



**Government
of South Australia**

SA Ambulance Service Inc

2019-20 Annual Report

SA Ambulance Service

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To:

Hon Stephen Wade MLC

Minister for Health and Wellbeing

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009*, the *Public Finance Audit Act 1987* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the SA Ambulance Service by:

David Place
Chief Executive Officer

Date 24 / 9 / 20

Signature 

From the Chief Executive



This year has been an extraordinary one. I could not be more proud of our 1,668 staff and 1,502 volunteers. The unexpected interruption of the COVID-19 pandemic was profound in many ways. Our operational staff had to familiarise themselves with new clinical procedures and most non-operational staff were required to work under flexible working arrangements whilst isolating at home.

SA Ambulance Service (SAAS) launched its Pandemic Plan as part of our response, which allowed us to bring forward two internship groups, contract transport cleaning services and introduce a range of other strategies new to us. I am also very proud that within one month during COVID-19, we vaccinated 99% of our workforce against influenza.

Our amazing volunteers continued to care for their local communities throughout the COVID-19 restriction period. SAAS continued to provide the very best in clinical training by being responsive to the environment and implementing the use of contemporary technology options to support development and collaboration with our volunteers. This has opened up new and different teachings to develop and collaborate with our volunteers.

South Australians faced the Yorketown and Edithburgh fires in December 2019. This was quickly followed in January by devastating fire fronts at Cudlee Creek and Kangaroo Island. SAAS staff and volunteers worked on the front line, along with other emergency service agencies, to provide much needed medical treatment to local communities.

In late 2019, Samoa endured the most significant measles outbreak in their history. The Samoan government declared a state of emergency and formally asked Australia to provide medical assistance. Doctors, Nurses and a Paramedic from SAAS and MedSTAR were deployed, treating and caring for hundreds of people, particularly children. Staff showed resilience and commitment in the provision of world class health care and support to their patients.

SAAS continued to get on with delivering normal business, whilst at the same time adapting our service model to become more efficient. Notably, there was a reduction in the amount of time patients were on the ramp with larger percentages of patients (21%) experiencing less than five minutes delay (above the 30 minute benchmark) and 84% patients experiencing a delay of less than 30 minutes above the benchmark. In April 2020, SAAS experienced the lowest number of hours lost due to delayed transfer of care in over two years.

Initiatives for alternative pathways to hospital Emergency Departments (EDs) were rolled out with beneficial outcomes. Strategies that aimed to improve patient flow in EDs included:

- Mental Health Co-Response (MH-CORE) which is a co-response model teaming a Central Adelaide Local Health Network mental health worker with a SAAS paramedic to strengthen and prioritise community-based assessment and referral, avoiding ED attendance of approximately 60% of these cases.
- The introduction of Priority Care Centres (PCC) of which SAAS referred over 1000 low acuity patients.
- The launch of SAAS's new Clinical Telephone Assessment (CTA) system to improve our service to low acuity callers with the aim to reduce ramping and increase capacity for crews to respond to urgent calls.
- The development of SAAS's clinical response model to increase the use of single responders to treat complex patients.

SAAS worked to increase inclusiveness with communities and cultures across South Australia including:

- In February, the Hon Stephen Wade, MLC, Minister for Health and Wellbeing launched a series of SAAS Rural Health Workshops across regional South Australia. The feedback was incorporated into the SAAS Rural Health Plan.
- In March, the SAAS Consumer and Community Advisory Committee (CACAC) (comprising of eleven consumers and stakeholders of health services) was officially formed.
- The continuation of our Reconciliation Action Plan which won the Excellence in Leadership category at the 2019 Council of Ambulance Authorities Awards.

On a personal note, it was for me, a privilege to lead an organisation of such committed people. SAAS approached this pandemic with the professionalism and calm it is known for. We remain a strong, adaptable workforce made up of exceptional people who are committed to providing the best medical treatment to our communities.



David Place

Chief Executive Officer

SA Ambulance Service

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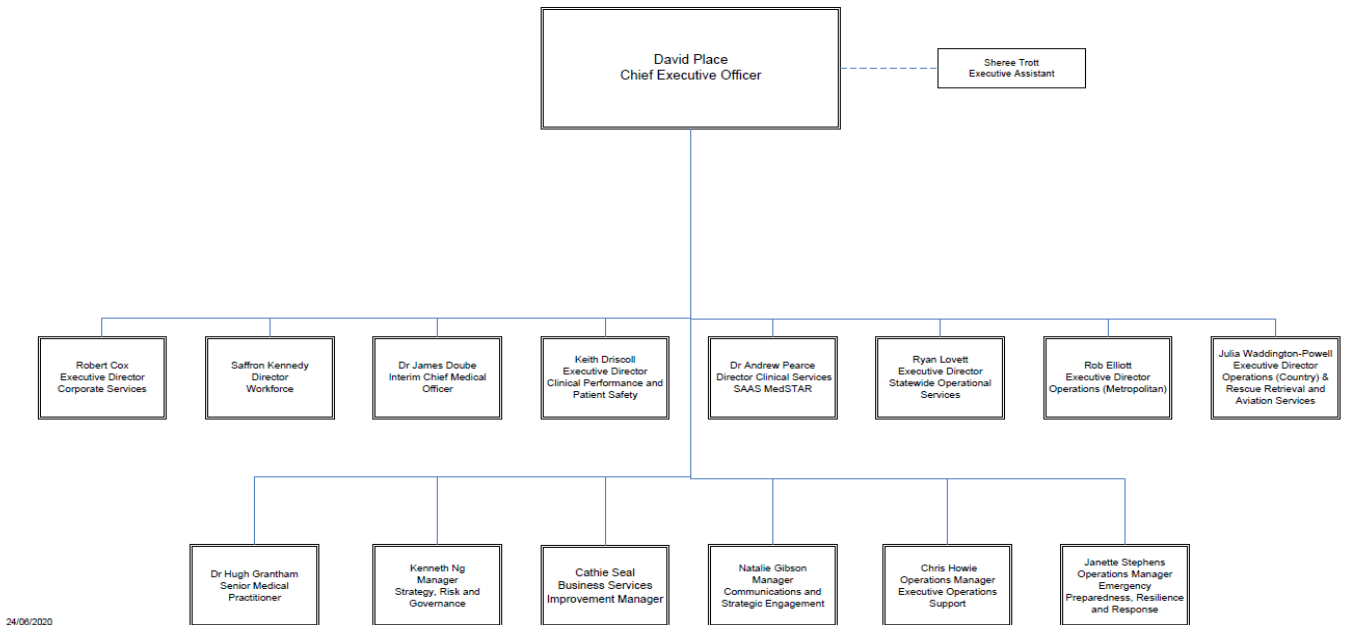
Overview: about the agency

Our strategic focus

Our Purpose	To save lives, reduce suffering, and enhance quality of life, through the provision of accessible and responsive quality patient care.
Our Vision	At the forefront of care for South Australians
Our Values	<p>Our Patient:- At the centre of everything we do</p> <p>Our People:- Our most important asset</p> <p>Our Partners:- Working together for better care</p> <p>Our Enablers:- A sustainable future for our business</p>
Our functions, objectives and deliverables	<p>SAAS is the principal provider of ambulance services across South Australia and delivers:</p> <ul style="list-style-type: none"> • Triple Zero (000) call receipt and patient triage. • Pre-hospital emergency and urgent care, treatment and/or transport. • Non-emergency patient care and transport. • Emergency and major event management. • Rescue and emergency medical retrieval services. • Provision, as a registered training organisation, of in-house, nationally accredited training to SAAS staff. • Provision and administration of the Ambulance Cover subscription scheme. • Management of Call Direct, a 24-hour personal monitoring emergency service. <p>SAAS also provides the following services through SAAS MedSTAR:</p> <ul style="list-style-type: none"> • Provision of 24/7 365 days a year aeromedical retrieval of critically ill and injured South Australian from rural to metro hospitals. • Coordination of State Rescue Helicopter Services, via the SAAS Emergency Operations Centre. • Management of the Aeromedical Transport Services Agreement with Royal Flying Doctor Service for fixed wing inter-hospital air transfers. • Collaboration with James Cook University to deliver the Postgraduate Certificate in Aeromedical Retrieval and Master of Public Health degree courses. • Emergency Medicine Education and Training (EMET) program.

Our organisational structure

SA Ambulance Service
Executive
June 2020



SAAS reports to the Minister for Health and Wellbeing through the Chief Executive, Department for Health and Wellbeing. SAAS's executive structure for 2018-19 was:

- Chief Executive Officer
- Executive Director, Corporate Services
- Director Workforce
- Chief Medical Officer
- Executive Director, Clinical Performance and Patient Safety
- Director Clinical Services SAAS MedSTAR
- Executive Director State-wide Operational Services
- Executive Director Operations (Metropolitan)
- Executive Director Operations (Country) and Rescue, Retrieval and Aviation Services

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

Changes to the agency

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

Our Minister



Hon Stephen Wade MLC is the Minister for Health and Wellbeing in South Australia.

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

Our Executive team

SAAS is led by David Place, Chief Executive Officer and a team of eight (8) executives. A robust Governance structure with a number of committees are in place and report to the Chief Executive Officer.

Legislation administered by the agency

Relevant provisions in *Health Care Act 2008*

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

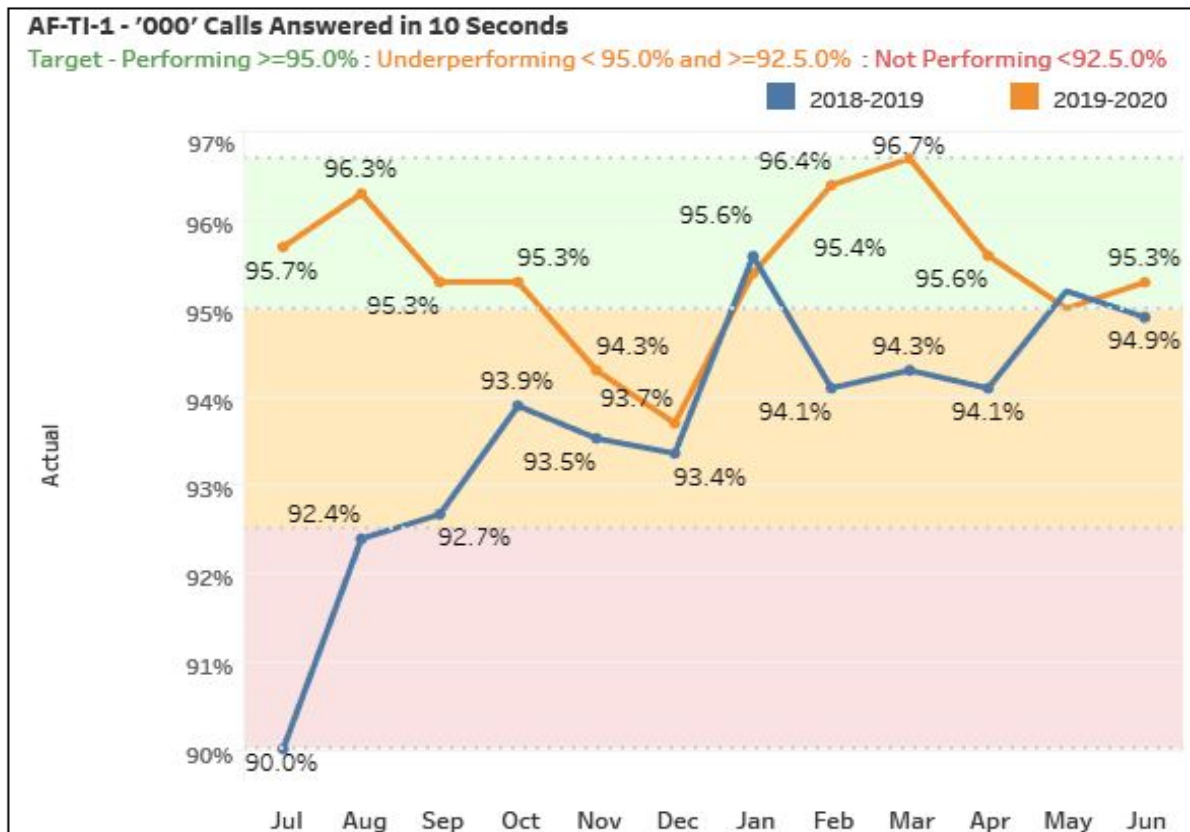
Department of Health and Wellbeing
Central Adelaide Local Health Network
Northern Adelaide Local Health Network
Southern Adelaide Local Health Network
Women's and Children's Health Network
Barossa Hills Fleurieu Local Health Network
Eyre and Far North Local Health Network
Flinders and Upper North Local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

The agency's performance

Performance at a glance

On a daily average for 2019/20 SA Ambulance Services:

- Received 672 Triple Zero (000) calls.
- Received 211 non-emergency calls.
- SAAS staff responded to 840 incidents transporting 720 patients.
- MedSTAR and Special Operations Team responded to 15 incidents.
- Extended Care Paramedics attended 21 incidents.
- Volunteers responded to 62 cases.
- SPRINT (Single Paramedic Response Intervention Team) responded to 44 cases.



Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More Jobs	<p><u>Patient Transport Services (PTS) Aboriginal Cadetship</u></p> <p>Two full time Patient Transport Officer (PTO) positions were allocated during 2019-20. Two new employees commenced as part of this Cadetship.</p>
	<p><u>Graduate Paramedic Internship</u></p> <p>SAAS had three Graduate Paramedic Intern groups commence in 2019-20, which comprised of 71 Paramedic Interns.</p>
	<p>SAAS gives priority consideration to candidates who identify as Aboriginal or Torres Strait Islander. In addition to the above two PTS Aboriginal Cadets, an additional two Aboriginal employees commenced as casual PTOs. Of the 71 Paramedic Interns who commenced in 2019-2020, one identifies as Aboriginal or Torres Strait Islander.</p>
Lower Costs	<p>SAAS works within its budget as allocated by the Department of Treasury and Finance.</p>
Better Services	<p><u>Volunteer Training Resources</u></p> <p>SAAS expanded its volunteer training program to allow volunteer ambulance recruits to work on the road sooner with additional resources to facilitate improved volunteer training.</p> <p>SAAS aims to provide regional communities with 24/7 service which depends on the training and availability of our volunteer staff.</p> <p>Six (6) fitted out training vehicles are ready for delivery to six country regions.</p> <p>Education/training modules have been developed including the provision of 22 education kits, which contain manikins, monitor simulations, dummy drug products and a suite of iPads so that volunteers can train locally.</p> <p>A project team has been recruited to develop student learning and assessment e-learning programs.</p>
	<p><u>Clinical Telephone Assessment</u></p> <p>A telephone assessment by Paramedics for low priority and low acuity 000 calls. The detailed clinical assessment will provide an optimum clinical response for the patient e.g. primary health service referral.</p> <p>The CTA system has been introduced to SAAS and paramedics recruited to use the system.</p> <p>The accommodation has been configured and processes and procedures reviewed.</p>

	<p><u>The Central Adelaide Local Health Network (CALHN)/SAAS Mental Health Co-response project</u></p> <p>Commenced stage two where low acuity mental health consumers who sought ambulance assistance to attend hospital were provided Mental Health Co-response service which employed a paramedic and a Mental Health clinician.</p> <p>Over 60% of consumers were able to safely avoid ED attendance and remain in the community for their ongoing care.</p>
	<p><u>The Schedule Transport Development Plan</u> is a program of identifying and implementing new work practices within SAAS Patient Transport Service in collaboration with the Local Health Networks.</p> <p>The Schedule Transport Development Plan concluded. This program produced a more streamlined patient experience by reducing delays during patient pick up and using a trial methodology to test innovations.</p>
	<p><u>Infrastructure</u> - SAAS completed a \$540,000 program of major facility upgrades during 2019/20 in the metro area being the Campbelltown, Fulham and Marion Ambulance Stations and a \$1.4m investment in major facility and security upgrades across six country ambulance stations in Pt Augusta, Meadows, Lameroo, Tailem Bend, Karoonda and Coonalpyn, as an effective secure working environment is recognised as strategic risk management to minimise disruption to service delivery.</p>

Agency specific objectives and performance

The SAAS strategic plan has been in place since 2017. The Strategic Plan was framed around four key themes; Our Patients, Our People, Our Partners and Our Enablers and sixteen strategic objectives that supported SAAS to meet the needs of our patients and communities.

1. Our Patients – At the centre of everything we do:
 - Assign the right resource first time, every time.
 - Offer integrated and flexible care options.
 - Prepare for professional registration.
 - Provide tailored safe evidence based clinical practice relevant to patient and community needs.

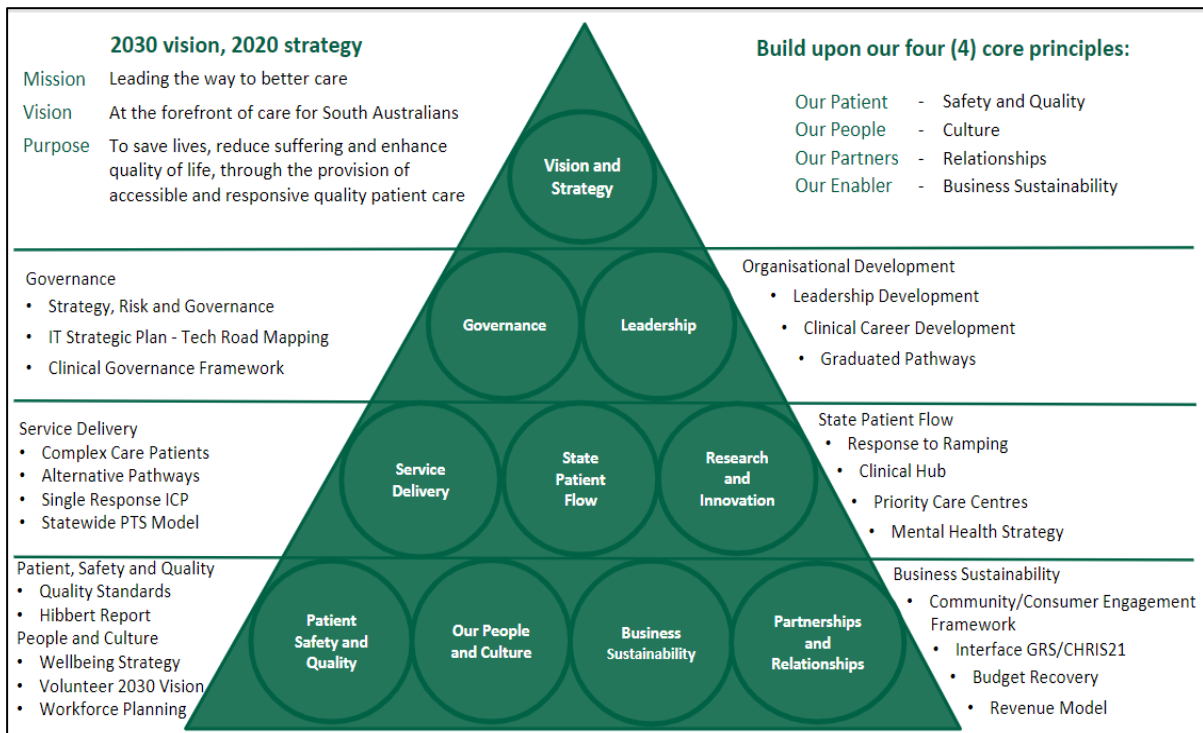
2. Our People – are our most important asset:
 - Enhance the capability and capacity of our people.
 - Offer best in class education for our people.
 - Develop a SAAS skills escalator.
 - Streamline business processes.

3. Our Partners – work together for better care:

- Develop collaborative partnerships across the health system.
- Build community relationships with patients and hard to reach patient groups.
- Improve cross directorate relationships and foster shared ownership.
- Enhance cooperation with emergency service partners.

4. Our Enablers – a sustainable future for our business.

- Improve technology and infrastructure.
- Enhance the role of SAAS as a state-wide service and system provider.
- Provide greater access to information.
- Provide a long term sustainable fiscal strategy.



SAAS has a transition plan in place that has been framed to incorporate objectives and tasks that will continue through to Vision 2030. The action plan has objectives specified against strategic goals, giving strategic priorities/initiatives the primary focus that is measurable, accountable and sustainable.

SAAS Reconciliation Action Plan (RAP)

SAAS continues to join forces with over 1,000 businesses who have partnered with Reconciliation Australia to contribute to reconciliation. SAAS commenced its reconciliation journey with the implementation of its first innovate reconciliation action plan 2017-2019. The RAP contained three key areas of Relationships, Respect and Opportunities and incorporated 13 key actions within the sphere of our influence.

SAAS delivered:

- RAP launch training package to all operational and non-operational staff.
- Received Council of Ambulance Authorities 'Excellence in Leadership' award.
- The application of SAAS RAP (Aboriginal) artwork (designed by Jordan Lovegrove, Ngarrindjeri people) to the livery of the community paramedic fleet in Ceduna and light fleet in the Limestone Coast.
- SAAS specific Aboriginal Cultural Protocol policy.
- The installation of Australian, Aboriginal and Torres Strait Islander flags at SAAS.
- Doubled the SAAS recruitment of Aboriginal or Torres Strait Islander staff.
- Sponsorship of three (3) Aboriginal staff to undertake the Aboriginal Frontline Leadership Program.
- The development and release of the second edition of the Innovate RAP 2020.

Bushfires Season 2019-2020 SAAS Response

The 2019-2020 summer impacted demand on SAAS operations as we became actively engaged in the fire season, directly and in support of our Country Fire Service (CFS) colleagues for the better part of six months. In anticipation of the fire season, SAAS adopted a structured preparatory model particularly for catastrophic fire days, with predetermined Incident Management Teams (IMT) able to be stood up rapidly when the fires started. SAAS has also:

- Developed a comprehensive action plan, driven by a recovery process to address learnings from these experiences.
- Special Operations Paramedics, selected Paramedics and Intensive Care Paramedics with relevant CFS qualifications deployed to NSW as part the SA CFS strike teams that would continue through until late December 2019.
- SAAS provided resourcing in November 2019 for the Pt Lincoln and Yorketown fires and in late December 2019, the Cudlee Creek fire created significant concern and challenges in the Adelaide Hills.
- The Kangaroo Island Fires broke out in in January 2020 which proved to be the largest resourcing commitment by SAAS including:
 - Increased command, liaison and IMT roles.
 - Deployed volunteer and career staff to provide ongoing additional crewing to support the local ambulance response on the island, at the peak of the firestorm, and in the months that followed.
 - Approximately 77 staff and volunteers were sent from the mainland from January – March 2020 to assist with local crewing and fire response.

Aside from multiple emergency responses to both medical and trauma cases in the fire zones and peripheral areas over an extended period, SAAS was required to supply significant numbers of staff for incident management roles. SAAS staff worked within the SAAS IMT and as liaisons represented in the State Emergency Centre (SEC), State Control Centre Fire (SCC-F), local fire IMT, Zone Emergency Support Team (ZEST) and in various fire staging areas. Throughout this entire period numerous other fires were experienced both regionally and in the metropolitan area.

The organisation dedicated time and resources to not only deploy an operational response but to ensure the physical and psychological wellbeing of all staff including

those personally impacted by the fires. The Employee Assistance Program and Peer Support Program provided an immediate response and has continued to provide ongoing support. Approximately 500 proactive and responsive contacts were made with additional ongoing support still being provided as required.

COVID-19 SAAS Response

Throughout January 2020, SAAS began maintaining an active watch on the emerging Coronavirus situation evolving in China. In early February an Incident Commander and Intelligence Officer had been appointed to focus on the rapid developments and spread across the world. SAAS actively engaged to participate and contribute with SA Health to respond to the inevitable outbreak in South Australia including:

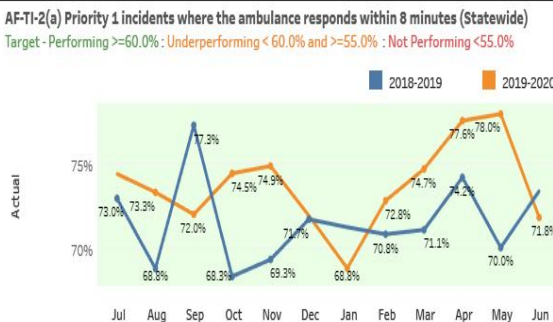
- Engaged the Executive Leadership Team to advance the SAAS Pandemic Plan.
- Committed more specific resources to work in the planning cell.
- At the peak of operations in March, implemented a full Incident Management Team providing 48 people across seven (7) day coverage who:
 - Arranged subject matter experts who provided guidance to the IMT.
 - Maintained a capacity for the IMT to flex up and down in size as determined by ongoing dynamic risk assessment of the pandemic activity
 - Embedded Staff Wellness and Assistance staff in the IMT who provided monitoring and reporting of the ongoing physical and psychological wellbeing of all staff across the organisation.
- Provided liaison officers for the SEC and the State Control Centre – Health (SCC-H) to provide an integral link between SAAS and other key agencies and contribute the collaborative SA Health response.
- Brought forward the recruitment and deployment of two internship groups totalling 38 staff to maintain capacity to undertake COVID-19 response activities.

SAAS, as the lead agency for the Ambulance and First Aid Functional Support Group empowered under the state arrangements, engaged with the other members on a regular basis to seek support and ensure adequate preparation to support SAAS activity in the event of a significant outbreak. In anticipation of any potential loss of workforce capacity, particularly in our volunteer regions, SAAS also:

- Engaged with our emergency services colleagues and developed the SAAS – Emergency Service Co-Responder Program (COVID-19):
 - Selected volunteers from the SA State Emergency Service and the SA CFS completed training in preparation to support SAAS in the regional areas.
 - Rapid on-boarding as a support member of an ambulance crew with a suitably qualified SAAS clinician.

This event has enabled some new and innovative thinking and resulted in significant change including the enhancement of major incident response capacity and capability for future significant incidents through increased staff awareness and participation in incident management activity.

Whilst the pandemic is an ongoing event, it is appropriate to acknowledge the dedication, commitment and extraordinary efforts of all staff across SAAS. Whilst there some significant challenges throughout the event, our staff proved that in times of adversity, their preparedness to simply focus on the task at hand to achieve the collective goal is just extraordinary.

Agency objectives	Indicators	Performance																																																			
<p><u>Our Patients</u></p> <p>At the centre of everything we do</p>	<p><u>Response Times</u></p> <p>SAAS reached South Australia's most seriously ill and injured patients within 8 minutes on 73.7% of occasions.</p> <p>Priority 2 incident targets are ambitious and challenging to meet which is indicated with the slight decrease in response times for priority 2 compared to 2018-2019.</p> <p>The priority 3 incidents are no longer a part of the service level agreement between SA Health and SAAS. Response time is not considered an appropriate measure for low acuity cases; clinical indicators are the preferred method of measuring performance for these types of cases.</p> <p>SAAS is performing well considering the sustained growth in emergency workload.</p>	<table border="1" data-bbox="890 331 1445 719"> <thead> <tr> <th colspan="3">Response Times 2019-20</th> </tr> <tr> <th>Priority</th> <th>Performance</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>1 - Life threatening</td> <td>73.7% (in 8 min)</td> <td>60% (in 8 min)</td> </tr> <tr> <td>2 - Potentially life threatening</td> <td>80.6% (in 16 min)</td> <td>90% (in 16 min)</td> </tr> </tbody> </table> <p>This financial year SAAS exceeded the KPI for responding to priority 1 events with an increase in performance against this target since 2018/2019 of around 2.9%</p>  <p>AF-TI-2(a) Priority 1 incidents where the ambulance responds within 8 minutes (Statewide) Target - Performing >=60.0% : Underperforming < 60.0% and >=55.0% : Not Performing <55.0%</p> <table border="1" data-bbox="890 992 1445 1245"> <thead> <tr> <th>Month</th> <th>2018-2019 (%)</th> <th>2019-2020 (%)</th> </tr> </thead> <tbody> <tr><td>Jul</td><td>73.0%</td><td>73.3%</td></tr> <tr><td>Aug</td><td>68.3%</td><td>72.0%</td></tr> <tr><td>Sep</td><td>77.3%</td><td>68.3%</td></tr> <tr><td>Oct</td><td>74.5%</td><td>74.9%</td></tr> <tr><td>Nov</td><td>71.7%</td><td>69.3%</td></tr> <tr><td>Dec</td><td>68.8%</td><td>70.8%</td></tr> <tr><td>Jan</td><td>72.8%</td><td>74.7%</td></tr> <tr><td>Feb</td><td>71.1%</td><td>74.2%</td></tr> <tr><td>Mar</td><td>70.0%</td><td>77.6%</td></tr> <tr><td>Apr</td><td>71.8%</td><td>78.0%</td></tr> <tr><td>May</td><td>71.8%</td><td>71.8%</td></tr> <tr><td>Jun</td><td>71.8%</td><td>71.8%</td></tr> </tbody> </table>	Response Times 2019-20			Priority	Performance	Target	1 - Life threatening	73.7% (in 8 min)	60% (in 8 min)	2 - Potentially life threatening	80.6% (in 16 min)	90% (in 16 min)	Month	2018-2019 (%)	2019-2020 (%)	Jul	73.0%	73.3%	Aug	68.3%	72.0%	Sep	77.3%	68.3%	Oct	74.5%	74.9%	Nov	71.7%	69.3%	Dec	68.8%	70.8%	Jan	72.8%	74.7%	Feb	71.1%	74.2%	Mar	70.0%	77.6%	Apr	71.8%	78.0%	May	71.8%	71.8%	Jun	71.8%	71.8%
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	<p><u>Transports</u></p> <p>The current SAAS KPI for patients treated on scene and not taken to hospital has been amended. Now Referred to as See and Treat, was previously included as Treat No Transport.</p>	<table border="1" data-bbox="890 1422 1445 1731"> <thead> <tr> <th colspan="3">Transports</th> </tr> <tr> <th></th> <th>2019/20</th> <th>% since 2018/19</th> </tr> </thead> <tbody> <tr> <td>Transported patients</td> <td>262,971</td> <td>0.40%</td> </tr> <tr> <td>See and Treat</td> <td>12.60%</td> <td>-3.30%</td> </tr> </tbody> </table>	Transports				2019/20	% since 2018/19	Transported patients	262,971	0.40%	See and Treat	12.60%	-3.30%																																							
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Agency objectives	Indicators	Performance																				
<p><u>Our Patients</u></p> <p>At the centre of everything we do</p>	<p><u>Triple Zero (000) Calls</u></p> <p>The KPI is to answer triple zero calls in under 10 seconds, 95% of the time and in addition required to triage the calls according to a prescribed standard.</p>	<p>SAAS answered 95.4% of triple 000 calls within 10 seconds during 2019-2020.</p> <ul style="list-style-type: none"> • 245,329 Triple 000 calls were answered, an increase of 13,232 calls (5.7%) compared to 2018/19. • SAAS answered 234,044 of the total number of Triple 000 calls within 10 seconds a 7.5% increase over the previous financial year. • In addition, the triple 000 call centre also answered a total of 76,951 non-triple 000 calls. <p>The International Academy of Medical Dispatch has recognised SAAS as an Accredited Centre of Excellence in Emergency Medical Dispatch for demonstrating compliance to the highest level of standards. Accreditation was granted on 12/3/2018 and is valid till 29/12/2020.</p>																				
	<p><u>Priority Care Centres</u></p> <p>PCCs provide a genuine alternative to ED presentation for low acuity patients.</p>	<p>SAAS worked closely with the Department for Health and Wellbeing and Wellbeing SA to co-design the establishment of PCCs. In their first several months of operation reported extremely positive patient and paramedic feedback.</p>																				
	<p><u>Clinical Telephone Assessment System</u></p> <p>An effective CTA provides the basis for a range of service delivery modernisation to help SAAS better serve patient needs.</p>	<p>SAAS successfully implemented CTAS, with the system and staff working through operationalisation SAAS expects tens of patients per day to be successfully and safely navigated using this system.</p>																				
	<p><u>Retrieval Missions - SAAS MedSTAR</u></p> <p>The COVID-19 lockdown caused a major decrease in April impacting a slight decrease of -2% overall.</p>	<table border="1"> <thead> <tr> <th colspan="4" data-bbox="884 1693 1453 1733">Retrieval Missions</th> </tr> <tr> <th data-bbox="884 1733 1050 1845"></th> <th data-bbox="1050 1733 1171 1845">2018/19</th> <th data-bbox="1171 1733 1286 1845">2019/20</th> <th data-bbox="1286 1733 1453 1845">%change 2018/19 to 19/20</th> </tr> </thead> <tbody> <tr> <td data-bbox="884 1845 1050 1883">Adults</td> <td data-bbox="1050 1845 1171 1883">1,802</td> <td data-bbox="1171 1845 1286 1883">1,809</td> <td data-bbox="1286 1845 1453 1883">0.4%</td> </tr> <tr> <td data-bbox="884 1883 1050 1984">Paediatric (Inc neonatal)</td> <td data-bbox="1050 1883 1171 1984">884</td> <td data-bbox="1171 1883 1286 1984">833</td> <td data-bbox="1286 1883 1453 1984">- 6%</td> </tr> <tr> <td data-bbox="884 1984 1050 2020">Total</td> <td data-bbox="1050 1984 1171 2020">2,686</td> <td data-bbox="1171 1984 1286 2020">2,642</td> <td data-bbox="1286 1984 1453 2020">-2%</td> </tr> </tbody> </table>	Retrieval Missions					2018/19	2019/20	%change 2018/19 to 19/20	Adults	1,802	1,809	0.4%	Paediatric (Inc neonatal)	884	833	- 6%	Total	2,686	2,642	-2%
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Agency objectives	Indicators	Performance																				
<p><u>Our Patients</u></p> <p>At the centre of everything we do</p>	<p><u>Patient Outcome</u></p> <p>Stood down – these are cases that do not require a specialist retrieval team as determined by the SAAS crew at the case.</p> <p>Treat no Transfer and Palliation - MedSTAR is involved with end of life decisions and consult with families and local doctors to determine if patients can be managed without moving.</p>	<p><u>SAAS MedSTAR</u></p> <table border="1" data-bbox="895 371 1445 663"> <thead> <tr> <th colspan="2">Patient Outcome</th> </tr> </thead> <tbody> <tr> <td>Retrieved or transferred</td> <td>2,127</td> </tr> <tr> <td>Stood down</td> <td>401</td> </tr> <tr> <td>Treat no transfer</td> <td>62</td> </tr> <tr> <td>Patient death</td> <td>42</td> </tr> <tr> <td>Palliation</td> <td>7</td> </tr> <tr> <td>Patient refusal</td> <td>3</td> </tr> <tr> <td>Total</td> <td>2,642</td> </tr> </tbody> </table>	Patient Outcome		Retrieved or transferred	2,127	Stood down	401	Treat no transfer	62	Patient death	42	Palliation	7	Patient refusal	3	Total	2,642				
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	<p><u>Retrievals by Transport Mode</u></p> <p>Road transport - rapid response vehicles from the RRAS base under emergent driving conditions.</p> <p>Fixed wing and Jet - RFDS contracted assets and jet services as required.</p>	<p><u>SAAS MedSTAR</u></p> <table border="1" data-bbox="895 898 1445 1155"> <thead> <tr> <th colspan="2">Retrievals by Transport Mode</th> </tr> </thead> <tbody> <tr> <td>Road</td> <td>922</td> </tr> <tr> <td>Helicopter</td> <td>596</td> </tr> <tr> <td>Fixed wing and jet</td> <td>619</td> </tr> <tr> <td>Stood down</td> <td>400</td> </tr> <tr> <td>Not transported</td> <td>105</td> </tr> <tr> <td>Total</td> <td>2,642</td> </tr> </tbody> </table>	Retrievals by Transport Mode		Road	922	Helicopter	596	Fixed wing and jet	619	Stood down	400	Not transported	105	Total	2,642						
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	<p><u>Directory of Service</u></p> <p>The directory provides SAAS clinicians with a ready source of information about available referral pathways based on their location, the time of day and their patient's specific needs.</p>	<p>SAAS launched the first holistic state-wide Directory of Service for alternative care pathways in 2020.</p> <ul style="list-style-type: none"> SAAS continues to work with Local Health Networks and Non-Governmental Organisations to populate the directory. 																				
	<p><u>Consultation by Type</u></p> <p>SAAS MedSTAR Nurse Retrieval Coordinators and Medical Retrieval Consultants are located in the Emergency Operations Centre and provide clinical assessment, advice and support to health professionals across South Australia via telephone or telemedicine.</p>	<table border="1" data-bbox="884 1503 1455 1742"> <thead> <tr> <th>Consultation on type</th> <th>2019/20 Total Consult</th> <th>2019/20 Inter Hospital Transfers</th> <th>Total for 2019/20</th> </tr> </thead> <tbody> <tr> <td>Adults</td> <td>4,133</td> <td>5,297</td> <td>9,430</td> </tr> <tr> <td>Paediatric</td> <td>710</td> <td>285</td> <td>995</td> </tr> <tr> <td>Neonatal</td> <td>470</td> <td>46</td> <td>516</td> </tr> <tr> <td>Total</td> <td>5,313</td> <td>5,628</td> <td>10,941</td> </tr> </tbody> </table> <p>Consultations to SA health professionals provided by SAAS MedSTAR's coordination centre increased by 2% compared to the previous year and the number of facilitated fixed wing inter-hospital transfers decreased by 7% compared to the previous year.</p>	Consultation on type	2019/20 Total Consult	2019/20 Inter Hospital Transfers	Total for 2019/20	Adults	4,133	5,297	9,430	Paediatric	710	285	995	Neonatal	470	46	516	Total	5,313	5,628	10,941
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Agency objectives	Indicators	Performance											
<p>Our People Are our most important asset</p>	<p><u>Safety and Quality Account report</u></p> <p>The report includes:</p> <ul style="list-style-type: none"> • The safety and quality measures undertaken across SAAS. • An overview of SAAS clinical governance. • Strategic alignment to the six domains of quality healthcare. <p>Operational staff are supported to continue and maintain their professional development in line with their obligations in complying with the National Board's registration standard.</p>	<ul style="list-style-type: none"> • SAAS completed its first Safety and Quality Account report from July 2019 to June 2020. • Maintained SAAS Accredited Centre of Excellence with International Academies of Emergency Dispatch. • In collaboration with the Health Consumers Alliance 2020, the scope of the SAAS Consumer Advisory Committee was widened to include a larger cohort of consumers. The new committee is called the Consumer and Community Advisory Committee. • Maintained the National Safety Quality Health Service standards. • SAAS addressed all fourteen recommendations contained within the Peter Hibbert (adverse event) report. 											
	<p><u>Medical Retrieval Registrar and Fellow Placements</u></p> <p>SAAS MedSTAR offers medical retrieval registrar and fellow placements for six and 12 month placements. These positions provide opportunities for doctors to train/work in the pre-hospital and retrieval.</p>	<p>In 2019-20, SAAS MedSTAR rotated:</p> <ul style="list-style-type: none"> • Fourteen adult registrars / fellows. • Seven neonatal/paediatric registrars/fellows. 											
	<p><u>SAAS Volunteers</u></p> <p>The volunteer contribution to rostering and training during COVID-19 pandemic showed outstanding commitment to SAAS and the broader community. In 2019/20 volunteer ambulance officers responded to approximately 22,799 cases across the state, a 7.35% growth compared to 2018-2019.</p>	<table border="1"> <thead> <tr> <th></th> <th>2019/20</th> </tr> </thead> <tbody> <tr> <td>Operational Volunteers</td> <td>1,285</td> </tr> <tr> <td>Non-operational Volunteers</td> <td>217</td> </tr> <tr> <td>Total Volunteers</td> <td>1,502</td> </tr> <tr> <td>Volunteer station in regional SA</td> <td>75</td> </tr> <tr> <td>Volunteer teams in regional SA</td> <td>81</td> </tr> </tbody> </table>		2019/20	Operational Volunteers	1,285	Non-operational Volunteers	217	Total Volunteers	1,502	Volunteer station in regional SA	75	Volunteer teams in regional SA
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Agency objectives	Indicators	Performance
<p><u>Our People</u> Are our most important asset</p>	<p><u>Credentialing and Scope of Clinical Practice</u> Medical Practitioners in SAAS are credentialed by an authorised credentialing committee in accordance with SA Health requirements. All SAAS Paramedic and Nursing staff will be credentialed by the end of 2020.</p>	<p>SAAS developed an approved Credentialing Policy for all clinical staff (registered and non-registered) which aligns with SA Health and SAAS requirements. This replaces the previous Clinical Practice Policy. Terms of reference have been approved for the creation of Paramedicine and Nursing Credentialing and Scope of Clinical Practice Committees and have been aligned to an updated Terms of Reference for the existing Medical Practitioner Credentialing and Scope of Clinical Practice Committee.</p>
	<p><u>Rural Health Workforce Strategy</u></p>	<p>Workshops were conducted across the state and a volunteer engagement survey conducted. SAAS was provided with \$138,700 through the Rural Health Workforce Strategy to fit out the country fleet of ambulances with smart phone technology. The phones will provide the regional workforce, and volunteers, with:</p> <ul style="list-style-type: none"> • Quick and immediate access to clinical documents and tools. • A higher-level clinical support, especially when dealing with complex patients in isolated areas where back up resources may be hours away. • The ability to utilise technology directly from the field to the EOC clinicians. • A more comprehensive level of support.

Agency objectives	Indicators	Performance
<p>Our Partners</p> <p>Working together for better care</p>	<p><u>Rural Support Services</u></p> <p>SAAS worked closely with the Rural Health Workforce Strategy Steering committee in the development of a Rural SAAS Workforce Plan.</p>	<p>In-person consultation sessions were held in each regional area in South Australia for the Rural SAAS Workforce Plan to allow feedback on the consultation draft.</p> <ul style="list-style-type: none"> • 10 consultation sessions were held. • In addition, SAAS received 19 written submissions. • The plan was updated, and the final version is due for release in early August 2020.
	<p><u>Community Paramedics</u></p> <p>SAAS worked with Eyre and Far North and Limestone Coast Local Health Networks (LHN) to support locally driven trials for a Community Paramedics program in Ceduna and Robe. SAAS also worked with Primary Health Network (PHN) who fund 50% of the program.</p>	<p>The Community Paramedics program saw five (5) full time employee Intensive Care Paramedics being embedded in Ceduna and Robe.</p> <ul style="list-style-type: none"> • The \$883,000 per year program has been extended until December 2020 following a trial period, which was initially due to come to an end on 30 September 2018.
	<p><u>Country Response Plan</u></p> <p>LHN liaison with IMT was utilised to raise local issues.</p>	<p>COVID-19 ensured SAAS worked with LHN's to develop response plans and capacity for regional areas for suspected or confirmed cases.</p>
	<p><u>Royal Flying Doctor Service</u></p> <p>SAAS manages the Aeromedical Transport Services Agreement with RFDS on behalf of SA Health, covering the cost of patients transferring from country hospitals to metropolitan hospitals or between country hospitals. It also covers lower acuity patients` requiring services not available in the rural sector and transported on the contracted RFDS plane with a flight nurse however assessed, triaged and managed through MedSTAR.</p>	<p>There have previously been steady increases in demand for RFDS transports from country to metropolitan hospitals. In 2019-20, this demand has reduced slightly.</p> <ul style="list-style-type: none"> • In 2019-20, the number of patients transported by RFDS from country to metropolitan hospitals was 5,045, a decrease from the previous financial year which was 5,120.

Agency objectives	Indicators	Performance
<p>Our Partners Working together for better care</p>	<p><u>Other Emergency Services</u> Under the <i>SA Emergency Management Act (2004)</i> and the <i>State Emergency Management Plan (SEMP)</i>, SAAS must demonstrate that it plans for and can deal with a wide range of major incidents that may affect our communities.</p>	<p>SAAS worked alongside other emergency services including SA Metropolitan Fire Service, CFS, State Emergency Service and SA Police during times of emergencies such as motor vehicle accidents and extreme weather events.</p> <p>SAAS emergency preparedness plans were put to the test through several exercises, and through involvement in a few major incidents summarised below:</p> <ul style="list-style-type: none"> • Level 1 Incidents (<i>casualty or non-casualty requiring local resources</i>): 36 incidents. • Level 2 incidents (<i>casualty or non-casualty requiring regional resources</i>): 5 incidents.
<p>Our Enablers A sustainable future for our business</p>	<p><u>Infrastructure</u> Fulham and Marion Ambulance Stations had major facility upgrades.</p> <p>Six country station upgrades included Pt Augusta, Meadows, Lameroo, Tailern Bend, Karoonda and Coonalpyn.</p>	<p>SAAS completed a \$540,000 program of major facility upgrades during 2019/20 in the metropolitan area.</p> <p>SAAS invested \$1.4m in major facility and security upgrades across six country ambulance stations.</p>

Corporate performance summary

Emergency and urgent activity has grown over the last five years averaging 5.31 percent per annum. During the 2019-20 financial year, workload for Priority 1 – 5 cases increased by 1 percent, which equated to an increase of 2,553 incidents.

SAAS experienced a decline in demand as the COVID-19 pandemic commenced and social restrictions increased. For example, in April 2020 there were 493 hours lost due to delayed transfer of care (TOC), the lowest seen in nearly two years. Having said that, SAAS is anticipating surges in activity in the next financial year with the relaxation of COVID-19 restrictions.

SAAS responded to Priority 1 cases within its target of eight minutes on 73.7 percent occasions, exceeding its target to respond to 60 percent of incidents in less than eight minutes.

The length of delay experienced by patients who are ramped improved, with a larger percentage of patients (21%) experiencing less than five minutes delay (above the 30-minute benchmark) and 84% patients experiencing a delay of less than 30 minutes above the benchmark.

Priority 2 incident targets are ambitious and challenging to meet, by national standards, which is indicated with the slight decrease in response times for priority 2 compared to 2018-2019. SAAS is performing well considering the sustained growth in emergency workload.

SAAS transported 262,971 patients and provided treatment to 33,134 patients via 'See and Treat'.

SAAS has invested heavily to improve patient flow, working with LHNs over the past year. It is acknowledged that SAAS continues to see some delays to TOC but that the key factor in delays is availability of alternative pathways, efficiency in our systems and hospital flow. We have seen during this financial year that when these factors operate well, ambulance response times also improve.

SAAS's current service delivery model is based on a traditional model in which a high proportion of patients are transported to an ED. A revised Service Delivery Model continues to be developed to reduce ED attendances and increase alternative pathway options and this will yield significant efficiencies.

There have previously been steady increases in demand for Royal Flying Doctor Service (RFDS) transport from country to metropolitan hospitals. In 2019/2020 this demand reduced slightly. The number of patients being transported by RFDS from Country to Metropolitan areas was 5,120 in 2018/19 as compared to 5,045 for 2019/2020. This reflects developments in regional hospital services and availability of SAAS transport services.

SAAS strives to ensure that its service delivery can consistently meet the needs of regional communities, has the flexibility to adapt to changing regional environments, and supports the needs and welfare of staff.

Employment opportunity programs

Program name	Performance
PTS Aboriginal Cadetship	Two (2) full time Patient Transport Officer (PTO) positions were allocated during 2019-20. Two new employees commenced as part of this Cadetship.
Graduate Paramedic Internship	SAAS had three Graduate Paramedic Intern groups commence in 2019-20, which comprised of 71 Paramedic Interns.
SAAS gives priority consideration to candidates who identify as Aboriginal or Torres Strait Islander. In addition to the above two PTS Aboriginal Cadets, an additional two Aboriginal employees commenced as casual PTOs. Of the 71 Paramedic Interns who commenced in 2019-2020, one (1) identifies as Aboriginal or Torres Strait Islander.	

Agency performance management and development systems

Performance management and development system	Performance
<p>The Performance Review and Development (PR&D) 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.</p> <p>Managers complete a PR&D form, the date of which is then recorded in CHRIS21 which is the Human Resources system.</p> <p>Monthly reporting on PR&D numbers is reported to senior managers to enable them to monitor compliance.</p>	<p>In 2019-20, there were 814 PR&D discussions recorded. Further analysis shows:</p> <ul style="list-style-type: none"> • Within the past 6 months 26% of the workforce has completed the PR&D process. • Within the past 6-12 months 12% of the workforce has completed the PR&D process.

Work health, safety and return to work programs

Program name	Performance
Program 1: Governance and Accountability	<p>SAAS's established governance committee continue to monitor Work Health Safety and Injury Management Performance and provide input into prevention programs for both staff and volunteers.</p> <p>Regional WHS Zone Forum committees continue to monitor local trends and develop strategies to address local risks.</p>
Program 2: Hazard and Risk Management	<p>SAAS ran an Ascending and Descending Vehicles awareness campaign to address an increase in the number of incidents and claims resulting from stepping in and out of operational vehicles. The campaign was highly successful in reducing the number of lost days from 144 in 2018/19 at a cost of \$109,000 to 34 days in 2019/20 Financial Year at a cost of \$43,000.</p> <p>Other hazard management activities include:</p> <ul style="list-style-type: none"> • Pre-purchase Risk Assessments completed prior to purchase for operational equipment. • Contributed to the review of the SAAS Manual Task program and associated procedures and training material. • WHS is leading a Larger Patient Working Party to establish a consistent approach for crews outside of the bariatric team to dynamically assess, handle and transport larger patients. This working party was established as a result of an increase in incident numbers from handling larger patients. • Contributed the development of Bariatric Patient Sizing Guide to enable crews to dynamically assess whether a patient could be transported using the standard Stryker powered stretcher or requires the bariatric powered stretcher. • Developed a suite of stretching posters for both operational and non-operational staff. • Fleet Workshop Work Health and Safety Review undertaken. • The corpus CPR mechanical system review occurred. • Bariatric ambulance replacement project commenced. • MRX / Cardiac Monitor Replacement commenced. • COVID-19 related WHS activities implemented. • Replacement operational vehicle program resulting in a review and input into standardising equipment layout and ergonomic setup of vehicles to reduce injury frequency rates.

<p>Program 3: Incident reporting and Investigation</p>	<p>Incidents: In 2019/20, 969 incidents were reported compared with 894 in the previous financial year.</p> <ul style="list-style-type: none"> • 819 of the 969 incidents reported have been closed. • 653 new corrective actions were identified with 513 of those completed. • 57% were investigated within two days. <p>SAAS crews reported 31 COVID-19 related incidents. Fifteen cases were unknown at the time of dispatch with crews donning Personal Protective Equipment as soon patients presented with COVID-19 symptoms. Sixteen cases were known at the time of dispatch with crews donning appropriate PPE. SAAS saw zero claims as a result of COVID-19.</p> <p>Hazards: 35 Hazard Reports were submitted in 2019/20 compared with 27 in the previous financial year. Plant and Equipment, Environment factors and general facilities were reported as being the main issues.</p>
<p>Program 4: Fitness for Work</p>	<p>The pre-engagement Medical Assessment and Functional Capacity testing program was implemented for volunteers to ensure new recruits have the physical ability to undertake the demands of the role and to mitigate any risk to their health and safety.</p> <p>SAAS implemented a retrospective Vaccine Preventable Diseases program to enable volunteers engaged prior to 2011 to be provided with the opportunity to participate in the program. Volunteers engaged post 2011 are mandated through the volunteer recruitment process and Terms of Engagement to provide evidence of full immunity against Hepatitis B, Pertussis, Measles, Mumps and Rubella (MMR) and Varicella Zoster Virus.</p> <p>SAAS achieved a 99% completion rate for the 2020 Flu program with 1504 of 1518 staff receiving the Flu vaccination.</p> <p>A Gap Analysis against the Office of the Commissioners for Public Sector Employees Mentally Health Workplaces Framework has been completed to ensure SAAS’s Wellbeing Strategy is aligned.</p>
<p>Program 5: Injury Management</p>	<p>In 2019/20, 232 claims were formally assessed for “return to work” services as part of SAAS’s early intervention strategy.</p> <ul style="list-style-type: none"> • SAAS currently have 138 claims open of the 232 claims submitted. • SAAS’s Return to Work Consultants have supported 115 injured workers to return to pre-injury or alternative duties. • Sixty active rehabilitation files remain open.

Workplace injury claims	2019/20	2018/19	% Change (+ / -)
Total new workplace injury claims	232	260	-11%
Fatalities	0	0	0%
Seriously injured workers*	1	1	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	1	1	0%

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

Work health and safety regulations	2019/20	2018/19	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	1	5	- 80%
Number of provisional improvements, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	1	-100%

Return to work costs**	2019/20	2018/19	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$5,082,235	\$4,836,683	+5%
Income support payments – gross (\$)	\$3,317,159	\$3,158,746	+5%

**before third-party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/organization/sa-health>

Executive employment in the agency

Executive classification	Number of executives
SAES Level 1	5
SAES Level 2	1

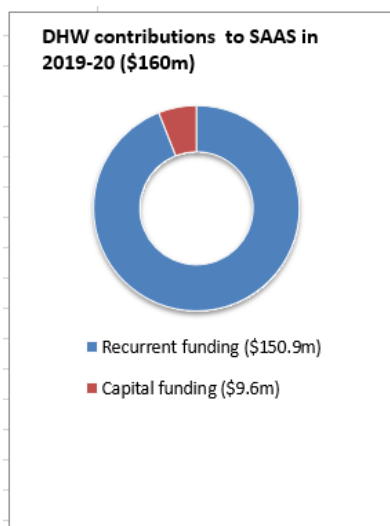
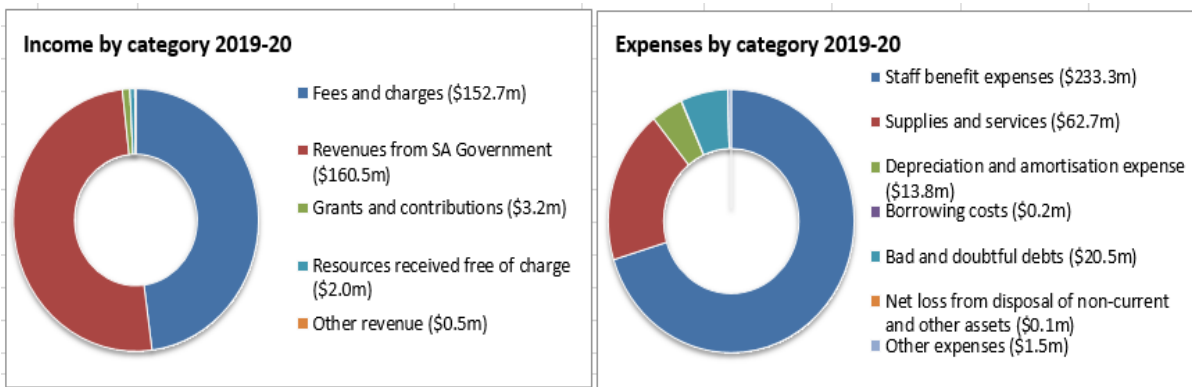
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The [Office of the Commissioner for Public Sector Employment](https://www.publicsector.sa.gov.au/about/Our-Work/Reporting/Workforce-Information) has a page <https://www.publicsector.sa.gov.au/about/Our-Work/Reporting/Workforce-Information> that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

Financial performance						
Financial overview						
The following table and charts provide a brief summary of the overall financial performance of SAAS. The Audited 2019-20 Financial Statements are attached to this report. The 2019-20 Financial Statements reflect the first time adoption of AASB 16 - <i>Leases</i> and AASB 15 - <i>Revenue from Contracts with Customers</i> and AASB 1058 - <i>Income of Not-for-profit-entities</i> .						
SAAS three-year financial summary						
Three-year financial summary (\$000)	2019-20	% ↑↓	2018-19	% ↑↓	2017-18	% ↑↓
Total income	318 864	↑1.3%	314 682	↑3.0%	305 455	↑161.3%
Total expenses	332 036	↓-1.5%	337 093	↑7.0%	315 027	↑27.8%
Net result for the period	(13 172)	↑41.2%	(22 411)	↓-134.1%	(9 572)	↑316.9%
Net cash provided by operating activities	11 917	↑311.8%	2 894	↓-79.5%	14 118	↑19.8%
Total assets	185 620	↑7.5%	172 647	↑0.7%	171 485	↑48.1%
Total liabilities	171 906	↑6.9%	160 885	↑21.3%	132 631	↑43.2%
Net assets	13 714	↑16.6%	11 762	↑69.7%	38 854	↑67.8%



Consultant's disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	NA	Nil

Consultancies with a contract value greater than or equal to \$10,000 each

Consultancies	Purpose	\$ Actual payment
Mercer Consulting Pty Ltd	Employee benefits actuarial valuation as at 30 June 2020	18,000
AJL Solutions Pty Ltd	Emergency management review	13,140
Cathy Balding Qualityworks Pty Ltd	Development and facilitation of a strategic quality and clinical governance planning workshop and development of a draft strategic quality and clinical governance framework	11,644
Lachlan McEwen	Developing a digital case card proof of concept	10,000
	Total	\$52,784

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.

Contractor's disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	40,982

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

Contractors	Purpose	\$ Actual payment
J Magliaro Pty Ltd	Counselling and evaluation services (Psychologist)	174,592
Ali Rinaldi Pty Ltd	Consultation services (Clinical Psychologist)	74,245
RM Psychology Administration Services P/L	Counselling and evaluation services (Psychologist)	69,904
Bentleys (SA) Pty Ltd	Project Management Services related to the CTA Project	69,786
Frances Corcoran	SAAS MedSTAR - Emergency Medicine Education and Training	35,723
Health Consumers Alliance of South Australia Incorporated	Consumer engagement project action plan and training	35,000
St John Ambulance Australia South Australia Inc	St John First Aid Services	31,818
Abitare Interior Design	Interior architecture development fees	25,028
Meinhardt SA Pty Ltd	Structural services - site inspection and report	11,500
David Teubner	SAAS MedSTAR - Emergency Medicine Education and Training	10,080
	Total	\$537,676

Data for previous years is available at:

<https://data.sa.gov.au/data/organization/sa-health>

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 to report

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 provides advice to the Chief Executive Officer, SAAS, and the Minister for Health and Wellbeing on volunteer related ambulance matters and advocating 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. During the year the SA Ambulance Development Fund received \$66,000 of donations and earned interest of \$9,000 and made payments for approved projects of \$150,000. At 30 June 2020 the fund balance was \$1.285 million.

Risk management

Fraud detected in the agency

Category/nature of fraud	Number of instances
Fraudulent completion of timesheets	1
Fraudulent use of SAAS credit card	1
Taking medication from patient	1

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

Strategies implemented to control and prevent fraud

SAAS is 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 complemented the Public Sector code and provided SAAS volunteers with guidance for performance and professional conduct.

All employees comply with reporting obligations to the Office for Public Integrity in accordance with the *Independent Commissioner Against Corruption Act 2012*. In addition, SAAS is required to comply with SA Health's Fraud and Corruption Control Policy Directive. Members and attendees of SAAS's Committees are 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 have been identified and recorded in SAAS's Risk Register. Along with strategic and operational risks, these fraud risks are monitored and reviewed by SAAS's Executive Leadership Team and Assurance and Risk Committee as part of the overall risk management program.

All instances of suspected fraudulent behaviour will be reported by SAAS to SA Health's Fraud Control Coordinator. All allegations of fraud will be thoroughly investigated in a confidential and discreet manner unless disclosure and reporting are required by legislative obligations. SAAS will take appropriate disciplinary action where allegations of fraud and corruption have been 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):

- Fraud and Corruption Control Policy and Plan.
- 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.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/fraud-sa-ambulance>

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*:

- Two

Data for previous years is available at: <https://data.sa.gov.au/data/organization/sa-health>

Note: Disclosure of public interest information was previously reported under the *Whistle blowers 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 to report

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 of State Development, 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

A whole of SA Health response is provided in the 2019-20 Department for Health and Wellbeing Annual Report, which can be accessed on the [SA Health website](#).

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Professional behaviour	Staff attitude		64
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	28
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	N/A
Communication	Communication quality	Inadequate, delayed or absent communication with customer	15
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	16
Service delivery	Systems technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	11
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	12
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	2
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	N/A
Policy	Policy content	Policy content difficult to understand; policy	N/A

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
		unreasonable or disadvantages customer	
Service quality	Information	Incorrect, incomplete, outdated 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	45
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	6
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	2
Cost			162
Treatment			49
Administration Services			5
Lost property			2
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	N/A
Total			420

Additional Metrics	Total
Number of positive feedback comments	356
Number of negative feedback comments	420
Total number of feedback comments	776
% complaints resolved within policy timeframes	62.16%

Data for previous years is available

at: <https://data.sa.gov.au/data/dataset/department-for-health-and-wellbeing>

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

There have been several quality improvement activities initiated in response to consumer complaints. One of these is the management of spinal injuries which has been improved through:

- Audit commissioned following identification of emerging trend.
- Review of spinal training resulting in the addition of high-risk groups.
- Article “Pathological Fractures” written for the Patient Safety and Quality newsletter.
- Consumer experience presentation for Intensive Care Paramedic Mentor Group delivered by husband, consumer and carer for wife diagnosed with multiple myeloma now deceased.

Several improvements have been implemented to improve issues relating to cost. These include:

- Hold message on the Customer Service Centre telephone number updated to include information relating to fees.
- The addition of a clear link to the Gazette website on SAAS internet page.
- Front page and calling 000 page on the SAAS internet have clear references to fees.
- Pay my bill / payment assistance page – financial hardship information has been added to this page.

Confidentiality will be addressed in the next reporting period through the delivery of state-wide training package which will be rolled out to all operational staff including volunteers.

Appendix: Audited financial statements 2019-20

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.



.....
David Place
Chief Executive Officer



.....
Robert Cox
Executive Director Corporate Services
(Chief Finance Officer)

Date 15/9/20



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To the Chief Executive Officer SA Ambulance Service Inc

Opinion

I have audited the financial report of SA Ambulance Service Inc for the financial year ended 30 June 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the SA Ambulance Service Inc as at 30 June 2020, its financial performance and its 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 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chief Executive Officer and the Executive Director Corporate Services.

Basis for opinion

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

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 2020.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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
- 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.


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.



.....
David Place
Chief Executive Officer



.....
Robert Cox
Executive Director Corporate Services
(Chief Finance Officer)

Date 15/9/20

SA AMBULANCE SERVICE INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2020

	Note	2020 \$'000	2019 \$'000
Income			
Revenues from SA Government	10	160,474	164,730
Fees and charges	5	152,734	139,330
Grants and contributions	6	3,169	8,373
Interest	11	16	39
Resources received free of charge	7	2,021	1,907
Other revenues/income	9	450	303
Total income		318,864	314,682
Expenses			
Staff benefits expenses	2	233,284	233,572
Supplies and services	3	62,748	64,802
Depreciation and amortisation	15,16	13,773	12,539
Borrowing costs	19	231	-
Net loss from disposal of non-current and other assets	8	72	203
Impairment loss on receivables	12.1	2,168	6,630
Other expenses	4	19,760	19,347
Total expenses		332,036	337,093
Net result		(13,172)	(22,411)
Other Comprehensive Income			
Items that will be reclassified subsequently to net result when specific conditions are met			
Gains or losses recognised directly in equity		15,124	(14,372)
Total other comprehensive income		15,124	(14,372)
Total comprehensive result		1,952	(36,783)

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

SA AMBULANCE SERVICE INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2020

	Note	2020 \$'000	2019 \$'000
Current assets			
Cash and cash equivalents	11	10,363	10,674
Receivables	12	25,143	16,256
Inventories	13	463	437
Contract assets	14	6,445	15,625
Other assets		19	188
Total current assets		42,433	43,180
Non-current assets			
Receivables	12	1,956	1,949
Property, plant and equipment	15,16	141,206	127,481
Intangible assets	15.5	25	37
Total non-current assets		143,187	129,467
Total assets		185,620	172,647
Current liabilities			
Payables	18	10,634	9,658
Financial liabilities	19	2,513	-
Staff benefits	20	51,612	59,512
Provisions	21	2,251	2,135
Contract liabilities and other liabilities	22	3,643	2,642
Total current liabilities		70,653	73,947
Non-current liabilities			
Payables	18	1,930	1,456
Financial liabilities	19	12,834	-
Staff benefits	20	70,385	68,170
Provisions	21	16,104	17,312
Total non-current liabilities		101,253	86,938
Total liabilities		171,906	160,885
Net assets		13,714	11,762
Equity			
Retained earnings		(72,892)	(59,720)
Asset revaluation surplus		40,321	40,321
Other reserves		46,285	31,161
Total equity		13,714	11,762

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 2020

	Asset revaluation surplus \$ '000	Other reserves \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2018	40,321	45,533	(47,000)	38,854
Adjustments on initial adoption of Accounting Standards	-	-	3,708	3,708
Adjusted balance at 1 July 2018	40,321	45,533	(43,292)	42,562
Net result for 2018-19	-	-	(22,411)	(22,411)
Loss on revaluation of defined benefit fund liability	-	(14,372)	-	(14,372)
Total comprehensive result for 2018-19	-	(14,372)	(22,411)	(36,783)
Balance at 30 June 2019	40,321	31,161	(65,703)	5,779
Error Correction	-	-	5,983	5,983
Restated balance at 30 June 2019	40,321	31,161	(59,720)	11,762
Net result for 2019-20	-	-	(13,172)	(13,172)
Gain on revaluation of defined benefit fund liability	-	15,124	-	15,124
Total comprehensive result for 2019-20	-	15,124	(13,172)	1,952
Balance at 30 June 2020	40,321	46,285	(72,892)	13,714

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

SA AMBULANCE SERVICE INC
STATEMENT OF CHANGES IN CASH FLOW
For the year ended 30 June 2020

	Note	2020 \$'000	2019 \$'000
Cash flows from operating activities			
Cash inflows			
Fees and charges		116,359	95,648
Grants and contributions		3,458	8,387
Interest received		16	39
GST recovered from ATO		4,073	3,300
Other receipts		468	433
Receipts from SA Government		183,260	184,180
Cash generated from operations		307,634	291,987
Cash outflows			
Staff benefits payments		(225,042)	(213,609)
Payments for supplies and services		(50,606)	(56,053)
Interest paid		(231)	-
Other payments		(19,838)	(19,431)
Cash used in operations		(295,717)	(289,093)
Net cash provided by operating activities		11,917	2,894
Cash flows from investing activities			
Cash inflows			
Proceeds from sale of property, plant and equipment		(23)	488
Cash generated from/(used in) investing activities		(23)	488
Cash outflows			
Purchase of property, plant and equipment		(9,743)	(3,292)
Cash used in investing activities		(9,743)	(3,292)
Net cash used in investing activities		(9,766)	(2,804)
Cash flows from financing activities			
Cash outflows			
Repayment of lease liability		(2,462)	-
Cash used in financing activities		(2,462)	-
Net cash used in financing activities		(2,462)	-
Net increase/(decrease) in cash and cash equivalents		(311)	90
Cash and cash equivalents at the beginning of the period		10,674	10,584
Cash and cash equivalents at the end of the period	11	10,363	10,674
Non-cash transactions	23		

The accompanying notes form part of these financial statements.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2020

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.

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.

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 for Health and Wellbeing (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 have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out 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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2020

1.4 Continuity of Operations

As at 30 June 2020, SAAS had working capital deficiency of \$28.220 million (\$30.767 million deficiency). The SA Government is committed and has consistently demonstrated a commitment to the ongoing funding of SAAS to enable it to perform its functions.

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.

1.5.1 Prior Period Adjustment

During 2019-20 SAAS reconciled certain leave arrangements between the Comprehensive Human Resources Integrated Software (CHRIS 21) with the Global Rostering Systems (GRS). This resulted in a prior period adjustment to equity of \$5.983 million. There was no impact on net result or cash flows. Reconciliations continue and may result in further adjustments.

	2019 Balance \$'000	Prior Period Adjustment \$'000	Restated 2019 Balance \$'000
Staff benefits liability	64,961	5,449	59,512
Payables	10,192	534	9,658

1.6 Impact of COVID-19 pandemic

COVID-19 has been classified as a global pandemic by the World Health Organisation. SA Health is the Control Agency in SA for human disease pursuant to the *State Emergency Management Plan*.

As at 30 June 2020, SA has had a total of 444 confirmed COVID cases. Noteworthy, since 22 April, SA has only had five new cases. Accordingly SA has minimised transmission of the virus and maintained containment of COVID-19 infection.

As the lead agency, SA Health has:

- activated COVID-19 clinics in metro and regional SA
- increased SA Health capacity through commissioning of temporary capacity and diversion of activity to the private hospital system
- secured medical supplies and personal protective equipment to deliver COVID-19 services in a very high demand environment
- maximised community engagement
- managed workforce surge planning and up-skill training.

The material impacts on SAAS's financial performance and financial position are outlined below:

- staff accessing special leave with pay for up to 15 days for absences related to COVID-19 situations was \$0.199 million.
- Additional costs associated with public health activities (e.g. preparation of SAAS to respond), purchases of personal protective equipment for staff, and non-clinical costs (e.g. additional cleaning costs including stations and motor vehicles and other goods and services) were \$1.224 million.

Business continuity information is note at 1.4, impairment information is at notes 12.1 and 15.4, and estimates and judgements are at notes 12.1, 18, 20 and 21.1.

1.7 Change in accounting policy

AASB 16 Leases

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

The adoption of AASB 16 from 1 July 2019 resulted in adjustments to the amounts recognised from a lessee perspective in the financial statements and changes to accounting policies:

- AASB 117 required the recognition of an asset and liability in relation to only finance leases (not operating leases). AASB 16 will result in leases previously classified as an operating lease having right-of-use assets and lease liability being recognised in the Statement of Financial Position.
- AASB 117 required lessors to classify sub lease arrangements on the basis of whether substantially all the risks and rewards incidental to ownership of the underlying asset had been transferred to the sublessee. Under AASB 16 classification is made on

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2020

the basis of whether substantially all the risks and rewards associated with the right of use asset arising from the head lease have been transferred to the lessee. AASB 16 has resulted in SAAS continuing to classify sub leases arrangements as operating leases.

- AASB 117 resulted in operating lease payments being recognised as an expense under Supplies and Services. AASB 16 replaces this with depreciation expense that represents the right-of-use asset and borrowing costs that represent the cost associated with financing the right-of-use asset.

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

	\$'000
Closing retained earnings 30 June 2019 – AASB 117	(65,703)
Assets	
Right of use assets	11,185
Liabilities	
Lease liabilities	(11,185)
Opening retained earnings 1 July 2019 – AASB 16	(65,703)

The initial measurement of right of use assets has been calculated as an amount equal to the lease liability on transition adjusted for prepaid or accrued lease payments. The initial measurement of the lease liability was the present value of the remaining lease payments, discounted using the relevant incremental borrowing rate as at 1 July 2019. The average weighted incremental borrowing rate for this purpose was 1.6%.

The difference between operating lease commitments disclosed under AASB 117 at 30 June 2019, adjusted to be discounted using incremental borrowing rates used on transition to AASB 16, and the lease liabilities recognised on 1 July 2019 under AASB 16 is as follows:

	\$'000
Total Operating Lease Commitments disclosed as of 30 June 2019 (AASB 117)	8,398
Adjustments:	
<i>Add:</i> correction to commitment value disclosed in 2018-19 financial statements	2,547
<i>Less:</i> short term leases for which no lease liability is recognised	(14)
<i>Add:</i> adjustments as a result of different treatment of extension options	1,437
<i>Less:</i> adjustments as a result of change in incremental borrowing rate (1.16% to 2.64%)	(1,183)
Lease liability recognised in statement of financial position 1 July 2019 (AASB 16)	11,185

Accounting policy on transition

AASB 16 sets out accounting policies on transition. *Treasurer's Instructions (Accounting Policy Statements)*, required SAAS to apply AASB 16 retrospectively with the cumulative effect of initially applying the standard recognised at 1 July 2019 (comparatives have not been restated); apply AASB 16 to contracts that were previously identified as containing a lease under AASB 117 and not transitioned operating leases for which the lease term ends before 30 June 2020 (with the exception of vehicles leased through South Australian Financing Authority (SAFA)).

Ongoing accounting policies

As per *Treasurer's Instructions (Accounting Policy Statements)*, SAAS will not apply AASB 16 to intangible assets; has adopted a \$15,000 threshold for determining whether an underlying asset is a low value asset; will apply the short term lease recognition exemption (with the exception of vehicles leased through SAFA); will adopt a cost model and not record at fair value on initial recognition, leases that have significantly below market terms and conditions principally to enable SAAS to further its objectives.

Significant accounting policies relating to the application of AASB 16 are disclosed under relevant notes and are referenced at note 15 and 19.

AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

AASB 15 *Revenue from Contracts with Customers* establishes a revenue recognition model for revenue arising from contracts with customers. It requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. AASB 15 supersedes AASB 111 *Construction Contracts*, AASB 118 *Revenue* and related Interpretations and applies to all revenue arising from contracts with customers.

AASB 1058 *Income of Not-for-Profit Entities* establishes new income recognition requirements for not-for-profit entities. Its requirements apply where the consideration to acquire an asset, including cash, is significantly less than fair value principally to

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2020

enable the entity to further its objectives. AASB 1058 also contains requirements for the receipt of volunteer services. AASB 1058 supersedes the current income recognition requirements contained in AASB 1004 *Contributions*, AASB 118 *Revenue* and

AASB 111 *Construction Contracts*. However, elements of AASB 1004 remain in place, primarily in relation to restructures of administrative arrangements and other contributions and distributions by owners.

SAAS adopted AASB 15 and AASB 1058 on 1 July 2019 and where applicable applied the transitional provisions specified in the standard.

The adoption of these standards did not have an impact on the timing or recognition of SAAS's revenues, as detailed below:

- Revenues from SA Government (50.3%) continues to be recognised as income when SAAS obtains control of the funds (ie upon receipt);
- Commonwealth revenues and other grants (1%) continue to be recognised as service/performance obligations are satisfied, or alternatively where there are no service/performance obligations, upon receipt;
- Fees and Charges (47.8%) continue to be recognised as the service/performance obligations are satisfied;
- Taxes, rates and fines continue to be recognised as income when the taxable event occurs
- Contributed services (resources received free of charge) continues to be recognised where they would have been purchased if they were not donated under AASB 1058 (previously AASB 1004) and contributed assets that do not have sufficiently specific performance obligations will continue to be accounted for as a donation via AASB 1058 (previously AASB 1004);
- Interest income continues to be recognised via AASB 9.

In addition, revenue earned in prior periods but not yet receivable (previously recorded as an accrual), is now recorded as a contract asset in the Statement of Financial Position and revenue received in prior periods but not yet recognised (previously recorded as unearned revenue), is now recorded as a contract liability in the Statement of Financial Position.

1.8 Changes in presentation of financial statements

Treasurer's Instructions (Accounting Policy Statements) issued 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The Statement of Comprehensive Income and Statement of Cash Flows now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

2. Staff benefits expenses

	2020	2019
	\$'000	\$'000
Salaries and wages	168,648	164,345
Long service leave	5,185	11,193
Annual leave	28,428	25,177
Skills and experience retention leave	915	894
Staff on-costs - superannuation*	25,798	22,468
Workers compensation	4,238	8,930
Board and committee fees	23	11
Other staff related expenses	49	554
Total staff benefits expenses	233,284	233,572

* The superannuation employment on-cost charge represents SAAS's contribution to superannuation plans in 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.

Defined benefit scheme expenses recognised in the profit and loss totalled \$10.969 million (\$9.975 million), comprising current service cost of \$10.500 million (\$9.456 million) and interest cost of \$0.469 million (\$0.519 million).

2.1 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 eight (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.

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	2020	2019
	\$'000	\$'000
Compensation		
Salaries and other short term employee benefits	1,950	1,999
Post-employment benefits	326	315
Total	2,276	2,314

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

2.2 Remuneration of Board and Committee member

	2020	2019
\$0	13	7
\$1 - \$20,000	16	2
Total	29	9

The total remuneration received or receivable by members was \$0.023 million (\$0.011 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 any fringe benefits tax paid or payable in respect of those benefits. 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 30 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.

2.3 Remuneration of staff

	2020	2019
	Number	Number
The number of staff whose remuneration received or receivable falls within the following bands:		
\$151,000 - \$154,999*	na	42
\$155,000 - \$174,999	125	131
\$175,000 - \$194,999	100	104
\$195,000 - \$214,999	64	62
\$215,000 - \$234,999	17	25
\$235,000 - \$254,999	4	7
\$255,000 - \$274,999	13	6
\$275,000 - \$294,999	1	6
\$295,000 - \$314,999	4	4
\$315,000 - \$334,999	2	1
\$335,000 - \$354,999	1	1
\$395,000 - \$414,999	1	-
\$435,000 - \$454,999	1	1
\$455,000 - \$474,999	1	1
Total	334	391

*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2018-19.

The table includes all 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 fringe benefits tax paid or payable in respect of those benefits.

2.4 Remuneration of staff by classification

The total remuneration received by these employees, included above:

	2020		2019	
	No.	\$'000	No.	\$'000
Executive remuneration	6	1,292	5	1,077
Medical (excluding Nursing) remuneration	19	5,365	19	5,166
Non-medical (i.e. administration) remuneration	2	318	2	316
Nursing	20	3,388	17	2,887
Operational remuneration	287	53,606	348	63,867
Total	334	63,969	391	73,313

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3. Supplies and services

	2020	2019
	\$'000	\$'000
Administration	211	278
Advertising	319	351
Communication	3,423	3,423
Computing	3,385	3,011
Consultants	53	159
Contract of services	207	235
Contractors	579	917
Contractors - agency staff	4,744	4,422
Cost of goods sold	90	158
Drug supplies	626	535
Electricity, gas and fuel	1,108	1,134
Food supplies	51	53
Housekeeping	2,073	1,829
Insurance	1,619	1,625
Internal SA Health SLA payments	-	742
Legal	781	130
Low value lease expense	38	6
Medical, surgical and laboratory supplies	4,131	4,049
Minor equipment	1,827	1,661
Motor vehicle expenses	5,383	6,107
Occupancy rent and rates	347	2,453
Patient transport	18,913	19,963
Postage	724	752
Printing and stationery	727	722
Repairs and maintenance	3,630	2,431
Security	94	87
Services from Shared Services SA	2,045	1,733
Short term lease expense	580	-
Training and development	855	756
Travel expenses	2,189	2,617
Other supplies and services	1,996	2,463
Total supplies and services	62,748	64,802

From 1 July 2019, 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.

Consultants

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

	2020		2019	
	No.	\$'000	No.	\$'000
Below \$10,000	-	-	1	6
Above \$10,000	4	53	4	153
Total	4	53	5	159

4. Other expenses

	2020	2019
	\$'000	\$'000
Debts written off	18,301	17,844
Bank fees and charges	111	108
Other*	1,348	1,395
Total other expenses	19,760	19,347

*Includes Audit fees paid or payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$0.114 million (\$0.118 million). No other services were provided by the Auditor-General's Department.

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5. Fees and charges

	2020	2019
	\$'000	\$'000
Ambulance cover	29,471	28,244
Ambulance transport	114,845	102,512
Call Direct	976	1,092
Commissions revenue	14	15
Insurance recoveries	32	3
Recoveries	4,531	4,319
Training revenue	543	480
Other user charges and fees	2,322	2,665
Total fees and charges	152,734	139,330

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) SAAS satisfies performance obligations by transferring the promised goods or services to its customers.

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

Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2020	2020	2019	2019
	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	-	29,471	-	28,244
Ambulance transport	82,280	-	74,903	-
Call Direct	-	976	-	1,092
Commissions revenue	14	-	15	-
Training revenue	376	-	318	-
Other user charges and fees	765	-	1,043	-
Total contracts with external customers	83,435	30,447	76,279	29,336
Ambulance transport	32,565	-	27,609	-
Training revenue	167	-	162	-
Other user charges and fees	1,557	-	1,622	-
Total contracts with SA Government customers	34,289	-	29,393	-
Total contracts with customers	117,724	30,447	105,672	29,336

SAAS recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 22). Similarly, if the SAAS satisfies a performance obligation before it receives the consideration, The 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 note 14 and 12 respectively).

For 2020, revenue includes \$3.641 million (\$2.641 million) included in the contract liability balance at the beginning of the period, and \$6.445 million (\$15.625 million) from performance obligations satisfied (or partially satisfied) in previous periods.

SAAS recognises revenue (contract from 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 non-emergency and are not covered by Medicare. Ambulance Transport revenue recognition occurs under AASB 15 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.

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6. Grants and contributions

	2020	2019
	\$'000	\$'000
Emergency Services Levy	1,454	1,419
Other SA Government grants and contributions	1,020	6,300
Private sector grants and contributions	695	654
Total grants and contributions	3,169	8,373

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

7. Resources received free of charge

	2020	2019
	\$'000	\$'000
Plant and equipment	-	207
Services	2,021	1,700
Total resources received free of charge	2,021	1,907

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, following Cabinet's approval to cease intra-government charging.

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, whom provide support services to individuals using SAAS's ambulance services.

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

Land and buildings:	2020	2019
	\$'000	\$'000
Proceeds from disposal	8	-
Less carrying amount of assets disposed	-	(478)
Net gain/(loss) from disposal of land and buildings	8	(478)
Plant and equipment:		
Proceeds from disposal	60	536
Less carrying amount of assets disposed	(49)	(213)
Less other costs of disposal	(91)	(48)
Net gain/(loss) from disposal of plant and equipment	(80)	275
Total assets:		
Total proceeds from disposal	68	536
Less total carrying amount of assets disposed	(49)	(691)
Less other costs of disposal	(91)	(48)
Total net loss from disposal of non-current and other assets	(72)	(203)

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.

9. Other revenues/income

	2020	2019
	\$'000	\$'000
Donations	133	93
Other	317	210
Total other revenues/income	450	303

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10. Revenues from SA Government

	2020	2019
	\$'000	\$'000
Recurrent funding	150,911	160,438
Capital funding	9,563	4,292
Total revenues from Department for Health and Wellbeing	160,474	164,730

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.

Transactions with the SA Government as owner are set out in Statement of Changes in Equity.

11. Cash and cash equivalents

	2020	2019
	\$'000	\$'000
Cash at bank or on hand	299	237
Deposits with Treasurer: general operating	7,594	7,657
Deposits with Treasurer: special purpose funds	2,470	2,780
Total cash and cash equivalents	10,363	10,674

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 and received \$0.016 million (\$0.039 million).

12. Receivables

		2020	2019
	Note	\$'000	\$'000
Current			
Debtors		43,335	30,995
Less: allowance for impairment loss on receivables	12.1	(25,818)	(23,650)
Prepayments		5,409	6,848
Workers compensation provision recoverable		881	818
Sundry receivables and accrued revenue		1,170	1,115
GST input tax recoverable		166	130
Total current receivables		25,143	16,256
Non-current			
Debtors		456	494
Workers compensation provision recoverable		1,500	1,455
Total non-current receivables		1,956	1,949
Total receivables		27,099	18,205

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 generally 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.

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12.1 Impairment of receivables

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

Movement in the allowance for impairment loss on receivables:

	2020	2019
	\$'000	\$'000
Carrying amount at the beginning of the period	23,650	17,020
Increase in allowance recognised in profit or loss	2,168	6,630
Carrying amount at the end of the period	25,818	23,650

Impairment losses relate to receivables arising from contracts with customers that are external to the SA Government. Refer to note 28 for details regarding credit risk and the methodology for determining impairment

13. Inventories

Inventories held for distribution at no or nominal consideration were \$0.463 million (\$0.437 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.

14. Contract assets

	2020	2019
	\$'000	\$'000
Contract assets	6,445	15,625
Total contract assets	6,445	15,625

Contract assets primarily relate to SAAS's rights to consideration for work completed but not yet billable at the reporting date on ambulance transport. Any amount previously recognised as a contract asset are transferred to receivables when the rights become unconditional (ie at the point at which it is invoiced to the customer).

There were no impairment losses recognised on contract assets in the reporting period.

15. Property, plant and equipment and intangible assets

15.1 Acquisition and recognition

Property, plant and equipment owned are initially recorded on a cost basis, and are subsequently measured at fair. 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.

15.2 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:

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<u>Class of asset</u>	<u>Useful life</u> <u>(years)</u>
Buildings and improvements	40 - 80
Right of use buildings	Lease term
Accommodation and leasehold improvements	Lease term
Plant and equipment:	
• Medical, surgical, dental and biomedical equipment and furniture	5 - 15
• Computing equipment and software	3 - 5
• Vehicles	2 - 25
• Other plant and equipment	3 - 25
Right of use plant and equipment	Lease term
Intangibles	5 - 10

15.3 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 million, and the estimated useful life exceeds three years. If at any time management considers that the carrying amount of an asset greater than \$1 million materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Non-current tangible assets that are acquired between revaluations are held at cost, until the next valuation, when they are revalued to fair value.

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.

15.4 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 of impairment of property, plant and equipment or intangibles as at 30 June 2020.

15.5 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 (identifiability, control and the existence of future economic benefits) and recognition criteria (probability of future economic benefits and cost can be reliably measured), and when the amount of expenditure is greater than or equal to \$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 \$0.025 million. The computer software has a gross carrying amount of \$5.613 million with accumulated depreciation of \$5.588 million. Amortisation during the year was \$0.012 million (\$0.021 million).

15.6 Land and buildings

Leased land and buildings previously classified as operating leases have been included in the Statement of Financial Position for the first time in 2019-20.

An independent valuation of owned land and buildings, including site improvements, was performed in March 2018 by a Certified Practising Valuer from AssetVal (JLT) Pty Ltd, as at 1 June 2018.

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.

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For land classified as restricted in use, fair value was determined using an adjustment to factors to reflect the restriction.

Fair value of specific land and buildings was determined using depreciated replacement cost, due to there not being an active market for such land buildings. The depreciated replacement cost considered the need for ongoing provision of government services; specialised nature of the assets, including the 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.

15.7 Plant and equipment

Leased plant and equipment previously classified as operating leases have been included on the Statement of Financial Position for the first time in 2019-20.

SAAS's plant and equipment assets with a fair value greater than \$1 million or had an estimated useful life of greater than three years were revalued using the fair value methodology, as at 1 June 2018, based on independent valuations performed by a Certified Practising Valuer from Jones Lang Lasalle Pty Ltd. The value of other plant and equipment 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.

15.8 Right-of-use assets

Right-of-use assets are carried at cost and there were no indications for impairment. Additions to right of use assets during 2019-20 were \$4.254 million and there was \$0.004 million of right of use assets derecognised.

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16. Reconciliation of property, plant and equipment

The following table shows the movement :

2019-20	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	16,993	74,989	9,638	256	8,210	10,766	16,139	1,547	128	138,666
Additions	-	-	5,175	1,769	-	182	12	1,457	7,759	16,354
Disposals	-	-	-	-	-	(1)	(48)	(4)	-	(53)
Transfers between asset classes	-	-	-	(1,572)	1,572	246	62	-	(308)	-
Subtotal:	16,993	74,989	14,813	453	9,782	11,193	16,165	3,000	7,579	154,967
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(2,047)	(1,582)	-	(1,102)	(2,490)	(5,514)	(1,026)	-	(13,761)
Subtotal:	-	(2,047)	(1,582)	-	(1,102)	(2,490)	(5,514)	(1,026)	-	(13,761)
Carrying amount at the end of the period	16,993	72,942	13,231	453	8,680	8,703	10,651	1,974	7,579	141,206
Gross carrying amount										
Gross carrying amount	16,993	77,130	14,813	453	14,511	22,031	44,900	2,796	7,579	201,206
Accumulated depreciation / amortisation	-	(4,188)	(1,582)	-	(5,831)	(13,328)	(34,249)	(822)	-	(60,000)
Carrying amount at the end of the period	16,993	72,942	13,231	453	8,680	8,703	10,651	1,974	7,579	141,206

All property, plant and equipment are classified in the level 3 fair value hierarchy except for land and some building and improvements (classified as level 2). Refer to note 17 for fair value hierarchy. Refer to note 1.8 for details about the right-of-use assets, and note 19 for details about the lease liability for right-of-use.

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2018-19	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	16,962	68,477	-	7,227	9,598	11,537	15,943	-	6,611	136,355
Additions	31	13	-	1,937	-	58	-	-	2,089	4,128
Assets received free of charge	-	-	-	-	-	207	-	-	-	207
Disposals	-	-	-	-	(478)	(127)	(86)	-	-	(691)
Transfers between asset classes	-	8,513	-	(8,908)	203	2,185	6,579	-	(8,572)	-
Subtotal:	16,993	77,003	-	256	9,323	13,860	22,436	-	128	139,999
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(2,014)	-	-	(1,113)	(3,094)	(6,297)	-	-	(12,518)
Subtotal:	-	(2,014)	-	-	(1,113)	(3,094)	(6,297)	-	-	(12,518)
Carrying amount at the end of the period	16,993	74,989	-	256	8,210	10,766	16,139	-	128	127,481
Gross carrying amount										
Gross carrying amount	16,993	77,130	-	256	12,938	21,836	46,906	-	128	176,187
Accumulated depreciation / amortisation	-	(2,141)	-	-	(4,728)	(11,070)	(30,767)	-	-	(48,706)
Carrying amount at the end of the period	16,993	74,989	-	256	8,210	10,766	16,139	-	128	127,481

All property, plant and equipment are classified in the level 3 fair value hierarchy except for land and some building and improvements (classified as level 2) and capital works in progress (not classified). Refer to note 17 for fair value hierarchy.

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17. 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 15 and 17.2 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

17.1 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 2020

	Level 2	Level 3	Total
	\$'000	\$'000	\$'000
Recurring fair value measurements			
Land	1,120	15,873	16,993
Buildings and improvements	4,609	68,333	72,942
Leasehold improvements	-	8,680	8,680
Plant and equipment	-	19,354	19,354
Total recurring fair value measurements	5,729	112,240	117,969

Fair value measurements at 30 June 2019

	Level 2	Level 3	Total
	\$'000	\$'000	\$'000
Recurring fair value measurements			
Land	1,120	15,873	16,993
Buildings and improvements	5,117	69,872	74,989
Leasehold improvements	-	8,210	8,210
Plant and equipment	-	26,905	26,905
Total recurring fair value measurements	6,237	120,860	127,097

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 2020 and 2019, SAAS had no valuations categorised into Level 1.

In 2018 all 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.

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17.2 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 judgement 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.

18. Payables

	2020	2019
	\$'000	\$'000
Current		
Creditors and accrued expenses	7,229	5,495
Staff on-costs*	3,095	3,886
Other payables	310	277
Total current payables	10,634	9,658
Non-current		
Staff on-costs*	1,930	1,456
Total non-current payables	1,930	1,456
Total payables	12,564	11,114

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.

*Staff on-costs include Return to Work SA levies and superannuation contributions. 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 has increased from the 2019 rate (29%) to 38% and the average factor for the calculation of employer superannuation cost on-costs has remained at 9.80%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the staff benefit expense of \$0.578 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

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

Refer to note 28 for information on risk management.

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19. Financial liabilities

	2020	2019
	\$'000	\$'000
Current		
Lease liabilities	2,513	-
Total current financial liabilities	2,513	-
Non-current		
Lease liabilities	12,834	-
Total non-current financial liabilities	12,834	-
Total financial liabilities	15,347	-

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. Financing costs associated with leasing activities was \$0.231 million. There were no defaults or breaches on any of the above liabilities throughout the year.

Refer to note 28 for information on risk management.

19.1 Leasing activities

SAAS has a number of lease agreements. Lease terms vary in length from 2 to 38 years.

Major lease activities include the use of:

- Properties – The major properties leased includes property at Eastwood, Parkside, Bedford Park, Ashford Hospital, Netley, Port Adelaide, Aldgate, Angaston, Gepps Cross and Edwardstown. Generally property leases 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 committed to lease arrangements that commence from 1 July 2020, which are included in the lease liability maturity analysis. SAAS has not entered into any sub-lease arrangements and has no concessional lease arrangements.

Refer note 16 for details about the right of use assets (including depreciation).

19.2 Maturity analysis

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

	2020	2019
	\$'000	\$'000
Lease Liabilities		
1 to 3 years	6,377	-
3 to 5 years	2,495	-
5 to 10 years	4,126	-
More than 10 years	1,292	-
Total lease liabilities (undiscounted)	14,290	-

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20. Staff benefits

	2020	2019
	\$'000	\$'000
Current		
Accrued salaries and wages	1,267	1,394
Annual leave	26,927	24,690
Long service leave	4,540	4,502
Skills and experience retention leave	1,807	1,595
Superannuation - defined benefit scheme	17,053	27,320
Other	18	11
Total current staff benefits	51,612	59,512
Non-current		
Long service leave	50,156	48,777
Superannuation - defined benefit scheme	20,229	19,393
Total non-current staff benefits	70,385	68,170
Total staff benefits	121,997	127,682

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

20.1 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.

The actuarial assessment performed by DTF decreased the salary inflation rate from 4% to 2.5% for long service leave liability and decreased the salary inflation rate from 2.20% to 2.00% for annual leave and skills, experience and retention leave liability. The net financial effect of the change in the salary inflation in the current financial year is a decrease in the annual leave liability of \$0.061 million, skills and experience retention leave liability of \$0.035 million, payable (employee on-costs) of \$0.063 million and employee benefit expense of \$0.071 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.

20.2 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.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability. The actuarial assessment performed by the DTF has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government.

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 decreased from 2019 (1.25%) to 2020 (0.75%). This decrease in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an increase in the reported long service leave liability.

The net financial effect of the changes in the bond yield and actuarial assumptions, including experience profile of employee promotion and departures in the current financial year is an increase in the long service leave liability of \$0.113 million, payables (employee on-costs) of \$0.004 million and staff benefits expense of \$0.118 million. The impact on the 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.

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20.3 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.

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

Defined benefit superannuation scheme	2020	2019
Reconciliation of the present value of the defined benefit obligation:	\$'000	\$'000
Opening balance of defined benefit obligation	323,648	284,259
Current service cost	10,500	9,456
Interest cost	3,801	6,758
Contributions by scheme participants	5,302	5,707
Actuarial (gains)/losses	(20,069)	27,837
Benefits paid	(23,434)	(9,152)
Taxes, premiums and expenses paid	(1,677)	(1,838)
Transfers in	238	621
Closing balance of defined benefit obligation	298,309	323,648
	2020	2019
Reconciliation of fair value of scheme assets:	\$'000	\$'000
Opening balance of scheme assets	276,935	256,461
Interest Income	3,332	6,239
Actual return on scheme assets less Interest Income	(4,945)	13,465
Contributions from the employer	5,276	5,432
Contributions by scheme participants	5,302	5,707
Benefits paid	(23,434)	(9,152)
Taxes, premiums and expenses paid	(1,677)	(1,838)
Transfers in	238	621
Closing balance of scheme assets	261,027	276,935
	2020	2019
The amount included in the Statement of Financial Position arising from SAAS's obligations in respect of its defined benefit scheme is as follows:	\$'000	\$'000
Present value of defined benefit obligations	298,309	323,648
Fair value of scheme assets	(261,027)	(276,935)
Net liability arising from defined benefit obligations	37,282	46,713
	2020	2019
Included in the Statement of Financial Position:	\$'000	\$'000
Current provision for employee benefits - defined benefit obligations	17,053	27,320
Non-current provision for employee benefits - defined benefit obligations	20,229	19,393
Closing balance of defined benefit obligation	37,282	46,713

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	2020	2019
	% pa	% pa
Australian equity	27	27
International equity	33	24
Fixed income	13	19
Property	11	12
Alternatives/Other	6	16
Cash	10	2
Total	100	100

The percentage invested in each asset class as at 30 June 2019 is adjusted to be comparable to 30 June 2020. This adjustment is made to align with the new approach where it is assumed that the diversified strategies growth B is 50% Australian equities and 50% International equities, and diversified strategies income is Alternatives/Other.

In accordance with the revised AASB 119 the discount rate assumption is used to determine interest income and the expected return on assets assumption is no longer used. The actual return on scheme assets was a loss of \$1.613 million (\$19.704 million). Employer contributions of \$5.186 million are expected to be paid to the scheme for the year ending 30 June 2021. Expected employer contributions reflect the current 9.5% of salary contributions.

	2020	2019
	% pa	% pa
Principal actuarial assumptions used (and expressed as weighted averages):		
Discount rate (Defined benefit cost)	1.3	2.6
Expected rate of salary increase (Defined benefit cost)	4.0	4.0
Discount rate (Defined benefit obligation)	0.8	1.3
Expected rate of salary increase (Defined benefit obligation)	2.5	4.0

	2020	2019
	\$'000	\$'000
Movement in net defined benefit liability		
Net defined benefit liability at start of year	46,713	27,798
Defined benefit cost	10,969	9,975
Remeasurements	(15,124)	14,372
Employer contributions	(5,276)	(5,432)
Net defined liability at end of year	37,282	46,713

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 \$16.509 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 2020 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	0.8%	0.3%	1.3%	0.8%	0.8%
Salary increase rate	2.5%	2.5%	2.5%	2.0%	3.0%
Defined benefit obligation (\$'000)	298,309	308,453	288,862	290,081	307,040

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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.

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 2017 actuarial investigation of the scheme in a report dated 5 June 2018, 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:
 - 12.00% of salary for all defined benefit members until 30 June 2018, then
 - 9.50% of salary for all defined benefit members after 1 July 2018, plus
 - Any additional employer contributions agreed between the employer and a member.
- Accumulation members:
 - 9.50% of ordinary time earnings, 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 2020 is eight years.

21. Provisions

All provisions are for workers compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2020	2019
	\$'000	\$'000
Carrying amount at the beginning of the period	19,447	15,018
Increase/(decrease) in provisions recognised	(1,102)	4,573
Reductions arising from payments/other sacrifices of future economic benefits	(663)	(418)
Increase resulting from re-measurement or settlement without cost	673	274
Carrying amount at the end of the period	18,355	19,447

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21.1 Workers Compensation

Workers compensation statutory provision

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.

Although the Department provides funds to SAAS for the settlement of lump sum and redemption payments, the cost of these claims, together with other claim costs, are met directly by SAAS, and are thus reflected as an expense from ordinary activities in the Statement of Comprehensive Income.

The workers compensation provision is an actuarial estimate of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to staff as required under current legislation. There is a high level of uncertainty as to the valuation of the liability (including future claim costs). The liability covers claims incurred but not yet paid, incurred but not reported and the anticipated direct and indirect costs of settling these claims. The liability for outstanding claims is measured as the present value of the expected future payments reflecting the fact that all claims do not have to be paid in the immediate future.

Workers compensation non-statutory provision

Additional insurance/compensation arrangements for certain work related injuries have been introduced for most public sector staff through various enterprise bargaining agreements and industrial awards. This insurance/compensation is intended to provide continuing benefits to non-seriously injured workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme.

The workers compensation non-statutory provision is an actuarial assessment of the outstanding claims liability provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. There is a high level of uncertainty as to the valuation of the liability (including future claim costs), this is largely due to the enterprise bargaining agreements and industrial awards being in place for a short period of time and the emerging experience is unstable. The average claim size has been estimated based on applications to date and this may change as more applications are made. As at 30 June 2020 SAAS recognised a workers compensation non-statutory provision of \$5.826 million (\$7.591 million).

22. Contract liabilities and other liabilities

	2020	2019
	\$'000	\$'000
Current		
Contract liabilities	3,640	2,642
Other	3	-
Total current contract liabilities and other liabilities	3,643	2,642
Total contract liabilities and other liabilities	3,643	2,642

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.

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23. Cash flow reconciliation

Reconciliation of cash and cash equivalents at the end of the reporting period:	2020	2019
	\$'000	\$'000
Cash and cash equivalents disclosed in the Statement of Financial Position	10,363	10,674
Cash as per Statement of Financial Position	10,363	10,674
Balance as per Statement of Cash Flows	10,363	10,674
Reconciliation of net cash provided by operating activities to net result:		
Net cash provided by (used in) operating activities	11,917	2,894
Add/less non-cash items		
Depreciation and amortisation expense of non-current assets	(13,773)	(12,539)
Loss on sale or disposal of non-current assets	(72)	(203)
Gain/(loss) on valuation of defined benefits	(15,124)	14,372
Net effect of the adoption of new Accounting Standard	-	(3,708)
Capital Revenues	-	970
Resources received free of charge	-	218
Movement in assets and liabilities		
Increase/(decrease) in receivables	8,894	(5,841)
Increase/(decrease) in inventories	26	21
Increase/(decrease) in other current assets	(169)	162
Increase/(decrease) in contract assets	(9,180)	15,625
(Increase)/decrease in staff benefits	5,685	(29,425)
(Increase)/decrease in payables and provisions	(375)	(4,583)
(Increase)/decrease in other liabilities	(1,001)	(374)
Net result	(13,172)	(22,411)

Total cash outflows for leases is \$2.693 million.

24. Unrecognised contractual commitments

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

Capital commitments

	2020	2019
	\$'000	\$'000
Within one year	1,562	459
Total capital commitments	1,562	459

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

Expenditure commitments

	2020	2019
	\$'000	\$'000
Within one year	1,179	552
Later than one year but not longer than five years	382	
Total expenditure commitments	1,561	552

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

Operating lease expenditure commitments

	2020	2019
	\$'000	\$'000
Within one year	-	2,272
Later than one year but not longer than five years	-	3,823
Later than five years	-	2,303
Total operating lease commitments	-	8,398

Representing:

Non-cancellable operating leases		8,398
Total operating lease commitments	-	8,398

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Operating lease expenditure commitments are provided for comparative purposes only as AASB 16 does not distinguish between operating and finance leases for the lessee. Refer to note 19.1 for details of leasing activities.

25. 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.

25.1 Contingent Assets

SAAS is not aware of any contingent assets.

25.2 Contingent Liabilities

The Current Enterprise Agreement has a preserved date of 31 December 2018 for the effective date of any subsequent Agreement to Apply. The Agreement negotiations have commenced and any increase will be back dated to the first full pay period after 31 December 2018.

In addition, SAAS has made no guarantees.

26. 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.

27. Impact of Standards and Statements not yet implemented

SAAS has assessed the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer. There are no Accounting Policy Statements that are not yet in effect.

Amending Standards AASB 2018-6 and AASB 2018-7 will apply from 1 July 2020 and AASB 2014-10, AASB 2015-10, AASB 2017-5 will apply from 1 July 2022. Although applicable to SAAS, these amending standards are not expected to have an impact on SAAS's financial statements. SA Health will update its policies, procedures and work instructions, where required, to reflect changes to the definition of a business, definition of materiality, and the additional clarification of requirements for a sale or contribution of assets between an investor and its associate or joint venture.

28. Financial instruments/financial risk management

28.1 Financial risk management

Risk management is managed internally at SAAS and 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, 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.

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28.2 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; financial assets measured at fair value through other comprehensive income; 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 \$25.786 million and \$7.289 million respectively.

28.3 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. From 1 July 2020, loss allowances for contract assets are measured at an amount equal to an expected credit loss using a 12 month method.

A provision matrix is used to measure the ECL of receivables from non-government debtors. The ECL 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.

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.

To measure the ECL, receivables are grouped based on days past due and debtor types that have similar risk characteristics and loss patterns (i.e. by patient and sundry and ambulance transport). The provision matrix is initially based on the SAAS's historical observed default rates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed. SAAS considers reasonable and supportable information that is relevant and available without undue cost or effort; about past events, current conditions and forecasts of future economic conditions.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. SAAS's historical credit loss experience and forecast of economic conditions may also 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 ECL for non-government debtors:

	30 June 2020			30 June 2019		
	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
Days past due						
Current	0.5%-21.1%	11,659	7,469	0.6%-25.3%	23,553	5,941
<30 days	1%- 24.2%	3,598	871	1.1%- 28.8%	2,326	657
31-60 days	2.3%- 43.1%	3,058	1,318	2.5%- 48.1%	1,634	784
61-90 days	3.5%- 55.1%	2,538	1,391	3.7%- 59.6%	1,823	1,084
91-120 days	4.3%- 61.6%	2,250	1,383	4.5%- 65.7%	1,774	1,161
121-180 days	5.6%- 66.5%	1,919	1,244	5.2%- 74.7%	1,645	1,227
181-360 days	7.4%-71.1%	14,096	10,009	6.6%- 94.0%	9,944	9,298
361-540 days	27.7%- 92.9%	1,831	1,700	26.9%- 100.0%	3,259	3,224
>540 days	37.4%- 99.6%	479	433	36.1%- 100.0%	297	274
Total		41,428	25,818		46,255	23,650

29. 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 10), and incurred expenditure via the Department for medical, surgical and laboratory supplies, computing and insurance (note 3). SAAS incurred expenditure with the Attorney General's Department for Medstar patient transport (MAC Rescue Helicopter) of \$4.625 million (\$5.234 million) and for the SA Government Radio Network of \$1.867 million (\$1.834 million).

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30. 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
Adverse Events Committee	3	Beilby J Professor, Cadzow M (appointed 2 August 2019), Davies G, Hibbert P, Whiteway L (appointed 2 August 2019)
Consumer and Community Advisory Committee	3	Bain C (appointed 5 March 2020), Bowering N (appointed 5 March 2020), Bunjaku M, Charlesworth, M (resigned 7 March 2020), Chester M (appointed 5 March 2020), Denny B (resigned 7 May 2020), Edwards H (appointed 5 March 2020), Kirk P (appointed 5 March 2020), Lawrence D (Co-Chair) (appointed 5 March 2020), McDonald B (appointed 5 March 2020), Menai J (appointed 5 March 2020), Mercer K (appointed 5 March 2020), Martini J (appointed 5 March 2020), Squirrell D, Vega L (appointed 5 March 2020)
Risk Management and Audit Committee	1	Beilby J Professor, Sneddon Y (Chair), Thompson K (appointed 1 July 2019)

Refer to note 2.2 for remuneration of board and committee members.