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**Government
of South Australia**

**COORONG HEALTH SERVICE HEALTH
ADVISORY COUNCIL INC
2021-22 Annual Report**

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC

PO Box 63, Meningie SA 5264

<https://www.sahealth.sa.gov.au/CoorongHAC>

Contact phone number: 08 8572 5800

Contact email: cindy.hein@sa.gov.au

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OFFICIAL

To:

Hon Chris Picton MP

Minister for Health and Wellbeing

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009*, *the Public Finance and Audit Act 1987* and *the Health Care Act 2008* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Coorong Health Service Health Advisory Council Inc by:

Julie Barrie
Presiding Member

Date: 25th August 2022

Signature:



From the Presiding Member

2021-2022 has continued to bring the Health Advisory Council and our hospitals continued challenges. We had managed to keep COVID-19 at bay until outbreaks occurred at both Tailem Bend and Meningie which have been managed efficiently and with integrity by the staff.

Raukkan saw a major outbreak of COVID-19, but with a lot of hard work the outcome has been good with much of the population now vaccinated.

Since January 2022, all staff and visitors have been Rapid Antigen Testing (RAT) tested before entering the hospital. The hospitals both received extra Personal Protective Equipment (PPE) from the Commonwealth. Our nursing and hospital staff have been amazing with the way they have coped and we have managed to weather the storm.

A RAT Close Contact program was implemented from Meningie Hospital where free RATs are available for those eligible on Mondays and Thursdays. A much-needed service.

There are monthly vaccination clinics at Meningie with Tintinara and Coonalpyn being alternative months. All residents in Aged Care (who want to be,) have been vaccinated for COVID-19 and Influenza. But who wouldn't like to see the end of this Pandemic?

As a HAC we have a lot of support from our members, who have been tireless in their search for new members. Thanks to this wonderful group of people we have several new members who have brought new vitality and broader perspectives into the group. We welcome them with open arms!

COVID-19 has still been one of the biggest impacts on meetings this year. We have been unable to attend the conference rooms within the hospitals to access the video conferencing facility and have been forced to meet in Tailem Bend's Riverside Hotel conference room, face to face, for no cost as long as we purchased a meal. This has meant that some members of the group have had to travel for every meeting, putting extra strain on everyone's budget with the rising costs of fuel and the purchase of a meal. But it has been wonderful to meet in a casual atmosphere, so it has had an upside!

The main Meningie Hospital sign which was visible from the Princes Highway had been destroyed by a wayward vehicle shortly before devolution and the establishment of our LHN. It had not been replaced, but we are pleased to say this will be rectified in the near future. Plans are currently with the signwriters. We look forward to seeing the new sign in place.

It is a constant battle to get new staff. Meningie Hospital has had several attempts to employ a Maintenance Officer but have been unable to get anyone interested in the position. A new Hotel Services Manager is also required but again, there seems to be no one interested in such a position. Are we too far from the city lights? Is the

wage not sufficient? Or is there some other underlying issue that we have failed to address?

The Meningie Hospital Auxiliary are purchasing new Emergency Department beds and an AccuVein, to assist in patient management. These are on order but as with most things, there is a considerable wait time for delivery. They have also purchased bariatric and regular recliner chairs. Many thanks for the ongoing support of the Auxiliary.

Rooms across both hospitals are gradually being refreshed with new paintwork and fittings where necessary. This gives a much-needed boost to the morale of hospital staff and patients. Tailem Bend's Friends of the Hospital have also continued to be active, but COVID-19 has not been kind to them. I think we all are becoming a little wary of being in groups and the hospitality industry has suffered.

Works to be undertaken shortly over both hospitals:

- Meningie
 - Distribution Board and Generator replacement
 - Lee Care implementation works.
- Tailem Bend
 - Call Bell system replacement.
 - Lee Care implementation works.
 - Initial cliff face remedial work has been completed and this is now on a maintenance register for ongoing work.

The Transition to Professional Practice for Registered Nurses has been in place at both hospitals. Assistant in Nursing training has also been running over the last 18 months with a local person currently undertaking the training. Last year's graduate has been employed as an Enrolled Nurse at Meningie Hospital.

Our HAC Members have not been idle and have organised a series of three small articles to be inserted in our local papers with information about the HAC, how it works, and how the public can get involved. These have been published in the Tailem Topics (Tailem Bend) and the Lakelander (Meningie). I would particularly like to thank the HAC members for their very valuable input.

Finally, I would add that without our staff, our volunteers, our HAC, our hospitals would not be the great places they are. I sincerely thank everyone for their dedication, their time and their efforts.

Dare I hope for a better 2022-23?



Julie Barrie

Coorong Health Service Health Advisory Council Inc.



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Overview: about the agency

Our strategic focus

Our Purpose	The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions. The constitution is available at – https://www.sahealth.sa.gov.au/CoorongHAC
Our Vision	Not applicable
Our Values	Not applicable
Our functions, objectives and deliverables	The Health Advisory Council undertakes an advocacy role on behalf of the community.

Our organisational structure

Membership of the Health Advisory Council can include;

- Up to eight community members
- Nominee of Local Government
- A local Member of Parliament or their nominee
- A medical practitioner member
- A worker from the Local Health Network

A list of current members is available at:

<https://www.sahealth.sa.gov.au/CoorongHAC>

Changes to the agency

During 2021-21 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister

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

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



Our Executive team

Not applicable

Legislation administered by the agency

Not applicable

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

Riverland Mallee Coorong Local Health Network Inc.

Berri Barmera Health Advisory Council Inc

Loxton & Districts Health Advisory Council Inc

Mallee Health Service Health Advisory Council Inc

Mannum District Hospital Health Advisory Council Inc

Murray Bridge Soldiers' Memorial Hospital Health Advisory Council Inc

Renmark Paringa District Health Advisory Council Inc

Waikerie & Districts Health Advisory Council Inc

The agency's performance

Performance at a glance

The Health Advisory Council undertakes an advocacy role on behalf of the community.

Agency response to COVID-19

Not applicable

Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	Not applicable
Lower costs	Not applicable.
Better Services	Not applicable.

Agency specific objectives and performance

The Health Advisory Council undertakes an advocacy role on behalf of the community.

Agency objectives	Indicators	Performance
Not applicable		

Corporate performance summary

Not applicable

Employment opportunity programs

Program name	Performance
Not applicable	

Agency performance management and development systems

Performance management and development system	Performance
Not applicable	

Work health, safety and return to work programs

Not applicable

Executive employment in the agency

Not applicable

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2021-2022 are attached to this report.

Coorong Health Service Health Advisory Council Inc

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Total Income	0	9	9	8
Total Expenses	0	569	(569)	568
Net Result	0	(560)	(560)	(560)
Total Comprehensive Result	0	(541)	(541)	(557)

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	0	117	117	117
Non-current assets	0	9,817	9,817	10,358
Total assets	0	9,934	9,934	10,475
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	9,934	9,934	10,475
Equity	0	9,934	9,934	10,475

Coorong Health Service Health Advisory Council Inc Gift Fund Trust

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Total Income	0	1	1	1
Total Expenses	0	5	(5)	6
Net Result	0	(4)	(4)	(5)
Total Comprehensive Result	0	(4)	(4)	(5)

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	0	121	121	125
Non-current assets	0	0	0	0
Total assets	0	121	121	125
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	121	121	125
Equity	0	121	121	125

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
Not applicable		N/A

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

Consultancies	Purpose	\$ Actual payment
Not applicable		N/A
	Total	\$ 0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/riverland-mallee-coorong-local-health-network-rmclhn>

Data for years prior to 2019-20 related to the former Country Health SA Local Health Network is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>.

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
Not applicable		N/A

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

Contractors	Purpose	\$ Actual payment
Not applicable		N/A
	Total	\$ 0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/riverland-mallee-coorong-local-health-network-rmclhn>

Data for years prior to 2019-20 related to the former Country Health SA Local Health Network is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>.

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

Not applicable

Risk management

Risk and audit at a glance

Not applicable

Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable	

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

Strategies implemented to control and prevent fraud

Health Advisory Councils have specific functions and powers as defined in the *Health Care Act 2008* and the Constitution for incorporated Health Advisory Councils, includes actions that cannot be undertaken without the approval of the Minister.

Health Advisory Councils are instrumentalities of the Crown and subject to relevant Department of Treasury and Finance Treasurers Instructions.

The Constitutions identify the actions to be undertaken in the event of a conflict of interest. All declared conflicts of interest are reported to the Minister for Health through Riverland Mallee Coorong Local Health Network Inc.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/riverland-mallee-coorong-local-health-network-rmclhn>

Data for years prior to 2019-20 related to the former Country Health SA Local Health Network is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>.

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*:

0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/riverland-mallee-coorong-local-health-network-rmclhn>

Data for years prior to 2019-20 related to the former Country Health SA Local Health Network is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>.

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

Reporting required under any other act or regulation

Act or Regulation	Requirement
Health Care Act 2008	Part 4 Health Advisory Councils, Division 2 Functions and Powers, 18 Functions

Act as an advocate to promotion the interests of the community.

- Provide advice about relevant aspect of the provision of health services, and relevant health issues, goals, priorities, plans and strategic initiatives.
- Encourage community participation in programs.
- Consult with other bodies that are interested in the provision of health services.
- Provide advice to the Minister about any matter referred to it by the Minister or Chief Executive Officer.
- Participate in consultation or assessment process associated with the selection of senior staff.
- Act as trustee and participate in budget discussions and financial management or development processes; and to undertake fundraising activities (incorporated HAC).

Reporting required under the *Carers' Recognition Act 2005*

Not applicable

Public complaints

Number of public complaints reported

A Regional Health Network response will be provided in the 2021-22 Riverland Mallee Coorong Local Health Network Annual Report, which can be accessed on the [SA Health website](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Not applicable			
		Total	

Additional Metrics	Total
Not applicable	

Data for previous years is available at Reference the applicable Regional LHN Data.SA page: <https://data.sa.gov.au/data/dataset/riverland-mallee-coorong-local-health-network-rmclhn>

Data for years prior to 2019-20 related to the former Country Health SA Local Health Network is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>.

Service Improvements

Not applicable

Compliance Statement

Coorong Health Service Health Advisory Council Inc is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	N/A refer to Riverland Mallee Coorong LHN Inc 2021-22 Annual Report
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<p>Coorong Health Service Health Advisory Council Inc has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.</p>	<p>N/A refer to Riverland Mallee Coorong LHN Inc 2021-22 Annual Report</p>
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Appendix: Audited financial statements 2021-22



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Coorong Health Service Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Coorong Health Service Health Advisory Council Inc. presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Coorong Health Service Health Advisory Council Inc. as at 30 June 2022 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Health Advisory Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Health Advisory Council's Responsibility for the Financial Report

The Health Advisory Council is responsible for the preparation of the financial report that presents fairly in accordance with the Health Care Act 2008, Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, applicable Accounting Standards and other mandatory professional reporting requirements in Australia. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

Galpins Trading Pty Ltd
ABN: 89 656 702 886

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Auditor's Responsibility for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Advisory Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Advisory Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Jessica Kellaway CA, CPA, Registered Company Auditor
Director

21/09/2022

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- financial statements of the Coorong Health Service Health Advisory Council Inc:
 - are in accordance with the accounts and records of the Advisory Council;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Advisory Council at the end of the financial year and the result of its operation and cash flows for the financial year.

- Internal controls employed by Coorong Health Service Health Advisory Council Inc for the financial year over its financial reporting and its preparation of financial statements have been effective.



Julie Barrie
Presiding Member of the Coorong Health Service Health
Advisory Council Inc

06/ 09 / 2022



Ken Brown
A/Chief Finance Officer

07/ 09 / 2022

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Resources received free of charge	2	4	4
Dividend revenue		5	4
Total income		9	8
Expenses			
Depreciation	5	565	564
Audit fees		4	4
Total expenses		569	568
Net result		(560)	(560)
Other comprehensive income			
Gains or losses recognised directly in equity		19	3
Total other comprehensive income		19	3
Total comprehensive result		(541)	(557)

The accompanying notes form part of these financial statements.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	2022 \$ '000	2021 \$ '000
Current assets			
Cash and cash equivalents		24	24
Other financial assets	3	93	93
Total current assets		117	117
Non-current assets			
Other financial assets	3	172	148
Property, plant and equipment	5	9,645	10,210
Total non-current assets		9,817	10,358
Total assets		9,934	10,475
Net assets		9,934	10,475
Equity			
Asset revaluation surplus		4,070	4,070
Other reserves		37	18
Retained earnings		5,827	6,387
Total equity		9,934	10,475

The accompanying notes form part of these financial statements.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

	Asset revaluation surplus \$ '000	Other reserves \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2020	4,070	15	6,947	11,032
Net result for 2020-21	-	-	(560)	(560)
Gain/(loss) on revaluation of other financial assets	-	3	-	3
Total comprehensive result for 2020-21	-	3	(560)	(557)
Balance at 30 June 2021	4,070	18	6,387	10,475
Net result for 2021-22	-	-	(560)	(560)
Gain/(loss) on revaluation of other financial assets	-	19	-	19
Total comprehensive result for 2021-22	-	19	(560)	(541)
Balance at 30 June 2022	4,070	37	5,827	9,934

The accompanying notes form part of these financial statements.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	2022	2021
	\$ '000	\$ '000
Cash flows from operating activities		
Cash inflows		
Other receipts	-	4
Cash generated from operations	<u>-</u>	<u>4</u>
Net cash provided by/(used in) operating activities	<u>-</u>	<u>4</u>
Cash flows from investing activities		
Cash outflows		
Purchase of investments	-	(4)
Cash used in investing activities	<u>-</u>	<u>(4)</u>
Net cash provided by/(used in) investing activities	<u>-</u>	<u>(4)</u>
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the period	24	24
Cash and cash equivalents at the end of the period	<u>24</u>	<u>24</u>

The accompanying notes form part of these financial statements.

1 About Coorong Health Service Health Advisory Council Inc (the Advisory Council)

The Advisory Council is a not-for-profit entity and was established as an incorporated advisory council under the *Health Care Act 2008* (the Act).

The financial statements include all controlled activities of the Advisory Council.

The Advisory Council does not control any other entity and has no interests in unconsolidated structured entities.

The Advisory Council is controlled by Riverland Mallee Coorong Local Health Network Inc.

1.1 Objectives and activities

The Advisory Council is established to undertake an advocacy role on behalf of the community, to provide advice, and to perform other functions as determined under the Act.

The Advisory Council is established to:

- advise on the health service needs, priorities and issues within the Local Area with particular emphasis upon those issues in the context of consumers of health services, carers and volunteers
- ascertain the health needs of the Community and the attitude of the Community to the development of health services within the Community
- advocate on behalf of the Community to support the planning and provision of health services as part of an integrated statewide health system for the benefit of the Community
- hold assets for the benefit, purposes and use of, the Health Unit(s) on terms and conditions determined as approved by the Minister
- undertake such other activities as the Advisory Council may determine for the benefit or support of health services in the Local Area

The functions of the Advisory Council are to contribute significantly to the improved overall health status of all people by acting as an advocate and providing advice about the provision of health services, health issues, goals, priorities, plans and other strategic initiatives both inside and outside the Local Area.

1.2 Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures

These are the first financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year, the financial statements were prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements.

There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Advisory Council as a result of the change in the basis of preparation.

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). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

- when the GST incurred on a 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.

Cash flows include GST in the Statement of Cash Flows.

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

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1.3 Equity

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

1.4 Changes in accounting policy

The Advisory Council did not change any of its accounting policies during the year.

1.5 Impact of COVID-19 pandemic

The COVID-19 pandemic has not had a material impact on the operations of the Advisory Council and is not expected to do so in the future.

2 Resources received free of charge

Contribution 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.

The contribution of services recognised are for audit fees paid or payable \$4,000 (\$4,000) by Riverland Mallee Coorong Local Health Network Inc for the audit of financial statements of the Advisory Council performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Advisory Council also receives various administrative services from Riverland Mallee Coorong Local Health Network Inc for nil consideration.

3 Other financial assets

	2022	2021
	\$'000	\$'000
Current		
Term deposits	93	93
Total current investments	93	93
Non-current		
Other investments FVOCI	172	148
Total non-current investments	172	148
Total investments	265	241

4 Property, plant and equipment

4.1 Acquisition and recognition

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

The Advisory Council capitalises all non-current tangible assets that it controls valued at or greater than \$10,000.

4.2 Depreciation

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

The useful lives and depreciation methods of all major assets held by the Advisory Council are reviewed and adjusted as appropriate on an annual basis. Changes in 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.

Land and non-current assets held for sale are not depreciated.

Depreciation is calculated on a straight line basis over the estimated or revised remaining useful life of the following classes of assets as follows:

<u>Class of asset</u>	<u>Useful life (years)</u>
Buildings and improvements	40 - 80
Site improvements	40 - 80

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

4.3 Revaluation

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

The Advisory Council revalues all land, buildings and site improvements on a regular cycle via a Certified Practising Valuer.

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

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

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

Upon disposal or derecognition, any asset revaluation surplus relating to that asset is transferred to retained earnings.

4.4 Impairment

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

There were no indications of impairment of property and infrastructure as at 30 June 2022.

4.5 Valuation of land and buildings

An independent valuation of 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.

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

5 Reconciliation of property, plant and equipment

The following table shows the movement:

2021-22	Land	Buildings	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	344	9,866	10,210
Depreciation	-	(565)	(565)
Carrying amount at the end of the period	344	9,301	9,645
Gross carrying amount			
Gross carrying amount	344	11,604	11,948
Accumulated depreciation	-	(2,303)	(2,303)
Carrying amount at the end of the period	344	9,301	9,645

6 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. The Advisory Council is not aware of any contingent assets and liabilities. In addition, the Advisory Council has made no guarantees.

7 Financial instruments / financial risk management

7.1 Financial risk management

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

7.2 Categorisation of financial instruments

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 if applicable.

Category of financial asset and financial liability	Notes	2022 Carrying amount \$'000	2021 Carrying amount \$'000
<i>Financial assets</i>			
Cash and equivalent			
Cash and cash equivalents	6	24	24
Amortised cost			
Other financial assets	3	93	93
Fair value through other comprehensive income			
Other financial assets	3	172	148
Total financial assets		289	265

8 Key Management Personnel

Key management personnel of the Advisory Council include the Minister, the Chief Executive of the Department for Health and Wellbeing, board members and the Chief Executive Officer of Riverland Mallee Coorong Local Health Network Inc and the members of the Advisory Council.

The Advisory Council 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.

9 Remuneration of Council members

The total remuneration received or receivable by members was nil. In accordance with the Premier and Cabinet Circular No 016, government employees did not receive any remuneration for council member 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.



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Coorong Health Service Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Coorong Health Service Health Advisory Council Inc. Gift Fund Trust presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Coorong Health Service Health Advisory Council Inc. Gift Fund Trust as at 30 June 2022 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Health Advisory Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Health Advisory Council's Responsibility for the Financial Report

The Gift Fund Trust is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Health Care Act 2008, Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, applicable Accounting Standards and other mandatory professional reporting requirements in Australia. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

Galpins Trading Pty Ltd
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Auditor's Responsibility for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Advisory Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Advisory Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Jessica Kellaway CA, CPA, Registered Company Auditor
Director

21/09/2022

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- financial statements of the Coorong Health Service Health Advisory Council Inc Gift Fund Trust:
 - are in accordance with the accounts and records of the Trust;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Trust at the end of the financial year and the result of its operation and cash flows for the financial year.

- Internal controls employed by Coorong Health Service Health Advisory Council Inc Gift Fund Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.



Julie Barrie
Presiding Member of Coorong Health Service Health Advisory
Council Inc (the Trustee)

06 / 09 / 2022



Ken Brown
A/Chief Finance Officer

07 / 09 / 2022

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Resources received free of charge	2	1	1
Total income		1	1
Expenses			
Grants		4	5
Audit fees		1	1
Total expenses		5	6
Net result		(4)	(5)
Total comprehensive result		(4)	(5)

The accompanying notes form part of these financial statements.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	2022	2021
	\$ '000	\$ '000
Current assets		
Cash and cash equivalents	17	21
Term Deposits	104	104
Total current assets	<u>121</u>	<u>125</u>
Total assets	<u>121</u>	<u>125</u>
Net assets	<u>121</u>	<u>125</u>
Equity		
Retained earnings	121	125
Total equity	<u>121</u>	<u>125</u>

The accompanying notes form part of these financial statements.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

	Retained earnings	Total equity
	\$ '000	\$ '000
Balance at 30 June 2020	<u>130</u>	<u>130</u>
Net result for 2020-21	<u>(5)</u>	<u>(5)</u>
Total comprehensive result for 2020-21	<u>(5)</u>	<u>(5)</u>
Balance at 30 June 2021	<u>125</u>	<u>125</u>
Net result for 2021-22	<u>(4)</u>	<u>(4)</u>
Total comprehensive result for 2021-22	<u>(4)</u>	<u>(4)</u>
Balance at 30 June 2022	<u>121</u>	<u>121</u>

The accompanying notes form part of these financial statements.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	2022	2021
	\$ '000	\$ '000
Cash flows from operating activities		
Cash outflows		
Payments of grants	(4)	(5)
Cash used in operations	<u>(4)</u>	<u>(5)</u>
Net cash provided by/(used in) operating activities	<u>(4)</u>	<u>(5)</u>
Net increase/(decrease) in cash and cash equivalents	(4)	(5)
Cash and cash equivalents at the beginning of the period	21	26
Cash and cash equivalents at the end of the period	<u>17</u>	<u>21</u>

The accompanying notes form part of these financial statements.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1 About Coorong Health Service Health Advisory Council Inc Gift Fund Trust (the Trust)

The Trust is a not-for-profit entity and was established by virtue of a deed executed between the Department for Health and Wellbeing and Coorong Health Service Health Advisory Council Inc (the Trustee).

The financial statements include all controlled activities of the Trust.

The Trust does not control any other entity and has no interests in unconsolidated structured entities.

The Trust is controlled by Riverland Mallee Coorong Local Health Network Inc.

1.1 Objectives and activities

The Trust is a public ancillary fund and has been endorsed by the Australian Taxation Office as a Deductible Gift Recipient (DGR).

The Trust is established to:

- seek, collect and administer donations and bequests, to be used for the benefit of the local area health services that are DGRs
- undertake fundraising activities, the proceeds from which are to be used for the benefit of the local area health services that are DGRs

1.2 Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures

These are the first financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year, the financial statements were prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements.

There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Trust as a result of the change in the basis of preparation.

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). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

- when the GST incurred on a 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.

Cash flows include GST in the Statement of Cash Flows.

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

1.3 Changes in accounting policy

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

1.4 Impact of COVID-19 pandemic

The COVID-19 pandemic has not had a material impact on the operations of the Trust and is not expected to do so in the future.

COORONG HEALTH SERVICE HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

2 Resources received free of charge

Contribution 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.

The contribution of services recognised are for audit fees paid or payable \$1,000 (\$1,000) by Riverland Mallee Coorong Local Health Network Inc for the audit of financial statements and compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* of the Trust performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Trust also receives various administrative services from Riverland Mallee Coorong Local Health Network Inc for nil consideration.

3 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. The Trust is not aware of any contingent assets and liabilities. In addition, the Trust has made no guarantees.

4 Financial instruments / financial risk management

4.1 Financial risk management

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

4.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$121,000 (\$125,000) consist of cash and cash equivalents \$17,000 (\$21,000) and term deposits \$104,000 (\$104,000).

The contractual maturities of all financial instruments are expected to be within one year.

5 Key Management Personnel

Key management personnel of the Trust include the Minister, the Chief Executive of the Department for Health and Wellbeing, board members and the Chief Executive Officer of Riverland Mallee Coorong Local Health Network Inc and the members of Coorong Health Service Health Advisory Council Inc.

The Trust 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.

6 Remuneration of Council members

The total remuneration received or receivable by members was nil. In accordance with the Premier and Cabinet Circular No 016, government employees did not receive any remuneration for council member 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.