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**Government
of South Australia**

SA AMBULANCE SERVICE

2020-2021 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 the *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 30 September 2021

Signature



From the Chief Executive Officer



It has now been over a year since the start of the COVID-19 pandemic, which has presented new challenges to health systems around the world and changed the way in which we deliver our services. In many respects South Australia has succeeded against this health emergency, although there's still a long way to go and we must keep up the good work.

At SA Ambulance Service (SAAS) more than 3,600 staff and volunteers have been well prepared and have played a significant role in slowing the spread of COVID-19. Despite challenges, our patients continue to report that our service remains in good health. SAAS led the nation in the 2020 Council of Ambulance Authorities Patient Experience Survey with 99% of respondents reporting that their ambulance arrived faster than they expected. This is a testament to our committed and passionate workforce.

We continue to seek alternative pathways to hospital Emergency Departments (EDs) and to collaborate with partners across the health system to provide the greatest opportunity for performance improvement and capacity in our own system. These partnerships have led to a series of initiatives, including SAAS expanding both its Clinical Telephone Assessment service and Health Navigation service using Paramedic Telehealth Clinicians, in support of streaming patients to alternative pathways.

Despite COVID-19, SAAS continued to get on with delivering normal business. SAAS exceeded its internal target for Priority 1 patients, reaching 70.5% of the most seriously ill and injured patients within 8 minutes. While SAAS did not meet its Priority 2 targets, we acknowledge the significant challenge of increased demand and the need to change how we do things. That's why we've continued to deliver improvements to our service.

This year we welcomed additional paramedics and MedSTAR consultants, while expanding and improving our volunteer training program. We continued to provide more tailored options for our patients, this year trialling single responder Community Paramedics in Victor Harbor and working directly with Residential Aged Care Facilities.

We look forward to further developing our new plans within an uncertain COVID-19 environment knowing that SAAS is well prepared.

David Place

Chief Executive Officer
SA Ambulance Service

Contents

Overview: about the agency	6
Our strategic focus	6
Our organisational structure	7
Changes to the agency	7
Our Minister	8
Our Executive team	8
Legislation administered by the agency	9
Other related agencies (within the Minister's areas of responsibility)	9
The agency's performance	10
Performance at a glance	10
Agency response to COVID-19	10
Agency contribution to whole of Government objectives	12
Agency specific objectives and performance	15
Corporate performance summary	24
Employment opportunity programs	25
Agency performance management and development systems	25
Work health, safety and return to work programs	26
Executive employment in the agency	27
Financial performance	28
Financial performance at a glance	28
Consultants disclosure	29
Contractors disclosure	29
Other financial information	31
Other information	31
Risk management	32
Risk and audit at a glance	32
Fraud detected in the agency	32
Strategies implemented to control and prevent fraud	32
Public interest disclosure	34

Reporting required under any other act or regulation.....	34
Public complaints.....	35
Number of public complaints reported	35
Additional Metrics.....	36
Service Improvements	37
Compliance Statement.....	37
Appendix: Audited financial statements 2020-2021	38

Overview: about the agency

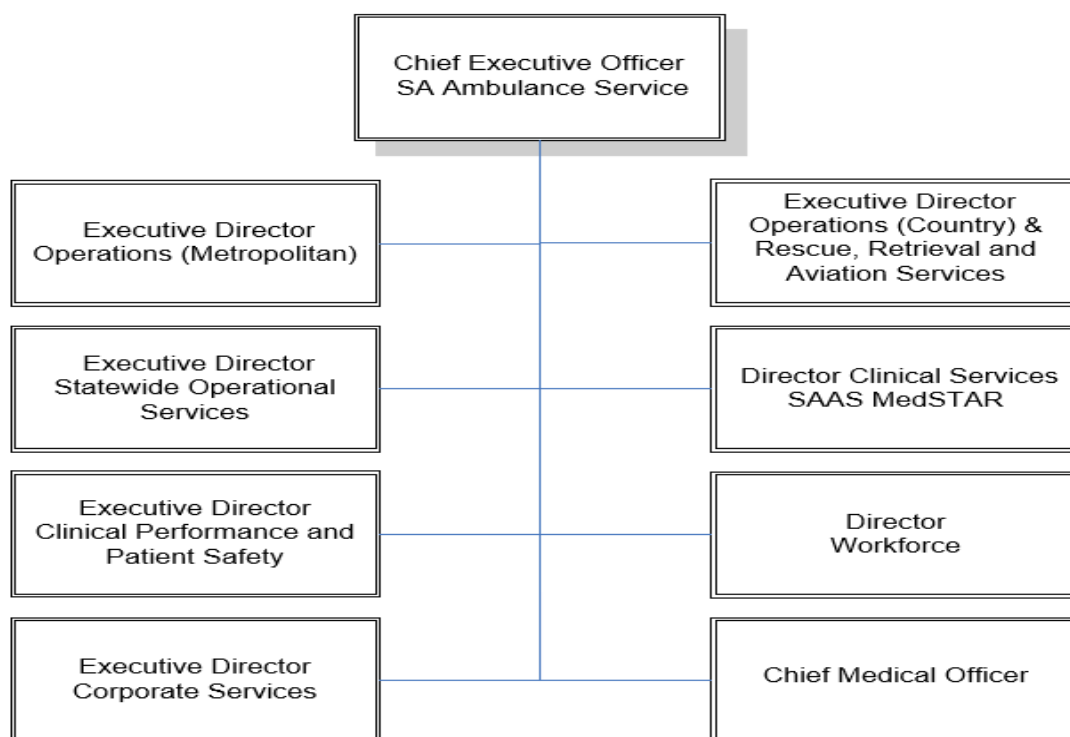
Our strategic focus

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 Pillars	<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 Values	<p>Patient First</p> <p>Accountability and responsibility</p> <p>Trust and confidence</p> <p>Integrity and honesty</p> <p>Empowered leadership</p> <p>No harm</p> <p>Teamwork</p> <p>Flexible and responsive</p> <p>Innovative and research driven</p> <p>Respect and courtesy</p> <p>Safe and high quality</p> <p>Transparent and open communication</p>
Our functions, objectives and deliverables	<p>SAAS is the statutory provider of ambulance services in SA and is responsible for providing timely and safe access to appropriate care for each resident of South Australia as part of an integrated health network of clinical services providing:</p> <p><u>Emergency Services</u></p> <ul style="list-style-type: none"> • Delivery of high-quality clinical care and coordination of referral, transport and retrieval services for emergency and time sensitive patients. • Triple zero (000) call receipt, patient triage, dispatch of ambulance and specialist resources to emergency incidents. • Pre-hospital emergency and urgent care, treatment and / or transport. • Emergency management services & multi-agency operations. <p><u>Trauma Retrieval Services</u></p> <ul style="list-style-type: none"> • Aeromedical and Medical Retrieval services. • Coordination of State Rescue Helicopter Services, via SAAS Emergency Operations Centre (EOC). • Management of the Royal Flying Doctor Services (RFDS) contract for fixed-wing inter-hospital air transfers and coordination of medical assistance in rural and remote areas in South Australia.

	<p>Other Services</p> <ul style="list-style-type: none"> • Natural disaster and major event management. • Coordination of the Patient Transport Service (PTS) for the safe transport of patients from hospital to home, home to hospital, and nursing home to nursing home. • Management of Call Direct, a 24-hour personal monitoring emergency service. • Provision and administration of the Ambulance Cover subscription scheme. • Provision, as a registered training organisation, of in-house, nationally accredited training to SAAS staff.
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Our organisational structure

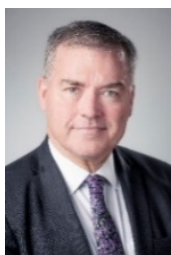
SA Ambulance Service Executive 30 June 2021



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

Changes to the agency

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 was led by David Place, Chief Executive Officer and a team of eight (8) executive positions consisting of:

	<u>Executive Director, Operations (Metropolitan)</u> , Rob Elliott was responsible for ambulance operations within the Adelaide metropolitan area providing clinical care for patients, emergency and non-emergency transport.
	<u>Executive Director State-wide Operational Services</u> , Ryan Lovett (until September 2020 then Rob Elliott) was responsible for emergency operations centre, operational planning and resourcing, clinical hub and operations systems.
	<u>Executive Director, Clinical Performance and Patient Safety</u> , Keith Driscoll was responsible for clinical performance, patient safety and quality, clinical resources, National Safety and Quality Health Services (NSQHS) standards and clinical education.
	<u>Executive Director Corporate Services</u> , Robert Cox, was responsible for financial services, infrastructure, procurement and business services, ICT, fleet, customer service, records and information.
	<u>Executive Director Operations (Country) and Rescue, Retrieval and Aviation Services (RRAS)</u> , Julia Waddington-Powell was responsible for ambulance operations for regional SA, volunteer support, special operation, rescue, retrieval and aviation services.
	<u>Director Clinical Services SAAS MedSTAR</u> , Dr Andrew Pearce was responsible for clinical response for patients in need of critical care and transport providing patient focussed pre-hospital and retrieval medicine including, medical retrievals and MedSTAR Kids.
	<u>Director Workforce</u> , Saffron Kennedy was responsible for human resources, work health safety, injury management, WorkFit services, worker health, industrial and employee relations, workforce strategy, organisational development and workforce planning.
	<u>Interim Chief Medical Officer</u> , Dr James Doube was responsible for leading and implementing the SAAS clinical direction and providing clinical oversight to SAAS delivery, quality and efficiency of healthcare services.

Legislation administered by the agency

Relevant provisions in *Health Care Act 2008*

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

Department for 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 2020-2021 SA Ambulance Services:

- Received 743 Triple Zero (000) calls.
- Received 211 non-emergency calls.
- SAAS staff responded to 877 incidents transporting 736 patients.
- MedSTAR and Special Operations Team responded to 14 incidents.
- Extended Care Paramedics attended 18 incidents.
- Volunteers responded to 65 cases.
- SPRINT (Single Paramedic Response Intervention Team) responded to 41 cases.

Agency response to COVID-19

SAAS maintained continuous surveillance on the COVID-19 status within SA as the lead agency for the Ambulance and First Aid Functional Support Group (AFAFSG). A specifically appointed Incident Commander, Intelligence & Planning Officer and a State Control Centre SAAS liaison worked fulltime on the response. A full Incident Management Team (IMT) was formed to manage the SAAS response as part of the wider SA Health response across the state.

SAAS actively provided support for the state's response to COVID-19 with ongoing emergency medical response and additional efforts including;

- support for inbound repatriation flights of Australian citizens living overseas.
- assisting medi-hotel interfacility transfers and maintaining quarantine pathways with a dedicated COVID-19 emergency support crew.
- assistance with planning for intrastate community testing in metropolitan and country SA with remote and vulnerable communities including the Anangu Pitjantjatjara Yankunytjatjara (APY) lands. SAAS additionally, participated in community consultations in conjunction with DHW and South Australian Police (SAPOL) across Aboriginal communities regarding;
 - response to a COVID-19 positive case emerging in those communities
 - clinical patient supervision for community vaccination programs
 - clinical leadership on community outreach vaccination program for persons in unstable accommodation and vulnerable community members.
- maintenance of SAAS's internal influenza vaccination program.
- introduction of SAAS's internal COVID-19 vaccination program for staff.
- daily health screen monitoring for all staff and contractors present at SAAS facilities.
- increased provision of staff wellbeing support services through the Employee Assistance Program and Peer Support contacts for staff impacted by COVID-19 and embedded a staff wellness subject matter expert into the IMT response.

- coordinated distribution of State Control Centre – Health (SCC-H) communications to AFAFSG partners (St John Ambulance SA and other Emergency Services providers eg State Emergency Services, Metropolitan Fire Service, Country Fire Service) through regular briefing meetings.
- continuous review and update of documentation relating to SAAS’s pandemic plan, infection prevention and control practices including;
 - personal protective equipment and appropriate utilisation
 - operational and clinical guidelines
 - protocols and procedures in response to evidence-based practice changes for COVID-19.

SAAS MedSTAR staff participated in AusMAT deployments within Australia and overseas in support of the response to COVID-19 including;

- Nursing staff deployed to Howard Springs
- Medical Officers deployed to Papua New Guinea
- SAAS MedSTAR deployed with Australian Defence Force to Victoria as part of COVID-19 assist.

Funding was generated, through COVID-19 surge funding from the Federal Department of Health for COVID-19 Remote Community Medical Evacuation and Retrieval – Aeromedical Scale Up (SA) totalling \$1million. The bulk of this funding was received in 2020-2021 and funded;

- for 6-months two additional full-time equivalent Medical Retrieval Consultant positions
- for 6-months two additional full-time equivalent Nurse Retrieval Coordinator positions
- for 7-months a Logistics Officer full time
- for 6-months a Community Paramedic full time equivalent
- telehealth capability at the RRAS base to enable remote prolonged consultations
- surge medical equipment, and
- emergency telephone bridge upgrade capacity in the MedSTAR EOC.

RRAS continued to facilitate and improve COVID-19 simulation training on a regular basis. The RRAS base became a COVID-19 immunisation hub for SAAS and key stakeholders, in addition to an influenza vaccination hub for SAAS, utilising existing staff within RRAS and SAAS.

Agency contribution to whole of Government objectives

PTS Aboriginal Cadetship	One new employee commenced a Cadetship in 2020-2021.
Graduate Paramedic Internship	SAAS had three Graduate Paramedic Intern groups commence in 2020-2021, which comprised of 69 Paramedic Interns.
SAAS gives priority consideration to candidates who identify as Aboriginal or Torres Strait Islander and recruited a further Aboriginal person, who commenced employment in 2020-2021 as an administrative officer.	

Key objective	Agency's contribution
More Jobs	<p><u>Volunteer Training Resources</u></p> <p>SAAS expanded its volunteer training program and access to additional resources to allow volunteer recruits to work on the road sooner.</p> <p>Six training ambulances were dispatched into country regions, fitted with operational requirements, training and education kits, manikins, monitor simulations and dummy drug products. These have been invaluable in training and supporting volunteers, averaging 13 training sessions per month.</p> <p>To support remote connectivity SAAS implemented 500 iPads for volunteers and educators to remotely connect to their studies, reducing access barriers to education pathways, creating efficiencies for volunteers, trainers, assessors and administration staff.</p> <p>SAAS released three online eLearning courses for Ambulance Assist, including capacity for online assessments and increased visibility for student volunteers and their managers in relation to their progress and completion.</p> <p><u>SAAS MedSTAR</u></p> <p>Additional full-time consultant positions were allocated as Medical Retrieval Consultants and the MedSTAR Kids Consultant role.</p> <p>Two additional full time equivalent Medical Retrieval Consultants, two Nurse Retrieval Coordinators, a Community Paramedic and a Logistics Officer were funded through the Federal Department of Health for COVID-19 Remote Community Medical Evacuation and Retrieval – Aeromedical Scale Up (SA) Grant totalling \$1million.</p> <p>SAAS MedSTAR continued to operate a Nursing Incentive Rotation Program which has been developed to address succession planning for existing staff and to identify a</p>

	<p>professional development pathway into SAAS MedSTAR for senior, critical care nursing staff. It is an eighteen-month, merit selected program where the successful candidate participates in the bi-annual SAAS MedSTAR induction program, completes a formal sign-off period and is granted a Credential and Scope of Clinical Practice. The candidate rotates back to their parent unit, at the end of term, whilst maintaining a twelve-month casual contract with SAAS MedSTAR.</p> <p><u>Clinical Telephone Assessment / Health Navigation Service</u></p> <p>SAAS expanded both the Clinical Telephone Assessment (CTA) and the Health Navigation service using Paramedic telehealth clinicians, in support of streaming patients to alternative pathways such as Priority Care Centres, Hospital Avoidance and Supported Discharge Service (CALHN), Urgent Mental Health Care Centre, My Home Hospital and Mental Health Co-Response. Additional staff were recruited and trained to support the expansion of these services.</p>
Lower Costs	<p><u>Financials</u></p> <p>SAAS works within its budget as allocated by the Department of Treasury and Finance.</p> <p><u>Infrastructure</u></p> <p>SAAS commenced a \$950,000 program of major facility and security upgrades at SAAS headquarters and in career ambulance stations. SAAS invested \$2 million in major facility and security upgrades across country stations.</p>
Better Services	<p><u>Community Paramedic - Fleurieu</u></p> <p>SAAS conducted a pilot Community Paramedic model in the Fleurieu that concluded on 30 June 2021.</p> <p>Funded by Country SA Primary Health Network, the pilot was aimed to provide a resource to work with aged care facilities to link residents with appropriate care teams, such as palliative care, better care in the community, mental health teams or complex care teams, taking into account patients advanced care directives.</p> <p>The Community Paramedics treated patients in their usual place of residence and reduced the need for those patients to be transported to hospital.</p> <p><u>Medical Priority Dispatch System</u></p> <p>SAAS achieved re-accreditation as a Centre of Excellence in the use of the Medical Priority Dispatch System, the only Australian ambulance service to hold this level of accreditation. Increased call volumes were seen after the 2020 COVID-19 emergency as the SAAS EOC maintained operational performance targets.</p>

	<p>This was reinforced by an EOC Team Leader being awarded the Australasian Dispatcher of the Year Award by the International Academy of Emergency Dispatch.</p>
	<p><u>Aeromedical Services</u></p> <p>The existing government rotary wing contract managed by Attorney General's Department and utilised by SAAS was extended to September 2022. The procurement process commenced for future rotary and fixed wing contracts, aiming to improve current, outdated contracts which will expire soon.</p> <p>The procurement process for a neonatal transport cot replacement tender was awarded at the end of 2020-2021.</p> <p>SAAS MedSTAR contributed to the new Women's and Children's Hospital working group with advice on helipads.</p> <p>SAAS MedSTAR contributed to a helicopter landing sites audit, completed for the first time for compliance with Civil Aviation Safety Authority standards.</p>
	<p><u>Improved Neonatal Care</u></p> <p>Neonatal retrieval consultation coordination was implemented through MedSTAR instead of individual hospitals. MedSTAR Kids had the ability to respond prehospital, to complex out of hospital deliveries, where required. SAAS MedSTAR Kids provided specialist prehospital neonatal care to mothers and babies who experienced a complicated, out-of-hospital delivery. The team provided early definitive resuscitation and stabilisation before rapid transport to a tertiary facility for ongoing care.</p>
	<p><u>Patient Flow</u></p> <p>Commencement of a Nursing Director for Patient Flow to focus on patient experience and integration problems with Local Health Networks.</p>

Agency specific objectives and performance

The SAAS Executive Leadership Team commenced working on a new strategic plan 2021-2030 with a focus on what the patient will look like heading into the future. The plan is drafted to improve the direction of SAAS with strategies and high-level objectives that assist in developing the future service delivery. The objectives throughout the year have been a combination of the SAAS transition plan and the new strategic plan with a framework that supported a sustainable business management system providing the potential to increase efficiencies and productivity.

SAAS supported the Country Fire Service and State Control Centre - Fire by providing a SAAS liaison on high risk days. SAAS also provided support during heightened fire danger days and catastrophic fire days six times. A Zone Emergency Support Team was activated for various incidents.

In partnership with Reconciliation Australia, SAAS released its second Innovate level Reconciliation Action Plan (RAP) for June 2020 to June 2022. The plan contains 12 key actions, with a focus on education, encouraging staff to undertake self-directed learning, establish and maintain relationships with Aboriginal and Torres Strait Islander stakeholders at the local level. SAAS were committed to increasing and retaining the Aboriginal employee workforce and developing strategies to improve the service provided to Aboriginal and Torres Strait Islander patients in our care. SAAS delivered on developing the indigenous health outcome strategies objective by;

- mandatory 'Introduction to RAP' online induction training package for new employees
- inclusion of the SAAS RAP artwork in the new corporate branding guidelines
- application of SAAS RAP artwork (designed by Jordan Lovegrove, Ngarrindjeri artist) on the Ambulance Bus
- engagement of traditional custodians to perform Welcome to Country at significant events (annual award ceremony, volunteer 25-year dinner and volunteer conference)
- introduction of an 'Excellence in Reconciliation' award
- supported Aboriginal staff to attend the inaugural SA Health Aboriginal Workforce Network forum, the apology breakfast, and National Reconciliation Week breakfast
- hosted and streamed an online Bush Medicine awareness session for SAAS clinicians and for members of the Australasian College of Paramedicine during National Reconciliation Week.

Agency objectives	Indicators	Performance												
<u>Our Patients</u> At the centre of everything we do	<u>Response Times</u> SAAS reached SA's most seriously ill and injured patients within 8 minutes on 70.5% of occasions. Whilst there was a decrease in response times for priority 2 compared to 2019-2020, SAAS experienced sustained growth in emergency workload.	<table><tr><th colspan="3">Response Times 2020-2021</th></tr><tr><th>Priority</th><th>Performance</th><th>Target</th></tr><tr><td>1 - Life threatening</td><td>70.5% (in 8 min)</td><td>60% (in 8 min)</td></tr><tr><td>2 - Potentially life threatening</td><td>68.8% (in 16 min)</td><td>95% (in 16 min)</td></tr></table> SAAS exceeded the Key Performance Indicators (KPI) for responding to priority 1 events with a decrease in performance against this target since 2019-2020 of around 4.3%.	Response Times 2020-2021			Priority	Performance	Target	1 - Life threatening	70.5% (in 8 min)	60% (in 8 min)	2 - Potentially life threatening	68.8% (in 16 min)	95% (in 16 min)
	Response Times 2020-2021													
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<u>Triple Zero (000) Calls</u> Answer triple zero calls in under 10 seconds, 95% of the time and to triage the calls according to a prescribed standard.	SAAS answered 95.1% of triple zero (000) calls within 10 seconds during 2020-2021. <ul style="list-style-type: none">271,215 triple zero (000) calls were answered which is an increase of 25,866 calls (10.6%) compared to 2019-2020.SAAS answered 258,739 of the total number of triple zero (000) calls within 10 seconds.In addition, the triple zero (000) call centre also answered a total of 76,851 non-triple zero (000) calls.													
<u>Transports</u> Transports increased by 5,491 which is indicative of the increased workload.	<table><tr><th colspan="3">Transports</th></tr><tr><th></th><th>2020-2021</th><th>% increase since 2019-2020</th></tr><tr><td>Transported patients</td><td>268,462</td><td>2.10%</td></tr></table> Not all transports are to an Emergency Department (ED) eg Priority Care Centre (PCC).	Transports				2020-2021	% increase since 2019-2020	Transported patients	268,462	2.10%				
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Agency objectives	Indicators	Performance																								
<u>Our Patients</u> At the centre of everything we do	<u>SAAS Emergency Incidents</u> Priority 1-5 emergency incidents increased by 15,016 incidents.	<table><tr><th colspan="3">Emergency Incidents</th></tr><tr><th></th><th>2020-2021</th><th>% increase since 2019-2020</th></tr><tr><td>Emergency Incidents (P1-5)</td><td>274,019</td><td>5.80%</td></tr></table>	Emergency Incidents				2020-2021	% increase since 2019-2020	Emergency Incidents (P1-5)	274,019	5.80%															
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Emergency Incidents (P1-5)	274,019	5.80%																								
	<u>Retrievals by Transport Mode</u> <u>SAAS MedSTAR</u> Road transport - rapid response vehicles from the RRAS base under emergency driving conditions. Fixed wing and Jet - RFDS contracted assets and jet services as required.	<table><tr><th colspan="3">Retrievals by Transport Mode</th></tr><tr><th></th><th>2020-2021</th><th>%</th></tr><tr><td>Road</td><td>892</td><td>33</td></tr><tr><td>Helicopter</td><td>653</td><td>24</td></tr><tr><td>Fixed wing and jet</td><td>597</td><td>22</td></tr><tr><td>Stood down</td><td>469</td><td>17</td></tr><tr><td>Not transported</td><td>115</td><td>4</td></tr><tr><td>Total</td><td>2,726</td><td>100</td></tr></table>	Retrievals by Transport Mode				2020-2021	%	Road	892	33	Helicopter	653	24	Fixed wing and jet	597	22	Stood down	469	17	Not transported	115	4	Total	2,726	100
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Total	2,726	100																								
	<u>Consultation by Type</u> <u>SAAS MedSTAR</u> SAAS MedSTAR Nurse Retrieval Coordinators and Medical Retrieval Consultants are located in the EOC and provide clinical assessment, advice and support to health professionals across SA via telephone or telemedicine.	<table><tr><th colspan="4">Consultation on Type 2020-2021</th></tr><tr><th></th><th>Total MedSTAR Consult</th><th>RFDS IHT</th><th>Total</th></tr><tr><td>Adults</td><td>4,288</td><td>5,906</td><td>10,194</td></tr><tr><td>Paediatric</td><td>678</td><td>231</td><td>909</td></tr><tr><td>Neonatal</td><td>513</td><td>43</td><td>556</td></tr><tr><td>Total</td><td>5,479</td><td>6,180</td><td>11,659</td></tr></table> <p>Consultations to SA Health professionals provided by SAAS MedSTAR's coordination centre increased by 3% compared to the previous year and the number of facilitated fixed wing Inter-Hospital Transfers (IHT) increased by 10% compared to the previous year.</p>	Consultation on Type 2020-2021					Total MedSTAR Consult	RFDS IHT	Total	Adults	4,288	5,906	10,194	Paediatric	678	231	909	Neonatal	513	43	556	Total	5,479	6,180	11,659
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Agency objectives	Indicators	Performance																				
<u>Our Patients</u> At the centre of everything we do	<u>Retrieval Missions</u> <u>SAAS MedSTAR</u>	<table><tr><th colspan="4">Retrieval Missions</th></tr><tr><th></th><th>2019-2020</th><th>2020-2021</th><th>% change</th></tr><tr><td>Adults</td><td>1,809</td><td>1,882</td><td>+4%</td></tr><tr><td>Paediatric (Inc neonatal)</td><td>833</td><td>844</td><td>+1%</td></tr><tr><td>Total</td><td>2,642</td><td>2,726</td><td>+3%</td></tr></table>	Retrieval Missions					2019-2020	2020-2021	% change	Adults	1,809	1,882	+4%	Paediatric (Inc neonatal)	833	844	+1%	Total	2,642	2,726	+3%
	Retrieval Missions																					
		2019-2020	2020-2021	% change																		
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Paediatric (Inc neonatal)	833	844	+1%																			
Total	2,642	2,726	+3%																			
<u>Credentialing and Scope of Clinical Practice</u> Establishment of Paramedicine & Nursing Credentialing and Scope of Clinical Practice Committees.	<ul style="list-style-type: none">• Monitored the clinical workforce to ensure currency and appropriateness of professional registration, credentialing and scope of clinical practice.• Provided formal advice to Workforce Services and the relevant area of operations of any decision on credentialing and scope of clinical practice that may affect an employee’s ability to meet the requirements of employment.• Reviewed the scope of clinical practice of clinicians periodically and when a new clinical service, procedure or technology was introduced or substantially altered.																					
<u>Care Pathways</u> Clinical Telephone Assessment System has been an effective tool to provide the basis for a range of service delivery modernisation to help SAAS provide the patient with alternative pathways of care.	SAAS provided alternative pathways of care in the following areas: <ul style="list-style-type: none">• Priority Care Centres• Hospital Avoidance and Supported Discharge Service• National Home Doctor Service• Geriatrician Pathway (SAHLN, CAHLN, NAHLN)• My Home Hospital• Urgent Mental Health Care Centre• Exceptionally Complex Service Needs Crisis Support• Metro Referral Unit / Respite																					

Agency objectives	Indicators	Performance														
<u>Our People</u> Our most important asset	<u>SAAS Volunteers</u> Volunteer ambulance officers responded to approximately 23,725 cases, a 4.1% growth from 2019-20. There were 79 volunteer teams across SA.	<table><tr><th colspan="2">SAAS Volunteers</th></tr><tr><th></th><th>2020-2021</th></tr><tr><td>Operational Volunteers</td><td>1,249</td></tr><tr><td>Non-operational Volunteers</td><td>213</td></tr><tr><td>Total Volunteers</td><td>1,462</td></tr><tr><td>Volunteer stations in regional SA</td><td>75</td></tr><tr><td>Volunteer teams in regional SA</td><td>79</td></tr></table>	SAAS Volunteers			2020-2021	Operational Volunteers	1,249	Non-operational Volunteers	213	Total Volunteers	1,462	Volunteer stations in regional SA	75	Volunteer teams in regional SA	79
	SAAS Volunteers															
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Operational Volunteers	1,249															
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Volunteer stations in regional SA	75															
Volunteer teams in regional SA	79															
	<u>Registered Training Organisation (RTO)</u> SAAS is an RTO providing quality assured and nationally recognised qualifications. SAAS is a training provider registered with the Australian Skills Quality Authority to deliver vocational education and training services.	SAAS enrolled volunteers in nationally accredited training with; <ul style="list-style-type: none">• 202 in Certificate II in Medical Service First Response• 87 in Certificate IV in Health Care Of those; <ul style="list-style-type: none">• 173 are active• 90 completed• 26 withdrawn														
	<u>Rural Health Workforce Strategy (RWHS)</u>	<ul style="list-style-type: none">• Secured funding for the Clinical Guidelines App, which provided easy access to clinical guidelines and protocols.• The roll out to update the regional workforce with smartphone technology to improve data connection continued with 38% completed as at June 2021.• Additional funding was granted to SAAS for a project to design, develop and implement a streamlined system for requesting, managing and co-coordinating IHT in regional areas.														

Agency objectives	Indicators	Performance
<p><u>Our People</u></p> <p>Our most important asset</p>	<p><u>Medical Retrieval Registrar and Fellow Placements</u></p> <p>SAAS MedSTAR offered medical retrieval registrar and fellow placements for 6 / 12 month placements.</p>	<p>Provided opportunities for doctors to train / work in the pre-hospital. SAAS MedSTAR rotated:</p> <ul style="list-style-type: none"> • 13 adult registrars / fellows • 10 neonatal / paediatric registrars / fellows
	<p><u>Safety and Quality Account report</u></p> <p>The report included the safety and quality measures started across SAAS. An overview of SAAS clinical governance, action taken to address the recommendations to resolve system factors outlined in the Peter Hibbert report.</p>	<ul style="list-style-type: none"> • Completed the Safety and Quality Account report for 2020-2021. • Maintained SAAS Accredited Centre of Excellence with International Academies of Emergency Dispatch. • SAAS conducted a 6-month review of the Adverse Event program. • Implemented a new Clinical Governance structure and a new Committee with an external independent Chair who actively reviewed clinical outcomes through guiding and supporting the resolution of clinical governance issues and improvement strategies. • Registered operational staff were supported to maintain their professional development in line with their obligations in complying with their National Board's registration standard.
	<p><u>Training and Development</u></p> <p>Develop our people through leadership, education and training.</p>	<ul style="list-style-type: none"> • There were 38 Ambulance Officers who commenced Certificate IV in Health Care • 69 university graduate interns commenced their Paramedic internship. • A two-day educational forum was hosted by MedSTAR for the Rural Emergency Responders Network. • Nursing Incentive Rotational Program provided a defined professional development pathway for critical care nurses. • RRAS facilitated intern training providing access to facilities, staff and educational equipment. • MedSTAR Kids service continued to provide education to staff through the procedure's laboratory.

Agency objectives	Indicators	Performance
<p><u>Our Partners</u></p> <p>Working together for better care</p>	<p><u>Community Paramedics</u></p> <p>SAAS worked with Limestone Coast Local Health Network (LHN) supporting a Community Paramedics program in Robe, whilst the Ceduna Community Paramedic program continued to operate.</p>	<p>The Community Paramedics program saw four (4) employee Intensive Care Paramedics being embedded at Ceduna and Robe.</p> <ul style="list-style-type: none"> • The program was initially due to end on 30 September 2018 and has been extended until December 2021 following a trial period of the \$883,000 per year program. • SAAS funded 50% of the program and Country SA Primary Health Network also supported both Robe and Ceduna programs by funding 50% of the program.
	<p><u>Country Response Plan</u></p> <p>A LHN liaison with IMT was utilised to raise local issues.</p>	<ul style="list-style-type: none"> • SAAS crews supported their health colleagues and communities through COVID-19 working with local health networks to evolve response plans and capacity for regional areas for suspected or confirmed cases.
	<p><u>Royal Flying Doctor Service</u></p> <p>SAAS managed the Aeromedical Transport Services Agreement with the RFDS on behalf of SA Health, covering the cost of patients transferred from country to metropolitan hospitals or between country hospitals.</p>	<ul style="list-style-type: none"> • The agreement covered retrievals, with a MedSTAR team on board, and primarily, lower acuity patients requiring services not available in the rural sector. The patients were transported on the contracted RFDS plane with an RFDS flight nurse, however, were assessed, triaged and managed through MedSTAR. • There have previously been steady increases in demand for transports from country to metropolitan hospitals with the demand increasing in 2020-2021. • In 2020-2021, the number of patients transported by RFDS from country to metropolitan hospitals was 5,201, an increase from the previous financial year which was 5,045.

Agency objectives	Indicators	Performance
<p><u>Our Partners</u></p> <p>Working together for better care</p>	<p><u>Other Emergency Services</u></p> <p>Under the <i>SA Emergency Management Act (2004)</i> and the State Emergency Management Plan, 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 provided Emergency Management introduction training to three intern Paramedic groups and supported over 37 staff to complete Australasian Interagency Incident Management training. SAAS responded to;</p> <p><u>Level 1 Incidents</u></p> <ul style="list-style-type: none"> • 38 (casualty / non-casualty requiring local resources) <p><u>Level 2 Incidents</u></p> <ul style="list-style-type: none"> • 6 (casualty / non-casualty requiring regional resources) <p><u>Level 3 Incidents</u></p> <ul style="list-style-type: none"> • 0 (casualty / non-casualty requiring state resources) <p><u>Level 4 Incidents</u></p> <ul style="list-style-type: none"> • (state arrangements in place) • COVID-19 pandemic response was actively managed as an incident with a dedicated SAAS Incident Commander in place since February 2020.
	<p><u>Major Events</u></p> <p>SAAS provided support for major events within the SA.</p>	<p>COVID-19 impacted some traditional events that were scaled back or cancelled and SAAS provided reduced support to the following key events:</p> <ul style="list-style-type: none"> • Santos festival of cycling – limited capacity event to the annual Tour Down Under (four-day event). • Christmas and New Year celebrations. • Festivals held in March.
<p><u>Our Enablers</u></p> <p>A sustainable future for our business</p>	<p><u>National Safety and Quality Health Service Standards</u></p> <p>SAAS is the only jurisdictional ambulance service that is accredited in the NSQHS standards.</p>	<ul style="list-style-type: none"> • Maintained the NSQHS standards. • Prepared for site survey to obtain reaccreditation in version two (2) of the NSQHS standards.

Agency objectives	Indicators	Performance
<p><u>Our Enablers</u></p> <p>A sustainable future for our business</p>	<p><u>Infrastructure</u></p> <p>SAAS worked towards developing sustainable infrastructure.</p> <p>Volunteer stations have access to the Country Capital Reserve Fund which is used for sustainment and new stations for volunteers.</p>	<ul style="list-style-type: none"> • SAAS commenced a \$950,000 program of major facility and security upgrades at SAAS Headquarters accommodation and in career ambulance stations. • SAAS invested \$2 million in major facility and security upgrades across country ambulance stations in Crystal Brook, Marion Bay, Wudinna, Kapunda, Eudunda, Port Broughton and Pinnaroo. • Purchased a new training facility at Kapunda • Proceeded to secure land for a new volunteer station in Strathalbyn.
	<p><u>Business Continuity Plans (BCP)</u></p> <p>SAAS continued to deliver services, at an acceptable predefined level following disruptive incidents.</p>	<ul style="list-style-type: none"> • SAAS implemented a new role to assist the development and oversight of BCP. • The BCP was implemented in the SAAS Strategic Plan 2021-2030. • Implemented SAAS BCP intranet page. • Redesigned the Business Impact Analysis (BIA) templates. • Included BCP and BIA on SAAS business templates. • Submitted proposal and draft Terms of Reference for an Emergency Preparedness Governance Committee with the inclusion of BCP as a core function.

Corporate performance summary

Emergency and urgent activity has grown over the last five years averaging 3.9 percent per annum.

There was a 5.8 percent increase in growth during 2020-2021 in emergency and urgent activities, which equated to an increase of 15,016 incidents. There was also a 2.8 percent decrease in non-emergency activities, which equated to a decrease of 1,317 incidents. Overall, this came to a 4.5 percent increase in growth of all workload including emergency and non-emergency cases, which equated to an increase of 13,699 incidents.

SAAS experienced surges in demand which were managed using internal escalation processes and our Capacity Management Plan, with the assistance of local health network partners.

SAAS responded to Priority 1 cases within its target of eight minutes 71 percent of the time, exceeding its target to respond to 60 percent of incidents in less than eight minutes.

SAAS continued to work with the Government of SA and the Department for Health and Wellbeing to explore how capacity could be created. SAAS worked hard to deliver initiatives that had a focus on alternative pathways to hospital EDs.

The Clinical Hub Clinical Telephone Assessment cases commenced being recorded in the South Australian Computer Aided Dispatch (SACAD) system from August 2020. There were 1,267 cases referred to alternative pathways rather than a hospital ED between August 2020 and the end of the financial year including Priority Care Centres and the My Home Hospital program.

The Mental Health Co-Responder (MH CORE) assessed and attended to 868 cases in the metropolitan region and of these, 206 (24 percent) resulted in transporting a patient to a hospital ED. Overall, 76 percent of MH-CORE cases attended, avoided emergency ambulance attendance and ED. The majority received home or community-based care or care at the Urgent Mental Health Care Centre.

Service provision for MH-CORE expanded to included three new crews covering Central, North and South metropolitan regions over 24 hours, seven days a week up to 30 June 2021.

SAAS Extended Care Paramedics (ECPs) continued to ensure patients not requiring hospital attendance receive appropriate treatment.

ECPs attended 5,781 cases and of these 71.4 percent (or 4,126) avoided transport to hospital EDs. In the preceding financial year, ECPs attended 6,190 cases and of these 69.1 percent (or 4,277) avoided transportation to hospital EDs.

There have previously been steady increases in demand of RFDS transport from country to metropolitan hospitals. In 2020-2021 this demand increased slightly. The number of patients transported by RFDS from Country to Metropolitan areas was 5,045 in 2019-2020 as compared to 5,201 for 2020-2021. This reflected the decreasing resources in regional hospital services and centralisation in metropolitan Adelaide of many clinical care options.

SAAS continues to strive for excellence during these challenging times so that it can meet the needs of all South Australians no matter where they live and as our values in our strategic plan states, our patients are at the centre of everything we do.

Employment opportunity programs

Program name	Performance
PTS Aboriginal Cadetship	One new employee commenced a Cadetship in 2020-2021.
Graduate Paramedic Internship	SAAS had three Graduate Paramedic Intern groups commence in 2020-2021, which comprised of 69 Paramedic Interns.
SAAS gives priority consideration to candidates who identify as Aboriginal or Torres Strait Islander and recruited a further Aboriginal person, who commenced employment in 2020-2021 as an administrative officer.	

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 the Human Resources system, CHRIS21.</p> <p>Monthly reporting on PR&D numbers is reported to senior managers to enable them to monitor compliance.</p>	<p>There were 512 PR&D discussion recorded in 2020-2021 and further analysis showed;</p> <ul style="list-style-type: none"> • Within the last 6-months of 2020-2021 there was 11% of the workforce who had been recorded as completing the PR&D process • Within the past 6-12 months, there was 13% of the workforce who had been recorded as completing the PR&D process.

Work health, safety and return to work programs

Program name	Performance
Injury Prevention	<ul style="list-style-type: none"> • Heat Risk Management Framework and associated documents developed to manage the risk to staff who may be impacted by heat when undertaking duties. Currently participating in the development of the SAAS Thermal Self-Assessment app to support framework. • A stretcher sizing tool on the mobile data terminals was developed by A Larger Patient Working Party. This enables operational staff to respectfully assess whether a patient can be safely transported using the Stryker stretcher or whether a Bariatric vehicle is required. • Contributed to the review of the Fatigue Risk Management Framework to ensure SAAS's program remains best practice. • Implemented the Working Remotely and 'Or In Isolation' procedure to ensure it included the relevant legislative requirements under Gayle's Law. • Provided expertise to Clinical Education and Manual Task (MT) Instructor to review current MT educational content and updated to reflect current. • Achieved the target of 90% for annual worksite inspections completed with a result of 94% with 353 corrective actions identified state-wide. Progression of actions is monitored by the local WHS Zone Forum Committee. • 1,039 incidents were reported in the 2020-2021 financial year. • Main mechanism of incidents was body stressing. • 951 incidents were fully investigated; 985 corrective actions identified with 802 actions completed. • There were 118 Hazard Reports submitted.
Injury Management	<ul style="list-style-type: none"> • 281 claims were determined with 161 (58%) resulting in a musculoskeletal injury. • 150 injured workers received return to work support. • 78 injured workers were supported back to their preinjury duties with no further support required. • 59 injured workers required ongoing support . • 13 workers supported into alternative roles.

Workplace injury claims	Current year 2020-2021	Past year 2019-20	% Change (+ / -)
Total new workplace injury claims	277	232	+ 19.4%
Fatalities	0	0	0.0%
Seriously injured workers*	2	0	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	80.96	79.76	+ 1.5%

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

Work health and safety regulations	Current year 2020-2021	Past year 2019-20	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	3	0	-
Number of provisional improvements, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0.0 %

Return to work costs**	Current year 2020-2021	Past year 2019-20	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$6,384,099	\$5,082,235	+ 25.6
Income support payments – gross (\$)	\$3,842,685	\$3,317,159	+ 15.8%

**before third-party recovery

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

Executive employment in the agency

Executive classification	Number of executives
SAES Level 1 1 x SAES level 1 position for 3-months up to September 2021. 1 x SAES level 1 position commenced from April 2021.	6
SAES Level 2	1

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

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

Financial performance

Financial performance at a glance

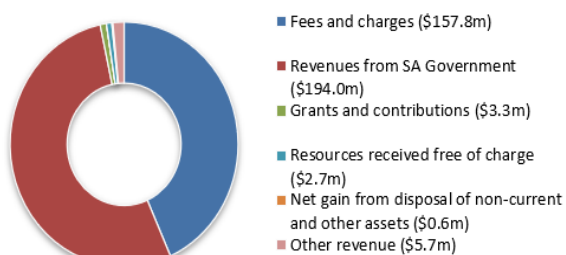
Financial overview

The following table and charts provide a brief summary of the overall financial performance of SAAS.
The Audited 2020-21 Financial Statements are attached to this report.

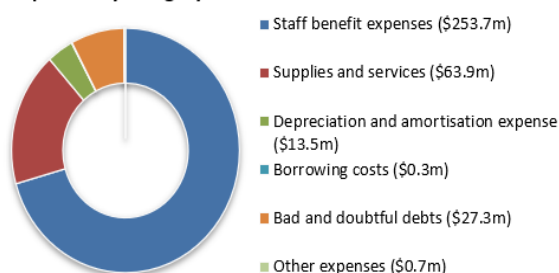
SAAS three-year financial summary

Three-year financial summary (\$000)	2020-21	%	2019-20	%	2018-19	%
	↑↓		↑↓		↑↓	
Total income	364 070	↑14.2%	318 864	↑1.3%	314 682	↑3.0%
Total expenses	359 405	↑8.2%	332 036	↓-1.5%	337 093	↑7.0%
Net result for the period	4 665	↑135.4%	(13 172)	↑41.2%	(22 411)	↓-134.1%
Net cash provided by operating activities	26 184	↑119.7%	11 917	↑311.8%	2 894	↓-79.5%
Total assets	222 864	↑20.1%	185 620	↑7.5%	172 647	↑0.7%
Total liabilities	153 879	↓-8.4%	168 044	↑4.4%	160 885	↑21.3%
Net assets	68 985	↑292.5%	17 576	↑49.4%	11 762	↑69.7%

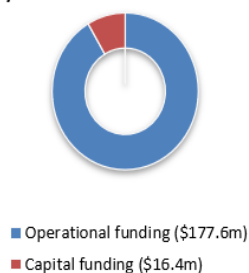
Income by category 2020-21



Expenses by category 2020-21



DHW contributions to SAAS in 2020-21 (\$194m)



Consultants disclosure

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

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

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

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

Consultancies	Purpose	\$ Actual payment
ZED Management Consulting	Co-designing and undertaking of an objective analysis of the Emergency Medical Retrieval Services. Includes the gathering and analysis of MedSTAR core activities, preparation and presentation of a report and recommendations.	\$233,096
Mercer Consulting	AASB119 reporting for SA Ambulance Superannuation Scheme at 30 June 2021	\$18,400
Lachlan McEwen	To develop a digital version of the current SAAS patient care record (PCR). SAAS ePCR prototype iPad, Apple Watch and iPhone apps.	\$10,000
	Total	\$ 261,496

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$88,377

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

Contractors	Purpose	\$ Actual payment
RM Psychology Administration Services P/L	Counselling and evaluation services (Psychologist)	\$75,854
Ali Rinaldi Pty Ltd	Consultation services (Clinical Psychologist)	\$71,187
J Magliaro Pty Ltd	Counselling and evaluation services (Psychologist)	\$67,446
Frances Corcoran	SAAS MedSTAR - Emergency Medicine Education and Training	\$35,045
KPMG	KPMG Support for SAAS business case	\$27,500
Meinhardt SA Pty Ltd	Structural services - site inspection and report	\$26,055
Kym Glastonbury Architect	Prepare working drawings and specification of agreed sketch plans	\$23,230
Helica Architecture	SAMIS Drawing & Data Updates for various locations	\$22,300
Peter Hibbert	Evaluation of the Community Paramedic Program in identified regions	\$20,000
Architects Ink	SAMIS Site visits to update existing and create new site plans for various locations	\$11,029
	Total	\$379,646

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

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

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

Other financial information

Nil 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 SAAS Chief Executive Officer and the Minister on volunteer related ambulance matters and advocated on behalf of volunteers. Whilst SAASVHAC does not have any financial assets or transactions they do provide a separate Annual Report on their operations.

These financial results for SAAS include the transactions and balances of the SA Ambulance Development Fund. The fund is a charitable trust which receives donations and bequests from the public to be applied for projects aimed at improving the services offered by SAAS to the public but excludes day to day operating expenses of the Service. SA Ambulance Development Fund received \$28,000 of donations and earned interest of \$1,000 and made payments for approved projects of \$68,000. The fund balance was \$1.247 million as of 30 June 2021.

Risk management

Risk and audit at a glance

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

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

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

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

Fraud detected in the agency

Category / nature of fraud	Number of instances
Attempted deceptive claim for reimbursement of expenses	2
Suspected misuse of Government resources (medication and equipment)	1
Suspected theft of SAAS property (drugs) for own personal use	1

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

Strategies implemented to control and prevent fraud

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

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

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

All instances of suspected fraudulent behaviour have / will be reported by SAAS to SA Health's Fraud Control Coordinator. All allegations of fraud have / will be thoroughly investigated in a confidential and discreet manner unless disclosure and reporting are required by legislative obligations. SAAS have / 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);

- system-wide Corruption Control policy directive 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
- utilisation of STOPline as an independent, confidential and anonymous hotline managed by an external provider on behalf of SA Health entities for reporting unacceptable workplace behaviour.

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

Public interest disclosure

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

Nil

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

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

Reporting required under any other act or regulation

Nil 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 for Innovation and Skills, Department of Planning, Transport and Infrastructure, SAPOL and TAFE SA.

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

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2020-2021
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	75
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	43
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	16
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	79
Service delivery	Systems / technology	System offline; inaccessible to customer; incorrect result / information provided; poor system design	28
Service delivery	Access to services	Service difficult to find; location poor; facilities / environment poor standard; not accessible to customers with disabilities	11
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	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2020-2021
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	2
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	69
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service / premises; poor cleanliness	7
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	3
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	336

Additional Metrics	Total
Number of positive feedback comments	326
Number of negative feedback comments	587
Total number of feedback comments	802
% complaints resolved within policy timeframes	67.34%

Data for previous years is available at:

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

Service Improvements

SAAS implemented numerous Complex Client Care plans as a direct response to many clinical based consumer complaints. Integrated screening and assessment processes were used in collaboration with patients, carers and families to develop a goal-directed comprehensive care plan.

This care is aligned with the patients expressed goals of care and healthcare needs, consideration is given to the effect of the patients' health issues on their life and wellbeing and is clinically appropriate. This service improvement supports SAAS to provide optimum care in collaboration with patients, carers, families and their treating clinicians.

Feedback on SAAS alternative pathways has also resulted in service improvements for out of hospital care, this may result in hospital avoidance and reduced waiting times for patients in EDs.

SAAS has commenced a project to broaden the feedback received from the South Australian community. The intention of the project is to widen the scope of our feedback by incorporating a QR code on our account and membership forms. It is anticipated the feedback will enable greater insight into what is working well for the community and highlight areas for improvement as our service delivery model evolves with the challenging and changing face of health care.

Compliance Statement

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

Appendix: Audited financial statements 2020-2021



Our ref: A21/261

20 September 2021

Level 9
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Fax +618 8226 9688
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audgensa@audit.sa.gov.au
www.audit.sa.gov.au

Mr R Elliot
Interim Chief Executive Officer
South Australian Ambulance Service Inc
GPO Box 3
ADELAIDE SA 5001

Dear Mr Elliot

Audit of the SA Ambulance Service Inc for the year to 30 June 2021

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

Independent Auditor's Report on your agency's financial report
audit management letter recommending you address identified weaknesses.

1 Independent Auditor's Report

We are returning the financial statements for the SA Ambulance Service Inc, with the Independent Auditor's Report. This report is unmodified.

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

2 Audit management letter

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

Significant matters related to:

- significant errors in staff leave liability balances
- improvements needed to confirm the completeness and accuracy of timesheets submitted
- delays in generating patient transport invoices
- improvements needed to ensure transport charges are completely and accurately raised

- use of gazetted call-out fees not set out in policy
- business continuity risk for an ageing invoicing system
- invoices paid without purchase orders and purchase orders created outside of the mandated financial system.

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

What the audit covered

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

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

- payroll
- accounts payable
- revenue and accounts receivable
- fixed assets
- cash
- general ledger.

Particular attention was given to the ongoing investigation and correction of historical employee leave liability errors impacting the SA Ambulance Service Inc's reported results and the value of outstanding patient transport invoices at 30 June 2021. We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

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

Yours sincerely



Andrew Richardson

Auditor-General

enc


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.



Robert Elliott
Interim Chief Executive Officer



Robert Cox
Executive Director
Corporate Services

Date 14 September 2021.

SA AMBULANCE SERVICE INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2021

	Note	2021	2020
		\$'000	\$'000
Income			
Revenues from SA Government	2	194,013	160,474
Fees and charges	3	157,774	148,387
Grants and contributions	4	3,252	3,169
Interest	11	1	16
Resources received free of charge	5	2,727	2,021
Net gain from disposal of non-current and other assets	10	561	-
Other revenues/income	6	5,742	4,797
Total income		364,070	318,864
Expenses			
Staff benefits expenses	7	253,741	233,284
Supplies and services	8	63,914	62,748
Depreciation and amortisation	15,16	13,477	13,773
Borrowing costs	19	271	231
Net loss from disposal of non-current and other assets	10	-	72
Impairment loss on receivables and contract assets	12.1,14.1	2,228	2,168
Other expenses	9	25,774	19,760
Total expenses		359,405	332,036
Net result		4,665	(13,172)
Other Comprehensive Income			
Items that will be reclassified subsequently to net result when specific conditions are met			
Gains or losses recognised directly in equity		46,744	15,124
Total other comprehensive income		46,744	15,124
Total comprehensive result		51,409	1,952

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 2021

	Note	2021 \$'000	2020 \$'000
Current assets			
Cash and cash equivalents	11	16,678	10,363
Receivables	12	25,108	26,501
Inventories	13	561	463
Contract assets	14	23,248	5,087
Other assets		23	19
Total current assets		65,618	42,433
Non-current assets			
Receivables	12	9,241	1,956
Property, plant and equipment	15,16	147,695	141,206
Intangible assets	15.5	310	25
Total non-current assets		157,246	143,187
Total assets		222,864	185,620
Current liabilities			
Payables	18	12,292	10,331
Financial liabilities	19	2,350	2,513
Staff benefits	20	37,712	48,522
Provisions	21	3,387	2,251
Contract liabilities and other liabilities	22	3,616	3,643
Total current liabilities		59,357	67,260
Non-current liabilities			
Payables	18	1,884	1,912
Financial liabilities	19	12,915	12,834
Staff benefits	20	47,562	69,934
Provisions	21	32,161	16,104
Total non-current liabilities		94,522	100,784
Total liabilities		153,879	168,044
Net assets		68,985	17,576
Equity			
Retained earnings		(64,365)	(69,030)
Asset revaluation surplus		40,321	40,321
Other reserves		93,029	46,285
Total equity		68,985	17,576

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 2021

	Note	Asset revaluation surplus \$ '000	Other reserves \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2019		40,321	31,161	(59,720)	11,762
Prior period adjustment	1.5.1	-	-	3,862	3,862
Restated balance at 1 July 2019		40,321	31,161	(55,858)	15,624
Net result for 2019-20		-	-	(13,172)	(13,172)
Gain/(loss) 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	(69,030)	17,576
Net result for 2020-21		-	-	4,665	4,665
Gain/(loss) on revaluation of defined benefit fund liability		-	46,744	-	46,744
Total comprehensive result for 2020-21		-	46,744	4,665	51,409
Balance at 30 June 2021		40,321	93,029	(64,365)	68,985

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

SA AMBULANCE INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		217,224	183,260
Fees and charges		110,037	112,011
Grants and contributions		3,324	3,458
Interest received		1	16
GST recovered from ATO		5,019	4,073
Other receipts		1,022	4,816
Cash generated from operations		336,627	307,634
Cash outflows			
Staff benefits payments		(228,017)	(225,042)
Payments for supplies and services		(56,335)	(50,606)
Interest paid		(271)	(231)
Other payments		(25,820)	(19,838)
Cash used in operations		(310,443)	(295,717)
Net cash provided by operating activities		26,184	11,917
Cash flows from investing activities			
Cash inflows			
Proceeds from sale of property, plant and equipment		852	(23)
Cash generated from/(used in) investing activities		852	(23)
Cash outflows			
Purchase of property, plant and equipment		(17,998)	(9,743)
Purchase of intangible assets		(35)	-
Cash used in investing activities		(18,033)	(9,743)
Net cash used in investing activities		(17,181)	(9,766)
Cash outflows			
Repayment of lease liabilities		(2,688)	(2,462)
Cash used in financing activities		(2,688)	(2,462)
Net used in financing activities		(2,688)	(2,462)
Net increase/(decrease) in cash and cash equivalents		6,315	(311)
Cash and cash equivalents at the beginning of the period		10,363	10,674
Cash and cash equivalents at the end of the period	11	16,678	10,363
Non-cash transactions	23		

The accompanying notes from part of these financial statements.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

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 2021

1.4 Continuity of Operations

As at 30 June 2021, SAAS had working capital surplus of \$6.261 million (\$24.827 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 2020-21 SAAS reconciled certain leave arrangements between the Comprehensive Human Resources Integrated Software (CHRIS 21) and Global Rostering Systems (GRS). This resulted in a prior period adjustment to equity of \$3.862 million. There was no impact on net result or cash flows.

Staff Benefits Liability	Reported 2020 Balance \$'000	Prior Period Adjustment \$'000	Restated 2020 Balance \$'000
Current	51,612	3,090	48,522
Non-Current	70,385	451	69,934
Total	121,997	3,541	118,456

Payables	Reported 2020 Balance \$'000	Prior Period Adjustment \$'000	Restated 2020 Balance \$'000
Current	10,634	303	10,331
Non-Current	1,930	18	1,912
Total	12,564	321	12,243

1.6 Impact of COVID-19 pandemic on SA Health

The COVID-19 pandemic continues to have an impact on the SAAS's operations. This includes an increase in costs associated with COVID capacity and preparation, increased demand for personal protective equipment, increased staffing costs (including agency) to ensure necessary compliance measures are followed. Net COVID-19 specific costs for SAAS was \$4.086 million (\$1.423 million).

1.7 Change in accounting policy

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

2. Revenues from SA Government

	2021 \$'000	2020 \$'000
Operational funding	177,586	150,911
Capital projects funding	16,427	9,563
Total revenues from Department for Health and Wellbeing	194,013	160,474

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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

3. Fees and charges

	2021	2020
	\$'000	\$'000
Ambulance cover	31,013	29,471
Ambulance transport	121,967	114,845
Call Direct	922	976
Commissions revenue	14	14
Fees for health services	208	216
Training revenue	400	543
Other user charges and fees	3,250	2,322
Total fees and charges	157,774	148,387

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

Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2021	2021	2020	2020
	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	-	31,013	-	29,471
Ambulance transport	90,287	-	82,280	-
Call Direct	-	922	-	976
Commissions revenue	14	-	14	-
Fees for health services	59	-	70	-
Training revenue	358	-	376	-
Other user charges and fees	1,037	-	765	-
Total contracts with external customers	91,755	31,935	83,505	30,447
Ambulance transport	31,680	-	32,565	-
Fees for health services	149	-	146	-
Training revenue	42	-	167	-
Other user charges and fees	2,213	-	1,557	-
Total contracts with SA Government customers	34,084	-	34,435	-
Total contracts with customers	125,839	31,935	117,940	30,447

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 SAAS satisfies a performance obligation before it receives the consideration, SAAS recognises either a contract asset or a receivable, depending on whether something other than the passage of time is required before the consideration is due (refer to note 14 and 12 respectively).

For 2021, revenue includes \$3.643 million (\$3.641 million) included in the contract liability balance at the beginning of the period, and \$30.279 million (\$6.445 million) from performance obligations satisfied (or partially satisfied).

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 *Revenue from Contracts with Customers* at the point in time that the performance obligation is discharged, which will be once the service is provided.

Call Direct revenue

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

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

4. Grants and contributions

	2021	2020
	\$'000	\$'000
Emergency Services Levy	1,490	1,454
Other SA Government grants and contributions	1,040	1,020
Private sector grants and contributions	722	695
Total grants and contributions	3,252	3,169

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

5. Resources received free of charge

	2021	2020
	\$'000	\$'000
Land and buildings	155	-
Services	2,572	2,021
Total resources received free of charge	2,727	2,021

Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated. SAAS receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge valued at \$2.113 million (\$2.021million) and ICT services from DPC valued at \$0.458 million (\$Nil), 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 thirty eight volunteer crews across six regions in SA, whom provide support services to individuals using SAAS's ambulance services.

6. Other revenues/income

	2021	2020
	\$'000	\$'000
Donations	137	133
Health recoveries	4,820	4,315
Insurance recoveries	-	32
Other	785	317
Total other revenues/income	5,742	4,797

7. Staff benefits expenses

	2021	2020
	\$'000	\$'000
Salaries and wages	176,706	168,648
Long service leave	923	5,185
Annual leave	28,124	28,428
Skills and experience retention leave	980	915
Staff on-costs - superannuation*	23,009	25,798
Workers compensation	23,801	4,238
Board and committee fees	31	23
Other staff related expenses	167	49
Total staff benefits expenses	253,741	233,284

* 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 \$9.250 million (\$10.969 million), comprising current service cost of \$9.024 million (\$10.500 million) and interest cost of \$0.226 million (\$0.469 million).

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

7.1 Key Management Personnel

Key management personnel (KMP) of SAAS includes the Minister, the Chief Executive of the Department and the Chief Executive Officer of SAAS and the seven (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.

	2021	2020
Compensation	\$'000	\$'000
Salaries and other short term employee benefits	1,780	1,950
Other long term employment benefits	-	-
Post-employment benefits	549	326
Total	2,329	2,276

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

7.2 Remuneration of Board and Committees

	2021	2020
\$0	17	13
\$1 - \$20,000	18	16
Total	35	29

The total remuneration received or receivable by members was \$0.031million (\$0.023 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and related fringe benefits tax paid. In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

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

Refer to note 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.

7.3 Remuneration of staff

	2021	2020
The number of staff whose remuneration received or receivable falls within the following bands:	Number	Number
\$154,678 - \$175,000	122	125
\$175,001 - \$195,000	129	100
\$195,001 - \$215,000	40	64
\$215,001 - \$235,000	13	17
\$235,001 - \$255,000	8	4
\$255,001 - \$275,000	8	13
\$275,001 - \$295,000	7	1
\$295,001 - \$315,000	3	4
\$315,001 - \$335,000	3	2
\$335,001 - \$355,000	1	1
\$395,001 - \$415,000	-	1
\$435,001 - \$455,000	-	1
\$455,001 - \$475,000	-	1
\$495,001 - \$515,000	1	-
\$575,001 - \$595,000	1	-
Total	336	334

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

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

7.4 Remuneration of staff by classification

The total remuneration received by these staff, included above:

	2021		2020	
	No.	\$'000	No.	\$'000
Executive	5	1,117	6	1,292
Medical (excluding Nursing)	29	7,778	19	5,365
Non-medical (i.e. administration)	1	162	2	318
Nursing	20	3,479	20	3,388
Operational	281	51,638	287	53,606
Total	336	64,174	334	63,969

8. Supplies and services

	2021	2020
	\$'000	\$'000
Administration	169	211
Advertising	306	319
Communication	4,040	3,423
Computing	3,392	3,385
Consultants	261	53
Contract of services	214	207
Contractors	468	579
Contractors - agency staff	3,285	4,744
Cost of goods sold	40	90
Drug supplies	682	626
Electricity, gas and fuel	991	1,108
Food supplies	63	51
Housekeeping	2,403	2,073
Insurance	1,631	1,619
Legal	248	781
Low value lease expense	52	38
Medical, surgical and laboratory supplies	4,918	4,131
Minor equipment	2,413	1,827
Motor vehicle expenses	5,179	5,383
Occupancy rent and rates	978	347
Patient transport	19,760	18,913
Postage	997	724
Printing and stationery	810	727
Repairs and maintenance	3,701	3,630
Security	118	94
Services from Shared Services SA	2,214	2,045
Short term lease expense	-	575
Training and development	860	860
Travel expenses	319	2,189
Other supplies and services*	3,402	1,996
Total supplies and services	63,914	62,748

*Includes volunteer expenses of \$1.431 million (\$1.562 million).

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:

	2021		2020	
	No.	\$'000	No.	\$'000
Below \$10,000	-	-	-	-
Above \$10,000	5	261	4	53
Total	5	261	4	53

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

9. Other expenses

	2021 \$'000	2020 \$'000
Debts written off	25,088	18,301
Bank fees and charges	117	111
Other*	569	1,348
Total other expenses	25,774	19,760

*Includes Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$0.104 million (\$0.114 million). No other services were provided by the Auditor-General's Department.

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

Land and buildings:	2021 \$'000	2020 \$'000
Proceeds from disposal	-	8
Less carrying amount of assets disposed	(11)	-
Net gain/(loss) from disposal of land and buildings	(11)	8

Plant and equipment:		
Proceeds from disposal	875	60
Less carrying amount of assets disposed	(280)	(49)
Less other costs of disposal	(23)	(91)
Net gain/(loss) from disposal of plant and equipment	572	(80)

This does not include the derecognition of the right of use property, plant and equipment of \$0.004 million.

Non-current assets held for sale:		
Less other costs of disposal	-	-
Net gain/(loss) from disposal of non-current assets held for sale	-	-

Total assets:		
Total proceeds from disposal	875	68
Less total carrying amount of assets disposed	(291)	(49)
Less other costs of disposal	(23)	(91)
Total net gain/(loss) from disposal of non-current and other assets	561	(72)

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.

11. Cash and cash equivalents

	2021 \$'000	2020 \$'000
Cash at bank or on hand	332	299
Deposits with Treasurer: general operating	13,983	7,594
Deposits with Treasurer: special purpose funds	2,363	2,470
Total cash and cash equivalents	16,678	10,363

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 \$0.001 million (\$0.016 million).

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

12. Receivables

		2021	2020
	Note	\$'000	\$'000
Current			
Debtors		37,149	43,335
Less: allowance for impairment loss on receivables	12.1	(21,015)	(24,460)
Prepayments		7,052	5,409
Workers compensation provision recoverable		1,208	881
Sundry receivables and accrued revenue		610	1,170
GST input tax recoverable		104	166
Total current receivables		25,108	26,501
Non-current			
Debtors		930	456
Workers compensation provision recoverable		2,442	1,500
Superannuation - defined benefit scheme		5,869	-
Total non-current receivables		9,241	1,956
Total receivables		34,349	28,457

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.

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 an allowance matrix as a practical expedient to measure the impairment provision.

Movement in the allowance for impairment loss on receivables:

	2021	2020
	\$'000	\$'000
Carrying amount at the beginning of the period	25,818	23,650
Increase/(Decrease) in allowance recognised in profit or loss	2,228	2,168
Carrying amount at the end of the period	21,015	24,460

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 \$0.561 million (\$0.463 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

	2021	2020
	\$'000	\$'000
Contract assets	30,279	6,445
Less: allowance for impairment loss on contract assets	(7,031)	(1,358)
Total contract assets	23,248	5,087

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 is transferred to receivables when the rights become unconditional (i.e. at the point at which it is invoiced to the customer).

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

14.1 Impairment of contract assets

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

Movement in the allowance for impairment loss on contract assets:

	2021 \$'000	2020 \$'000
Carrying amount at the beginning of the period	1,358	-
Increase in allowance recognised in profit or loss	5,673	1,358
Carrying amount at the end of the period	7,031	1,358

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:

<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. Revaluations are undertaken on a regular cycle. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value. If at any time management considers that the carrying amount of an asset greater than \$1 million materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset. Upon disposal or derecognition, any asset revaluation surplus relating to that asset is transferred to retained earnings.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

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 for impairment of property, plant and equipment, intangibles or investment properties as at 30 June 2021.

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 and recognition criteria, and when the amount of expenditure is greater than or equal to \$10,000. Capitalised software is amortised over the useful life of the asset.

The carrying amount of computer software at the end of the period was \$0.310 million. The computer software has a gross carrying amount of \$5.990 million with accumulated depreciation of \$5.680 million. Amortisation during the year was \$0.092 million (\$0.012 million).

15.6 Land and buildings

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

Fair value of buildings and other land was determined using depreciated replacement cost, due to there not being an active market. The depreciated replacement cost considered the need for ongoing provision of government services; specialised nature and restricted use of the assets; their size, condition, and location. The valuation was based on a combination of internal records, specialised knowledge and acquisitions/transfer costs.

15.7 Plant and equipment

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 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 all other plant and equipment is deemed has not been revalued. This is in accordance with APS 116D, the carrying value of these items 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 Leased property, plant and equipment

Right-of-use assets (included concessional arrangements) leased by the Hospital as lessee are measured at cost, and there were no indications for impairment. Additions to right of use assets during 2020-21 were \$2.589 million. Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000, are not recognized as right-of-use assets. The associated lease payments are recognised as an expense and disclosed at Note 8.

Major lease activities include the use of:

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

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

SAAS has committed to any lease arrangements that commence from 1 July 2021, which not are included in the lease liability maturity analysis. SAAS has not entered into any sub-lease arrangements and has no concessional lease arrangements.

The lease liabilities related to the right-of-use assets (and the maturity analysis) are disclosed at note 19. Expenses related to right-of-use assets including depreciation and borrowing costs are disclosed at note 16 and 19. Cash outflows related to right-of-use assets are disclosed at note 23.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

16. Reconciliation of property, plant and equipment

The following table shows the movement :

2020-21

2020-21	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	72,942	13,231	453	8,680	8,703	10,651	1,974	7,579	141,206
Additions	156	121	2,217	1,171	-	17	-	372	16,280	20,334
Assets received free of charge	77	78	-	-	-	-	-	-	-	155
Disposals	-	-	-	-	(11)	-	(280)	(80)	-	(371)
Transfers between asset classes	-	1,382	-	(2,192)	328	1,243	8,723	-	(9,826)	(342)
Subtotal:	17,226	74,523	15,546	(568)	8,997	9,963	19,094	2,266	14,033	161,080
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(2,087)	(1,968)	-	(1,091)	(1,797)	(5,535)	(907)	-	(13,385)
Subtotal:	-	(2,087)	(1,968)	-	(1,091)	(1,797)	(5,535)	(907)	-	(13,385)
Carrying amount at the end of the period	17,226	72,436	13,578	(568)	7,906	8,166	13,559	1,359	14,033	147,695
Gross carrying amount										
Gross carrying amount	17,226	78,711	17,101	(568)	14,703	23,271	47,398	2,690	14,033	214,565
Accumulated depreciation / amortisation	-	(6,275)	(3,523)	-	(6,797)	(15,105)	(33,839)	(1,331)	-	(66,870)
Carrying amount at the end of the period	17,226	72,436	13,578	(568)	7,906	8,166	13,559	1,359	14,033	147,695

All property, plant and equipment are classified in the level 3 fair value hierarchy except for investment property (classified as level 2) and capital works in progress (not classified). Refer to note 19 for details about the lease liability for right-of-use assets.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

2019-20	Land and buildings:											Total \$'000
	Land and buildings:				Plant and equipment:				Capital works in progress			
	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 investment property (classified as level 2) and capital works in progress (not classified). Refer to note 19 for details about the lease liability for right-of-use assets.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

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 2021

	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements (Note 16)			
Land	1,120	16,106	17,226
Buildings and improvements	4,438	67,998	72,436
Leasehold improvements	-	7,906	7,906
Plant and equipment	-	21,725	21,725
Total recurring fair value measurements	5,558	113,735	119,293

Fair value measurements at 30 June 2020

	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements (Note 16)			
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

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 2021 and 2020, 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.

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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

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

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

Unobservable inputs used to arrive at final valuation figures included:

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

18. Payables

	2021 \$'000	2020 \$'000
Current		
Creditors and accrued expenses	8,419	7,229
Paid Parental Leave Scheme	6	-
Staff on-costs*	3,472	2,792
Other payables	395	310
Total current payables	12,292	10,331
Non-current		
Staff on-costs*	1,884	1,912
Total non-current payables	1,884	1,912
Total payables	14,176	12,243

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 and are settled when the respective staff benefits that they relate to is discharged. SAAS makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed superannuation schemes.

As a result of an actuarial assessment performed by the DTF, the portion of long service leave taken as leave is unchanged at 38% and the average factor for the calculation of employer superannuation on-costs has increased from the 2020 rate (9.8%) to 10.1% to reflect the increase in the superannuation guarantee. These rates are used in the staff on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the staff benefit expense of \$0.134 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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

19. Financial liabilities

	2021 \$'000	2020 \$'000
Current		
Lease liabilities	2,350	2,513
Total current financial liabilities	2,350	2,513
Non-current		
Lease liabilities	12,915	12,834
Total non-current financial liabilities	12,915	12,834
Total financial liabilities	15,265	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. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with leasing activities was \$0.271 million (\$0.231 million).

Refer to note 28 for information on risk management.

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

19.1 Concessional lease arrangements

SAAS has no concessional lease arrangements.

19.2 Maturity analysis

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

	2021 \$'000	2020 \$'000
Lease Liabilities		
1 to 3 years	4,805	6,377
3 to 5 years	4,410	2,495
5 to 10 years	3,613	4,126
More than 10 years	2,624	1,292
Total lease liabilities (undiscounted)	15,452	14,290

20. Staff benefits

	2021 \$'000	2020 \$'000
Current		
Accrued salaries and wages	1,949	1,267
Annual leave	29,733	24,060
Long service leave	4,181	4,498
Skills and experience retention leave	1,846	1,626
Superannuation - defined benefit scheme	-	17,053
Other	3	18
Total current staff benefits	37,712	48,522
Non-current		
Long service leave	47,562	49,705
Superannuation - defined benefit scheme	-	20,229
Total non-current staff benefits	47,562	69,934
Total staff benefits	85,274	118,456

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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

The actuarial assessment performed by DTF left the salary inflation rate at 2.0% for annual leave and skills and experience retention leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

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 increased from 2020 (0.75%) to 1.50%. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an decrease in the reported long service leave liability. The actuarial assessment performed by DTF left the salary inflation rate at 2.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

The net financial effect of the changes to actuarial assumptions is a decrease in the long service leave liability of \$3.795 million, payables (staff on-costs) of \$0.146 million and staff benefits expense of \$3.941 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption being the long-term discount rate.

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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

Defined benefit superannuation scheme	2021	2020
Reconciliation of the present value of the defined benefit obligation:	\$'000	\$'000
Opening balance of defined benefit obligation	298,309	323,648
Current service cost	9,024	10,500
Interest cost	2,144	3,801
Contributions by scheme participants	3,208	5,302
Actuarial (gains)/losses	1,958	(20,069)
Benefits paid	(16,452)	(23,434)
Taxes, premiums and expenses paid	(1,358)	(1,677)
Transfers in	239	238
Closing balance of defined benefit obligation	297,072	298,309

	2021	2020
Reconciliation of fair value of scheme assets:	\$'000	\$'000
Opening balance of scheme assets	261,027	276,935
Interest Income	1,918	3,332
Actual return on scheme assets less Interest Income	48,702	(4,945)
Contributions from the employer	5,657	5,276
Contributions by scheme participants	3,208	5,302
Benefits paid	(16,452)	(23,434)
Taxes, premiums and expenses paid	(1,358)	(1,677)
Transfers in	239	238
Closing balance of scheme assets	302,941	261,027

The amount included in the Statement of Financial Position arising from SAAS's obligations in respect of its defined benefit scheme is as follows:	2021	2020
	\$'000	\$'000
Present value of defined benefit obligations	297,072	298,309
Fair value of scheme assets	(302,941)	(261,027)
Net (asset)/liability arising from defined benefit obligations	(5,869)	37,282

Included in the Statement of Financial Position:	2021	2020
	\$'000	\$'000
Superannuation - defined benefit scheme	(5,869)	-
Current provision for employee benefits - defined benefit obligations	-	17,053
Non-current provision for employee benefits - defined benefit obligations	-	20,229
Closing balance of defined benefit obligation	(5,869)	37,282

	2021	2020
	% pa	% pa
Australian equity	32	27
International equity	34	33
Fixed income	11	13
Property	10	11
Alternatives/Other	8	6
Cash	5	10
Total	100	100

The percentage invested in each asset class as at 30 June 2020 is adjusted to be comparable to 30 June 2021. 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 percentage invested in each asset class as at 30 June 2020 is adjusted to be comparable to 30 June 2021. This adjustment is made to align with the new approach where Diversified Strategies Growth and Diversified Strategies Income are identified as separate asset classes.

The actual return on scheme assets was \$50.62 million (-\$1.613 million), a gain of \$48.70 million resulting from investment returns being significantly higher than previously assumed. The net position has changed from a liability to an asset as a result of such returns. Employer contributions of \$4.952 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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

	2021	2020
Principal actuarial assumptions used (and expressed as weighted averages):	% pa	% pa
Discount rate (Defined benefit cost)	0.8	1.3
Expected rate of salary increase (Defined benefit cost)	2.5	4.0
Discount rate (Defined benefit obligation)	1.4	0.8
Expected rate of salary increase (Defined benefit obligation)	2.5	2.5
Movement in net defined benefit liability	2021	2020
	\$'000	\$'000
Net defined benefit liability at start of year	37,282	46,713
Defined benefit cost	9,250	10,969
Remeasurements	(46,744)	(15,124)
Employer contributions	(5,657)	(5,276)
Net defined liability at end of year	(5,869)	37,282

The net financial effect of the changes in the discount rate in the current year is an increase in the superannuation – defined benefits scheme liability and other comprehensive income expense gain of \$10.454 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 2021 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	1.4%	0.9%	1.9%	1.4%	1.4%
Salary increase rate	2.5%	2.5%	2.5%	2.0%	3.0%
Defined benefit obligation (\$'000)	297.072	305.719	289.035	290.061	304.512

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.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

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 2021 is 8 years.

21. Provisions

21.1 Workers Compensation

Provisions consist of only workers compensation provision.

Reconciliation of workers compensation (statutory and non-statutory)

	2021	2020
	\$'000	\$'000
Carrying amount at the beginning of the period	18,335	19,447
Increase resulting from re-measurement or settlement without cost	-	673
Increase/(decrease) in provisions recognised	2,245	(1,102)
Reductions arising from payments/other sacrifices of future economic benefits	(1,109)	(663)
Increase resulting from re-measurement or settlement without cost	16,057	-
Carrying amount at the end of the period	35,528	18,355

Workers compensation

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.

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

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

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

Additional compensation for certain work-related injuries or illnesses (additional compensation)

SAAS has recognised an additional compensation provision from 30 June 2018. The additional compensation provision provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

The additional compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2021 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The liability was calculated in accordance with AASB 137 as the present value of the expenditures expected to be required to settle obligations incurred as at 30 June 2021. No risk margin is included in this estimate.

There is a significant degree of uncertainty associated with this estimate. In addition to the general uncertainties with estimating future claim and expense payments, the additional compensation provision is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meet, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate. Assumptions used will continue to be refined to reflect emerging experience.

22. Contract liabilities and other liabilities

	2021	2020
	\$'000	\$'000
Current		
Contract liabilities	3,616	3,643
Total current contract liabilities and other liabilities	3,616	3,643
Total contract liabilities and other liabilities	3,616	3,643

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.

23. Cash flow reconciliation

Reconciliation of cash and cash equivalents at the end of the reporting period:	2021	2020
	\$'000	\$'000
Cash and cash equivalents disclosed in the Statement of Financial Position	16,678	10,363
Cash as per Statement of Financial Position	16,678	10,363
Balance as per Statement of Cash Flows	16,678	10,363
Reconciliation of net cash provided by operating activities to net result:		
Net cash provided by (used in) operating activities	26,184	11,917
Add/less non-cash items		
Capital revenues	12	-
Depreciation and amortisation expense of non-current assets	(13,477)	(13,773)
Gain/(loss) on sale or disposal of non-current assets	561	(72)
Gain/(loss) on valuation of defined benefits	(46,744)	(15,124)
Resources received free of charge	155	-
Movement in assets and liabilities		
Increase/(decrease) in contract assets	18,161	(10,538)
Increase/(decrease) in receivables	5,892	10,252
Increase/(decrease) in inventories	98	26
Increase/(decrease) in other current assets	4	(169)
(Increase)/decrease in staff benefits	33,182	5,685
(Increase)/decrease in payables and provisions	(19,390)	(375)
(Increase)/decrease in other liabilities	27	(1,001)
Net result	4,665	(13,172)

Total cash outflows for leases is \$2.688 million (\$2.693) million.

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

24. Unrecognised contractual commitments

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

24.1 Capital commitments

	2021	2020
	\$'000	\$'000
Within one year	2,808	1,562
Total capital commitments	2,808	1,562

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

24.2 Expenditure commitments

	2021	2020
	\$'000	\$'000
Within one year	1,639	1,179
Later than one year but not longer than five years	255	382
Total expenditure commitments	1,894	1,561

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

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 Bargaining agreement has a preserved date of 30 November 2018 for the effective date of any subsequent Agreement to apply. The Agreement negotiations have commenced and any increase will be back dated to 30 November 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 Standard AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments* will apply from 1 July 2022 and Amending Standard AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* will apply from 1 July 2023. Although applicable to the SAAS, these amending standards are not expected to have an impact on the SAAS's general purpose financial statements. SA Health will update its policies, procedures and work instructions, where required, to reflect the additional clarification requirements.
- Amending Standard AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* will apply from 1 July 2023. SAAS continues to assess liabilities e.g. LSL and whether or not SAAS has a substantive right to defer settlement. Where applicable these liabilities will be classified as current.

28. Financial instruments/financial risk management

28.1 Financial risk management

Risk management is managed internally at SAAS. Risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

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

Liquidity Risk

SAAS is funded principally by the SA Government via the Department. The Department works with DTF to determine the cash flows associated with the SA Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1.4, 18 and 19 for further information.

Credit risk

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

Refer to notes 12 for further information.

Market risk

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

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

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 \$11.192 million and \$8.734 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. Loss allowances for contract assets are measured at an amount equal to an expected credit loss using a 12 month method. No impairment losses were recognised in relation to contract assets during the year.

A allowance matrix is used to measure the expected credit loss of receivables from non-government debtors. The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties. Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

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

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

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

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor. The following table provides information about the credit risk exposure and expected credit loss for non-government debtors:

	30 June 2021			30 June 2020		
	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	0.7-23.2%	11,007	5,157	0.5%-21.1%	5,214	6,111
<30 days	1.3-26.1%	3,426	894	1%- 24.2%	3,598	871
31-60 days	2.9-45.2%	1,973	891	2.3%- 43.1%	3,058	1,318
61-90 days	4.5-57.3%	1,931	1,090	3.5%- 55.1%	2,538	1,391
91-120 days	5.5-63.3%	1,878	1,128	4.3%- 61.6%	2,250	1,383
121-180 days	7.5-67.7%	1,355	903	5.6%- 66.5%	1,919	1,244
181-360 days	10.8-71.3%	10,755	7,608	7.4%-71.1%	14,096	10,009
361-540 days	31.2-89.3%	2,738	2,429	27.7%- 92.9%	1,831	1,700
>540 days	42.6-98.8%	953	915	37.4%- 99.6%	479	433
Total		36,016	21,015		34,983	24,460

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 2), and incurred expenditure via the Department for medical, surgical and laboratory supplies, computing and insurance (note 8). SAAS incurred expenditure with the Attorney General's Department for Medstar patient transport (MAC Rescue Helicopter) of \$4.600 million (\$4.625 million) and for the SA Government Radio Network of \$1.900 million (\$1.867 million).

SA AMBULANCE SERVICE INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

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:

Government		employee members		Other members	
Board/Committee name:					
Adverse Events Committee		3		Cadzow M, Davies G, Hibbert P, Whiteway L	
Assurance and Risk Committee		10		Beilby J Professor, Thompson K (Chair) (appointed 1 October 2020)	
Clinical Governance Committee		6		Beilby J Professor (appointed 9 February 2021), Cusack M Dr (appointed 9 February 2021), Hibbert P (appointed 9 February 2021), Squirrel D (appointed 9 February 2021).	
Consumer and Community Advisory Committee		2		Bain C (resigned 7 July 2020), Bowering N (resigned 19 May 2021), Bunjaku M, Chester M, Kirk P (Co-Chair), Lawrence D (resigned 19 April 2021), McDonald B, Menai J (resigned 7 July 2020), Mercer K, Martini J (resigned 1 January 2021), Squirrel D, Vega L, Edwards H (resigned 1 August 2020), Whiteway L (appointed 10 July 2020), Saunders C (appointed 16 July 2020), Burgess A (appointed 24 March 2021), Thorpe J (resigned 19 May 2021), Pietsch A (appointed 9 June 2021).	
Finance Committee		5		Ashley I	
Service Delivery Committee		31		Meegan J (appointed 6 January 2021)	

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