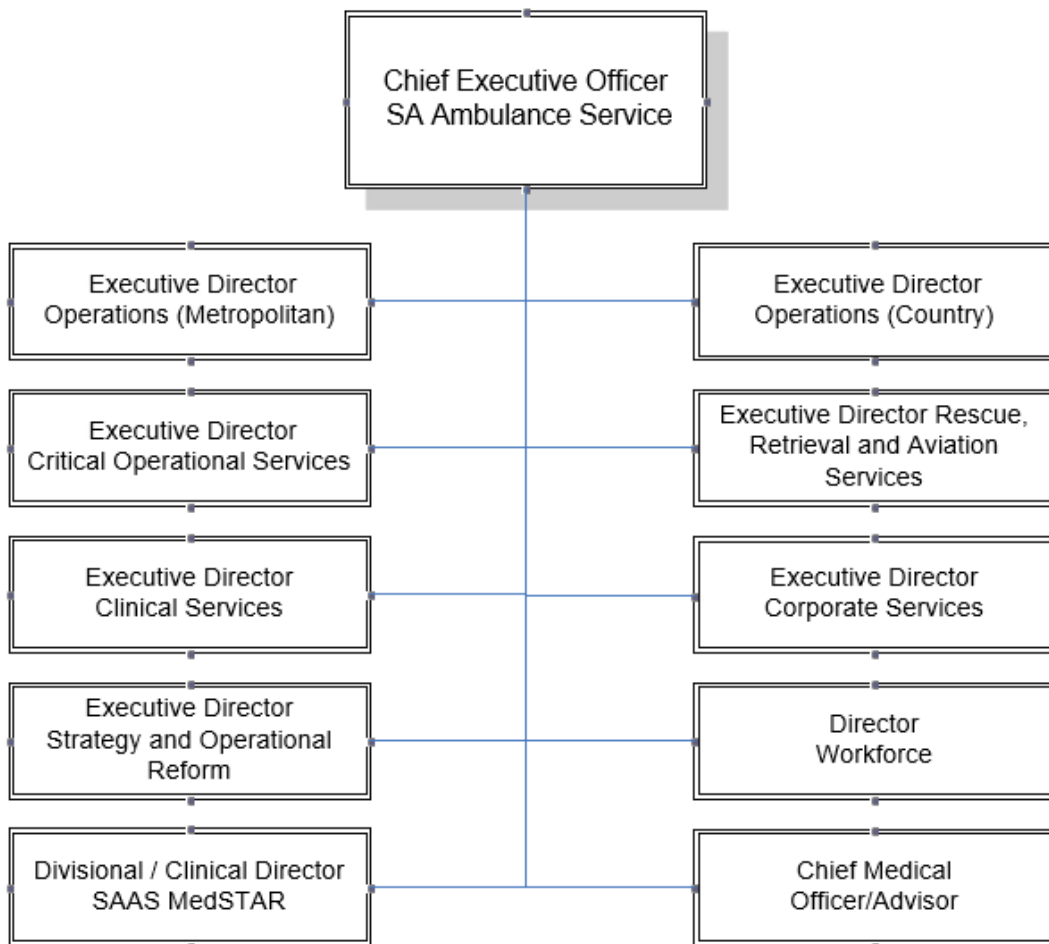


	<p>continue to implement the regional Aboriginal Health Improvement Plan.</p> <p><b>Corporate Services and Workforce</b></p> <ul style="list-style-type: none"><li>• Corporate Services and Workforce Services continued supporting key performance results across many areas including finance, staffing, recruitment, procurement, fleet, infrastructure and supported all areas of SAAS.</li></ul>
--	---

**Our organisational structure**

SAAS reports to the Minister for Health and Wellbeing through the Chief Executive, Department for Health Wellbeing. The SAAS Volunteer Health Advisory Council (SAASVHAC), advocates for, and provides advice to the Minister and the SAAS Chief Executive Officer on matters pertaining to the volunteer sector.

**SA Ambulance Service Executive Team  
2023-2024**



**Changes to the agency**

During 2023-24 there were no changes to the agency’s structure and objectives as a result of internal reviews or machinery of government changes.

## Our Minister



Hon Chris Picton MP is the Minister for Health and Wellbeing in South Australia.

The Minister oversees health, wellbeing, mental health, ageing well, substance abuse and suicide prevention.

## Our Executive team

SA Ambulance Service was led by Rob Elliott, Chief Executive Officer, and a team of eight (8) executive and senior leadership positions consisting of:



Executive Director, Operations Metropolitan, Paul Lemmer was responsible for ambulance operations within the Adelaide metropolitan area providing clinical care for patients, emergency, and non-emergency transport.



Executive Director, Operations Country, Robert Tolson was responsible for ambulance operations in regional South Australia providing clinical care for patients, emergency, and non-emergency transports.



Executive Director, Critical Operational Services, Kate Clarke was responsible for the Emergency Operations Centre, Operational Planning and Resourcing, the SAAS Clinical Hub, State Duty Managers, and Operations Systems (critical Triple Zero (000) ICT system management).



Executive Director, Clinical Services, Keith Driscoll was responsible for Clinical Performance, Patient Safety and Quality, Clinical Resources, National Safety and Quality Health Services (NSQHS) standards and Clinical Education. (August 2023 – June 2024). Cathy Wright was Acting/Executive Director, Clinical Services (July 2023-August 2023).

Executive Director, Rescue, Retrieval and Aviation Services Keith Driscoll was responsible for the Rescue, Retrieval and Aviation Service including SAAS MedSTAR, (until August 2023).



Executive Director, Strategy and Operational Reform, Elke Kropf was responsible for supporting the delivery of the operational growth plan relating to SAAS.

Interim Executive Director, Corporate Services, Elke Kropf, was responsible for financial services; infrastructure, procurement and contract management, data intelligence, business services, customer service centre, information technology, fleet services, strategy risk and governance (March 2024–June 2024). Robert Cox was Executive Director, Corporate Services (July 2023-March 2024).



Director, Workforce, Saffron Kennedy was responsible for human resources, work health safety, injury management, WorkFit services, worker health, industrial and employee relations, workforce strategy, organisational development, and workforce planning.



Divisional, Clinical Director, SAAS MedSTAR, Dr Andrew Pearce was responsible for clinical response for patients in need of critical care and transport providing patient focussed pre-hospital and retrieval medicine including, medical retrievals and MedSTAR Kids.



Chief Medical Advisor, Dr Amy Keir was responsible for supporting and implementing the SAAS clinical direction and providing medical input to SAAS delivery, quality, and efficiency of healthcare services. (August 2023 – June 2024). Dr James Doube was Interim Chief Medical Officer from July 2023 – September 2023.

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

Relevant provisions in *Health Care Act 2008*

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

Department for Health and Wellbeing  
Commission on Excellence and Innovation in Health  
Central Adelaide Local Health Network  
Northern Adelaide Local Health Network  
Southern Adelaide Local Health Network  
Women's and Children's Health Network  
Barossa Hills Fleurieu Local Health Network  
Eyre and Far North Local Health Network  
Flinders and Upper North Local Health Network  
Limestone Coast Local Health Network  
Riverland Mallee Coorong Local Health Network  
Yorke and Northern Local Health Network  
Office for Ageing Well  
Wellbeing SA

## The agency’s performance

### Performance at a glance

Daily averages for SA Ambulance Services 2023-2024:

Measure	Daily Avg	
Triple Zero (000) Calls	871.1	All calls that entered the queue, minus those ceased by caller.
Non Triple Zero (000) Calls	164.8	Non-Emergency Calls answered by the Emergency Operation Centre. Calls that enter the queue via means other than Triple Zero (000).
Statewide Incidents Total	931.5	Total Incidents Across SA Priority 1 – Priority 8 (P1-P8)
Statewide Transports Total	731.8	Statewide Transports, all Ambulance Units that recorded a 'Time Destination' (P1-P8)

### Contribution by Specific Work Groups

Measure	Daily Avg	
Emergency Ambulance (Incidents)	706.0	Incidents involving at least one Emergency Ambulance resource (P1-P8)
Emergency Support Service (Incidents)	82.6	Incidents involving at least one Emergency Support Service (ESS) resource (P1-P8)
Patient Transport Service (Incidents)	78.6	Incidents involving at least one Patient Transfer Service (PTS) resource (P1-P8)
Single Paramedic Response Intervention (Incidents)	69.7	Incidents involving at least one SPRint resource (P1-P8)
Volunteer (Incidents)	69.5	Incidents involving at least one Volunteer resource (P1-P8)
Extended Care Paramedics (Incidents)	18.7	Incidents involving at least one Extended Care Paramedic (ECP) resource (P1-P8)
MedSTAR Call Signs (Incidents)	8.7	Incidents involving at least one MedSTAR resource (P1-P8)
Special Operations Team Call Signs (Incidents)	5.7	Incidents involving at least one Special Operations Team (SOT) resource (P1-P8)

**Agency specific objectives and performance**

Agency objectives	Indicators	Performance																		
Emergency Timely access to Care (Access and Flow)	Ambulance Hospital Clearance Time, less than or equal to 20 minutes. Performing Target >95.0%	<u>Hospital Clearance Times - Totals</u> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">72.8%</td> <td align="center">70.9%</td> <td align="center">↓ 1.9%</td> </tr> </tbody> </table>	2022-23	2023-24	Variance	72.8%	70.9%	↓ 1.9%												
2022-23	2023-24	Variance																		
72.8%	70.9%	↓ 1.9%																		
Timeliness Timely access to Care (Access and Flow)	Triple Zero (000) Calls Percentage (%) of Triple Zero (000) Calls answered within 10 seconds. Performing Target >=95.0%	<u>Triple Zero (000) Calls Answered within 10 Seconds</u> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">95.6%</td> <td align="center">95.4%</td> <td align="center">↓ 0.2%</td> </tr> </tbody> </table> <u>Triple Zero (000) Calls Answered</u> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">305,431</td> <td align="center">318,806</td> <td align="center">↑ 4.4%</td> </tr> </tbody> </table> <u>Total Number of Triple Zero (000) Calls within 10 Seconds</u> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">291,992</td> <td align="center">305,431</td> <td align="center">↓0.2%</td> </tr> </tbody> </table>	2022-23	2023-24	Variance	95.6%	95.4%	↓ 0.2%	2022-23	2023-24	Variance	305,431	318,806	↑ 4.4%	2022-23	2023-24	Variance	291,992	305,431	↓0.2%
2022-23	2023-24	Variance																		
95.6%	95.4%	↓ 0.2%																		
2022-23	2023-24	Variance																		
305,431	318,806	↑ 4.4%																		
2022-23	2023-24	Variance																		
291,992	305,431	↓0.2%																		
	Response Time Count (#) of priority 1 incidents where the ambulance responds within eight (8) minutes of dispatch. Performing Target >=60%	<u>Statewide Priority 1 Incidents</u> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">60.0%</td> <td align="center">69.4%</td> <td align="center">↑ 9.4%</td> </tr> </tbody> </table>	2022-23	2023-24	Variance	60.0%	69.4%	↑ 9.4%												
2022-23	2023-24	Variance																		
60.0%	69.4%	↑ 9.4%																		
	Response Time Count (#) of priority 2 incidents where the ambulance responds within 16 minutes of dispatch. Performing Target >=95%	<u>Statewide Priority 2 Incidents</u> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">52.6%</td> <td align="center">63.5%</td> <td align="center">↑ 10.9%</td> </tr> </tbody> </table>	2022-23	2023-24	Variance	52.6%	63.5%	↑ 10.9%												
2022-23	2023-24	Variance																		
52.6%	63.5%	↑ 10.9%																		

**OFFICIAL**

2023-24 ANNUAL REPORT for SA Ambulance Service

Agency objectives	Indicators	Performance						
<p>Timeliness</p> <p>Timely access to Care (Access and Flow)</p>	<p>Response Time</p> <p>Count (#) of priority 1-5 incidents.</p>	<p><u>Emergency Incident Priority 1-5</u></p> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">278,344</td> <td align="center">291,296</td> <td align="center">↑ 12,952</td> </tr> </tbody> </table>	2022-23	2023-24	Variance	278,344	291,296	↑ 12,952
2022-23	2023-24	Variance						
278,344	291,296	↑ 12,952						
<p>Safe Care</p> <p>Safe and Effective Care</p>	<p>ST Elevation Myocardial Infarction (STEMI) – PCI (Percutaneous Coronary Intervention) Arrival</p> <p>Percentage (%) of metropolitan patients with chest pain including evidence of STEMI who are transported to a hospital with PCI facilities within 60 minutes of ambulance dispatch.</p> <p>Performing Target &gt;=70%</p>	<p><u>Financial Year Totals - STEMI</u></p> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">76.1%</td> <td align="center">76.4%</td> <td align="center">↑ 0.3%</td> </tr> </tbody> </table>	2022-23	2023-24	Variance	76.1%	76.4%	↑ 0.3%
2022-23	2023-24	Variance						
76.1%	76.4%	↑ 0.3%						
<p>Workforce</p> <p>Challenging behaviour in the workplace</p>	<p>Challenging Behaviour</p> <p>Count (#) of incidents occurring in the workplace due to challenging behaviour.</p> <p>Performing Target &lt;= previous year</p>	<p>There were 955 total workplace incidents occurring in the workplace and 239 of these were attributed to challenging behaviours.</p> <p>This is an increase of 58% (88 incidents) from the previous financial year.</p>						
	<p>STROKE – CSU (Comprehensive Stroke Unit) Arrival</p> <p>Percentage (%) of metropolitan patients with suspected stroke who are transported to a hospital with a CSU within 60 minutes of ambulance dispatch.</p> <p>Performing Target &gt;=80%</p>	<p><u>Financial Year Totals - Stroke</u></p> <table border="1"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">68.6%</td> <td align="center">70.3%</td> <td align="center">↑1.7%</td> </tr> </tbody> </table>	2022-23	2023-24	Variance	68.6%	70.3%	↑1.7%
2022-23	2023-24	Variance						
68.6%	70.3%	↑1.7%						

**OFFICIAL**

2023-24 ANNUAL REPORT for SA Ambulance Service

Agency objectives	Indicators	Performance
SAAS Operational Growth 2023-2024 (from the Election Commitments)	Metropolitan Recruitment Paramedics Elizabeth - 12 Paramedics Woodville - 16 Paramedics	Elizabeth - 12 Paramedics commenced July 2023  Woodville - 16 Paramedics commenced November 2023
	Metropolitan Recruitment Emergency Support Service (ESS)  Golden Grove - 12 ESS Ambulance Officers	Golden Grove - 12 ESS Ambulance Officers commenced July 2023
	Clinical Leaders Clinical Leaders - 15	Three (3) Clinical Leaders commenced July 2023.  Five (5) Clinical Leaders commenced November 2023.  Seven (7) Clinical Leaders commenced March 2024
	Country Recruitment – Regional Medical Transfer Service (RMTS)  Gawler – six (6) RMTS Mt Barker – six (6) RMTS	Gawler – six (6) Regional Medical Transport Services commenced November 2023 RMTS  Mt Barker – six (6) RMTS commenced March 2024
	Fleet Services Delivery of seven (7) ambulances	Delivery of seven (7) ambulances completed.
Infrastructure Capital Program	<p><u>Sustainable Infrastructure</u>                      SAAS worked towards developing sustainable infrastructure.                       Volunteer stations have access to the Country Capital Reserve Fund which is used for sustainment and new stations for volunteers.</p>	Capital works has occurred across SAAS sites from major new stations on Greenfield sites to minor facility upgrades from both business as usual capital programs and the significant operational growth infrastructure capital program as follows:  Annual Capital Program <ul style="list-style-type: none"> <li>• Prospect - \$110k</li> <li>• SAAS Salisbury, Clinical Education - \$176k</li> <li>• Pt MacDonnell - \$97k</li> <li>• Pt Augusta - \$3.5M</li> <li>• Hawker - \$2.3M</li> <li>• Roxby Downs - \$42k</li> </ul>

**OFFICIAL**

2023-24 ANNUAL REPORT for SA Ambulance Service

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
<p>Infrastructure Capital Program</p>	<p><u>Sustainable Infrastructure Cont.</u></p>	<p>Operational Growth Plan – Upgrades</p> <ul style="list-style-type: none"> <li>• Aldinga - \$0.5M</li> <li>• Elizabeth - \$1.5M</li> </ul> <p>Operational Growth Plan - New Stations</p> <ul style="list-style-type: none"> <li>• Emergency Operation Centre and Adelaide Station (The Precinct) - \$134M</li> <li>• Norwood - \$8.5M</li> <li>• Woodville - \$7.8M</li> <li>• Edwardstown – \$8M</li> <li>• Golden Grove – \$11.2M</li> </ul> <p>Operational Growth Plan – Rebuilt Stations</p> <ul style="list-style-type: none"> <li>• Mt Barker - \$9.1M</li> <li>• Victor Harbor - \$9M</li> </ul>
<p>Managing Capacity and Demand</p>	<p><u>Community Paramedic – Keith (Upper Limestone Coast)</u></p> <p><u>Community Paramedics – Ceduna &amp; Robe</u></p>	<p>These programs continued their work at these locations during 2023/24.</p> <ul style="list-style-type: none"> <li>• In a collaborative model with the Limestone Coast Local Health Network, SAAS supported patients with care coordination, patient assessment and treatment working from the Keith Hospital.</li> <li>• Community Paramedics in Ceduna provided ongoing support and treatment to patients within their usual place of residence or other locations with a key focus on First Nations Peoples health care.</li> </ul>



<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
<p>Managing Capacity and Demand</p>	<p><u>Community Paramedic – Keith (Upper Limestone Coast)</u></p> <p><u>Community Paramedics – Ceduna and Robe Cont.</u></p>	<ul style="list-style-type: none"> <li>• Community Paramedics in Robe provided ongoing support and treatment to patients within their usual place of residence or other locations supporting local General Practitioners in the management of their patients.</li> <li>• The Ceduna and Robe programs resulted in hospital avoidance rates of 78% of all Community Paramedic encounters. This eased workload pressures on general practitioners, other health care providers and community-based health care services.</li> <li>• Financial support from Country SA Primary Health Network was secured for the Robe and Ceduna programs until 30 June 2025 with an additional 25% contribution from the Limestone Coast Local Health Network to the Robe program.</li> </ul>
	<p><u>Expand Alternative Pathways</u></p> <p>Improvement strategies to reduce ambulance handover to Emergency Department clinicians including alternative pathways for transport of patients.</p> <p>Care pathways are accessed shortly after the point of Triple Zero (000) call via the Clinical Telephone Assessment and Emergency Operations Centre Clinician teams, directly from the scene via SAAS Paramedics and Ambulance Officers or with the assistance of our Health Navigators.</p>	<p>The use of these pathways continued to expand and contribute to SAAS’s hospital avoidance, which was at 29.3% for the 2023-24 financial year, well above the target of 20%.</p> <p>SAAS continued to implement and support pathways for patients seeking clinical care outside the emergency department, as well as continuing to support crews with Mental Health patients through the support of the Paramedic Telehealth Clinician-Mental Health position.</p> <p>SAAS continued to support referral options for patients through Virtual Care Services, Hospital Avoidance Supported Discharge Services, Priority Care Centres etc to reduce emergency department presentations.</p>

Agency objectives	Indicators	Performance
<p>Managing Capacity and Demand</p>	<p><u>Expand Alternative Pathways Cont.</u></p>	<p>SAAS commonly utilised alternative pathways of care in the following areas:</p> <ul style="list-style-type: none"> <li>• Southern Adelaide Local Health Network Complex and Restorative (CARE) Service.</li> <li>• Priority Care Centres.</li> <li>• After Hours Crisis Referral Service</li> <li>• Urgent Mental Health Care Centre.</li> <li>• Central Adelaide Local Health Network (CALHN) Hospital Avoidance and Supported Discharge Service.</li> <li>• My Home Hospital.</li> <li>• National Home Doctor Service.</li> <li>• Geriatrician Pathways (SALHN, CALHN, NALHN).</li> <li>• Metro Referral Unit/Country Referral Unit.</li> <li>• Child and Adolescent Virtual Urgent Care Service.</li> <li>• SA Virtual Care Service, Virtual Emergency Service.</li> <li>• Medicare Urgent Care Centres.</li> <li>• Sobering-up services.</li> <li>• General Practitioners.</li> </ul> <p>To support patients to access these services SAAS provided or arranged transport either via a SAAS response, private vehicle, or taxi.</p>
	<p><u>Strategies to Improve Hospital Flow</u></p>	<p>SAAS continued to experience delays in transfer of care (ramping) which impacted its ability to meet response Key Performance Indicators.</p> <p>A number of strategies were undertaken which resulted in improvements in response times.</p>

**OFFICIAL**

2023-24 ANNUAL REPORT for SA Ambulance Service

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
Managing Capacity and Demand	<u>Strategies to Improve Hospital Flow Cont.</u>	<p>These strategies were largely underpinned by the Operational Growth Plan which saw significant increases in resources within the metropolitan area and the continuation of key leadership positions: Clinical Supervisor Dispatch Network Operations (CSDNO), Hospital Ambulance Liaison Officers, and Hospital Relationship Managers, in the SHCC and across the metropolitan Local Health Networks (LHN's).</p> <p>These positions ensure communication and escalation pathways to help manage patient flow into and out of public hospitals, and assist in returning ambulances to the community.</p> <p>This ensured SAAS was able to support the hospitals and had a process to escalate concerns when community response was impacted by delays.</p> <p>MedSTAR also achieve care in place for many telehealth consultations across the state.</p>

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>												
Reduction in Transfer of Care (TOC)	<u>Clinical Expert Committee</u> <u>Ramping Task Force</u>	<p>The Patient Transport Services (PTS) Efficiency Improvement Project was implemented to improve patient flow especially around discharge and repatriation to create capacity in our hospital system and identified key areas such as:</p> <ul style="list-style-type: none"> <li>• Reprofiled rostered PTS crew hours to match average transport requests.</li> <li>• Enhanced planning capacity</li> <li>• Ensured high levels of communication with booking wards.</li> <li>• Partnered with LHNs to improve advanced notice for booking requests.</li> <li>• Notice for booking requests.</li> </ul> <p>The Projects recommendations and strategies were implemented on an ongoing basis.</p> <p>The below data indicates that high performance was sustained with continued improvements across the year.</p> <table border="1" data-bbox="927 1462 1490 1783"> <thead> <tr> <th data-bbox="927 1462 1238 1576"><b>% P8 Bookings attended within 45min</b></th> <th data-bbox="1238 1462 1370 1576"><b>July 2023</b></th> <th data-bbox="1370 1462 1490 1576"><b>June 2024</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="927 1576 1238 1644">CALHN</td> <td data-bbox="1238 1576 1370 1644">36.8%</td> <td data-bbox="1370 1576 1490 1644">81.9%</td> </tr> <tr> <td data-bbox="927 1644 1238 1711">NALHN</td> <td data-bbox="1238 1644 1370 1711">35.7%</td> <td data-bbox="1370 1644 1490 1711">83.6%</td> </tr> <tr> <td data-bbox="927 1711 1238 1783">SALHN</td> <td data-bbox="1238 1711 1370 1783">36.4%</td> <td data-bbox="1370 1711 1490 1783">83.9%</td> </tr> </tbody> </table>	<b>% P8 Bookings attended within 45min</b>	<b>July 2023</b>	<b>June 2024</b>	CALHN	36.8%	81.9%	NALHN	35.7%	83.6%	SALHN	36.4%	83.9%
<b>% P8 Bookings attended within 45min</b>	<b>July 2023</b>	<b>June 2024</b>												
CALHN	36.8%	81.9%												
NALHN	35.7%	83.6%												
SALHN	36.4%	83.9%												

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
<p>Reduction in Transfer of Care (TOC)</p>	<p><u>Hospital Ambulance Liaison Officer (HALO)</u>                      Improve TOC processes through the interface between SAAS and Emergency Department (ED).</p>	<p>The Hospital Ambulance Liaison Officers triage role has continued to develop in partnership with the Metropolitan LHNs as an integral relationship-based role within the ED working closely with the LHNs ED Level 3 nursing staff and duty co-ordinators.</p> <p>The role works seven days a week, predominantly through the busiest periods of the emergency departments activity for SAAS presentations and assisted with the flow and coordination of patients flow through the ED.</p> <p>HALOs were present at all metropolitan adult emergency departments except for Noarlunga hospital. The role supported clinicians with escalation of clinical concern for patients who experienced delays accessing the ED.</p> <p>The HALO reviewed patients arriving by ambulance for possible referral to alternate sites.</p> <p>They helped to ensure crews were released back into the community through monitoring and supporting both TOC concerns and SAAS requirements post TOC.</p>

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
Reduction in Transfer of Care (TOC)	<p><u>Single Responder Hospital Avoidance</u></p> <p>Targeted response to cases</p>	<p>SAAS increased the number of single responder resources to help manage response times and provided on scene clinician assessment for patients who may not require attendance at an ED.</p> <p>The provision of these resources helped ensure SAAS was able to manage their response times and safe referral of patients to alternate pathways.</p>
	<p><u>Clinical Supervisor Dispatch Network Operations (CSDNO)</u></p>	<p>SAAS established the CSDNO role to provide 24/7 clinical decision support to our EOC staff and benefit to patients in times of increased demand.</p> <p>They worked cohesively with the State Health Coordination Centre in supporting the health system to provide access to care for our patients and provide an escalation point at SAAS for patient flow and clinical staff.</p>
	<p><u>Health Relationship Manager Roles (HRM)</u></p> <p>Improve TOC processes through the interface between SAAS and ED.</p>	<p>HRMs continued to enhance the LHN and SAAS relationship by identifying key issues, forming strategies, and improving the services for better patient care.</p> <p>Key activities were implemented including alternative care pathway optimisation, better discharge efficiencies and Non-Emergency patient transport flow including the Patient Transport Service efficiency project.</p> <p>The HRM role has been a key link of communication between the LHN within the metropolitan region and SAAS and improved processes for patient care.</p>

**OFFICIAL**

2023-24 ANNUAL REPORT for SA Ambulance Service

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>					
Reduction in Transfer of Care (TOC)	<u>Clinical Telephone Assessment</u> Proactive Assessment and tailored outcomes for patients	The CTA service continued to proactively assess callers to SAAS via Triple Zero (000) and assisted them to access a tailored outcome. Over 4,500 patients did not require an ambulance following their clinical telephone assessment. This represents an increase of over 16% from the previous year.					
	<u>SAAS Volunteers</u>	<u>Volunteer Response</u> <table border="1" data-bbox="928 763 1449 904"> <thead> <tr> <th data-bbox="928 763 1102 831">2022-23</th> <th data-bbox="1102 763 1273 831">2023-24</th> <th data-bbox="1273 763 1449 831">Variance</th> </tr> </thead> <tbody> <tr> <td data-bbox="928 831 1102 904">24,616</td> <td data-bbox="1102 831 1273 904">23,587</td> <td data-bbox="1273 831 1449 904">-4.3%</td> </tr> </tbody> </table> <p data-bbox="928 927 1485 1070">Volunteer Ambulance Officers responded to 23,587 cases across the state, a decrease of 4.3% compared to the previous financial year.</p>	2022-23	2023-24	Variance	24,616	23,587
2022-23	2023-24	Variance					
24,616	23,587	-4.3%					

Agency objectives	Indicators	Performance																							
<p>Response</p>	<p><u>Royal Flying Doctor Service (RFDS)</u></p> <p>SAAS managed the Aeromedical Transport Services Agreement with the RFDS on behalf of SA Health, covering patients transferred from country to metropolitan hospitals or between country hospitals.</p>	<p><u>Patients Transported by RFDS</u> (from country to metropolitan hospitals and return)</p> <table border="1" data-bbox="930 468 1453 607"> <thead> <tr> <th>2022-23</th> <th>2023-24</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td align="center">6,873</td> <td align="center">7,431</td> <td align="center">7.5%</td> </tr> </tbody> </table> <p>The agreement with RFDS covers primarily interhospital transfers of patients requiring services not available in the rural sector, and retrievals of critically ill/injured patients with a MedSTAR team on board.</p> <p>Patients transported on RFDS planes with an RFDS flight nurse were assessed, triaged, and clinically managed through MedSTAR.</p>	2022-23	2023-24	Variance	6,873	7,431	7.5%																	
	2022-23	2023-24	Variance																						
	6,873	7,431	7.5%																						
<p><u>Retrievals by Transport Mode SAAS MedSTAR</u></p> <p>Road transport - rapid response vehicles from the RRAS base under emergency driving conditions.</p> <p>Fixed-wing and jet - RFDS assets and jet services as required.</p> <p>Rapid response helicopter response from Babcock provider at airport base.</p>	<table border="1" data-bbox="930 1084 1485 1536"> <thead> <tr> <th colspan="3">Retrievals by Transport Mode</th> </tr> <tr> <th></th> <th>2023-2024</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Road</td> <td align="center">1,090</td> <td align="center">36%</td> </tr> <tr> <td>Helicopter</td> <td align="center">693</td> <td align="center">23%</td> </tr> <tr> <td>Fixed-wing &amp; jet</td> <td align="center">749</td> <td align="center">25%</td> </tr> <tr> <td>Stood down</td> <td align="center">385</td> <td align="center">13%</td> </tr> <tr> <td>Not transported</td> <td align="center">111</td> <td align="center">3%</td> </tr> <tr> <td><b>Total</b></td> <td align="center"><b>3,028</b></td> <td align="center"><b>100%</b></td> </tr> </tbody> </table>	Retrievals by Transport Mode				2023-2024	%	Road	1,090	36%	Helicopter	693	23%	Fixed-wing & jet	749	25%	Stood down	385	13%	Not transported	111	3%	<b>Total</b>	<b>3,028</b>	<b>100%</b>
Retrievals by Transport Mode																									
	2023-2024	%																							
Road	1,090	36%																							
Helicopter	693	23%																							
Fixed-wing & jet	749	25%																							
Stood down	385	13%																							
Not transported	111	3%																							
<b>Total</b>	<b>3,028</b>	<b>100%</b>																							
<p><u>Consultation by Type SAAS MedSTAR</u></p> <p>Provide clinical assessment, advice, and support to health professionals across South Australia via telephone or telemedicine.</p>	<table border="1" data-bbox="930 1585 1485 1924"> <thead> <tr> <th colspan="4">Consultation by Type 2023-2024</th> </tr> <tr> <th></th> <th>Total MedSTAR Consult</th> <th>RFDS IHT</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Adults</td> <td align="center">4,835</td> <td align="center">6,278</td> <td align="center">11,113</td> </tr> <tr> <td>Paediatric</td> <td align="center">840</td> <td align="center">284</td> <td align="center">1,124</td> </tr> <tr> <td>Neonatal</td> <td align="center">582</td> <td align="center">50</td> <td align="center">632</td> </tr> <tr> <td><b>Total</b></td> <td align="center"><b>6,257</b></td> <td align="center"><b>6,612</b></td> <td align="center"><b>12,869</b></td> </tr> </tbody> </table>	Consultation by Type 2023-2024					Total MedSTAR Consult	RFDS IHT	Total	Adults	4,835	6,278	11,113	Paediatric	840	284	1,124	Neonatal	582	50	632	<b>Total</b>	<b>6,257</b>	<b>6,612</b>	<b>12,869</b>
Consultation by Type 2023-2024																									
	Total MedSTAR Consult	RFDS IHT	Total																						
Adults	4,835	6,278	11,113																						
Paediatric	840	284	1,124																						
Neonatal	582	50	632																						
<b>Total</b>	<b>6,257</b>	<b>6,612</b>	<b>12,869</b>																						



Agency objectives	Indicators	Performance												
Response	<u>Consultation by Type SAAS MedSTAR Cont.</u>	Consultation to SA Health professionals provided by SAAS MedSTAR’s coordination centre increased by 1% compared to the previous year and the number of fixed-wing Inter-Hospital Transfers (IHT) coordinated increased by 12% compared to the previous year.												
Volunteer Workforce	<u>SAAS Volunteers</u>	<table border="1" data-bbox="932 730 1485 1234"> <thead> <tr> <th data-bbox="932 730 1369 819">Volunteer Workforce</th> <th data-bbox="1369 730 1485 819">2023-2024</th> </tr> </thead> <tbody> <tr> <td data-bbox="932 819 1369 909">Operational Volunteers</td> <td data-bbox="1369 819 1485 909">1029</td> </tr> <tr> <td data-bbox="932 909 1369 999">Non-operational Volunteers</td> <td data-bbox="1369 909 1485 999">181</td> </tr> <tr> <td data-bbox="932 999 1369 1088">Total Volunteers</td> <td data-bbox="1369 999 1485 1088">1210</td> </tr> <tr> <td data-bbox="932 1088 1369 1178">Volunteer stations in regional South Australia</td> <td data-bbox="1369 1088 1485 1178">68</td> </tr> <tr> <td data-bbox="932 1178 1369 1234">Volunteer teams in regional South Australia</td> <td data-bbox="1369 1178 1485 1234">77</td> </tr> </tbody> </table>	Volunteer Workforce	2023-2024	Operational Volunteers	1029	Non-operational Volunteers	181	Total Volunteers	1210	Volunteer stations in regional South Australia	68	Volunteer teams in regional South Australia	77
Volunteer Workforce	2023-2024													
Operational Volunteers	1029													
Non-operational Volunteers	181													
Total Volunteers	1210													
Volunteer stations in regional South Australia	68													
Volunteer teams in regional South Australia	77													
Billing Migration	<u>Billing Project</u> Implementation of a new Transport Billing and Membership solution as a critical prerequisite to the implementation of an Electronic Patient Care Record (ePCR) solution.	<p>The build, testing and implementation of the new SAAS Billing and Membership system was completed in the 2023/24 financial year.</p> <p>The implementation involved the migration of 350,000 membership records and 65,000 active transport accounts from the legacy Ambulance Member and Billing System. The new solution has been built with the Oracle Corporate Systems suite and has approximately 80 users across SAAS and Shared Services SA.</p>												

Agency objectives	Indicators	Performance
Electronic Patient Care Records (ePCR)	<p><u>Electronic Patient Care Records (ePCR) Project</u></p> <p>SAAS embarked on a transformational initiative to implement an ePCR System to replace the current paper-based patient records.</p>	<p>Secured funding to progress the ePCR to the implementation stage which was announced as part of the State Government’s 24/25 budget.</p>
Safety and Quality	<p><u>Safety and Quality Activities</u></p> <p>Annually SAAS will complete a Safety and Quality Account report to demonstrate its achievement and ongoing commitment to improving and integrating safety and quality activity.</p>	<p>SAAS and its EOC is a recognised Accredited Centre of Excellence (ACE) with International Academies of Emergency Dispatch (IAED). This is a worldwide recognised certification with SAAS being the only recognised ACE within Australia.</p> <p>SAAS have a dedicated Clinical Governance Committee which had an improved focus on:</p> <ul style="list-style-type: none"> <li>• Enhanced internal quality assurance processes.</li> <li>• Examined models of clinical care.</li> <li>• Refined the clinical internal audit plan.</li> <li>• Integrated MedSTAR Clinical Governance within the committee’s deliberations.</li> <li>• Focussed on the mental health interface, paediatric patients’ treatment models and workforce innovations.</li> <li>• Reviewed the SAAS demand management strategies including: <ul style="list-style-type: none"> <li>▫ Exit Scripting: Care Pathway and Demand Management procedure.</li> <li>▫ Extreme Demand Dispatch Principles procedure.</li> <li>▫ Initiated a broader quality assurance program.</li> <li>▫ Ramping taskforce and clinical expert group.</li> </ul> </li> </ul>

Agency objectives	Indicators	Performance
Safety and Quality	<p><u>Safety and Quality Activities Cont.</u></p> <p>Annually SAAS will complete a Safety and Quality Account report to demonstrate its achievement and ongoing commitment to improving and integrating safety and quality activity.</p>	<ul style="list-style-type: none"> <li>▫ Worked in conjunction with LHNs on projects targeted at the reduction of ramping and regaining ambulance capacity.</li> </ul> <p>SAAS undertook activities to ensure compliance with legislative and regulatory requirements including induction training, health training package transition, quality and compliance systems.</p>
	<p><u>National Safety and Quality Health Service Standards (NSQHS)</u></p>	<p>SAAS is the only jurisdictional ambulance service that is accredited in the NSQHS.</p> <p>SAAS established five NSQHS working groups consisting of:</p> <ul style="list-style-type: none"> <li>▫ Standards 1-2 Clinical Governance and Partnering with Consumers</li> <li>▫ Standard 3 Preventing and Controlling Infections</li> <li>▫ Standards 4-7 Medication Safety and Blood Management</li> <li>▫ Standards 5-6 Comprehensive Care and Communicating for Safety</li> <li>▫ Standard 8 Recognising and Responding to Acute Deterioration</li> </ul> <p>These working groups engaged in quality activities that contributed to improved service delivery outcomes. They focused on patient safety and quality of care, accountability and transparency in decision-making processes. This stimulated continuous improvement across the eight (8) standards.</p>

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>							
<p>Safety and Quality</p>	<p><u>National Safety and Quality Health Service Standards (NSQHS) Cont.</u></p>	<ul style="list-style-type: none"> <li>• The Working Groups were overseen and supported by a NSQHS Steering Committee comprised of the SAAS Executive Leadership Team.</li> <li>• The Steering Committee strategically monitored and supported initiatives and work activities associated with the NSQHS.</li> </ul>							
	<p><u>Credentialing and Scope of Clinical Practice</u></p> <p>Under item 1.10 of the NSQHS Standard One (1): Governance for safety and quality in health service organisations, SA Health is required to implement a system that determines and regularly reviews the roles, responsibilities, accountabilities, and scope of practice for the clinical workforce.</p>	<table border="1" data-bbox="943 770 1477 1055"> <thead> <tr> <th colspan="2" data-bbox="943 770 1477 887"><b>% of SAAS Practitioners with Current Clinical and Scope of Practice</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="943 887 1286 952">Paramedics</td> <td data-bbox="1286 887 1477 952">93%</td> </tr> <tr> <td data-bbox="943 952 1286 1003">Nurses</td> <td data-bbox="1286 952 1477 1003">100%</td> </tr> <tr> <td data-bbox="943 1003 1286 1055">Medical Practitioners</td> <td data-bbox="1286 1003 1477 1055">100%</td> </tr> </tbody> </table> <p>SAAS’s Credentialing and Defining the Scope of Clinical Practice Procedure outlines the required processes that SAAS follows to comply with SA Health credentialing requirements.</p> <p>SAAS ensured that its health professionals had the appropriate and recognised credentials to provide services relevant to their area of professional responsibility.</p> <p>The SA Health Credentialing and Scope of Clinical Practice System (CSCPS) application is used to record all SAAS’ credentialing applications.</p> <p>This is a secure and user restricted database developed to provide a centralised and standardised method of recording practitioner’s credentials and relevant approved Scopes of Clinical Practice.</p>	<b>% of SAAS Practitioners with Current Clinical and Scope of Practice</b>		Paramedics	93%	Nurses	100%	Medical Practitioners
<b>% of SAAS Practitioners with Current Clinical and Scope of Practice</b>									
Paramedics	93%								
Nurses	100%								
Medical Practitioners	100%								

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
Safety and Quality	<u>Credentialing and Scope of Clinical Practice Cont.</u>	The SA Health Credentialing and Scope of Clinical Practice System (CSCPS) application is used to record all SAAS' credentialing applications. This is a secure and user restricted database developed to provide a centralised and standardised method of recording practitioner's credentials and relevant approved Scopes of Clinical Practice.
Training and Development	<u>Registered Training Organisation (RTO 0264)</u>  SAAS is a training provider registered with the Australian Skills Quality Authority to provide quality assured and nationally recognised qualifications.	During 2023/24 SAAS issued: <ul style="list-style-type: none"> <li>• 44 Certificate II in Medical Services First Response.</li> <li>• 64 Certificate IV in Health Care.</li> <li>• 22 Certificate III in Ambulance Communication (Call Taking).</li> <li>• 8 Certificate IV in Ambulance Communication (Dispatch).</li> </ul> On 30 June 2024 there were a number of staff who were actively studying in recognised courses: <ul style="list-style-type: none"> <li>• 82 Certificate II in Medical Services First Response.</li> <li>• 80 Certificate IV in Health Care.</li> <li>• 7 Certificate III in Ambulance Communication (Call Taking).</li> <li>• 1 Certificate IV in Ambulance Communication (Dispatch).</li> </ul>
	<u>SAAS MedSTAR Observation Program</u>  Medical students, nurses, doctors, and paramedics placements at SAAS MedSTAR	The Observation Program 2023/24: <ul style="list-style-type: none"> <li>• 7 medical students – local and international</li> <li>• 12 Critical Care Nurses</li> <li>• 5 Intensive Care Paramedics</li> </ul> The Nursing Incentive and Rotation Program is a succession planning and career development program, and is broken into two (2) parts: <ul style="list-style-type: none"> <li>• Nursing Incentive – observation program</li> <li>• Rotation Program – 18-month secondment with SAAS MedSTAR in any of the three (3) nursing speciality streams.</li> </ul>

**OFFICIAL**

2023-24 ANNUAL REPORT for SA Ambulance Service

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
<p>Training and Development</p>	<p><u>SAAS Training Intakes</u></p> <p>SAAS provided training across the organisation to upskill and maintain current workload.</p>	<p>Intakes for SAAS in 2023-2024 were:</p> <ul style="list-style-type: none"> <li>• 3 Paramedic Intern groups with a total of 115 Paramedic Interns.</li> <li>• 4 EOC Call Taker and Dispatcher groups with a total of 24 new employees.</li> <li>• 3 PTS Ambulance Officers (AO) groups with a total of 43 AOs.</li> <li>• 1 Experienced Paramedic group with a total of 17 qualified Paramedics.</li> </ul>
	<p><u>SAAS Recruitment Training and Development</u></p> <p>SAAS provides tailored operational training for different clinical levels.</p>	<p>Completions during 2023/24:</p> <ul style="list-style-type: none"> <li>• 139 gained their Volunteer Ambulance Assist Authority to Practice.</li> <li>• 44 gained their Volunteer Ambulance Responder Authority to Practice.</li> <li>• 81 gained their Ambulance Officer Authority to Practice.</li> <li>• 137 gained their Paramedic Authority to Practice.</li> <li>• 23 gained their Intensive Care Paramedic Authority to Practice.</li> <li>• 5 gained their Extended Care Paramedic Authority to Practice.</li> <li>• 30 completed their Emergency Operations Centre Call Taking or Dispatcher training.</li> <li>• 56 completed First Aid / Advanced Resuscitation training.</li> <li>• Held two 10-day induction courses and orientation blocks at the (international) placement changeovers in February 2024 and August 2024 for staff onboarding to a MedSTAR rostered role.</li> <li>• Medical retrieval registrar and fellow placement for 6 or 12 months were offered by SAAS MedSTAR.</li> </ul>

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
GoodSAM	<p><u>GoodSAM Responder Integration Program</u></p> <p>The GoodSAM program is an important strategy for South Australia providing patients in cardiac arrest early access to bystander cardiac compressions and defibrillation prior to an ambulance arrival.</p>	<p>Both the GoodSAM AED registry, the nominated Automated External Defibrillators (AED) registry for South Australia, and GoodSAM responder program are fully integrated into SAAS technical systems.</p> <p>This provides the ability for GoodSAM responders to be alerted to patients nearby in cardiac arrest and will show where the closest AED is to their location.</p>
Business Continuity Planning	<p><u>Business Continuity Plans (BCP)</u></p> <p>SAAS continued to deliver services, at an acceptable pre-determined level following disruptive incidents.</p>	<p>Reviewed and updated procedures relating to business continuity planning, testing, and exercising.</p> <p>Reviewed and updated the Business Impact Analysis documentation for some SAAS directorates.</p> <p>Reviewed and updated Business Continuity Plans for key operational business units.</p> <p>Implemented a SAAS assurance committee with specific focus on emergency management and business continuity.</p> <p>Quarterly BCP performance reporting to SAAS Executive.</p> <p>Developed the SAAS business continuity management program.</p>
Recruitment and Training	<p><u>Operational Recruitment</u></p>	<p>SAAS continued to expand its operational workforce to cover attrition and to meet the Operational Growth Plan commitments. The recruitment was targeted at both Ambulance Officers and Paramedics bringing in excess of 100 more clinicians into SAAS.</p> <p>A range of strategies were used to achieve this number including the recruitment of experienced Paramedics from interstate and overseas, three Paramedic Internship courses and direct recruitment to Ambulance Officer positions.</p>

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>								
<p>Emergency and Incident Management</p>	<p><u>Emergency Management and Planning (EMAP)</u></p> <p>Under the <i>SA Emergency Management Act (2004)</i> and the State Emergency Management Plan (SEMP), SAAS must demonstrate that it plans for and can deal with a wide range of major incidents that may affect our communities or ambulance service delivery.</p>	<p>SAAS is the lead agency for the Ambulance Services Functional Support Group and ensured all participating agencies adequately prepared for and worked together to support other agencies and communities during emergencies.</p> <p>SAAS staff members self-nominated their attendance to the SA Country Fire Service Australian Interagency Incident Management (AIIMS) accredited training.</p>								
	<p><u>Emergency Management and Planning (EMAP) Cont.</u></p>	<p>SAAS commenced the delivery of major incident training for ambulance responders and commanders.</p> <table border="1" data-bbox="938 943 1493 1137"> <thead> <tr> <th>Training for 2023-24</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Training Sessions</td> <td>55</td> </tr> <tr> <td>Participants</td> <td>755</td> </tr> <tr> <td>Time Spent Training (Hours)</td> <td>172.25</td> </tr> </tbody> </table> <p>SAAS responded to:</p> <p><u>Level 1 Incidents</u></p> <ul style="list-style-type: none"> <li>70 casualty incidents requiring local resources managed by a Scene Commander (Team Leader).</li> </ul> <p><u>Level 2 Incidents</u></p> <ul style="list-style-type: none"> <li>9 casualty incidents requiring regional resources managed by an Incident Commander (Operations Manager).</li> </ul> <p><u>Level 3 Incidents</u></p> <ul style="list-style-type: none"> <li>1 non-casualty incident (technology failure) managed by an Ambulance Commander (SAAS Executive).</li> </ul>	Training for 2023-24	Total	Training Sessions	55	Participants	755	Time Spent Training (Hours)	172.25
	Training for 2023-24	Total								
Training Sessions	55									
Participants	755									
Time Spent Training (Hours)	172.25									
<p><u>Emergency Management and Planning including Events</u></p> <p>SAAS provided support for major events within South Australia.</p>	<p>SAAS and private event medical providers worked together using risk assessment tools and information sharing to determine suitable ambulance and medical resources required by events. SAAS resources attended major events including;</p> <ul style="list-style-type: none"> <li>P!nk Concert</li> <li>VAILO Adelaide 500</li> <li>FIFA World Cup (Women’s)</li> </ul>									



Agency objectives	Indicators	Performance
Emergency and Incident Management	<u>Emergency Management and Planning including Events Cont.</u>	<ul style="list-style-type: none"> <li>• Christmas Pageant</li> <li>• New Year’s Eve celebrations</li> <li>• Tour Down Under and festival of cycling (multiple days)</li> <li>• WOMADelaide festival</li> <li>• AFL Gather Round</li> <li>• Schoolies Festival at Victor Harbor</li> </ul> <p>SAAS resources across the State also included;</p> <ul style="list-style-type: none"> <li>• AFL matches (men’s and women’s)</li> <li>• Motor sport including The Bend Motorsport Park and Gillman</li> <li>• Cricket including Tests, Big Bash League (BBL) and One Day Internationals (ODI)</li> <li>• Local community events</li> <li>• Music events/concerts (multiple)</li> <li>• ANZAC Day celebrations (multiple).</li> </ul>

**Corporate performance summary**

The new SAAS Strategic Plan 2023-27 was released with a future direction of what SAAS wants to become, and how SAAS wants to be as the people who make up South Australia’s ambulance service. SAAS wants to be competent, capable, and confident in all roles, and supportive of each other and the communities we serve. Our strategic goals focused on our patients, our SAAS people, our partners and communities, and how SAAS can maintain our excellence into the future. The purpose of the Strategic Plan ensures South Australia thrives by enabling access to emergency and non-emergency ambulance health care and alternative patient pathways while contributing to our state’s emergency preparedness and health response capability.

SAAS finalised the revised organisational Governance Framework to support SAAS to meet legislation requirements, regulations, standards, and community expectations. SAAS is the statutory provider of ambulance services in South Australia and provided safe access to appropriate care for each resident and visitor of South Australia as part of an integrated health network of clinical services.

The Framework helped SAAS achieve our philosophy, strategic objectives and to understand the accepted principles of the organisation’s governance process. It ensured accountability, transparency, integrity, efficiency, and leadership allowing consistent and transparent decision making. The Framework was underpinned by the NSQHS and the SAAS Clinical Governance Framework.

We continue to strive to strengthen our role in the health system, partner to improve health outcomes, consolidate our governance, assurance, and risk management, and ensure our administrative, technical, support staff and organisational leaders understand their critical roles in ensuring our success, and the exceptional contribution they make.

### Operational Growth Plan

The Government of South Australia committed \$311.2 million over four years to SAAS to improve ambulance service delivery for all South Australians. The investment in SAAS was provided to deliver new and rebuilt ambulance stations with additional staff for better response times, more capacity and improved care.

Progress for the 2023-2024 financial year included;

- Four (4) new ambulance stations:
  - Site acquisition completed for all new stations.
  - Community consultation completed for three of the four stations.
  - Construction commenced at all new stations.
  - Construction completed at Woodville and Norwood ready for commissioning.
- Rebuilding four (4) stations
  - Site acquisition completed for three (3) stations which will be rebuilt on new sites.
  - Construction commenced on two (2) stations.
  - Concept designs completed for the remaining two (2) rebuilt stations.
- Upgrading ten (10) stations
  - Scope confirmed and build contractors engaged for two (2) stations.
  - Upgrades scoped for remaining stations and currently in concept design phase.
- A new SAAS Headquarters (Emergency Operations Centre / State Health Coordination Centre) and Adelaide Ambulance Station
  - Contractor engaged and construction commenced.
  - User groups continued to be engaged.
  - ICT/Technical scoping completed.
  - Operational Readiness Activation and Transition (ORAT) planning well underway.
- New ambulances
  - Seven (7) new ambulances procured, commissioned and in use.
- Recruitment of new SAAS roles
  - 67 new roles deployed.

### Reconciliation Action Plan (RAP)

SAAS had a specific focus on contributing to Closing the Gap and reconciliation through its partnership with Reconciliation Australia. SAAS continued to work through actions outlined in SAAS Reconciliation Action Plan with support from Reconciliation Australia to work on the actions before embarking on the development of the next plan.

SAAS continued to promote Reconciliation through SAAS sphere of influence, which is effectively addressed with the RAP business as usual strategy that was approved by the SAAS Executive Leadership Team in August 2023.

A RAP Liaison Officer role was established. A RAP Liaison Officer model was developed and approved in September 2023 and was tasked to develop relationships with key Aboriginal stakeholders. The scope has been drafted with a trial to commence soon.

SAAS released 'Asking the Question' training module as a compulsory module in the 2023 e-Learning packages for all SAAS clinicians as well as an ongoing compulsory package as part of induction for new clinicians.

SAAS also completed as part of the Reconciliation Plan;

- Sponsored Aboriginal staff and volunteers to attend the National Reconciliation Week, Reconciliation SA breakfast.
- Continued its Aboriginal Patient Transfer Service cadetship program.
- Sponsored two (2) Aboriginal employees to complete the Aboriginal Leadership Program.
- Continued to incorporate SAAS RAP artwork into the design of new ambulance stations.
- Continued to promote National Reconciliation Week and NAIDOC week, encouraging SAAS staff to engage in cultural events.

#### White Ribbon

SAAS proudly engaged in several activities to support White Ribbon Australia and demonstrated our ongoing commitment to zero-tolerance towards all forms of gender-based violence.

- Participated in fund raising events that supported White Ribbon objectives.
- Undertook several small events aimed at raising the profile of the issue of gender-based violence for White Ribbon Australia.
- In June this year, SAAS joined with other LHNS and DHW in commencing the White Ribbon Reaccreditation process across SA Health.

#### Diversity and Inclusion Plan (DIP) – Disability Access and Inclusion Plan (DAIP)

A gap analysis was completed at the end of 2023 on the SAAS 2020-2023 Diversity and Inclusion Plan and the 2020-2024 Disability Access and Inclusion Plan. The gap analysis found that SAAS had achieved over 50% of the planned initiatives for both plans. A further assessment was conducted on those initiatives that were not completed. The assessment determined that the initiatives were not viable and were closed out accordingly. Some of the completed initiatives included:

- Participation of 40 staff in the 2023 Adelaide Lesbian, Gay, Bisexual, Transgender, Intersex, Queer and Asexual (LGBTIQA+) Pride March
- A competition for staff to re-design the SAAS Progress Pride t-shirt and epaulettes to be worn at the 2024 Pride March.
- Acknowledgement of 2023 Reconciliation Week.
- Three staff profiles curated to build awareness on 2023 International Day for People with a Disability.

- Piloted Communication Access pictogram books for patients with communication difficulties. Seventy paramedics participated in the trial project from January 2024 – June 2024 and a consumer focus group was held to draw upon expertise and unique experiences. The trial project proved to be successful, with the analysis of results and the gathering of comprehensive feedback for a detailed report that will be submitted to the Executive Leadership Team for approval.
- Endorsed the SAAS 2023-2026 Aboriginal Workforce Strategy.

### Consumer and Community Engagement

SAAS built strong relationships with the community and continued to attend as many pre-schools and schools as possible to educate children about the ambulance service and what to expect when calling Triple Zero (000) which helped break down some of the anxieties young people had about ambulance.

SAAS held bi-monthly meetings of the Consumer and Community Advisory Committee (CACAC) and continued to have consumer representatives on each of the SAAS Governance Committees. SAAS worked to ensure the consumer voice was heard and the value of consumer input embedded into the development of SAAS policies and projects. CACAC invited the Minister for Health and Wellbeing, the Hon. Chris Picton MP to attend a meeting where discussion about the opportunities for ambulance fees for vulnerable people in the community was highlighted.

SAAS hosted several events, including a community day for the official opening of the new Port Augusta ambulance station and community information sessions for new stations at Mt Baker, Victor Harbor, Woodville, Edwardstown, and Campbelltown. Volunteer recruitment activities, such as attendance at local shows and station open days occurred throughout the year to encourage those who live in a regional town with a volunteer ambulance station to join the team. These activities contributed to the success of SAAS's volunteer recruitment campaigns.

**Employment opportunity programs**

<b>Program name</b>	<b>Performance</b>
Patient Transfer Officer Aboriginal Cadetship	One (1) new employee commenced an Aboriginal Cadetship in 2023-2024.
Graduated Paramedic Pathway	SAAS had two (2) Graduated Paramedic Pathway intakes in 2022-2023 with 16 employees commencing in November 2022 and six (6) employees commencing in March 2023, all of whom were targeted for rural South Australian stations. These intakes have now transitioned to ongoing employment as qualified paramedics. There have not been any intakes in 2023/24.
SAAS gives priority consideration to candidates who identify as Aboriginal or Torres Strait Islander. In addition to the employee who commenced a Patient Transport Services Aboriginal Cadetship, a further three (3) Aboriginal persons commenced employment as a Paramedic Intern, Emergency Medical Dispatch Support Officer and Cadet.	

**Agency performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
<p>The Performance Review and Development (PRD) process is an organisation wide process designed to enable managers and their staff to discuss current performance and opportunities that may contribute to future performance improvement. PRDs are to be undertaken every six months.</p> <p>Managers complete a PRD form, the date of which is then recorded in the Human Resources system, CHRIS21. PRD numbers are reported to senior managers monthly to enable them to monitor compliance.</p>	<p>There were 1,067 PRD discussions recorded in 2023-2024 and further analysis showed:</p> <ul style="list-style-type: none"> <li>• 583 employees (22%) had been recorded as completing the PRD process from 1/7/2023 to 31/12/2023.</li> <li>• 484 employees (18%) had been recorded as completing the PRD process from 1/1/2024 to 30/6/2024.</li> </ul> <p>A Performance Review and Development Application has been created and to be launched on 1 July 2024 by SAAS which aims to make participation and recording of PRD more readily accessible to the on road workforce.</p>

Work Health, Safety and  
Return to Work programs  
Injury Management

- New claims activity for the 2023-24 financial year (FY) was lower than the same period in 2022-23, with 203 new claims received compared to 217 in the 2022-23 FY (6% decrease).
- The total cost of new claims for the 2023-24 FY decreased by \$244,448 (12% decrease) when compared to the 2022-23 FY.
- New musculoskeletal (MSI) claims decreased in 2023-24 FY, with 104 new MSI claims received compared to 118 claims in the 2022-23 FY (12% decrease). New MSI claims accounted for 51% of all new claims received.
- New psychological (PSY) claims increased in 2023-24 FY, with 32 new PSY claims received compared to 14 claims in the 2022-23 FY (129% increase). New PSY claims accounted for 16% of all new claims received.
- New slip trip fall (STF) claims decreased in 2023-24 FY, with 25 new STF claims received compared to 29 claims in the 2022-23 FY (14% decrease). New STF claims accounted for 12% of all new claims received.
- The number of open claims as of June 2024 increased by 33 (20% increase) when compared to June 2023 (166 to 199). 73 of the 199 open claims (37%) currently have active Return to Work services in place.
- The top five (5) mechanisms of injury consisted of:
  - Body stressing (104 claims),
  - Mental stress (31 claims),
  - Slips, trips, and falls (25 claims),
  - Biological factors (6 claims) and
  - Hitting objects with a part of the body (7 claims).

<p>Injury Prevention</p>	<ul style="list-style-type: none"><li>• Developed the Work Health Safety (WHS) Incident Reporting (WHSIR) Tool as the permanent replacement solution for the Incident Report and Quick Assessment form.</li><li>• The WHSIR tool provides time efficient mobile reporting, live incident database and an improved early intervention process for injured workers.</li><li>• Development of Psychosocial support documents to provide guidance on developing a psychologically healthy workplace and preventing and managing psychological hazards at work.</li><li>• Training sessions scheduled delivered by a legal professional for managers and the Executive Leadership Team including all WHS Defined Officers on psychosocial risk management.</li><li>• Provision of WHS &amp; Ergonomics training for new Emergency Medical Dispatch Support Officer staff.</li><li>• Provision of WHS training for new and emerging leaders at the SPARK program.</li><li>• Provision of WHSIM training during induction programs for paramedic interns, experienced paramedics, Patient Transport Services and Emergency Support Services staff.</li><li>• Contributed to the strategic objectives of the Workplace Equity and Respect Working Group.</li><li>• Completed risk assessments for vehicles and other equipment on an as-needs basis.</li><li>• Contributed to the development of policies and procedures from a WHS perspective.</li><li>• Practical manual tasks training provided for all ESS teams (4 x 3-hour sessions).</li><li>• Manual tasks training provided for emergency teams. Including training in two (2) country locations (Port Augusta and Port Lincoln) and two (2) metropolitan based teams.</li><li>• Manual tasks training provided to Volunteers (2 x 4-hour sessions).</li><li>• 2 x 2 day Train the Trainer workshops were run for new Manual Tasks Instructors recruited to the role.</li><li>• 6 x 1 day workshops were run for existing Manual Tasks Instructors and Regional Educators.</li></ul>
--------------------------	--

Injury Prevention Cont.

- Training was provided over three (3) days to Clinical Educators to prepare them to roll out the Manual Tasks update training as part of Professional Development Workshop Day 3 to all emergency teams.
- SAAS WorkFit Consultant has continued to provide expertise and feedback to injured workers following incident investigations and confirmed effectiveness of corrective actions. This has included in person reviews and instruction of manual tasks and work postures and actions, and provision of written guidelines.
- Risk assessment of vehicles and equipment was provided as requested.



## OFFICIAL

2023-24 ANNUAL REPORT for SA Ambulance Service

<b>Workplace injury claims</b>	2023-24	2022-23	% Change (+ / -)
Total new workplace injury claims	203	217	-6.5%
Fatalities	0	0	0.0%
Seriously injured workers*	2	0	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	47.50	56.12	-15.4%

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

<b>Work health and safety regulations</b>	2023-24	2022-23	% Change (+ / -)
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	2	3	-33.3%
Number of provisional improvement, improvement, and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	0.0%

<b>Return to work costs**</b>	2023-24	2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$6,016,367	\$6,341,541	-5.1%
Income support payments – gross (\$)	\$3,947,484	\$4,034,723	-2.2%

\*\*before third-party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/ff5511d7-66f0-49b6-85e1-73a52f290a6c>

### Executive employment in the agency

<b>Executive classification</b>	<b>Number of executives</b>
SAES 2	1
SAES 1	6

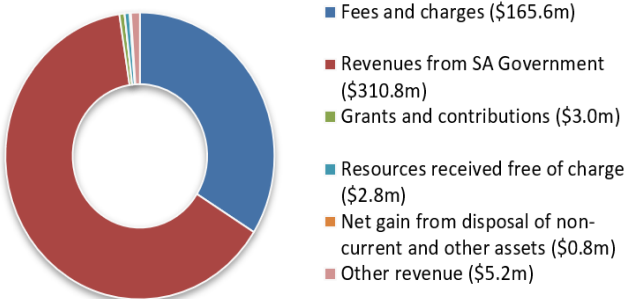
Data for previous years is available at <https://data.sa.gov.au/data/dataset/f8948c42-d04c-47f9-949f-89ddc3d5b173>

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.

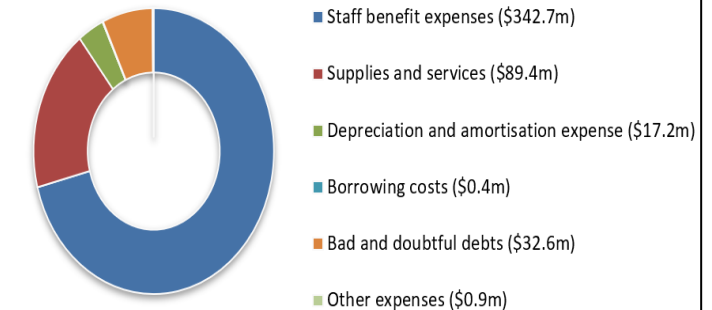
## Financial performance

Financial							
Financial overview							
The following table and charts provide a brief summary of the overall financial performance of SAAS.							
SAAS three-year financial summary							
Three-year financial summary (\$'000)	2023-24	%	2022-23	%	2021-22	%	2020-21
		↑↓		↑↓		↑↓	
Total income	488 347	↑1.1%	483 204	↑32.0%	366 045	↑0.5%	364 070
Total expenses	483 126	↑7.4%	449 655	↑22.5%	367 082	↑2.1%	359 405
Net result for the period	5 221	↓-84.4%	33 549	↑3335.2%	( 1 037)	↓-122.2%	4 665
Net cash provided by operating activities	22 439	↑24.1%	18 077	↓-23.8%	23 722	↓-9.4%	26 184
Total assets	355 341	↑30.9%	271 537	↑7.3%	252 977	↑13.5%	222 864
Total liabilities	207 204	↑24.4%	166 599	↑5.6%	157 831	↑2.6%	153 879
Net assets	148 137	↑41.2%	104 938	↑10.3%	95 146	↑37.9%	68 985

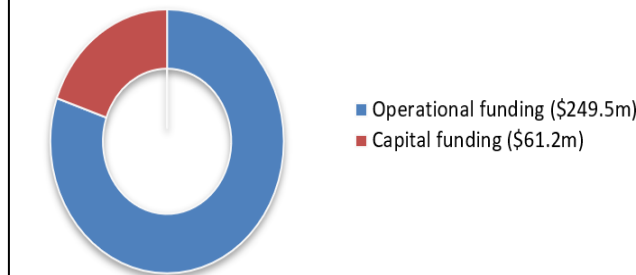
Income by category 2023-24



Expenses by category 2023-24



DHW contributions to SAAS in 2023-24 (\$199m)



**Consultants' disclosure**

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

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All consultancies below \$10,000 each - combined	Various purposes	\$7,212

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Destravis Australia	Joint Design and architecture feasibility study with Flinders University - progress claims January – June 2024.	\$187,879
Mercer Consulting (Australia) Pty Ltd	AASB119 reporting for SA Ambulance Defined Superannuation Scheme as at 30 June 2024.	\$19,800
Peter Hibbert Family Trust	Community paramedic external evaluation.	\$19,700
Intuito Pty Ltd	Market research for assessment of the SAAS recruitment advertising campaign.	\$10,000
	<b>Total</b>	<b>\$ 237,379</b>
	<b>Grand Total</b>	<b>\$ 244,591</b>

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/ac1909b3-3c28-4b46-883a-56d9ede16cba>

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

**Contractors' disclosure**

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

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$125,316

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
HAYS Specialist Recruitment (Australia) Pty Ltd	Temporary staff assignments.	\$279,236
FSE Consulting	ePCR Project Management.	\$264,960
Talent International (SA) Pty Ltd	Business Analyst - ePCR Project.	\$210,272
Paxus Australia Pty Ltd	Business Analyst - ePCR Project.	\$179,034
RM Psychology Administration Services	Counselling and evaluation services (Psychologist).	\$109,206
DB Aero Pty Ltd	Aviation Specialist Services.	\$103,975
Australian Driving Institute	SAAS External Drive Learning Program.	\$102,367
WIPRO	SAAS Billing Replacement Project. recharge for corporate system support services.	\$75,788
ALI Rinaldi Pty Ltd	Consultation services (Clinical Psychologist).	\$74,863
JMTECH	SAAS Billing Project recharge for corporate system support services.	\$67,500
J Magliaro Pty Ltd	Clinical & Organisational Psychologist.	\$60,195
Akkodis Australia Talent Pty Ltd	Temporary staff assignments.	\$58,418
Randstad Pty Limited	Temporary staff assignments.	\$34,507

## OFFICIAL

2023-24 ANNUAL REPORT for SA Ambulance Service

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
ARUP Australia	New Ambulance Headquarters - Contract Management Expenses.	\$43,751
Miraj Bashir	SAAS Billing Project recharge for corporate system support services.	\$30,128
Redwolf Rosch Pty Ltd	Temporary staff assignments.	\$27,214
Jet Charge Pty Ltd	Review infrastructure and vehicle needs and provide a report on EVAP compliance.	\$23,616
Motium Simulation Pty Ltd	Drive simulator software Development - medical simulation.	\$21,427
Christopher James	Medical Case Reviews.	\$19,500
Architects Ink	Architecture and Interior Design.	\$14,240
Guardian Personal Safety Training Pty Ltd	Face to face personal safety training.	\$10,400
	<b>Total</b>	<b>\$1,822,393</b>
	<b>Grand Total</b>	<b>\$1,947,709</b>

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/fff52df2-07db-4cee-bbcb-e30a9a36a1ed>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

### **Other financial information**

Nil

### **Other information**

These financial results for SAAS include the support and operating costs associated with volunteers who provide ambulance services throughout many regional areas of South Australia. SAASVHAC provided advice to the SAAS Chief Executive Officer and the Minister on volunteer related ambulance matters and advocated on behalf of volunteers. Whilst SAASVHAC does not have any financial assets or transactions they do provide a separate Annual Report on their operations.

These financial results for SAAS include the transactions and balances of the SA Ambulance Development Fund. The fund is a charitable trust which receives donations and bequests from the public to be applied for projects aimed at improving the services offered by SAAS to the public but excludes day to day operating expenses of the Service.

## **Risk management**

### **Risk and audit at a glance**

SAAS established, maintained, and monitored risk management practices in accordance with the principles of ISO 31000:2018, Risk Management – Guidelines, consistent with whole of Government policies.

SAAS followed the DHW Risk Appetite Statement. Risk appetite is the amount and type of risk that SAAS was willing to accept or retain to achieve its objectives. SAAS had a low-risk appetite particularly in areas of clinical, probity, governance, and public reputation. Risk tolerance levels set the boundaries of risk taking outside of which SAAS was not prepared to venture in pursuit of its long-term objectives.

SAAS was committed to developing and maintaining a risk culture where risk management was seen as integral to the achievement of objectives at all levels across the organisation.

To ensure that SAAS gained the most value from its internal audit projects, resources allocated to these projects were directed towards the most significant auditable risks faced by the organisation. SAAS’s Internal Audit Plan included the audit projects to be performed for the financial year and was endorsed by its Assurance and Risk Committee and approved by SAAS Executive Leadership Team and the CEO.

### **Fraud detected in the agency**

<b>Category/nature of fraud</b>	<b>Number of instances</b>
Suspected misuse of Government resources (medication and equipment)	Nil
Suspected theft of SAAS property (drugs) for own personal use	Nil

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

### **Strategies implemented to control and prevent fraud**

SAAS was committed to the principles of integrity, respect, and accountability in accordance with the *Public Sector Act 2009*, the *Public Sector (Honesty and Accountability) Act 1995* and the Code of Ethics for the South Australian Public Sector which includes the prevention, detection, and control of fraud in the workplace. Furthermore, SAAS developed a Code of Ethics and Conduct for Volunteers which complimented the Public Sector code and provided SAAS volunteers with guidance for performance and professional conduct. SAAS undertook an annual review of fraud risk and controls to prevent fraud.

All employees are obliged to comply with reporting obligations to the Office for Public Integrity in accordance with the *Independent Commissioner Against Corruption Act 2012*. In addition, SAAS was required to comply with SA Health's System-Wide Corruption Control Policy Directive. Members and attendees of SAAS's committees were required to complete a Conflict of Interest Declaration Form which reinforces responsibilities in relation to business practices and ethical behaviour.

Four key areas of potential fraud risk were identified and recorded in SAAS's Risk Register. Along with strategic and operational risks, these fraud risks were monitored and reviewed by SAAS's Executive Leadership Team and the Assurance and Risk Committee as part of the overall risk management program. In addition, the fraud risks were considered in the formulation of the annual internal audit plan for SAAS.

All allegations of fraud are thoroughly investigated in a confidential and discreet manner unless disclosure and reporting are required by legislative obligations. SAAS takes appropriate disciplinary action where allegations of fraud and corruption are substantiated.

SAAS's zero tolerance approach to fraud matches the embedding of internal controls into the organisation's decision-making culture and practices. Specific examples of fraud related internal controls include (this is an indicative list rather than an exhaustive list);

- SA Health Corruption Control policy
- Education and training
- Risk assessments / workshops
- Instrument of financial delegation authorisation
- Gifts and benefits register
- Pre-employment screening checks and relevant risk assessment
- Pre-employment recruitment questions and relevant risk assessment
- Procurement contract management system with related controls and procedures
- Internal and external audits
- Management, initiated audits, reviews, and investigations
- Budget, forecasting and variance analyses of financial expenditure
- Suite of policies and procedures on accountability over drugs and controlled substances which have been approved by the Clinical Governance Committee
- Controlled substance register
- Stock reconciliations
- Physical security and access control
- Utilisation of STOPline as an independent, confidential, and anonymous hotline managed by an external provider on behalf of SA Health entities for reporting unacceptable workplace behaviour.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/6d184c27-c4dc-4138-9306-b58367817eac>

**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

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/a4fca543-e345-4bfc-b1a3-b86105a07d8a>

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**

Nil

**Reporting required under the *Carers' Recognition Act 2005***

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

*Section 7: Compliance or non-compliance with section 6 of the Carers Recognition Act 2005 and (b) if a person or body provides relevant services under a contract with the organisation (other than a contract of employment), that person's or body's compliance or non-compliance with section 6.*



## Public complaints

### Number of public complaints reported

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2023-24</b>
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	96
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	3
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed, or absent communication with customer	5
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	41
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	7
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	15
Service delivery	Process	Processing error: incorrect process used; delay in processing application; process not customer responsive	4
Policy	Policy application	Incorrect policy interpretation: incorrect policy applied; conflicting policy advice given	0

## OFFICIAL

2023-24 ANNUAL REPORT for SA Ambulance Service

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	1
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	50
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design does not meet customer needs; poor service fit with customer expectations	6
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>228</b>

Additional Metrics	Total
Number of positive feedback comments	357
Number of negative feedback comments	627
Total number of feedback comments	1001
% complaints resolved within policy timeframes	45.38%

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/eb1d34b4-7fda-4f0a-a943-f766872ca6f1>

**Service Improvements**

SAAS used the Safety Learning System (SLS) to manage compliments, complaints, advice, and suggestions generated from consumers and the community. The data was aligned against the Australian Charter of Healthcare Rights and used to identify trends, emerging risks, and areas for quality improvement.

This data was reported quarterly to the SAAS Clinical Governance Committee and the Consumer and Community Advisory Committee (CACAC). Significant complaints were discussed monthly at the SLS Review Group meeting which was established as a quality assurance initiative.

SAAS released an anonymous survey designed to capture overall satisfaction from our consumers. A QR code link to the survey was placed on the back of ambulance transport invoices, shared on social media, and mailed out to a group of consumers. The results of the survey were overwhelmingly positive.

The survey has been presented to the CACAC group who provided feedback on the processes we followed and advice for SAAS to consider when running the survey again in future.

**Compliance Statement**

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

## **Appendix: Audited financial statements 2023-24**

# INDEPENDENT AUDITOR'S REPORT



**Government of South Australia**

Audit Office of South Australia

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
ABN 53 327 061 410  
[enquiries@audit.sa.gov.au](mailto:enquiries@audit.sa.gov.au)  
[www.audit.sa.gov.au](http://www.audit.sa.gov.au)

**To the Chief Executive Officer  
South Australian Ambulance Service Inc**

## **Qualified opinion**

I have audited the financial report of the SA Ambulance Service Inc for the financial year ended 30 June 2024.

In my opinion, except for the possible effects of the matter described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the SA Ambulance Service Inc as at 30 June 2024, their financial performance and their cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chief Executive Officer and the Executive Director Strategy, Business and Asset Services.

## **Basis for qualified opinion**

### ***Procurement reporting disclosure***

The SA Ambulance Service Inc was required by the Treasurer's Instructions (Accounting Policy Statements) to include a disclosure reporting the value of procurement with South Australian and non-South Australian businesses for 2023-24.

This requirement uses a framework established by the Treasurer's Instructions (Accounting Policy Statements) and definitions within Treasurer's Instruction 18 *Procurement*.

The SA Ambulance Service Inc included that disclosure in note 9.1 to the financial report.

My review of the processes used by the SA Ambulance Service Inc identified that it did not have an effective process to meet the requirements of the framework which has been established for procurement reporting under the Treasurer's Instructions.

As such, I am not able to obtain sufficient appropriate audit evidence for the amounts disclosed in note 9.1.

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

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

The Chief Executive Officer 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 the 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 is free from material misstatement, whether due to fraud or error.

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

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

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 55(2) of the *Health Care Act 2008*, I have audited the financial report of the SA Ambulance Service Inc for the financial year ended 30 June 2024.

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 SA Ambulance Service Inc's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer
- conclude on the appropriateness of the Chief Executive Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation

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

I communicate with the Chief Executive Officer 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 'Andrew Blaskett', with a stylized flourish at the end.

Andrew Blaskett  
**Auditor-General**

23 September 2024



**SA AMBULANCE SERVICE INC**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2024**

	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	12	27,993	21,831
Receivables	14	22,115	35,016
Inventories	15	988	829
Contract assets	16	16,332	12,743
Other assets		6	27
<b>Total current assets</b>		<b>67,434</b>	<b>70,446</b>
<b>Non-current assets</b>			
Receivables	14	36,483	24,632
Property, plant and equipment	18	251,137	176,062
Intangible assets	17.5	287	397
<b>Total non-current assets</b>		<b>287,907</b>	<b>201,091</b>
<b>Total assets</b>		<b>355,341</b>	<b>271,537</b>
<b>Current liabilities</b>			
Payables	20	10,339	5,854
Financial liabilities	21	2,825	2,135
Staff related liabilities	22	59,907	53,048
Provisions	23	8,909	6,710
Contract liabilities and other liabilities	24	18,953	16,201
<b>Total current liabilities</b>		<b>100,933</b>	<b>83,948</b>
<b>Non-current liabilities</b>			
Financial liabilities	21	11,771	11,274
Staff related liabilities	22	54,310	46,621
Provisions	23	40,190	24,756
<b>Total non-current liabilities</b>		<b>106,271</b>	<b>82,651</b>
<b>Total liabilities</b>		<b>207,204</b>	<b>166,599</b>
<b>Net assets</b>		<b>148,137</b>	<b>104,938</b>
<b>Equity</b>			
Retained earnings		(39,115)	(44,336)
Asset revaluation surplus		67,580	40,321
Other reserves		119,672	108,953
<b>Total equity</b>		<b>148,137</b>	<b>104,938</b>

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

**SA AMBULANCE SERVICE INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2024**

	Note	Asset revaluation surplus \$ '000	Other reserves \$ '000	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2022</b>		<b>40,321</b>	<b>120,227</b>	<b>(65,402)</b>	<b>95,146</b>
Prior period adjustment	1.7	-	-	(12,483)	(12,483)
<b>Restated balance at 30 June 2022</b>		<b>40,321</b>	<b>120,227</b>	<b>(77,885)</b>	<b>82,663</b>
Net result for 2022-23		-	-	33,549	33,549
Gain/(loss) on revaluation of defined benefit fund liability		-	(11,274)	-	(11,274)
<b>Total comprehensive result for 2022-23</b>		<b>-</b>	<b>(11,274)</b>	<b>33,549</b>	<b>22,275</b>
<b>Balance at 30 June 2023</b>		<b>40,321</b>	<b>108,953</b>	<b>(44,336)</b>	<b>104,938</b>
Net result for 2023-24		-	-	5,221	5,221
Gain/(loss) on revaluation of defined benefit fund liability		-	10,719	-	10,719
Gain/(loss) on revaluation of land and buildings		27,259	-	-	27,259
<b>Total comprehensive result for 2023-24</b>		<b>27,259</b>	<b>10,719</b>	<b>5,221</b>	<b>43,199</b>
<b>Balance at 30 June 2024</b>		<b>67,580</b>	<b>119,672</b>	<b>(39,115)</b>	<b>148,137</b>

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

**SA AMBULANCE INC**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2024**

	Note	2024	2023
		\$'000	\$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Receipts from SA Government		288,304	270,027
Fees and charges		133,946	177,264
Grants and contributions		3,029	3,187
Interest received		113	67
Other receipts		3,054	8,265
GST recovered from ATO		7,881	8,275
<b>Cash generated from operations</b>		<u>436,327</u>	<u>467,085</u>
<b>Cash outflows</b>			
Staff benefits payments		(299,577)	(330,325)
Payments for supplies and services		(85,178)	(93,673)
Interest paid		(362)	(252)
Other payments		(28,771)	(24,758)
<b>Cash used in operations</b>		<u>(413,888)</u>	<u>(449,008)</u>
<b>Net cash provided by operating activities</b>		<u>22,439</u>	<u>18,077</u>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from sale of property, plant and equipment		851	966
<b>Cash generated from/(used in) investing activities</b>		<u>851</u>	<u>966</u>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(14,389)	(15,575)
<b>Cash used in investing activities</b>		<u>(14,389)</u>	<u>(15,575)</u>
<b>Net cash used in investing activities</b>		<u>(13,538)</u>	<u>(14,609)</u>
<b>Cash outflows</b>			
Repayment of lease liabilities		(2,739)	(2,451)
<b>Cash used in financing activities</b>		<u>(2,739)</u>	<u>(2,451)</u>
<b>Net cash used in financing activities</b>		<u>(2,739)</u>	<u>(2,451)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		6,162	1,017
Cash and cash equivalents at the beginning of the period		21,831	20,814
<b>Cash and cash equivalents at the end of the period</b>	12	<u>27,993</u>	<u>21,831</u>
Non-cash transactions	13		

The accompanying notes from part of these financial statements.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

---

## **1. About SA Ambulance Service**

SA Ambulance Service Inc (SAAS) is a not-for-profit incorporated entity established under section 49 of the *Health Care Act 2008*. The financial statements include all the controlled activities of SAAS. This includes SAAS and SA Ambulance Development Fund. SAAS does not control any other entity and has no interests in unconsolidated structured entities.

The SA Ambulance Development Fund is a Charitable Trust administered by SAAS pursuant to a Declaration of Trust. The fund receives donations, gifts and bequests from the public which are applied by the Trustee to improve the services offered by SAAS. The funds cannot be used for the day to day operating expenses of SAAS. The surplus fund held by the Charitable Trust as at 30 June 2024 is \$1.856 million.

### **1.1 Objectives and activities**

SAAS is committed to save lives, reduce suffering, and enhance quality of life, through the provision of accessible and responsive quality patient care and transport. SAAS is the principal provider of ambulance services in South Australia, is part of SA Health and is responsible to the Minister for Health and Wellbeing (the Minister).

SAAS works in partnership with their health and emergency service colleagues, and other government agencies to ensure the best outcomes for all South Australians. SAAS is structured to contribute to the outcomes for which the portfolio is responsible by providing pre-hospital medical emergency care and patient transport.

The Chief Executive Officer administers and manages SAAS under delegation from the Chief Executive of the Department for Health and Wellbeing (the Department) and is accountable to the Chief Executive of the Department.

The SA Ambulance Service Volunteer Health Advisory Council (SAASVHAC) was established pursuant to the *Health Care Act 2008*. The role of the Council is to provide advice and advocacy on SAAS volunteer related matters to the Minister and the Chief Executive Officer and management of SAAS. The Council has no powers to direct or make decisions with respect to the management and administration of SAAS.

### **1.2 Basis of preparation**

These financial statements are general purpose financial statements prepared in accordance with;

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

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). Any transactions in foreign currency are translated into Australian dollars at the exchange rates at the date the transaction occurs. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

Material accounting policies are set out below or throughout the notes.

### **1.3 Taxation**

SAAS is not subject to income tax. SAAS is liable for fringe benefits tax (FBT) and goods and services tax (GST).

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

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

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

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

### **1.4 Continuity of Operations**

As at 30 June 2024, SAAS had working capital deficiency of \$33.499 million (\$13.502 million deficit). The SA Government is committed and has consistently demonstrated a commitment to the ongoing funding of SAAS to enable it to perform its functions.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**1.5 Equity**

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

Other reserves include Branch Reserves, Country Capital Reserves and Defined Benefit Fund Remeasurement.

**1.6 Change in accounting policy**

SAAS did not change any of its accounting policies during the year.

**1.7 Prior period error correction**

During the year it was identified that contract liabilities relating to Ambulance Cover were incomplete. The understatement dates back prior to 30 June 2020. There is no impact on the reported statement of comprehensive income for either 2023 or 2024.

	2023 reported \$'000	Prior period adjustment \$'000	2023 restated \$'000
Contract liabilities and other liabilities	3,718	12,483	16,201
Retained earnings	(31,853)	(12,483)	(44,336)

**2. Revenues from SA Government**

	2024 \$'000	2023 \$'000
Operational funding	249,541	279,591
Capital projects funding	61,220	36,820
<b>Total revenues from Department for Health and Wellbeing</b>	<b>310,761</b>	<b>316,411</b>

The Department provides recurrent and capital funding under a service level agreement to SAAS for the provision of general health services. Contributions from the Department are recognised as revenue when SAAS obtains control over the funding. Control over the funding is normally obtained upon receipt.

**3. Fees and charges**

	2024 \$'000	2023 \$'000
Ambulance cover	30,735	31,528
Ambulance transport	129,425	118,255
Call Direct	249	633
Commissions revenue	10	11
Fees for health services	57	73
Training revenue	503	486
Other user charges and fees	4,653	4,690
<b>Total fees and charges</b>	<b>165,632</b>	<b>155,676</b>

**Ambulance transport revenue**

	2024 \$'000	2023 \$'000
Fees raised	267,751	243,610
Less:		
Ambulance cover concessions	(79,438)	(71,533)
Pensioner concessions	(58,888)	(53,822)
<b>Total ambulance transport</b>	<b>129,425</b>	<b>118,255</b>

SAAS measures revenue based on the consideration specified in a major contract with a customer and excludes amounts collected on behalf of third parties. Revenue is recognised either at a point in time or over time, when (or as) the SAAS satisfies performance obligations by transferring the promised goods or services to its customers.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2024	2024	2023	2023
	Goods/Services transferred at a point in time	Goods/Services transferred over a period of time	Goods/Services transferred at a point in time	Goods/Services transferred over a period of time
Ambulance cover	-	30,735	-	31,528
Ambulance transport	94,534	-	89,096	-
Call Direct	-	249	-	633
Commissions revenue	10	-	11	-
Fees for health services	37	-	49	-
Training revenue	407	-	353	-
Other user charges and fees	684	-	647	-
<b>Total contracts with external customers</b>	<b>95,672</b>	<b>30,984</b>	<b>90,156</b>	<b>32,161</b>
Ambulance transport	34,891	-	29,159	-
Fees for health services	20	-	24	-
Training revenue	96	-	133	-
Other user charges and fees	3,969	-	4,043	-
<b>Total contracts with SA Government customers</b>	<b>38,976</b>	<b>-</b>	<b>33,359</b>	<b>-</b>
<b>Total contracts with customers</b>	<b>134,648</b>	<b>30,984</b>	<b>123,515</b>	<b>32,161</b>

SAAS recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 24). Similarly, if SAAS satisfies a performance obligation before it receives the consideration, SAAS recognises either a contract asset or a receivable, depending on whether something other than the passage of time is required before the consideration is due (refer to notes 14 and 16 respectively).

SAAS recognised revenue (contracts with customers) from the following major sources:

Ambulance cover revenue

SAAS operates the Ambulance cover scheme whereby members pay a subscription to cover themselves against the cost of ambulance transport. Ambulance cover is paid in advance for a twelve-month period commencing on the day after the date of joining for emergency transportation and two months after the date of joining for non-emergency transports. Ambulance cover revenue is recognised as the performance obligation is discharged, which is on a time proportionate basis over the membership period.

Ambulance transport revenue

Ambulance transport revenue comprises revenue earned from the provision of first aid and patient transportation that are considered emergency and non-emergency and are not covered by Medicare. Ambulance transport revenue recognition occurs under AASB 15 Revenue from Contracts with Customers at the point in time that the performance obligation is discharged, which will be once the service is provided.

Call Direct revenue

Call Direct revenue comprises the sale of alarm monitoring units, accessories and monitoring income. Call Direct revenue relating to units and accessories will be recognised once control of the goods passes to the customer. Call Direct rental and monitoring revenue is recognised as the performance obligation is discharged, which is as services are provided.

Call Direct revenue value at \$0.249m (\$0.633m) reduced during the year due to services ceasing in 2024.

**4. Grants and contributions**

	2024	2023
	\$'000	\$'000
Emergency Services Levy	1,604	1,565
Other SA Government grants and contributions	1,104	992
Private sector grants and contributions	299	630
<b>Total grants and contributions</b>	<b>3,007</b>	<b>3,187</b>

The grants received are usually subject to terms and conditions set out in the contract, correspondence, or by legislation.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**5. Resources received free of charge**

	2024	2023
	\$'000	\$'000
Plant and equipment	30	-
Services	2,792	2,723
Other	19	-
<b>Total resources received free of charge</b>	<b>2,841</b>	<b>2,723</b>

Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated. SAAS receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge valued at \$2.183 million (\$2.278 million) and ICT services from DPC valued at \$0.690 million (\$0.445 million), following Cabinet's approval to cease intra-government charging.

Contributed plant and equipment valued at \$0.030 million (nil) was received from Device Technologies, external to government. Additionally, \$0.019 million (nil) was received from Metropolitan Fire Services for services donated.

In addition, although not recognised, SAAS receives volunteer services associated with ambulance duties in regional SA. There are around 38 volunteer crews across six regions in SA, who provide support services to individuals using SAAS's ambulance services.

**6. Other revenues/income**

	2024	2023
	\$'000	\$'000
Donations	235	111
Health recoveries	4,073	3,874
Insurance recoveries	-	1
Other	867	309
<b>Total other revenues/income</b>	<b>5,175</b>	<b>4,295</b>

**7. Staff related expenses**

	2024	2023
	\$'000	\$'000
Salaries and wages	241,684	255,788
Long service leave	11,310	8,387
Annual Leave	32,727	31,975
Skills and experience retention leave	1,674	1,092
Staff on-costs – superannuation*	30,117	27,674
Staff on-costs – other	(4)	(2)
Workers compensation	25,006	(2,226)
Board and committee fees	67	37
Other staff related expenses	82	(639)
<b>Total staff related expenses</b>	<b>342,663</b>	<b>322,086</b>

\* The superannuation employment on-cost charge represents SAAS's contribution to superannuation plans respect of current services of staff. The Department of Treasury and Finance (DTF) centrally recognises the superannuation liability in the whole-of-government financial statements except for those SAAS staff who are members of the SAAS defined benefit scheme.

**7.1 Key Management Personnel**

Key management personnel (KMP) of SAAS includes the Minister, the Chief Executive of the Department and the Chief Executive Officer of SAAS and the nine (eight) members of the Executive Management Group who have responsibility for the strategic direction and management of SAAS.

The compensation detailed below excludes salaries and other benefits received by:

- The Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*; and
- The Chief Executive of the Department. The Chief Executive is compensated by the Department and there is no requirement for SAAS to reimburse those expenses.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

	2024	2023
	\$'000	\$'000
<b>Compensation</b>		
Salaries and other short term employee benefits	2,437	2,585
Post-employment benefits	775	725
<b>Total</b>	<u>3,212</u>	<u>3,310</u>

SAAS did not enter any transactions with key management personnel or their close family during the reporting period that were not consistent with normal procurement arrangements.

**7.2 Remuneration of Board and Committees**

	2024	2023
\$0	69	15
\$1 - \$20,000	18	21
<b>Total</b>	<u>87</u>	<u>36</u>

The total remuneration received or receivable by members was \$0.067 million (\$0.037 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and related fringe benefits tax paid. 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.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Refer to note 31 for members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B.

**7.3 Staff remuneration**

The number of staff whose remuneration received or receivable falls within the following bands:	2024 Number	2023 Number
\$160,001 - \$166,000*	-	64
\$166,001 - \$186,000	188	240
\$186,001 - \$206,000	103	195
\$206,001 - \$226,000	105	79
\$266,001 - \$286,000	50	80
\$286,001 - \$306,000	22	52
\$306,001 - \$326,000	14	32
\$326,001 - \$346,000	2	14
\$346,001 - \$366,000	5	7
\$366,001 - \$386,000	7	4
\$386,001 - \$406,000	2	9
\$446,001 - \$466,000	6	2
\$466,001 - \$486,000	1	3
\$486,001 - \$506,000	-	1
\$506,001 - \$526,000	2	-
\$526,001 - \$546,000	2	-
\$546,001 - \$566,000	1	-
\$566,001 - \$586,000	-	2
<b>Total</b>	<u>510</u>	<u>785</u>

\* This band has been included for the purpose of reporting comparative figures based on the executive base-level remuneration rate for 2023-24.

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



**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**7.4 Remuneration of Staff by classification**

The total remuneration received by these staff, included above:

	2024		2023	
	No.	\$'000	No.	\$'000
Executive	8	1,926	5	1,224
Medical (excluding Nursing)	29	9,399	29	8,884
Nursing	21	3,933	21	3,785
Operational	452	91,769	730	149,694
<b>Total</b>	<b>510</b>	<b>107,027</b>	<b>785</b>	<b>163,587</b>

In accordance with the new SAAS Enterprise Agreement, eligible staff were entitled to salary increases of 2.5% per annum, back-dated to the first full pay period after 31 December 2018. The majority of this backpay was paid in September 2022 contributing to the high value in 2023 compared to 2024.

**8. Supplies and services**

	2024	2023
	\$'000	\$'000
Administration	129	106
Advertising	115	294
Communication	4,439	4,482
Computing	4,903	4,805
Consultants	244	119
Contract of services	206	257
Contractors	1,947	2,624
Contractors - agency staff	2,813	2,477
Cost of goods sold	12	27
Drug supplies	1,028	901
Electricity, gas and fuel	941	832
Fee for service	-	1
Food supplies	209	264
Housekeeping	2,939	2,899
Insurance	2,122	2,059
Legal	360	188
Low value lease expense	67	226
Medical, surgical and laboratory supplies	5,618	5,339
Minor equipment	3,615	2,838
Motor vehicle expenses	6,230	6,650
Occupancy rent and rates	774	934
Patient transport	35,228	29,406
Postage	1,439	983
Printing and stationery	777	730
Repairs and maintenance	3,415	3,030
Security	131	132
Services from Shared Services SA	2,385	2,385
Short term lease expense	172	167
Training and development	1,086	1,083
Travel expenses	910	793
Other supplies and services	5,192	5,600
<b>Total supplies and services</b>	<b>89,446</b>	<b>82,631</b>

SAAS recognises lease payments associated with short term leases (12 months or less) and leases for which the underlying asset is low value (less than \$15,000) as an expense on a straight-line basis over the lease term. Lease commitments for short term leases is similar to short term lease expenses disclosed.

## 9. Procurement Reporting

### 9.1 Expenditure – SA business and non-SA business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 – Procurement (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	2024	Proportion SA and non-SA businesses
	\$'000	
Total expenditure with South Australian businesses	53,098	78%
Total expenditure with non-South Australian businesses	15,300	22%
<b>Total expenditure in relation to contracts above \$55,000</b>	<b>68,398</b>	<b>100%</b>

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the [Department/Board/Authority], this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

## 10. Other Expenses

	2024	2023
	\$'000	\$'000
Debts written off	27,862	23,973
Bank fees and charges	127	111
Other*	766	633
<b>Total other expenses</b>	<b>28,755</b>	<b>24,717</b>

\*Includes Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* of \$0.122 million (\$0.121 million). No other services were provided by the Audit Office of South Australia.

SA AMBULANCE SERVICE INC  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the year ended 30 June 2024

**11. Net gain/(loss) from disposal of non-current and other assets**

<b>Land and buildings:</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Proceeds from disposal	-	-
Less carrying amount of assets disposed	(3)	(65)
<b>Net gain/(loss) from disposal of land and buildings</b>	<b>(3)</b>	<b>(65)</b>
<b>Plant and equipment:</b>		
Proceeds from disposal	873	983
Less carrying amount of assets disposed	(30)	(56)
Less other costs of disposal	(22)	(17)
<b>Net gain/(loss) from disposal of plant and equipment</b>	<b>821</b>	<b>910</b>
<b>Total assets:</b>		
Total proceeds from disposal	873	983
Less total carrying amount of assets disposed	(33)	(121)
Less other costs of disposal	(22)	(17)
<b>Total net gain/(loss) from disposal of non-current and other assets</b>	<b>818</b>	<b>845</b>

Gains or losses on disposal are recognised at the date control of the asset is passed from SAAS and are determined after deducting the carrying amount of the asset from the proceeds at that time. When revalued assets are disposed, the revaluation surplus is transferred to retained earnings.

**12. Cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash at bank or on hand	363	298
Deposits with Treasurer: general operating	24,814	18,881
Deposits with Treasurer: special purpose funds	2,816	2,652
<b>Total cash and cash equivalents</b>	<b>27,993</b>	<b>21,831</b>

Cash is measured at nominal amounts. SAAS receives specific purpose funds from various sources including government, private sector, and individuals. The amounts are controlled by SAAS, and are used to help achieve SAAS objectives, notwithstanding that specific uses can be determined by the grantor or donor. Accordingly, the amounts are treated as revenue at the time they are earned or at the time control passes to SAAS.

SAAS only earns interest on the special deposit account which was \$0.113 million in 2023-24 (\$0.067 million).

SA AMBULANCE SERVICE INC  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the year ended 30 June 2024

### 13. Cash flow reconciliation

Reconciliation of cash and cash equivalents at the end of the reporting period:	2024	2023
	\$'000	\$'000
Cash and cash equivalents disclosed in the Statement of Financial Position	27,993	21,831
<b>Cash as per Statement of Financial Position</b>	<b>27,993</b>	<b>21,831</b>
<b>Balance as per Statement of Cash Flows</b>	<b>27,993</b>	<b>21,831</b>
<b>Reconciliation of net cash provided by operating activities to net result:</b>		
Net cash provided by (used in) operating activities	22,439	18,077
<b>Add/less non-cash items</b>		
Capital revenues	46,257	22,270
Depreciation and amortisation expense of non-current assets	(17,200)	(15,851)
Gain/(loss) on sale or disposal of non-current assets	818	845
Gain/(loss) on valuation of defined benefits	(10,719)	11,274
Resources received free of charge	30	-
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in contract assets	3,589	838
Increase/(decrease) in receivables	(1,050)	(7,328)
Increase/(decrease) in inventories	159	104
Increase/(decrease) in other current assets	(21)	9
(Increase)/decrease in staff benefits	(14,548)	(12,379)
(Increase)/decrease in payables and provisions	(21,781)	15,087
(Increase)/decrease in other liabilities	(2,752)	603
<b>Net result</b>	<b>5,221</b>	<b>33,549</b>

Total cash outflows for leases is \$2.739 million (\$2.928) million.

### 14. Receivables

	Note	2024	2023
		\$'000	\$'000
<b>Current</b>			
Debtors		53,320	59,402
Less: allowance for impairment loss on receivables	14.1	(38,762)	(34,903)
Prepayments		4,288	6,749
Workers compensation provision recoverable		1,706	1,927
Sundry receivables and accrued revenue		1,263	1,714
GST input tax recoverable		300	127
<b>Total current receivables</b>		<b>22,115</b>	<b>35,016</b>
<b>Non-current</b>			
Debtors		927	548
Workers compensation provision recoverable		6,163	4,031
Superannuation - defined benefit scheme		29,393	20,053
<b>Total non-current receivables</b>		<b>36,483</b>	<b>24,632</b>
<b>Total receivables</b>		<b>58,598</b>	<b>59,648</b>

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

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

Sundry receivables include \$1.263 million of overpaid salaries receivable.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**14.1 Impairment of receivables**

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

Movement in the allowance for impairment loss on receivables:

	2024	2023
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>34,903</b>	<b>31,222</b>
<b>Increase/(Decrease) in allowance recognised in profit or loss</b>	<b>3,859</b>	<b>3,681</b>
<b>Carrying amount at the end of the period</b>	<b>38,762</b>	<b>34,903</b>

Impairment losses relate to receivables arising from contracts with customers that are external to the SA Government. Refer to note 29 for details regarding credit risk and the methodology for determining impairment.

**15. Inventories**

Inventories held for distribution at no or nominal consideration were \$0.988 million (\$0.829 million) and are measured at the lower of average weighted cost and replacement cost. The amount of any inventory write-down to net realisable value/replacement cost or inventory losses are recognised as an expense in the period the write-down or loss occurred. Any write-down reversals are also recognised as an expense reduction.

**16. Contract assets**

	2024	2023
	\$'000	\$'000
Contract assets	21,454	17,024
Less: allowance for impairment loss on contract assets	(5,122)	(4,281)
<b>Total contract assets</b>	<b>16,332</b>	<b>12,743</b>

Contract assets primarily relate to SAAS's rights to consideration for work completed but not yet billable at the reporting date on ambulance transport. This is a management estimate based on best available information at the time. Any amount previously recognised as a contract asset is transferred to receivables when the rights become unconditional (i.e. at the point at which it is invoiced to the customer).

**16.1 Impairment of contract assets**

	2024	2023
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>4,281</b>	<b>3,844</b>
<b>Increase/(Decrease) in allowance recognised in profit or loss</b>	<b>841</b>	<b>437</b>
<b>Carrying amount at the end of the period</b>	<b>5,122</b>	<b>4,281</b>

**17. Property, plant and equipment and intangible assets**

**17.1 Acquisition and recognition**

Property, plant, and equipment owned are initially recorded on a cost basis and are subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. Where assets are acquired at no or nominal value as part of a restructure of administrative arrangements, the assets are recorded at the value held by the transferor public authority prior to the restructure.

SAAS capitalises owned property, plant, and equipment with a value equal to or in excess of \$10,000. Assets recorded as works in progress represent projects physically incomplete as at the reporting date. Componentisation of complex assets is generally performed when the complex asset's fair value at the time of acquisition is equal to or greater than \$5 million for infrastructure assets and \$1 million for other assets.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

---

**17.2 Depreciation and amortisation**

The residual values, useful lives, depreciation, and amortisation methods of all major assets held by SAAS 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.

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

<u>Class of asset</u>	<u>Useful life</u> <u>(years)</u>
Buildings and improvements	10 – 200
Right-of-use buildings	2 – 99
Accommodation and leasehold improvements	Lease term
Plant and equipment:	
• Medical, surgical, dental, and biomedical equipment and furniture	2-25
• Computing equipment and software	3 – 5
• Vehicles	2 – 25
• Other plant and equipment	3-50
Right-of-use plant and equipment	2 – 3
Intangibles	5 – 30

**17.3 Revaluation**

All non-current tangible assets are subsequently measured at fair value after allowing for accumulated depreciation (written down current cost).

Revaluation of non-current assets or a group of assets is only performed when the owned asset's fair value at the time of acquisition is greater than \$1.5 million, and the estimated useful life exceeds three years. Revaluations are undertaken on a regular cycle. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value. If at any time management considers that the carrying amount of an asset greater than \$1.5 million 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. Upon disposal or derecognition, any asset revaluation surplus relating to that asset is transferred to retained earnings.

**17.4 Impairment**

SAAS holds its property, plant and equipment and intangible assets for their service potential (value in use). Specialised assets would rarely be sold and typically any costs of disposal would be negligible, accordingly the recoverable amount will be closer to or greater than fair value. Where there is an indication of impairment, the recoverable amount is estimated. For revalued assets, fair value is assessed each year.

There were no indications for impairment of property, plant and equipment, intangibles or investment properties as at 30 June 2024.

**17.5 Intangible assets**

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

The amortisation period and the amortisation method for intangible assets with finite useful lives are reviewed on an annual basis. SAAS has intangibles with indefinite useful lives, amortisation is not recognised against these intangible assets.

The acquisition of, or internal development of, software is capitalised only when the expenditure meets the definition criteria and recognition criteria, and when the amount of expenditure is greater than or equal to \$10,000. Capitalised software is amortised over the useful life of the asset.

The carrying amount of computer software at the end of the period was \$0.287 million. The computer software has a gross carrying amount of \$6.366 million with accumulated amortisation of \$6.079 million. Amortisation during the year was \$0.149 million (\$0.150 million) and net transfer to/from other asset classes was \$0.039 million (\$0.167 million).

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

---

**17.6 Land and buildings**

An independent valuation of land and buildings owned by SAAS was performed from March to June 2024 by Certified Practicing Valuers from Marsh Pty Ltd as at 1 June 2024, within the regular valuation cycle.

Fair value of unrestricted land was determined using the market approach. The valuation was based on recent market transactions for similar land and buildings (non-specialised) in the area and includes adjustment for factors specific to the land and buildings being valued such as size, location and current use. For land classified as restricted in use, fair value was determined by applying an adjustment to reflect the restriction.

Fair value of buildings was determined using depreciated replacement cost due to there not being an active market. The depreciated 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 was based on a combination of internal records, specialised knowledge and acquisitions/transfer costs.

**17.7 Plant and equipment**

The value of plant and equipment has not been revalued and in accordance with APS 116D, as the carrying value is deemed to approximate fair value. These assets are classified in Level 3 as there have been no subsequent adjustments to their value, except for management assumptions about the asset condition and remaining useful life.

**17.8 Leased property, plant and equipment**

Right-of-use assets leased by SAAS as lessee are measured at cost, and there were no indications for impairment. Additions to right of use assets during 2023-24 were \$3.895 million (\$1.192 million). Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000, are not recognized as right-of-use assets. The associated lease payments are recognised as an expense and disclosed at Note 8.

Major lease activities include the use of:

- **Properties** –The major properties leased includes property at Eastwood, Parkside, Ashford, Port Adelaide, Aldgate, Angaston, Gepps Cross and Edwardstown. Generally, property leases are from the private sector and are non-cancellable with many having the right of renewal. Rent is payable in arrears, with increases generally linked to CPI increases. Prior to renewal, most lease arrangements undergo a formal rent review linked to market appraisals or independent valuers.
- **Motor vehicles** – leased from the South Australian Government Financing Authority (SAFA) through their agent LeasePlan Australia. The leases are non-cancellable and the vehicles are leased for a specified time period (usually three years) or a specified number of kilometres, whichever occurs first.

SAAS has not committed to any lease arrangements that commence from 1 July 2024, which are not included in the lease liability maturity analysis. SAAS has not entered into any sub-lease arrangements and has no concessional lease arrangements.

The lease liabilities related to the right-of-use assets (and the maturity analysis) are disclosed at note 20. Expenses related to right-of-use assets including depreciation and borrowing costs are disclosed at note 17 and 20. Cash outflows related to right-of-use assets are disclosed at note 24.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**18. Reconciliation of property, plant and equipment**

The following table shows the movement :

2023-24	Land and buildings:		Plant and equipment:				Total \$'000			
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Accommod- ation and Leasehold improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000		Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000
Carrying amount at the beginning of the period	34,303	77,910	10,868	6,811	7,301	12,183	19,196	2,057	5,433	176,062
Additions	3,448	4	2,263	45,369	-	65	2,276	1,632	9,367	64,424
Assets received free of charge	-	-	-	-	-	30	-	-	-	30
Disposals	-	(3)	-	-	-	-	(30)	-	-	(33)
Transfers between asset classes	-	22,932	-	(23,420)	163	2,596	6,711	-	(9,021)	(39)
Remeasurement	-	-	485	-	-	-	-	-	-	485
<b>Subtotal:</b>	<b>37,751</b>	<b>100,843</b>	<b>13,616</b>	<b>28,760</b>	<b>7,464</b>	<b>14,874</b>	<b>28,153</b>	<b>3,689</b>	<b>5,779</b>	<b>240,929</b>
<b>Gains/(losses) for the period recognised in net result:</b>										
Depreciation and amortisation	-	(2,624)	(1,830)	-	(486)	(3,831)	(7,178)	(1,102)	-	(17,051)
<b>Subtotal:</b>	<b>-</b>	<b>(2,624)</b>	<b>(1,830)</b>	<b>-</b>	<b>(486)</b>	<b>(3,831)</b>	<b>(7,178)</b>	<b>(1,102)</b>	<b>-</b>	<b>(17,051)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>										
Revaluation increment / (decrement)	7,891	19,368	-	-	-	-	-	-	-	27,259
<b>Subtotal:</b>	<b>7,891</b>	<b>19,368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,259</b>
<b>Carrying amount at the end of the period</b>	<b>45,642</b>	<b>117,587</b>	<b>11,786</b>	<b>28,760</b>	<b>6,978</b>	<b>11,043</b>	<b>20,975</b>	<b>2,587</b>	<b>5,779</b>	<b>251,137</b>
<b>Gross carrying amount</b>										
Gross carrying amount	45,642	117,969	19,959	28,760	15,021	30,769	55,434	4,765	5,779	324,098
Accumulated depreciation / amortisation	-	(382)	(8,173)	-	(8,043)	(19,726)	(34,459)	(2,178)	-	(72,961)
<b>Carrying amount at the end of the period</b>	<b>45,642</b>	<b>117,587</b>	<b>11,786</b>	<b>28,760</b>	<b>6,978</b>	<b>11,043</b>	<b>20,975</b>	<b>2,587</b>	<b>5,779</b>	<b>251,137</b>

Most property, plant and equipment are classified in the level 3 fair value hierarchy except for certain land and buildings & improvements (classified as level 2) and capital works in progress (not classified). Refer to note 21 for details about the lease liability for right-of-use assets.



**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

2022-23	Land and buildings:		Plant and equipment:				Total \$'000			
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Accommod- ation and improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000		Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000
Carrying amount at the beginning of the period	17,479	72,628	11,929	4,109	7,778	11,910	17,579	1,829	6,918	152,159
Additions	16,824	-	-	10,836	-	-	-	1,192	10,577	39,429
Disposals	-	-	-	(11)	(54)	-	(56)	-	-	(121)
Transfers between asset classes	-	7,672	-	(8,123)	-	4,053	8,293	-	(12,062)	(167)
Remeasurement	-	-	463	-	-	-	-	-	-	463
<b>Subtotal:</b>	<b>34,303</b>	<b>80,300</b>	<b>12,392</b>	<b>6,811</b>	<b>7,724</b>	<b>15,963</b>	<b>25,816</b>	<b>3,021</b>	<b>5,433</b>	<b>191,763</b>
<b>Gains/(losses) for the period recognised in net result:</b>										
Depreciation and amortisation	-	(2,390)	(1,524)	-	(423)	(3,780)	(6,620)	(964)	-	(15,701)
<b>Subtotal:</b>	<b>-</b>	<b>(2,390)</b>	<b>(1,524)</b>	<b>-</b>	<b>(423)</b>	<b>(3,780)</b>	<b>(6,620)</b>	<b>(964)</b>	<b>-</b>	<b>(15,701)</b>
<b>Carrying amount at the end of the period</b>	<b>34,303</b>	<b>77,910</b>	<b>10,868</b>	<b>6,811</b>	<b>7,301</b>	<b>12,183</b>	<b>19,196</b>	<b>2,057</b>	<b>5,433</b>	<b>176,062</b>
<b>Gross carrying amount</b>										
Gross carrying amount	34,303	88,757	17,211	6,811	14,858	28,131	55,381	3,969	5,433	254,854
Accumulated depreciation / amortisation	-	(10,847)	(6,343)	-	(7,557)	(15,948)	(36,185)	(1,912)	-	(78,792)
<b>Carrying amount at the end of the period</b>	<b>34,303</b>	<b>77,910</b>	<b>10,868</b>	<b>6,811</b>	<b>7,301</b>	<b>12,183</b>	<b>19,196</b>	<b>2,057</b>	<b>5,433</b>	<b>176,062</b>

Most property, plant and equipment are classified in the level 3 fair value hierarchy except for certain land and buildings & improvements (classified as level 2) and capital works in progress (not classified). Refer to note 21 for details about the lease liability for right-of-use assets.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**19. Fair value measurement**

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

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

SAAS's current use is the highest and best use of the asset unless other factors suggest an alternative use. As SAAS did not identify any factors to suggest an alternative use, fair value measurement was based on current use. The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1 million or an estimated useful life that was less than three years are deemed to approximate fair value.

Refer to notes 17.1 and 17.2 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

**19.1 Fair value hierarchy**

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. SAAS categorises non-financial assets measured at fair value into hierarchy based on the level of inputs used in measurement as follows:

**Fair value measurements at 30 June 2024**

	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>Recurring fair value measurements (Note 17)</b>			
Land	35,300	10,342	45,642
Buildings and improvements	2,874	114,713	117,587
<b>Total recurring fair value measurements</b>	<b>38,174</b>	<b>125,055</b>	<b>163,229</b>

**Fair value measurements at 30 June 2023**

	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>Recurring fair value measurements (Note 17)</b>			
Land	1,120	33,183	34,303
Buildings and improvements	4,322	73,588	77,910
<b>Total recurring fair value measurements</b>	<b>5,442</b>	<b>106,771</b>	<b>112,213</b>

There are no non-recurring fair value measurements.

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

During 2024 and 2023, SAAS had no valuations categorised into Level 1.

In 2024 land, excluding land at the Hauteville Terrace carpark and Greenhill Road site, was transferred from level 2 to level 3 as the extent of unobservable inputs and professional judgement required in valuing these assets is significant, and as such they are deemed to have been valued using Level 3 valuation inputs.

Buildings and improvements at the Hauteville Terrace carpark and Greenhill Road site have been categorised as Level 2 as there are recent market transactions for similar properties and the valuations are based on the amounts for which the properties could be exchanged between willing parties in an arm's length transactions, based on current prices in the active market for similar properties.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**19.2 Valuation techniques and inputs**

The Hauteville Terrace carpark and Greenhill Road land have been valued using the market approach based on direct comparison with market data, adjusted for key attributes such as property size and zoning. These properties are classified as having been valued using level 2 valuation inputs.

Other land values were derived by using the replacement cost approach, being recent sales transactions of other similar land holdings within the region (or adjacent regions where limited sales evidence was available), adjusted for differences in key attributes such as property size, zoning and any restrictions on use, and then adjusted with a discount factor. For this reason they are deemed to have been valued using Level 3 valuation inputs.

Due to the predominantly specialised nature of health service assets, the majority of building valuations have been undertaken using a cost approach (depreciated replacement cost), an accepted valuation methodology under AASB 13. The extent of unobservable inputs and professional judgment required in valuing these assets is significant, and as such they are deemed to have been valued using Level 3 valuation inputs.

Unobservable inputs used to arrive at final valuation figures included:

- Estimated remaining useful life, which is an economic estimate and by definition, is subject to economic influences;
- Cost rate, which is the estimated cost to replace an asset with the same service potential as the asset undergoing valuation (allowing for over-capacity), and based on a combination of internal records including: refurbishment and upgrade costs, historical construction costs, functional utility users, industry construction guides, specialised knowledge and estimated acquisition/transfer costs;
- Characteristics of the asset, including condition, location, any restrictions on sale or use and the need for ongoing provision of Government services;
- Effective life, being the expected life of the asset assuming general maintenance is undertaken to enable functionality but no upgrades are incorporated which extend the technical life or functional capacity of the asset; and
- Depreciation methodology, noting that AASB 13 dictates that regardless of the depreciation methodology adopted, the exit price should remain unchanged.

**20. Payables**

	2024 \$'000	2023 \$'000
<b>Current</b>		
Creditors and accrued expenses	9,953	5,498
Paid Parental Leave Scheme	(5)	(14)
Other payables	391	370
<b>Total current payables</b>	<b>10,339</b>	<b>5,854</b>
<b>Total payables</b>	<b>10,339</b>	<b>5,854</b>

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owed and unpaid. Sundry creditors are normally settled within 30 days from the date the invoice is first received. Staff on-costs are settled when the respective staff benefits that they relate to are discharged. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

**21. Financial liabilities**

	2024 \$'000	2023 \$'000
<b>Current</b>		
Lease liabilities	2,825	2,135
<b>Total current financial liabilities</b>	<b>2,825</b>	<b>2,135</b>
<b>Non-current</b>		
Lease liabilities	11,771	11,274
<b>Total non-current financial liabilities</b>	<b>11,771</b>	<b>11,274</b>
<b>Total financial liabilities</b>	<b>14,596</b>	<b>13,409</b>

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with leasing activities was \$0.362 million (\$0.252 million).

Refer to note 29 for information on risk management. Refer note 17 for details about the right of use assets (including depreciation).

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

**21.1 Concessional lease arrangements**

SAAS has no concessional lease arrangements.

**21.2 Maturity analysis**

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

	2024	2023
	\$'000	\$'000
<b>Current</b>		
1 to 3 years	5,824	4,353
3 to 5 years	3,859	3,232
5 to 10 years	3,394	2,543
More than 10 years	1,749	1,861
<b>Total lease liabilities (undiscounted)</b>	<b>14,826</b>	<b>11,989</b>

**22. Staff related benefits**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Accrued salaries and wages	3,289	3,155
Annual leave	44,069	38,978
Long service leave	4,780	4,040
Skills and experience retention leave	1,985	1,945
Staff on-costs*	5,788	4,928
Other	(4)	2
<b>Total current staff related benefits</b>	<b>59,907</b>	<b>53,048</b>
<b>Non-current</b>		
Staff on-costs*	2,331	1,936
Long service leave	51,979	44,685
<b>Total non-current staff related benefits</b>	<b>54,310</b>	<b>46,621</b>
<b>Total staff related benefits</b>	<b>114,217</b>	<b>99,669</b>

\*Staff on-costs, were disclosed under Note 19 – Payables in the published 2023 financial statements.

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

**22.1 Salaries and wages, annual leave, skills and experience retention leave and sick leave**

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

The annual leave liability and the skills and experience retention leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

As a result of the actuarial assessment performed by DTF, the salary inflation rate has increased from the 2023 rate (2.0%) to 2.4% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the employee staff benefits liability and employee benefits expenses of \$0.148 million.

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 staff is estimated to be less than the annual entitlement for sick leave.

**22.2 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. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are 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 and the health sector across government.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

---

AASB 119 requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 2023 (4.0%) to 4.25% for the Department and to 4.25% for LHNs and SAAS. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF leaves the salary inflation rate unchanged from 2023 at 3.5% for long service leave liability.

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

The net financial effect of the changes to actuarial assumptions is a decrease in the long service leave liability of \$2.959 million, payables (staff on-costs) of \$0.124 million and staff benefits expense of \$3.165 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption being the long-term discount rate.

The actuarial assessment performed by DTF increased the salary inflation rate from 2.50% to 3.50% for long service leave liability resulting in an increase in the reported long service leave liability.

### **22.3 Staff on-costs**

\*Staff on-costs include Return to Work SA levies and superannuation contributions and are settled when the respective staff benefits that they relate to is discharged. SAAS 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 externally managed superannuation schemes.

As a result of an actuarial assessment performed by the DTF, the portion of long service leave taken as leave is unchanged at 38% and the average factor for the calculation of employer superannuation on-costs has increased from the 2023 rate (11.1%) to 11.65% to reflect the increase in the superannuation guarantee. These rates are used in the staff on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the staff benefit expense of \$0.182 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

### **22.4 Superannuation funds**

A number of SAAS employees are members of the SA Ambulance Service Superannuation Scheme (the "Scheme"). These staff are eligible to receive a benefit from the Scheme. A benefit is payable on retirement, death, disablement or leaving SAAS in accordance with the Scheme's trust deed and rules. The Scheme provides lump sum benefits based on a combination of defined benefits which depend on years of service and final salary and accumulation benefits which depend on the accumulation of member and employer contributions adjusted for appropriate earnings and expenses. The liability for this Scheme has been determined via an actuarial valuation by Mercer Investment Nominees Limited using the projected unit credit method.

The expected payment to settle the obligation has been determined using national government bond market yields with terms and conditions that match, as closely as possible, to estimated cash outflows.

Actuarial gains and losses are recognised in other comprehensive income in the Statement of Comprehensive Income, in the period in which they occur. The superannuation expense comprising interest cost and other costs of the defined benefit plan is measured in accordance with AASB 119 and is recognised as and when contributions fall due.

The South Australian Superannuation Board was appointed Trustee of the Scheme effective 1 July 2006. The Scheme was closed to new members as at 30 June 2008. For those staff who are not members of the Scheme, SAAS pays contributions in accordance with the relevant award or contract of employment to other nominated Superannuation funds in compliance with the superannuation guarantee legislation. Contributions are charged as expenditure as they are made. Members are not required to make contributions to these funds.

SA AMBULANCE SERVICE INC  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the year ended 30 June 2024

	2024	2023
<b>Defined benefit superannuation scheme</b>		
<b>Reconciliation of the present value of the defined benefit obligation:</b>	<b>\$'000</b>	<b>\$'000</b>
Opening balance of defined benefit obligation	263,935	265,853
Current service cost	7,560	5,761
Interest cost	9,520	8,486
Contributions by scheme participants	3,075	3,266
Actuarial (gains)/losses	2,014	13,236
Benefits paid	(23,049)	(30,489)
Taxes, premiums and expenses paid	(2,146)	(2,249)
Transfers in	270	71
<b>Closing balance of defined benefit obligation</b>	<b>261,179</b>	<b>263,935</b>

	2024	2023
<b>Reconciliation of fair value of scheme assets:</b>	<b>\$'000</b>	<b>\$'000</b>
Opening balance of scheme assets	283,988	296,214
Interest Income	10,322	9,528
Actual return on scheme assets less Interest Income	12,733	1,962
Contributions from the employer	5,379	5,685
Contributions by scheme participants	3,075	3,266
Benefits paid	(23,049)	(30,489)
Taxes, premiums and expenses paid	(2,146)	(2,249)
Transfers in	270	71
<b>Closing balance of scheme assets</b>	<b>290,572</b>	<b>283,988</b>

The defined benefit liability has been recognised in the Statement of Financial Position in accordance with AASB 119 and is held in SAAS.

	2024	2023
<b>The amount included in the Statement of Financial Position arising from SAAS's obligations in respect of its defined benefit scheme is as follows:</b>	<b>\$'000</b>	<b>\$'000</b>
Present value of defined benefit obligations	261,179	263,935
Fair value of scheme assets	(290,572)	(283,988)
<b>Net (asset)/liability arising from defined benefit obligations</b>	<b>(29,393)</b>	<b>(20,053)</b>

	2024	2023
<b>Included in the Statement of Financial Position:</b>	<b>\$'000</b>	<b>\$'000</b>
Non-current receivable - superannuation - defined benefit scheme	29,393	20,053
<b>Closing balance of defined benefit obligation</b>	<b>29,393</b>	<b>20,053</b>

	2024	2023
Australian equity	26	25
International equity	27	26
Fixed income	13	7
Property	8	10
Diversified Strategies Income	-	8
Diversified Strategies Growth	-	10
Alternatives/Other	2	5
Cash	8	9
Private Market	5	-
Infrastructure	5	-
Credit	6	-
	<b>100</b>	<b>100</b>

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

In accordance with the revised AASB 119 the percentage invested in each asset class as at 30 June 2024 is adjusted to be comparable to 30 June 2023. This adjustment is made to align with the new approach where Diversified Strategies Growth and Diversified Strategies Income are identified as separate asset classes.

The actual return on scheme assets was \$23.055million (\$11.490 million), a gain of \$10.719 million resulting from investment returns being significantly higher than previously assumed. Employer contributions of \$4.742 million are expected to be paid to the scheme for the year ending 30 June 2025. Expected employer contributions reflect the current 11.5% of salary contributions.

	2024	2023
<b>Principal actuarial assumptions used (and expressed as weighted averages):</b>	<b>% pa</b>	<b>% pa</b>
Discount rate (Defined benefit cost)	4.0	3.6
Expected rate of salary increase (Defined benefit cost)	3.5	2.5
Discount rate (Defined benefit obligation)	4.25	4.0
Expected rate of salary increase (Defined benefit obligation)	3.5	3.5
	<b>2024</b>	<b>2023</b>
<b>Movement in net defined benefit liability</b>	<b>% pa</b>	<b>\$'000</b>
Net defined benefit liability at start of year	(20,053)	(30,361)
Defined benefit cost	6,758	4,719
Remeasurements	(10,719)	11,274
Employer Contributions	(5,379)	(5,685)
<b>Net defined liability at end of year</b>	<b>(29,393)</b>	<b>(20,053)</b>

The net financial effect of the changes in the discount rate in the current year is an increase in the superannuation – defined benefits scheme liability and other comprehensive income expense gain of \$10.719 million. The impact on future periods is impracticable to estimate as the superannuation – defined benefits scheme liability is calculated using a number of assumptions – a key assumption being the long-term discount rate.

**Sensitivity analysis**

The defined benefit obligation as at 30 June 2024 under several scenarios is presented below.

Scenarios A and B relate to discount rate sensitivity. Scenarios C and D relate to salary increase rate sensitivity.

Scenario A: 0.5% p.a. lower discount rate assumption

Scenario B: 0.5% p.a. higher discount rate assumption

Scenario C: 0.5% p.a. lower salary increase rate assumption

Scenario D: 0.5% p.a. higher salary increase rate assumption

	Base Case	Scenario A	Scenario B	Scenario C	Scenario D
		-0.5% pa discount rate	+0.5% pa discount rate	-0.5% pa salary increase rate	+0.5% pa salary increase rate
Discount Rate	4.25%	3.75%	4.75%	4.25%	4.25%
Salary increase rate	3.5%	3.5%	3.5%	3.0%	4.0%
Defined benefit obligation (\$'000)	261.087	265.694	257.717	258.253	264.930

**Description of the regulatory framework**

The scheme operates in accordance with its Trust Deed. The scheme is considered to be an exempt public sector scheme.

**Description of other entities' responsibilities for the governance of the Scheme**

The scheme's trustee (South Australian Superannuation Board) is responsible for the governance of the scheme. The trustee has a legal obligation to act solely in the best interests of scheme beneficiaries. The trustee has the following roles:

- administration of the scheme and payment to the beneficiaries from scheme assets when required in accordance with the scheme rules;
- management and investment of the scheme assets; and
- compliance with superannuation law and other applicable regulations.

**Description of risks**

There are a number of risks to which the Scheme exposes the employer. The more significant risks relating to the defined benefits are:

**Investment risk**

The risk that investment returns will be lower than assumed and the employer will need to increase contributions to offset this shortfall.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

---

Salary growth risk

The risk that wages or salaries (on which future benefit amounts will be based) will rise more rapidly than assumed, increasing defined benefit amounts and thereby requiring additional employer contributions.

Legislative risk

The risk that legislative changes could be made which increase the cost of providing the defined benefits.

The scheme assets are invested in the Funds SA Balanced Investment option. The assets are diversified within this investment option and therefore the Scheme has no significant concentration of investment risk.

Funding arrangements

The financing objective adopted at the 30 June 2023 actuarial investigation of the scheme in a report dated 23 May 2024, is to maintain the value of the scheme's assets at least equal to:

- 100% of accumulation account balances, plus
- 105% of defined benefit vested benefits.

In that valuation, it was recommended that the employer contribute to the scheme as follows:

- Defined Benefit members:
  - 9.5% of salary for all defined benefit members, inclusive of award contributions, plus
  - Any additional employer contributions agreed between the employer and a member.

Accumulation members:

- 11% of ordinary time earnings from 1 July 2023 to 30 June 2024, increasing in line with future Superannuation Guarantee rates from 1 July 2024, plus
- Any additional employer contributions agreed between the employer and a member.

Maturity profile of defined benefit obligation

The weighted average duration of the defined benefit obligation as at 30 June 2024 is 7 years.

**23. Provisions**

**23.1 Workers Compensation**

Provisions consist of only workers compensation provision.

*Reconciliation of workers compensation (statutory and non-statutory)*

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	31,466	41,874
Payments	(6,293)	(871)
Remeasurement	14,107	(9,537)
Additions	9,819	-
<b>Carrying amount at the end of the period</b>	<b>49,099</b>	<b>31,466</b>

Total workers compensation contains current provision of \$8.909 million (\$6.710 million) and non-current provision of \$40.190 million (\$24.756 million).

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

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

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

The workers compensation provision is based on an actuarial estimate of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.



**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

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

**24. Contract liabilities and other liabilities**

	2024	2023
	\$'000	\$'000
Current		
Unclaimed monies	-	8
Unearned revenue	-	95
Contract liabilities	17,134	16,121
Other	1,819	(23)
<b>Total current contract liabilities and other liabilities</b>	<b>18,953</b>	<b>16,201</b>

<b>Total contract liabilities and other liabilities</b>	<b>18,953</b>	<b>16,201</b>
---	---------------	---------------

Revenue relating to maintenance services for call direct and ambulance cover is recognised over time although the customer pays up front in full for these services. A contract liability is recognised for revenue relating to ambulance cover at the time of the initial sales transaction and is released over the service period. All performance obligations from these existing contracts (deferred service income) will be satisfied during the next reporting period and accordingly all amounts will be recognised as revenue.

**25. Unrecognised contractual commitments**

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

**25.1 Capital commitments**

	2024	2023
	\$'000	\$'000
Within one year	9,322	3,233
<b>Total capital commitments</b>	<b>9,322</b>	<b>3,233</b>

SAAS's capital commitments are for plant and equipment ordered but not received and capital works.

**25.2 Expenditure commitments**

	2024	2023
	\$'000	\$'000
Current		
Within one year	4,985	3,730
Later than one year but not longer than five years	912	8,830
<b>Total expenditure commitments</b>	<b>5,897</b>	<b>12,560</b>

SAAS expenditure commitments are for agreements for goods and services ordered but not received.

**26. Contingent assets and liabilities**

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

**26.1 Contingent Assets**

SAAS is not aware of any contingent assets.

**26.2 Contingent Liabilities**

SAAS is not aware of any contingent liabilities.

**27. Events after balance date**

SAAS is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

## 28. Impact of Standards and Statements not yet implemented

Australian Accounting Standards and Interpretations not yet effective have not been adopted by SAAS for the reporting period ended 30 June 2024, except for AASB 2021-2 which was adopted from 1 July 2021.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities will apply from 1 July 2024. Given the complexity and level of judgement required in applying AASB 13 and the new amending standard, together with the need to liaise with valuers, SAAS has not yet determined the impact.

SAAS does not expect any other standards issued but not yet effective to have a material impact on the financial statements.

## 29. Financial instruments/financial risk management

### 29.1 Financial risk management

Risk management is managed internally at SAAS. 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*.

SAAS'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

SAAS is funded principally by the SA Government via the Department. The Department works with DTF to determine the cash flows associated with the SA Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows. Refer to notes 1.4, 18 and 19 for further information.

#### Credit risk

SAAS has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. SAAS has minimal concentration of risk. No collateral is held as security and no credit enhancements relate to financial assets held by the SAAS. Refer to notes 12 for further information.

#### Market risk

SAAS does not engage in high risk hedging for its financial assets. Exposure to interest rate risk may arise through interest bearing liabilities, including borrowings. SAAS's interest bearing liabilities are managed through SAFA and any movement in interest rates are monitored on a daily basis. There is no exposure to foreign currency or other price risks.

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

### 29.2 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 carrying amounts of each of the following categories of financial assets and liabilities: financial assets measured at amortised cost; financial assets measured at fair value through profit or loss and financial liabilities measured at amortised cost are detailed below. All of the resulting fair value estimates are included in Level 2 as all significant inputs required are observable.

Financial assets and financial liabilities are measured at amortised cost and carrying amount/fair values throughout the statements. Amounts relating to statutory receivables and payables (e.g. Commonwealth taxes; Auditor-General's Department audit fees etc.) and prepayments are excluded as they are not financial assets or liabilities. Receivables and Payables at amortised cost are \$16.041 and \$10.222 million and million respectively.

### 29.3 Credit risk exposure and 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. Loss allowances for contract assets are measured at an amount equal to an expected credit loss using a 12 month method.

An allowance matrix is used to measure the expected credit loss of receivables from non-government debtors. The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties. 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.

The carrying amount of receivables approximates net fair value due to being receivable on demand. Receivables are written off when there is no reasonable expectation of recovery and not subject to enforcement activity. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with SAAS.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

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

The assessment of the correlation between historical observed default rates, forecast economic conditions and expected credit losses is a significant estimate. SAAS's historical credit loss experience and forecast of economic conditions may not be representative of customers' actual default in the future.

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 credit risk exposure and expected credit loss for non-government debtors:

	30 June 2024			30 June 2023		
	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000
<b>Days past due</b>						
Current	0.5-25.4%	10,863	2,732	0.5-25.2%	18,773	8,052
<30 days	0.9-28.3%	8,826	2,480	1.0-28.3%	7,747	2,159
31-60 days	1.9-47.3%	5,653	2,672	2.3-48.2%	3,445	1,659
61-90 days	3.1-60.5%	3,422	2,029	3.7-62.3%	2,872	1,776
91-120 days	4.3-66.5%	4,013	2,656	4.7-69.1%	2,248	1,467
121-180 days	6.0-74.2%	4,267	3,119	6.5-73.9.7%	1,948	1,437
181-360 days	11.2-89.5%	16,506	14,731	11.1-77.7%	14,528	11,248
361-540 days	31.7-96.7%	6,778	6,548	31.6-95.6%	6,712	6,415
>540 days	43.3-100.0%	1,962	1,795	43.2-100%	823	690
<b>Total</b>		<b>62,290</b>	<b>38,762</b>		<b>59,096</b>	<b>34,903</b>

### 30. Significant transactions with government related entities

SAAS is controlled by the SA Government.

Related parties of SAAS include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Significant transactions with the SA Government are identifiable throughout this financial report. SAAS received funding from the SA Government via the Department (note 2), and incurred expenditure via the Department for medical, surgical and laboratory supplies, computing and insurance (note 8). SAAS incurred expenditure with the Attorney General's Department for Medstar patient transport (MAC Rescue Helicopter) of \$4.740 million (\$6.097 million), for the SA Government Radio Network of \$2.046 million (\$1.996 million) and for capital works of \$28.980m with the Department of Infrastructure and Transport.

**SA AMBULANCE SERVICE INC  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the year ended 30 June 2024**

**31. Board and committee members**

Members of boards/committees that served for all or part of the financial year, and were entitled to receive income from membership in accordance with APS 124.B were:

Board/Committee name:	Government employee members	Other members
Assurance and Risk Committee	-	Beilby J Professor (Chair), Deally Y, McIlroy A.
Clinical Governance Committee	8	Beilby J Professor (Chair), Hibbert P, Marshall J, Dr Thomson N, Farrugia H.
Consumer and Community Advisory Committee	-	Ashley I, Caldwell B, Chester M, Cook C, Earle-Bandaralage L, Kirk P (Co-Chair), Marshall J, Mercer K, Pietsch A, Pilkington I, Saunders C, Vega L (end date: 10/09/2023), Whiteway L, Murray R, Braund S.
Finance Committee	9	McIlroy A (Chair), Murray R.
ICT Governance Committee	3	Deally Y (Chair).
NSQHS Steering Committee	15	Kirk P.
Service Delivery Committee	25	Braund S.

Refer to note 7.2 for remuneration of board and committee members.

## Certification of the financial statements

We certify that the:

- Financial statements of the SA Ambulance Service Inc.:
  - are in accordance with the accounts and records of the authority; and
  - comply with relevant Treasurer’s instructions; and
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the authority at the end of the financial year and the result of its operations and cash flows for the financial year.
- Internal controls employed by the SA Ambulance Service Inc. over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



.....  
Rob Elliott  
Chief Executive Officer  
SA Ambulance Service



.....  
Elke Kropf  
Executive Director Strategy, Business and Asset Services

Date 13/9/2024 .....

**SA AMBULANCE SERVICE INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2024**

	Note	2024 S'000	2023 S'000
<b>Income</b>			
Revenues from SA Government	2	310,761	316,411
Fees and charges	3	165,632	155,676
Grants and contributions	4	3,007	3,187
Interest		113	67
Resources received free of charge	5	2,841	2,723
Net gain from disposal of non-current and other assets	11	818	845
Other revenues/income	6	5,175	4,295
<b>Total income</b>		<b>488,347</b>	<b>483,204</b>
<b>Expenses</b>			
Staff related expenses	7	342,663	322,086
Supplies and services	8	89,446	82,631
Depreciation and amortisation	17.5,18	17,200	15,851
Borrowing costs	21	362	252
Impairment loss on receivables	14,16	4,700	4,118
Other expenses	10	28,755	24,717
<b>Total expenses</b>		<b>483,126</b>	<b>449,655</b>
<b>Net result</b>		<b>5,221</b>	<b>33,549</b>
<b>Other Comprehensive Income</b>			
<b>Items that will be reclassified subsequently to net result when specific conditions are met</b>			
Changes in property, plant and equipment asset revaluation surplus		27,259	-
Gains or losses recognised directly in equity		10,719	(11,274)
<b>Total other comprehensive income</b>		<b>37,978</b>	<b>(11,274)</b>
<b>Total comprehensive result</b>		<b>43,199</b>	<b>22,275</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.