



**Government
of South Australia**

SOUTH AUSTRALIAN ARID LANDS LANDSCAPE BOARD 2023-24 Annual Report

SOUTH AUSTRALIAN ARID LANDS LANDSCAPE BOARD

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ISSN: 2653-2379 (online)

Date approved by the Board: 27 November 2024

Date presented to Minister: 28 November 2024

To:

The Hon Dr Susan Close MP

Deputy Premier

Minister for Industry, Innovation and Science

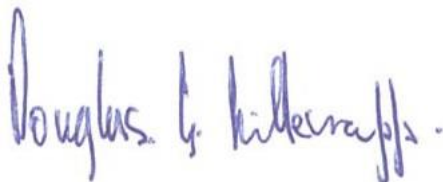
Minister for Climate, Environment and Water

Minister for Workforce and Population Strategy

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Landscape South Australia Act 2019 and Landscape South Australia (General) Regulations 2020* 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 SOUTH AUSTRALIAN ARID LANDS LANDSCAPE BOARD by:



Douglas Lillecrapp

Presiding Member

28 November 2024

Reconciliation statement / Engagement with First Nations Australians

The South Australian Arid Lands Landscape Board acknowledges Aboriginal people as the First Nations of the lands and waters we live and work upon. The board have made a strong commitment to reconciliation and to strengthening partnerships with First Nations across the state by signing an historic [Statement of Commitment](#)

The South Australian Arid Lands Landscape Board values the opportunity to achieve stronger relationships with Aboriginal people and organisations in South Australia, support greater economic prosperity and wellbeing for Aboriginal people and communities, and look after our country and sea better, together.

From the Presiding Member



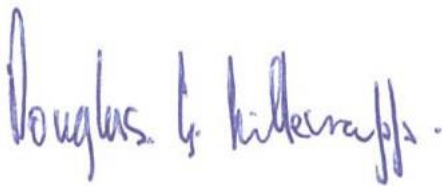
The South Australian Arid Lands Landscape Board continues to succeed in its remit to improve and sustain the natural resources in the South Australian Arid Lands Region.

The 23/24 FY has seen consolidation of a range of projects and programs, with community and stakeholder relationships, strengthened through the existence of the board sub-committees – (district Landscape Groups) to ensure the connection over this vast region between the communities and the 7 member Board. This governance model remains fundamental to the success of the Board with community placed at the centre of the board's delivery and decision making.

The negotiation and commencement of the 2023-2028 iteration of the Australian Government - Natural Heritage Program has occurred with new projects established and the associated staffing outcomes achieved. Projects have commenced, including for Threatened Species/Ecosystem protection and monitoring, Ramsar protection and management, and Sustainable Agriculture outreach and extension. Under the procurement process with the Australian government, work can now be procured with the Board by *any agency* or portfolio within the Commonwealth, in addition to the head agreements that exist with the Department of Climate, Conservation, Environment, Energy and Water, and the Department of Agriculture, Fisheries and Forestry. The opportunity to deliver new projects based on being approached by the Australian Government has already proven worthwhile and seamless without a protracted negotiation and contracting process as has occurred with the head NHT agreement, given the Board is on a panel of preferred providers. The Board has leveraged well from other project areas, including the Future Drought Fund and the Landscape

Priorities Fund. This has seen some growth in FTE personnel and strengthening of our board's delivery capacity.

I commend to you that the Board is performing well financially with a sound long term financial management strategy and cash flow strategy. The Board has stable membership, including across all sub-committees and highly engaged staff. The recent **I Work for SA** survey has evidenced highly favourable engagement and wellbeing of our every growing team. It continues to strengthen its role in executing the objectives of its strategic plan, the legislation all in line with statutory requirements and obligations as an instrument of government. The coming period will see a review of the 5 year Strategic Landscape Plan due to expire in 2026.



Douglas Lillecrapp

Presiding Member

South Australian Arid Lands Landscape Board

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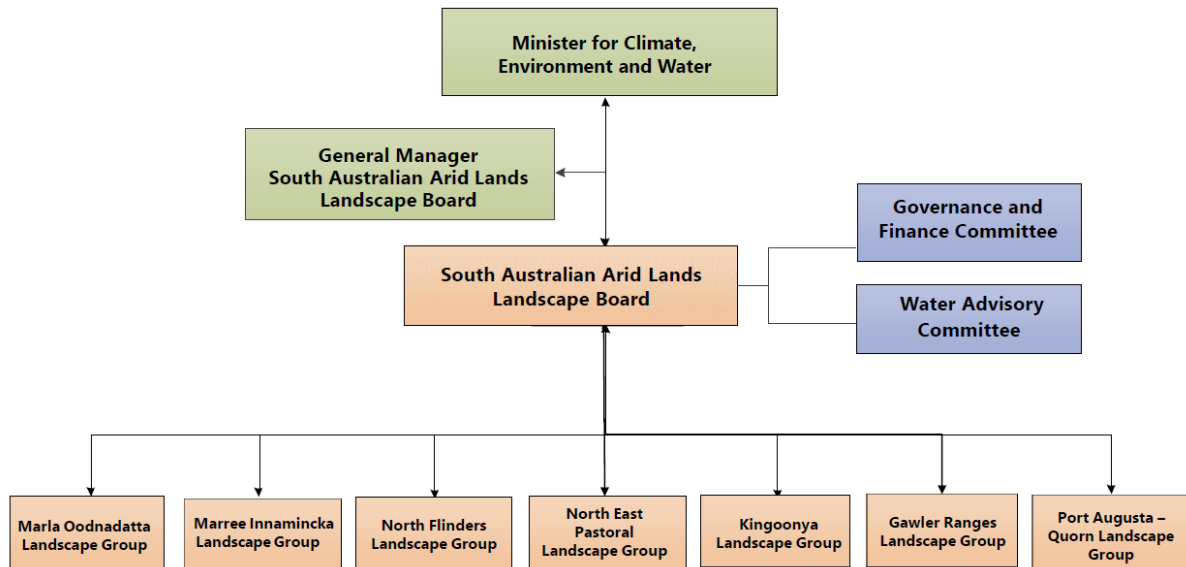
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Overview: about the landscape board

Our strategic focus

Our Purpose	The South Australian Arid Lands Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i> . The Board undertakes an active role in managing South Australia's landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the state's landscape in the South Australian Arid Lands Region.
Our Vision	Leading the way to biodiverse and productive landscapes in a changing climate.
Our Values	The South Australian Arid Lands Landscape Board values the ongoing input, influence and guidance of First Nations People as the cultural authority of the South Australian Arid Lands Region, alongside the communities and industries responsible for sustainable land management, protection and prosperity of the region.
Our functions, objectives and deliverables	<p>The Board's objective is to protect the intrinsic value of the landscape and natural resources of the SA Arid Lands region whilst supporting the interests of Aboriginal peoples, primary production, industry and resilient communities.</p> <p>The Board seeks to provide protection, enhancement, restoration and sustainable management of the land, soil and water resources, biodiversity, and the native fauna and flora in the SA Arid Lands region.</p> <p>The Board recognises that climate change is a significant factor in our environment that requires mitigation and adaptation; and provides for the prevention or control of impacts caused by pest species of animals and plants that may have an adverse effect on the environment and primary production or the community.</p> <p>The Board provides educational initiatives and support mechanisms to strengthen the skills, knowledge and capacity of people to sustainably manage natural resources; and supports initiatives and action to facilitate the increased capacity of people to engage in processes under the <i>Landscape South Australia Act 2019</i>, including through the provision of information relevant to the protection, enhancement or management of the landscape.</p> <p>Where appropriate the Board will seek to partner with the other landscape boards and relevant stakeholders to deliver on the objectives of its regional landscape plan.</p>

Our organisational structure



Section 15 of the *Landscape South Australia Act 2019* provides for the appointment of the Board. The Board comprises of at least five and not more than nine members all appointed by the Minister for Climate, Environment and Water. Each of the appointed members of the Board is a person who, in the opinion of the Minister, meets the requirements of section 16 of the *Landscape South Australia Act 2019*. For profiles on current Board members refer to <https://www.landscape.sa.gov.au/saal/about-us/our-board/meet-our-members>

Changes to the Board

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

Our Minister



The Hon Dr Susan Close MP is the Deputy Premier and Minister for Climate, Environment and Water.

The Board

Our Landscape Board Members

Douglas Lillecrapp (Presiding Member/Chair)	Served full financial year 2023-24
Ellen Litchfield (Deputy Chair)	Served full financial year 2023-24
Kurt Tschirner	Served full financial year 2023-24
Sanchia Treloar	Served full financial year 2023-24
Scott Michael	Served full financial year 2023-24
Timothy Flowers	Served full financial year 2023-24
Eric Brown	Resigned November 2023
Jodie Harris	Commenced December 2023

Committees of the Landscape Board

The landscape board have the following committees:

Water Advisory Committee

Ellen Litchfield (Chair)

Timothy Flowers

Scott Michael

Governance and Finance Committee

Kurt Tschirner (Chair)

Sanchia Treloar

Eric Brown (term ended November 2023)

Jodie Harris (commenced April 2024)

Douglas Lillecrapp

Presiding Member

Term Dates: 31 January 2023 to 30 January 2027



Ellen Litchfield

Deputy Chair

Chair, Water Advisory Committee

Term Dates: 31 January 2023 to 30 January 2027



Kurt Tschirner

Board Member

Chair, Governance and Finance Committee

Term Dates: 31 January 2023 to 30 January 2025



Sanchia Treloar

Board Member

Member, Governance and Finance Committee

Term Dates: 31 January 2023 to 30 January 2027



Scott Michael

Board Member

Member, Water Advisory Committee

Term Dates: 31 January 2023 to 30 January 2025



Tim Flowers

Board Member

Member, Water Advisory Committee

Term Dates: 31 January 2023 to 30 January 2027



Jodie Harris

Board Member

Member, Governance and Finance Committee

Term Dates: 6 December 2023 to 30 January 2025



Our staff

As per section 35 of the *Landscape South Australia Act 2019*, staff who undertake the work of the Board are employed through the General Manager as the employing authority.

Legislation administered by the Name of Landscape Board/GA

Landscape South Australia Act 2019

Landscape South Australia (General) Regulations 2020

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

- Department for Environment and Water
- Alinytjara Wilurara Landscape Board
- Eyre Peninsula Landscape Board
- Green Adelaide
- Hills and Fleurieu Landscape Board
- Kangaroo Island Landscape Board
- Limestone Coast Landscape Board
- Murraylands and Riverland Landscape Board
- Northern and Yorke Landscape Board
- Environment Protection Authority
- Green Industries SA
- SA Water

The Board's performance

Performance at a glance

The performance of the South Australian Arid Lands Landscape Board is guided by its Regional Landscape Plan 2021-2026 and implemented through an annual business plan that guides operations.

The Board has made significant investments in climate resilience, water management, sustainable land management, protecting and enhancing biodiversity, and land managers' capacity on the South Australian Arid Lands region's strategic goals. The Board has delivered a range of projects and activities to build the community's capacity to manage natural resources, address threats to landscape health, and improve the resilience of landscapes and the businesses they support.

Landscape board objectives and performance

More detail on the 2023-2024 projects and their alignment with name Landscape Board's priorities is available in the board's 2023-24 Business Plan <https://cdn.environment.sa.gov.au/landscape/images/saal/SAAL-Business-Plan-202324FINAL.pdf> .

Agency objectives	Indicators	Performance
Climate resilient region Providing land managers with the knowledge and skills they need to mitigate and adapt to climate change Exploring adaptation pathways to ensure communities are climate resilient	Building Pastoral Sustainability delivered through a joint initiative between Drought Hub and SA Arid Lands Landscape Board. Capacity building events delivered Sustainable Agriculture Facilitator contractual requirements met.	<ul style="list-style-type: none"> • 4 property Ecologically Sustainable Rangeland Management (ESRM) plans completed • 3 workshops completed - personal business drivers, finance and action planning • MLA Carbon Edge Staff Training with the Carbon Program delivery provider • First Carbon Community of Practice meeting with Landscape Boards • 87 participants attended 4 field based events that looked at the importance of ground cover on soil health and drought resilience. • 1 Emergency Plan completed and submitted Which identified key natural and agricultural assets in the region, and planning for responses to drought, flood and fires.
Water management: Plan Planning, research and leveraging infrastructure investment to support	Water Allocation Plan implementation Great Artesian Basin/ Lake Eyre Basin projects and partnerships implemented Bore audits and extension	<ul style="list-style-type: none"> • 2 water accounting trial online • 2 water accounting agreement approved • 5 Water Affecting Activities (WAA) applications granted, 1 WAA permit extension, 13 WAA permits enquiries addressed; 4 compliance visits • Review and comment of 8 mining documents and Department of Mining reports

<p>the judicious use of groundwater</p> <p>Maintaining hydrogeology to protect Great Artesian Basin springs and groundwater-dependent ecosystems</p> <p>Understanding and managing surface water systems including the Lake Eyre Basin</p>	<p>Water Affecting Activities (WAA) enquiries and applications addressed</p>	<ul style="list-style-type: none"> • 2 mine/proposed mine sites visited • Successfully Delivered Future Drought Fund Metering and Monitoring project • IGABDR 5 year program successfully closed out in partnership with DEW. • Erosion management plan developed for the Neales River including stakeholder engagement, procurement of professional services, site inspections. • 42 ha of springs protection by exclusion fencing • Over 264,164 ha of land controlled for pest animals in GAB springs environments
<p>Sustainable land management:</p> <p>Effective pest plant and animal control protecting production systems</p> <p>Addressing the threat of excessive total grazing pressure</p> <p>Building land managers' capacity in adaptive agriculture, best practice land</p>	<p>Implementation of Biteback (wild dog control) program (provision of baiting services, landholder participation, capacity building outcomes)</p> <p>Landholder engagement and participation in regional cactus control program</p> <p>Pest animal and plant compliance matters investigated</p> <p>Landholder capacity-building activities delivered</p>	<ul style="list-style-type: none"> • 63 ground baiting injection services delivered across 7 districts • 123,311 (80,735 injected and 42,576 manufactured) wild dog baits distributed to 188 participating properties for ground baiting • Provision of 780 fox baits to 4 properties • Aerial wild dog baiting - 5019 baits distributed across 7 properties • Facilitated 3 webinars for land managers on updates to the Biteback program • Continued support of Opuntoid cactus control on 15 properties across the region • 13 new release sites of cochineal biological control agents. • 9 volunteer groups supported

management and rehabilitation	Sustainable Agriculture Facilitator contractual requirements met.	<ul style="list-style-type: none"> • 80 volunteers, contributing approx. 4000 volunteer hours • 27 property visits by the Sustainable Agriculture Facilitator • 146 participants in 13 Grazing Land Management workshops • 17 participants on Resilient Rangelands bus tour
<p>Protecting and enhancing biodiversity:</p> <p>Managing pest threats to Coongie Ramsar wetland values</p> <p>Taking action for Yellow-footed Rock Wallaby and the recovery of other threatened species and ecosystem recovery</p> <p>Maintaining and improving the condition of Great Artesian Basin springs and water-dependent ecosystems</p>	<p>Natural Heritage Trust 'Wetlands Wonders delivered and contractual requirements met</p> <p>Implementation of threat mitigation activities</p> <p>Landscape Priority Fund projects delivered and contractual requirements met</p>	<ul style="list-style-type: none"> • 8 feral animal aerial control programs targeting feral pigs, goats and large herbivores across more than 2,132,978 hectares on 29 properties in partnership and support with the Department for Environment and Water and PIRSA • 2 pig baiting trials resulting in control of at least 80 feral pigs • Buffel grass control across 61,040ha • 60 sites in the Coongie Ramsar were assessed and 5 sites identified and prioritised for targeted Buffel grass surveys • 625 hectares of Rabbit warrens ripped removing the food source for cats and reducing the risk of quoll/cat interaction • Cat control in Marree in partnership with Outback Communities Authority

<p>People and partnerships:</p> <p>First Nations partnerships supporting cross-cultural knowledge sharing and landscape management outcomes</p> <p>Supporting Landscape Groups to lead community action and education</p> <p>Raising awareness of the region's natural values and connecting people to nature</p> <p>Supporting community action to achieve land, water and coastal management outcomes</p>	<p>First Nations partnerships supported</p> <p>Community engaged in regional planning for the management of natural resources</p> <p>Landholder networks developed and supported</p> <p>Capacity building events delivered by Community Landscape Officers and Sustainable Agriculture Facilitator</p> <p>Grassroots grants delivered</p> <p>Volunteers supported</p>	<ul style="list-style-type: none"> • 24 Landscape Group meetings across 7 Landscape Districts with 64 community members involved in District Groups • 11 landholder capacity building and community education events delivered • 19 Grassroots Grants awarded, valued at almost \$150,000 • 2 Aboriginal Engagement workshops to build relationships with Traditional Owner groups • Inaugural Aboriginal Ranger forum at Roxby Downs Station • 4 editions of Across the Outback delivered to 2036 subscribers. • Supported 15 community events across the region • 8 nature education events with schools • Supported 2 Kids on Country events Witchelina and Hiltaba • Hosted 2 meetings with SAAL Landscape Board and Pastoral Board meeting and community event at Mt Ive and Copley. • Supported volunteer natural resource management activities across 7 properties
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Corporate performance summary

The Board's corporate, governance and administrative support services are provided by the Business Services Unit, reporting to the General Manager as per section 35 of *Landscape South Australia Act 2019*. Service Level Agreements (SLA) arrangements are in place with the Department for Environment and Water to provide additional corporate, governance and administrative support services, and Shared Services SA to provide services incorporating payroll, accounts payable, general accounting and taxation to the SA Arid Lands Landscape Board on a fee for service basis.

Board Meeting

A total of 6 board meetings were held during the 2023-24 financial year. period. The table below illustrates meetings that landscape board members have attended:

Board member	Aug	Oct	Dec	Feb	Apr	Jun	Meetings attended	% of Total
Douglas Lillecrapp	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Ellen Litchfield	Yes	Yes	No	Yes	Yes	Yes	5/6	83.33%
Sanchia Treloar	Yes	Yes	Yes	No	Yes	Yes	5/6	83.33%
Scott Michael	Yes	Yes	Yes	Yes	No	Yes	5/6	83.33%
Tim Flowers	No	Yes	Yes	Yes	Yes	Yes	5/6	83.33%
Kurt Tschirner	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Eric Brown	No	Yes	N/A	N/A	N/A	N/A	1/2	50%
Jodie Harris	N/A	N/A	Yes	Yes	Yes	Yes	3/3	100%

Employment opportunity programs

Program name	Performance
Nil	The South Australian Arid Lands Landscape Board does not employ staff as per section 35 of <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.

Board performance management and development systems

Performance management and development system	Performance
The Board maintains a register of attendance at meetings	There were 6 meetings held during 2023 – 24, with annual attendance of appointed members averaging 85.42 per cent. All meetings achieved a quorum attending.
Landscape board presiding member and board members	The Board undertakes annual performance reviews, including evaluation of its effectiveness and governance responsibilities.
The Board's Governance & Finance Committee	The Terms of reference were reviewed February 2023. The Subcommittee met 5 out of 6 times in 2023-24 with 1 meeting not achieving a quorum.
The Board's Water Advisory Committee	The Terms of reference were reviewed November 2021. The Subcommittee met 6 times in 2023-24.
Australian Government Performance Framework	Quarterly, six monthly and annual reporting requirements met for all Regional Land Partnership projects and core services
Landscape Priorities Fund	Six monthly, annual and acquittal reporting requirements met for Landscape Priorities Fund project grants.
General Manager and staff	Twice yearly reviews are conducted for the General Manager and all staff. 100% of the Performance Development Reviews were completed by the General Manager and staff for the 2023-24 financial year, with 4 new staff members out of scope due to commencement dates)

Work health, safety and return to work programs

The South Australian Arid Lands Landscape Board has adopted and implemented a range of safety policies and procedures to meet its requirements under the *Work Health and Safety Act (SA) 2012* and *Return to Work Act 2014* and meet whole of Government requirements.

An established Work Health and Safety Committee meets each month and reports are provided to the Board. The Committee comprises of a management representative and staff from each business unit.

The Work Health and Safety policies and procedures adopted by the Board are applicable and implemented for any contractors undertaking work for the Board.

Program name	Performance
Hazard and incident reporting	There were 3 hazards and incidents reported in GovSafety during 2023-24, a reduction from 4 in 2022-23.

Workplace injury claims	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	1	0	+1
Fatalities	0	0	0
Seriously injured workers*	0	0	0
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0

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

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

Return to work costs**	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	1384	0	+\$1384
Income support payments – gross (\$)	0	0	0

**before third party recovery

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2022-23 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2022-23)

Executive employment in the agency

Executive classification	Number of executives
The South Australian Arid Lands Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.	0

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2022-23 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2022-23)

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

Financial performance

Financial performance at a glance

The financial performance and position as at 30 June 2024 are contained within the audited financial statements. Appendix: Audited financial statements 2023-24.

Under section 39(2) of the *Landscape South Australia Act 2019*, a regional landscape board must report on actual expenditure of amounts raised by levies against the Board's budget.

Levy expenditure against the South Australian Arid Lands Landscape Board budget

Revenue / Expenditure details	2023-24 Budget \$000s	2023-24 Actual \$000s
Revenue – water levies	\$2 027	\$2 097
Revenue – levies collected by local councils	\$626	\$626
Revenue – out of council	\$273	\$240
<i>Total income raised by levies</i>	\$2 896	\$2 963
<i>Actual expenditure on amounts raised by levies *</i>	\$3 869	\$2 594

**Expenditure includes carryover budget.*

The following is a brief summary of the overall financial position of the Board. The information is unaudited. For full audited financial statements refer to Appendix: Audited financial statements 2023-24.

Statement of Comprehensive Income	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Total Income	\$3 850	\$7 198	\$-3 348	\$7 444
Total Expense	\$6 267	\$6 562	\$- 295	\$6 203
Net Result	\$-2 417	\$636	\$-3 053	\$1 241
Total Comprehensive Result	\$-2 417	\$636	\$-3 053	\$1 241

Statement of Financial Position	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Current assets	-	\$7 006	\$7 006	\$6 152
Non-current assets	-	\$187	\$187	\$105
Total Assets	-	\$7 193	\$7 193	\$6 257
Current liabilities	-	\$832	\$832	\$676
Non-current liabilities	-	\$481	\$481	\$337
Total Liabilities	-	\$1 313	\$1 313	\$1 013
Net Assets	-	\$5 880	\$5 880	\$5 244
Equity	-		-	

The Board does not prepare a budget for the Statement of Financial Position.

Consultants disclosure

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

Consultant disclosures are not required to be reported by landscape boards as they are Tier 2 reporting entities and are not required to disclose consultants in their financial statements.

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	GM remuneration review	\$5000

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

Consultancies	Purpose	\$ Actual payment
Nil Report	N/A	\$0
	Total	N/A

Data for previous years is available at [South Australian Arid Lands Landscape Board Annual Report 2022-23 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2022-23)

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	\$275,386.50

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

Contractors	Purpose	\$ Actual payment
Animal Control Technologies	Aerial Baiting	\$29,900
Anne Brown	Pastoralist Tour NSW	\$18,000
Aust-Wide Tours Pty Ltd	Coach Hire for Pastoralists Tour NSW	\$10,454.46
Bentleys (SA) Pty Ltd	Property Management Planning - Financial and Business Analysis	\$27,821.75
Breezy Hill Precision	Soil Management Factsheets	\$13,000
Contour Environmental & Agricultural Consulting Pty Ltd	Property Management Planning - Building Pastoral Sustainability	\$74,815.43
	Neales Catchment Site Work	\$17,730
Department for Environment and Water	Quoll Reintroduction	\$34,000
	Aerial Pest Control	\$29,081
	Fox Baits	\$6,250
Foxdog Outfitters Pty Ltd	Pest Control	\$20,642.60
Got a Bug Group Pty Ltd	Pest Control	\$18,900

Contractors	Purpose	\$ Actual payment
Helifarm Aerial Agriculture	Aerial Pest Control	\$239,464.52
Jeroen Jansen	Rabbit Warren Ripping	\$45,000
Kokatha Aboriginal Corporation	Lake Eyre Basin Springs Fencing	\$88,050
Landscape Boards SA	Compliance Officer Soils Books State-wide Communications Coordinator Buffel Grass Control	\$13,946 \$10,000 \$10,350 \$10,927.65
LCS Maintenance (SA)	Weed Control	\$60,109.89
Lucinda Morphet	Event Planning	\$16,640
Meat & Livestock Australia Limited	Development and Delivery of Southern Rangelands Grazing Land Management Course	\$98,060
Mid North Pest & Weed Control	Weed Control	\$11,754
Pandy Films	Event Filming	\$13,970
Primary Industries and Regions	Professional Wild Dog Trapper	\$18,750
Range IQ Pty Ltd	Ceres Tags Data Analysis	\$18,000
Sevenses Creative Australia	Kangaroo Partnerships Coordinator	\$44,288.07

Contractors	Purpose	\$ Actual payment
Talking Livestock	Pastoral Plant Nutritional Book	\$11,300
Underwood Outback Services	Pest Control	\$75,250.40
Wrights Air Pty Ltd	Aerial Pest Control	\$38,651.31
	Total	\$1,125,198.08

**Non-disclosure of contractor names approved by General Manager*

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2022-23 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2022-23)

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

Under section 27(3) and section 28(6) of the *Landscape South Australia Act 2019* the South Australian Arid Landscape Board must provide a report on funding support provided to community groups, industry, state and local government, land owners and individuals for various projects and programs aligned to the Regional Landscape Plan, including grants provided under the Grassroots Grants Program.

During 2023-24, the board provided \$99,928 from the Grassroots Grants Program to the following:

- Local Government \$0
- Volunteer groups and NGOs \$40,947
- First Nations \$0
- Schools \$0
- Other \$55,794

During 2023-24, the board provided \$167,035 in other funding and grants to the following:

- Local Government \$0
- Volunteer groups and NGOs \$15,000
- First Nations \$96,000
- Landholders \$56,035
- South Australian Universities \$0
- Other \$0

Landscape Groups

The South Australian Arid Lands Landscape Board has seven Landscape Groups that cover the Gawler Ranges, Kingoonya, Marree-Innaminka, Marla-Oodnadatta, North East Pastoral, North Flinders and Port Augusta-Quorn districts.

Gawler Ranges Landscape Group

Membership of the Gawler Ranges Landscape Group during 2023-24 was:

Kate Greenfield (Chair)

Wayne Wadsworth

Amanda Michael

Nick Pritchard

Brenton French

Lesley Koch

Denise Sharp

Scott Michael (Board Representative)

Kurt Tschirner (Board Representative)

Meetings: A total of three group meetings were held during the 2023-24 financial year, with the fourth meeting scheduled for December 8th. Sadly it coincided with a catastrophic fire event, hence was cancelled.

The table below illustrates meeting attendance

Member	Meetings not attended	Reason for non-attendance
Kate Greenfield	1	Conflicting activities
Amanda Michael	0	
Brenton French	3	Conflicting activities and resignation
Denise Sharp	3	Conflicting activities and resignation
Wayne Wadsworth	0	
Nick Pritchard	2	Conflicting activities and resignation
Lesley Koch	0	

Achievements and activities:

- Supporting SAAL Board Meeting Mt Ive 22-24 August
- Worm, Compost and Biochar workshop at Iron Knob – September 15th
- Grader Workshop – Corunna 25th September
- Gawler Ranges Collective Kangaroo Partnerships Project Grant – coordinated by Kate Greenfield
- District Action Planning process completed
- Planting Guide for Gawler Ranges district composed by Nadine Brown is in the process of being printed and then will be circulated to the whole of community
- Organised and held a shared group meeting with the Port Augusta/Quorn Landscape Group

Presentations organised by the group:

- Juanita Chester – DIT update
- James Stevens – PIRSA – MLA update re: production and wild dog control

- Richard Mason – GFG Alliance update
- Dr Leanne Rosser and Veronica Clayton - Defence update
- Shane Doudle – Nature Foundation SA update

Kingoonya Landscape Group

Membership of the Kingoonya Landscape Group during 2023-24 was:

Leila Day (Chair)

Dylan Maidment

Conan Fahey

Tina Law

Nathan Manders

Kurt Tschirner (Board representative)

Meetings: A total of three group meetings were held during the 2023-24 financial year.

The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Lelia Day	0	
Conan Fahey	0	
Nathan Manders	1	Other commitments
Dylan Maidment	1	Other commitments
Tina Law	0	

Achievements and activities:

- Kingoonya district plan update complete.
- Andy the Ant kids book publication and print.
- Support at the Arid Recovery Open Day
- Support of Roxby area Cat Management

Meeting Guest Speakers

- Troy Bowman – Buffel grass update in the district.

Marla-Oodnadatta Landscape Group

Membership of the Marla-Oodnadatta Landscape Group during 2023-24 was:

Francesca Fennel (Chair)

Donnagh Clark

Roger Boland

Margaret Mackay

Paul Quinn

Shontelle Lennon

Christine Lennon

Douglas Lillecrapp (Board representative)

Ellen Litchfield (Board proxy)

Meetings: A total of four group meeting was held during the 2023-24 financial year.

The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Francesca Fennel	0	Other commitments
Roger Boland	1	Other commitments
Margaret Mackay	1	Other commitments
Paul Quinn	1	Other commitments
Christine Lennon	0	Other commitments
Shontelle Lennon	1	Other commitments
Donnagh Clarke	0	

Achievements and activities:

- Sponsorship of Bugs and Slugs education sessions at Kanku-Breakaways Bolt Marathon
- Water Accounting trials underway at Todmorden
- Cricket and Conversations
- Supported update of String of Springs

Meeting Guest Speakers

- Troy Bowman – Buffel grass update in the district.

Marree-Innamincka Landscape Group

Membership of the Marree-Innamincka Landscape Group during 2023-24 was:

Josh Haynes (Chair)	Jayne-Marie Barnes
	Lisa Edwards
Craig Oldfield	Lyn Litchfield
Frank Warren	Mark Mayfield
Douglas Lillecrapp (Board representative)	

Meetings: A total of three group meetings were held during the 2023-24 financial year. The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Josh Haynes	0	
Douglass Lillecrapp	3	Other commitments
Craig Oldfield	2	Other commitments
Frank Warren	1	Work commitments
Jayne-Marie Barnes	3	Personal illness
Lisa Edwards	0	
Lyn Litchfield	1	Family commitments
Mark Mayfield	2	Other/work commitments

Achievements and activities:

- Soft launch of a greater tracks app for Marree Innamincka district.
- Continuing to carry out group priorities/district plan.
- Provided PHD student/Vet to come to Marree school for careers speech and provide details on feral cats.
- Provided Vet to come to Marree for free vet check and microchipping in partnership with OCA to provide free registration.
- Successfully removed 46 Feral cats from Marree township, stomach content and DNNA samples were taken for research. This trial project was partnered with OCA and Flinders Feral Animal Control. A similar project will be provided at Innamincka in conjunction with NPWS and Innamincka Progress Association
- Assisted with Facepaint for events such as Marree Bronco Branding and Innamincka Races for children in remote locations.
- Assisted with Radio tracking/survey equipment for Childrens Education throughout the region, aspiring children for environmental career paths. Schools and Kids on Country.

North East Pastoral Landscape Group

Membership of the North East Pastoral Landscape Group during 2023-24 was:

Richard Williams (Chair)	Nick Rasheed
Mark Duncan-Tiver	Tim Zwiersen
Caitlin Duncan-Tiver	Sanchia Treloar (Board representative)

Meetings: A total of four group meetings were held during the 2023-24 financial year. The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Richard Williams	0	
Mark Duncan-Tiver	2	Conflicting Activity
Caitlin Duncan-Tiver	0	Commenced in April 2024
Nick Rasheed	0	
Tim Zwiersen	3	Conflicting Activity
Sanchia Treloar	1	Conflicting Activity

Achievements and activities:

- The group hosted:
 1. Landscape Rehydration Workshop at Boolcoomatta
 2. Feral Pig Workshop in Cockburn
 3. ChemCert accreditation in Yunta
 4. National Tree Day in Yunta
- Review and update the North East Pastoral District Plan
- North East Pastoral SAAL Newsletters sent bi-monthly
- Successful recruitment of new members to commence in upcoming financial year

North Flinders Landscape Group

Membership of the North Flinders Landscape Group during 2023-24 was:

Ian Ferguson (Chair)

Gini Lee

Glenys Aird (Proxy)

Mija Reynolds

Mopsy Daniels

Ngatina Sylvanius

Reg Wilton

Tracy Neldner (Proxy)

Tim Flowers and Eric Brown (Board representatives)

Meetings: A total of five group meetings were held during the 2023-24 financial year. The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Ian Ferguson	3	Other commitments
Gini Lee	0	
Glenys Aird (Proxy)	3	Proxy/other commitments
Mija Reynolds	2	Other commitments
Mopsy Daniels	0	
Ngatina Sylvanius	3	Other commitments/ resigned
Reg Wilton	3	Other commitments
Alison Nunan	1	Other commitments
Tracy Neldner	3	Proxy/ resigned

Achievements and activities:

- Received presentations on world heritage nomination, biosecurity, Idnya project
- Native seed workshop was held at Mount Little Station
- Arid gardening workshop was held at Copley Community Garden
- Continued promotion of Top 10 Travel Tips

Port Augusta-Quorn Landscape Group

The Port Augusta – Quorn Landscape Group has continued with regular meetings held alternatively between Port Augusta and Quorn. The December meeting was cancelled due to severe weather, and the joint meeting with Gawler Ranges was cancelled due to illnesses and conflicting activities. Group meetings continued work on the district action plan and conversations on how to continue to engage the large diverse communities and industries in the district.

Membership of the Port Augusta-Quorn Landscape Group during 2023-24 was:

Renata Hackett (Chair)

Francene O'Connor

Kym Thomas

Melissa Clifton

Richie Paynter

Steve Marafiote

Kurt Tschirner (Board representative)

Meetings: A total of five group meetings were held during the 2023-24 financial year. The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Renata Hackett	1	Conflicting activity
Francene O'Connor	0	
Kym Thomas	4	Conflicting activities
Melissa Clifton	4	Conflicting activities
Richie Paynter	2	Conflicting activities
Steve Marafiote	4	Conflicting activities
Callie Dardik	4	Conflicting activities

Achievements and activities:

- Support to Port Augusta Coastcare, including their family open day
- Education and engagement stall at the Quorn Agricultural Show
- Support for Clean Up Australia Day with Coastcare
- Free Marine Discovery Centre school incursions to over 300 students
- Marine Discovery Centre Teacher Professional Development session
- Support landholders in controlling Hudson's Pear cactus
- Support to Quorn Community Landcare Group and the Quandong Festival
- Growing Native Gardens native plant program for schools and community groups

Risk management

Risk and audit at a glance

The Governance and Finance Committee is an advisory committee to the Board that has oversight of the board's governance, financial and risk management (including the safety, health and wellbeing of employees), and ensuring the board meets its statutory, legislative and administrative obligations, particularly with respect to audit and finance matters.

Fraud detected in the Board

Category/nature of fraud	Number of instances
There were no instances of fraud detected in the activities undertaken by the South Australian Arid Lands Landscape Board in this reporting period 2023-24	0

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

Strategies implemented to control and prevent fraud

The Board has adopted the Fraud and Corruption Control Policy: South Australian Public Sector which sets out the control measures for preventing fraud and the mechanisms for reporting and investigation. The following is a summary of fraud prevention activities currently in place:

- The Governance and Finance Committee has oversight to ensure the adopted DEW framework is adhered to through established internal controls.
- An internal audit program of business systems is conducted annually, including a peer review.
- All employees have completed the Department of the Premier and Cabinet 'Code of Ethics Awareness' program.
- Employment screening upon employment and at regular intervals.
- The Governance and Finance Committee endorsed the Risk Management Policy and Framework prior to Board approval.

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2022-23 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2022-23)

Public interest disclosure

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

Insert zero or number

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2022-23 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2022-23)

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
Landscape South Australia (General) Regulations 2020	8(c) The persons or bodies to whom or to which the board has delegated functions or powers under section 37 of the Act, and the nature of the functions or powers delegated to each person or body
Planning, Development and Infrastructure (General) Regulations 2017	<p>Schedule 9, Item 12 - Activities that would otherwise require permit under Landscape South Australia Act 2019 that may impact on water resources</p> <p>Development that –</p> <p>(a) –</p> <ul style="list-style-type: none"> i. Is in the Prescribed Surface Water Area Overlay, Prescribed Watercourses Overlay or Prescribed Water Resources Overlay under the Planning and Design Code; or ii. relates to a dam; or iii. relates to commercial forestry; and <p>(b) is specified by the Planning and Design Code as development of a class to which this item applies.</p> <p>The landscape board did not receive any mandatory development assessment referrals during this reporting period.</p>

The Board has approved financial delegations in accordance with Treasurer's Instruction 8 - Financial Authorisations

The persons or bodies to whom or to which the Board has delegated functions or powers under section 37 of the *Landscape South Australia Act 2019*, and the nature of the functions or powers delegated to each person or body as per section 8(c) of the *Landscape South Australia (General) Regulations 2020* appears in the following table.

Position	Position Number	Procurement	Fleet	People Management	Contract Execution Purchase Cards	Contract Execution	Landscape SA Compliance	Procurement - Contract Pre-Approval - Payment & Disbursement
Presiding Member - SA Arid Lands	P25929	✓		✓	✓	✓		
General Manager	P32344	✓	✓	✓	✓	✓	✓	✓
Manager, Partnerships and Engagement	P25982	✓	✓	✓	✓	✓		✓
Community Landscape Officer	P25981				✓			✓
Community Landscape Officer	P39284				✓			✓
Community Landscape Officer	P25988				✓			✓
Community Landscape Officer	P25989				✓			✓
Community Landscape Officer	P33429				✓			✓
Community Landscape Officer	P50237				✓			✓
Sustainable Agriculture Facilitator	P25986				✓			✓
Soils and Ag Adoption Officer	P53437				✓			✓
Planning Monitoring & Evaluation Officer	P25978				✓			✓
Communications Support Project Officer	P25990				✓			✓
Manager, Landscape Operations	P46446	✓	✓	✓	✓	✓	✓	✓
Senior Biosecurity Officer	P44204				✓			✓
Biosecurity Officer	P25993				✓			✓
Biosecurity Officer	P25991				✓			✓
Senior Community Ecologist	P49766			✓	✓			✓
Community Ecologist	P50509				✓			✓
Landscape Field Officer	P34773				✓			✓
Senior Water Resource Officer	P25983			✓	✓			✓
Water Project Officer	P42717				✓			✓
Water Project Officer	P25979				✓			✓
GIS Officer	P25976				✓			✓
Manager, Business Services	P26256	✓	✓	✓	✓	✓		✓
Administration Officer	P26257		✓	✓	✓			✓
Executive Officer	P26255				✓			✓
Office Coordinator	P46886		✓	✓	✓			✓
Senior Finance Officer	P26258				✓			✓

In addition to the financial delegations, the General Manager has been delegated to exercise certain powers and functions of the board under the Landscape South Australia Act 2019, as prescribed by the relevant Instrument of Delegation.

Act or Regulation	Requirement
<i>Landscape South Australia (General) Regulations 2020</i>	8(d) a report on any functions assigned to the board by the Minister

The Minister did not assign any functions to the South Australian Arid Lands Landscape Board during 2023-24.

Public complaints

Number of public complaints reported

Reporting on the number of complaints received is mandated. If your board does not have an approved set of complaint categories in place, please use the complaint categories in the table below.

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

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	0

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	6
Total number of feedback comments	6
% complaints resolved within policy timeframes	100%

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2022-23 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2022-23)

Service Improvements

In line with PC039 *Complaint Management in the South Australian Public Sector*, agencies are required to assess and monitor the performance of their complaint management system annually; identifying any trends, measuring customer service quality and make service improvements. The Board maintains a Complaints Register however did not receive any complaints during the 2023-24 financial year.

The South Australian Arid Lands Landscape Board and its sub committees and Landscape Groups regularly engage with community to seek feedback and suggestions to improve service delivery.

Staff engaged by the General Manager are actively encouraged to share innovative ideas (based on personal or community suggestions) to improve service delivery.

Compliance Statement

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

Appendix: Audited financial statements 2023-24



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To the Presiding Member South Australian Arid Lands Landscape Board

Opinion

I have audited the financial report of the South Australian Arid Lands Landscape Board (the Board) for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

Basis for opinion

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

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

Responsibilities of the General Manager and the Board for the financial report

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

In preparing the financial report, the General Manager is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 38(2) of the *Landscape South Australia Act 2019*, I have audited the financial report of the Board for the financial year ended 30 June 2024.

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

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

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

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager
- conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

28 November 2024

South Australian Arid Lands Landscape Board

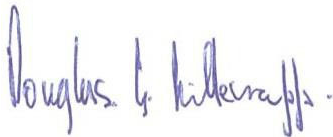
Financial Statements

For the year ended 30 June 2024

South Australian Arid Lands Landscape Board
Certification of the Financial Statements
for the year ending 30 June 2024

We certify that the:

- financial statements for the South Australian Arid Lands Landscape Board (the Board):
 - are in accordance with the accounts and records of the Board;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Douglas Lillecrapp
Presiding Member
27 November 2024



Jodie Gregg-Smith
General Manager
South Australian Arid Lands Landscape Board
27 November 2024

South Australian Arid Lands Landscape Board
Statement of Comprehensive Income
for the year ending 30 June 2024

		2024	2023
	Note	\$'000	\$'000
Income			
Landscape and water levies	2.1	2 963	2 736
Commonwealth-sourced grants and funding	2.2	1 880	2 757
Grant revenues	2.3	1 520	1 124
Intra-government transfers	2.4	542	590
Interest revenues		246	156
Other income	2.5	97	81
Total income		7 248	7 444
Expenses			
Employee related expense	3.3	3 155	2 777
Supplies and services	4.1	3 073	2 963
Grants and subsidies		267	372
Depreciation	5.1	32	43
Borrowing Costs	7.2	3	1
Other expenses	4.2	48	47
Total expenses		6 578	6 203
Net result		670	1 241
Total comprehensive result		670	1 241

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

South Australian Arid Lands Landscape Board
Statement of Financial Position
as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.1	5 704	4 809
Inventories		-	16
Receivables	6.2	1 302	1 343
Total current assets		7 006	6 168
Non-current assets			
Property plant and equipment	5.1	186	105
Receivables	6.2	1	-
Total non-current assets		187	105
Total assets		7 193	6 273
Current liabilities			
Payables	7.1	464	328
Financial liabilities	7.2	42	20
Employee related liability	3.4	272	277
Provisions		4	8
Contract liabilities		-	43
Total current liabilities		782	676
Non-current liabilities			
Financial liabilities	7.2	112	48
Employee related liability	3.4	341	260
Provisions		28	29
Total non-current liabilities		481	337
Total liabilities		1 263	1 013
Net assets		5 930	5 260
Equity			
Retained earnings		5 930	5 260
Total equity		5 930	5 260

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

South Australian Arid Lands Landscape Board
Statement of Changes in Equity
for the year ended 30 June 2024

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2022	4 019	4 019
Net result for 2022-23	1 241	1 241
Total comprehensive result for 2022-23	1 241	1 241
Balance at 30 June 2023	5 260	5 260
Net result for 2023-24	670	670
Total comprehensive result for 2023-24	5 930	5 930
Balance at 30 June 2024	5 930	5 930

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

South Australian Arid Lands Landscape Board
Statement of Cash Flows
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Cash flows from operating activities			
<u>Cash inflows</u>			
Landscape and water levies		4 047	2 392
Commonwealth funding received		876	3 085
Grants		1 594	694
Intra-government transfers		542	590
Interest received		242	140
Other receipts		104	419
Cash generated from operations		7 405	7 320
<u>Cash outflows</u>			
Employee related payments		(3 081)	(2 880)
Payments for supplies and services		(3 082)	(3 208)
Payments of grants and subsidies		(267)	(409)
Interest paid		(3)	(1)
Net GST paid to DEW		(3)	(57)
Other payments		(53)	(51)
Cash used in operations		(6 489)	(6 606)
Net cash provided by operating activities		916	714
<u>Cash outflows</u>			
Purchase of property, plant and equipment		-	(14)
Total cash used in investing activities		-	(14)
Net cash used in investing activities		-	(14)
<u>Cash outflows</u>			
Repayment of leases		(21)	(36)
Cash used in financing activities		(21)	(36)
Net cash used in financing activities		(21)	(36)
Net increase in cash and cash equivalents		895	664
Cash at the beginning of the period		4 809	4 145
Cash at the end of the period	6.1	5 704	4 809

The accompanying notes form part of these financial statements.

South Australian Arid Lands Landscape Board

Notes to and forming part of the financial statements

For the year ended 30 June 2024

1. About the South Australian Arid Lands Landscape Board

The South Australian Arid Lands Landscape Board (the Board) is a body corporate of the State of South Australia, established pursuant to the *Landscape South Australia Act 2019* (the Landscape Act). The Board is a not-for-profit entity.

The SA Arid Lands Strategic Landscape Plan 2021-2026 was approved by the Minister for Climate, Environment and Water in July 2021. The Board operates under a Business Plan which aligns to the Landscape Plan. The SA Arid Lands Business Plan 2023-24 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

In 2023, the Board entered into a three-year Service Level Agreement (SLA) with the Department for Environment and Water (DEW) from 1 July 2023 to 30 June 2026. This facilitated the delivery of agreed corporate support services to the Board during 2023-24 to enable it to meet its governance and financial management statutory requirements in delivering its business.

The financial statements and accompanying notes include all the controlled activities of the Board.

1.1. 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 applying simplified disclosures.

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.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

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 GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable
- receivables and payables, which are stated with the amount of GST included.

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

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.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

1.2. Objectives and programs

Board objectives

The functions of the Board under Section 25(1) of the Landscape Act include to:

- a) undertake and promote the management of natural resources within its region;
- b) prepare a regional landscape plan and water allocation plans, landscapes affecting activities control policies and water affecting activities control policies; and
- c) promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region.

Board programs

In discharging its functions under the Landscape Act, the Board delivers the following programs, as outlined in the SA Arid Lands Business Plan for 2023-24:

Climate Resilient Region

- Ensuring climate risk is embedded in all Board business.
- Providing land managers with the knowledge and skills they need to mitigate and adapt to climate change.
- Exploring adaptation pathways to ensure communities are climate resilient.

Sustainable Land Management

- Effective pest plant and animal control protecting production systems.
- Addressing the threat of excessive total grazing pressure.
- Building land managers' capacity in adaptive agriculture, best practice land management and rehabilitation.

Water Management

- Planning, research & leveraging infrastructure investment to support the judicious use of groundwater.
- Maintaining hydrogeology to protect Great Artesian Basin springs and groundwater-dependent ecosystems.
- Understanding and managing surface water systems including the Lake Eyre Basin.

Protecting and Enhancing Biodiversity

- Managing key threats to protect natural values.
- Taking action for threatened species and ecosystem recovery.
- Maintaining and improving the condition of Great Artesian Basin springs and water-dependent ecosystems.

People and Partnerships

- First Nations partnerships supporting cross-cultural knowledge sharing and landscape management outcomes.
- Supporting Landscape Groups to lead community action and education.
- Raising awareness of the region's natural values and connecting people to nature.
- Supporting community action to achieve land, water and coastal management outcome.

The Board invests in and delivers a suite of programs across the region to achieve these priorities and focus areas.

The table on the following page presents income and expense attributable to each program. Revenues and expenses are allocated to programs where these amounts can be tied directly to that program area. Where this is not the case, the amounts are allocated based on a budget allocation per the Board's 2023-24 business plan.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

1.2 Objectives and programs (continued)

Income and expenses by program

	Climate Resilient Region		Sustainable Land Management		Water Management		Protecting and Enhancing Biodiversity		People and Partnerships		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Income												
Landscape and water levies	75	-	574	536	747	607	428	529	1 140	1 064	2 963	2 736
Commonwealth-sourced grants and funding	34	-	402	879	92	60	1 207	1 695	145	123	1 880	2 757
Grant revenues	238	-	911	589	-	-	350	300	21	235	1 520	1 124
Intra-government transfers	13	-	50	89	198	208	73	85	208	208	542	590
Interest revenues	-	-	-	46	34	19	73	55	139	36	246	156
Other income	-	2	69	41	9	4	5	4	14	30	97	81
Total income	360	2	2 006	2 180	1 080	898	2 136	2 668	1 666	1 696	7 248	7 444
Expenses												
Employee related expense	126	-	834	586	576	390	616	979	1 003	822	3 155	2 777
Supplies and services	118	-	1 232	906	334	301	849	1 241	540	515	3 073	2 963
Grants and subsidies	96	86	15	143	56	8		23	100	112	267	372
Depreciation	6	7	6	9	6	8	7	10	7	9	32	43
Borrowing costs	1	-	-	1	1	-	-	-	1	-	3	1
Other expenses	8	-	9	12	6	5	13	18	12	12	48	47
Total expenses	355	93	2 096	1 657	980	712	1 485	2 271	1 663	1 470	6 578	6 203
Net result	5	(91)	(90)	523	100	186	651	397	4	226	670	1 241

The Board has determined that assets and liabilities cannot be reliably attributed to individual programs.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

2. Income

2.1. Landscape and water levies

	2024	2023
	\$'000	\$'000
Water levy collected through DEW	2 097	1 957
Landscape levy collected within council areas	626	578
Landscape levy collected from out of council areas	240	201
Total landscape and water levies	2 963	2 736

Landscape and water levies are collected under Part 5 of the Landscape Act and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

Landscape levy collected within council areas

The Board declares contributions by councils under section 66 of the Landscape Act for the relevant financial year by notice in the Board Annual Business Plan. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may seek to recover costs in accordance with the Landscape Act, incurred in the collection of the levy.

Water levies collected through DEW

The Minister declares the water levy rates by notice of gazette under section 76 of the Landscape Act for water licence holders within a prescribed area. Invoices are raised at the start of each financial year with the levies collected by DEW and passed onto the Board. Revenue is recognised when the funds are received from DEW.

2.2. Commonwealth-sourced grants and funding

	2024	2023
	\$'000	\$'000
Regional Delivery Partnerships Program*	1 806	-
Other Commonwealth funding	74	506
Regional Land Partnerships Program	-	2 251
Total Commonwealth-sourced grants and funding	1 880	2 757

	2024	2023
	\$'000	\$'000
*Regional Delivery Partnerships Program funding consists of the following components		
Idnya Reintroduction Program	500	-
Regional Capacity Services	410	-
Emergency Preparedness Response	250	-
Wetland Wonders	222	-
LEB Riparian & Springs	220	-
Sustainable Agriculture Facilitator	135	-
Plains Wanderer	69	-
Total Regional Delivery Partnerships funding	1 806	-

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

2.2 Commonwealth-sourced grants and funding (continued)

From 1 July 2023, the Department of Climate Change, Energy, Environment and Water under a panel agreement, appointed regional delivery partners to deliver on-ground environmental protection, sustainable agriculture and natural resource management activities across Australia. Funding for these services is provided from the Natural Heritage Trust.

The South Australian Arid Lands Landscape Board was appointed as a delivery partner administering approved programs and projects under the agreement within the South Australian Arid Lands region.

The Board has determined that the Commonwealth funding included in the table above is accounted for under AASB 1058. Commonwealth funding is generally paid in arrears, subject to an approved declaration of claim by the Board. The Board has determined that it has an unconditional contractual right to receive a portion of the funding under AASB 9 when a claim is submitted, as it has satisfied the eligibility criteria and expects that the claim will be accepted.

Accordingly, revenue and a receivable are recognised when the claim is submitted. When Commonwealth funding is paid in advance it is recognised on receipt.

2.3. Grant revenues

	2024	2023
	\$'000	\$'000
Income recognised under AASB 1058		
State Government grants	688	126
Sundry grants	482	496
Donation	350	300
Total income recognised under AASB 1058	1 520	922
Income recognised under AASB 15		
State Government grants	-	202
Total income recognised under AASB 15	-	202
Total grant revenues	1 520	1 124

Grants recognised under AASB 1058

The Board has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash.

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. The existence of a sufficiently specific performance obligation, when it is satisfied and the amount of revenue to be allocated to each performance involves significant judgement. Revenue is recognised when the Board satisfies the performance obligation by providing the relevant services. The payments are normally received in advance or shortly after the relevant obligation is satisfied. Where payments are received in advance and performance obligations are still outstanding a contract liability is recognised.

2.4. Intra-government transfers

Intra-government transfers are recurrent funding relates to appropriation received from DEW pursuant to subsection 90(4) of the Landscape Act to support the Boards business operation and the administration of the Landscape Act. Total of the funding were \$542 000 (2023: \$590 000).

Intra-government transfers are recognised as income when the Board obtains control of the asset which is on receipt.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

2.5. Other income

	2024	2023
	\$'000	\$'000
Sale of goods	53	31
Recoup of expenses	29	34
Other revenue	15	16
Total other income	97	81

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board include the Minister for Climate, Environment and Water, the Presiding Member, the Regional Leadership team, the General Manager and the other members of the Board who have responsibility for the strategic direction and management of the Board.

The total compensation for the Board's key management personnel was \$736 000 (2023: \$701 000).

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

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties occurred during 2023-24.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.2. Board and committee members

Members of the Board during the 2023-24 financial year were:

T Flowers
E Brown
S Michael
E Litchfield
K Tschirner
S Treloar
D G Lillecrapp
J Harris

Marree-Innaminka Group

F Warren
J Barnes
J Hayes (Chair)
L Edwards
L Litchfield
M Mayfield
C Oldfield

Gawler Ranges

A J Michael (Deputy Member)
B G French
D Sharp
K Greenfield (Chair)
L G Koch
N Pritchard
W Wadsworth

North East Pastoral Group

C Duncan-Tiver
M Duncan-Tiver
N S Rasheed
R Williams (Chair)
T Taplin
T Zwierson
W Burford

Kingoonya Group

C Fahey
D Maidment
L Day
N Manders
T Law

Water Advisory committee

E Litchfield (Chair)
T Flowers
S Michael

Northern Flinders Group

M Daniels
M Reynolds
R Wilton
V Lee
A Nunan

Marla-Oodnadatta Group

C Lennon
D Clarke
F Lumb
M Mackay
P Quinn
R Bowland
S Lennon

Port Augusta / Quorn Group

A R Paynter
F O'Connor
K Thomas
M Clifton
R Hackett
S Marafioti
P Zanit*

Governance and Finance committee

E Brown
J Harris
K Tschirner (Chair)
S Treloar

*In accordance with Premier and Cabinet Circular 016, government employees did not receive any remuneration for board/committee duties during the financial year.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.2 Board and committee members (continued)

Board and committee remuneration

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

	2024	2023
\$0 - \$19 999	52	64
\$20 000 - \$39 999	-	-
\$40 000 - \$59 999	1	-
Total number of members	53	64

The total remuneration received or receivable by members was \$66 000 (2023: \$70 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any related fringe benefits tax paid or payable in respect of those benefits.

For the purposes of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members. These expenses, in addition to payroll tax amount to \$44 000 (2023: \$43 000)

3.3. Employee related expense

	2024 \$'000	2023 \$'000
Salaries and wages	2 302	2 149
Employment on-costs - superannuation	290	247
Annual leave	230	207
Employment on-costs - other	142	123
Board and committee fees	66	65
Workers compensation	(4)	6
Skills and experience retention leave	6	8
Long service leave	122	(29)
Other employee related expenses	1	1
Total employee related expense	3 155	2 777

Employee expenses

The Board's employees are employed under Part 2 of the Landscape Act.

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

Employee remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

	2024 No	2023 No
\$166 001 – \$186 000	-	1
\$186 001 – \$206 000	1	-
Total	1	1

The total remuneration received by those employees for the year was \$203 000 (2023: \$181 000).

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

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.4. Employee related liability

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Annual leave	155	152
Long service leave	47	47
Skills and experience retention leave	14	14
Accrued salaries and wages	-	1
Employment on-costs	56	63
Total current employee benefits	272	277
<u>Non-current</u>		
Long service leave	309	237
Employment on-costs	32	23
Total non-current employee benefits	341	260
Total employee related liability	613	537

Non-current employee benefits are measured at present value and current employee benefits are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities. The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2023 (4.0%) to 2024 (4.25%)

This increase in the bond yield results in a decrease in the reported long service leave liability.

Following the actuarial assessment performed by DTF the salary inflation rate has increased from 2023 (2.5%) to 2024 (3.5%) for long service leave liability. This increase to the percentage has led to an overall increase in the reported long service leave for 2024.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based average proportion of long service leave taken or paid over the last year.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Board 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.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.4 Employee related liability (continued)

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has increased from the 2023 rate (43%) to 2024 (44%). The average factor for the calculation of employer superannuation on-costs has increased from the 2023 rate (11.1%) to 2024 (11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Fee for service	1 361	1 374
Fee for service - Corporate fee	379	399
Accommodation and property management	207	211
Fee for service - Shared Services SA fee	165	163
Minor works, maintenance and equipment	161	71
Motor vehicles	133	101
Travel and accommodation	127	134
General administration	120	80
Fee for Service - Water planning management	72	69
Staff development	67	30
Information technology and communication charges	46	38
Contractors	8	-
Consultants	5	-
Transport	2	2
Fee for service - Board funded DEW salaries	-	78
Other supplies and services	220	213
Total supplies and services	3 073	2 963

4.2. Grants and subsidies

The Board has provided grants to support community to achieve natural resource management outcomes in the region through its Grassroots Grants, Kangaroo Partnership Project Grant, Water Accounting Grants and Building Pastoral Sustainability Grants. Total grants provided were \$267 000 (2023: \$372 000).

4.3. Other expenses

Audit fees paid/payable to the Audit Office of South Australia relate to work performed under *the Public Finance and Audit Act 1987* were \$48 200 (2023: \$46 900). No other services were provided by the Audit Office of South Australia.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

5. Non-financial assets

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets.

The assets presented below do not meet the definition of investment property.

5.1. Property, plant and equipment

Property, plant and equipment owned by the Board with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value.

Reconciliation 2023-24

	Plant and equipment	Buildings	Furniture	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	13	10	16	66	105
Additions	-	-	-	113	113
Depreciation	(4)	(1)	(1)	(26)	(32)
Carrying amount as at the end of the period	9	9	15	153	186

Gross carrying amount					
Gross carrying amount	132	12	18	183	345
Accumulated depreciation	(123)	(3)	(3)	(30)	(159)
Carrying amount as at the end of the period	9	9	15	153	186

Review of accounting estimates

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

Useful life

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

Class of asset	Useful life (years)
Plant and equipment	5-10
Fit out & Furniture	10-15
Buildings	20
Right-of-use vehicles	Lease term

Impairment

There were no indications of impairment of property, plant and equipment as at 30 June 2024.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

5.2. Property, plant and equipment leased by the Board

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost.

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15 000 are not recognised as right-of-use assets.

The Board has 7 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60 000km) up to 5 years (100 000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

Lease liabilities related to the right-of-use assets and borrowing costs are also disclosed in note 7.2. Expenses related to leases includes depreciation disclosed at note 5.1 and borrowing costs on the Statement of Comprehensive Income. Cash outflows relates to leases are disclosed in the Statement of Cash Flows.

6. Financial assets

6.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
Deposits with the Treasurer	5 704	4 809
Total cash and cash equivalents	5 704	4 809

The South Australian Arid Lands Landscape fund was established in accordance with section 96 of the Landscape Act. The account is an interest bearing deposit account with the Department of Treasury and Finance (DTF) pursuant to section 21 of the *Public Finance and Audit Act 1987*.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates.

6.2. Receivables

	2024	2023
	\$'000	\$'000
Current		
Contractual receivables		
Debtors	1 140	1 301
Less impairment loss on receivables	(1)	(1)
Total contractual receivables	1 139	1 300
Statutory receivables		
Accrued landscape levies	115	27
GST input tax recoverable from DEW	28	-
Accrued Revenue	20	16
Total statutory receivables	163	43
Total current receivables	1 302	1 343
Non-current		
Workers compensation recoveries	1	-
Total non-current receivables	1	-
Total receivables	1 303	1 343

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

6.2. Receivables (continued)

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

Receivables and prepayments are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost. The impairment loss relates to contracts with customers external to SA Government.

The net amount of GST receivables from the ATO (via DEW) is included as part of receivables.

7. Liabilities

7.1. Payables

	2024	2023
	\$'000	\$'000
Current		
Contractual payables	362	147
Accrued expenses	102	70
Statutory Payables		
GST payable to DEW	-	111
Total statutory payables	-	111
Total current payables	464	328
Total payables	464	328

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, statutory fees and charges and Audit Office of South Australia audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. Statutory payables are carried at cost.

The net amount of GST payable to the ATO (via DEW) is included as part of payables.

South Australian Arid Lands Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

7.2. Financial Liabilities

All financial liabilities are lease liabilities. Lease liabilities are measured via discounting the lease payments using either the interest rate implicit in the lease or Treasury's incremental borrowing rate.

The current portion of lease liabilities is \$42 000 (2023: \$20 000) and the non-current portion is \$112 000 (2023: \$48 000).

The borrowing costs associated with these lease liabilities was \$3 000 (2023: \$1 000).

Total cash outflows for leases is \$24 000 (2023: \$37 000).

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

	2024	2023
	\$'000	\$'000
Lease liabilities		
Not later than one year	48	19
Later than one year but not later than five years	120	47
Total lease liabilities (undiscounted)	168	66

8. Outlook

8.1. Unrecognised contractual commitments

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

Other contractual commitments

	2024	2023
	\$'000	\$'000
No later than one year	597	112
Later than one year but no later than five years	1 497	485
Later than five years	624	754
Total expenditure commitments	2 718	1 351

The Board's commitments relate to non-cancellable contracts at the reporting date which have not been recognised in the Statement of Comprehensive Income and Statement of Financial Position. The Board's expenditure commitments relate to the Memoranda of Administrative Arrangement with the Department of Infrastructure and Transport for office accommodation.

8.2. Contingent assets and liabilities

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

The Board is not aware of the existence of any contingent assets or liabilities.

8.3. Events after the reporting period

There are no known events after balance date that affect these financial statements in a material manner.