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**Government  
of South Australia**

**OFFICE OF THE COMMISSIONER FOR  
PUBLIC SECTOR EMPLOYMENT  
2024-25 Annual Report**

OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR  
EMPLOYMENT

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2024-25 ANNUAL REPORT for the Office of the Commissioner for Public Sector Employment

To:

The Honourable Kyam Maher MLC

Deputy Premier

Minister for Aboriginal Affairs

Attorney-General

Minister for Industrial Relations and Public Sector

Special Minister of State

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT by:

Erma Ranieri PSM

Commissioner for Public Sector Employment

Date 30 September 2025

Signature



## From the Chief Executive

The Office of the Commissioner for Public Sector Employment's (OCPSE) vision is to build a responsive, inclusive and future-ready public sector that serves the people of South Australia with integrity and excellence. I'm proud of our achievements through strong partnerships, sector-wide collaboration and a commitment to high standards of service and leadership.

My team has supported me in fulfilling my statutory responsibilities under the *Public Sector Act 2009*, including my annual State of the Sector report to Parliament. The 2023-24 Workforce Information Report was also published, providing a comprehensive overview of the sector's size and composition.

Following the results of the 2024 People Matter Employee Survey, my office led a sector-wide workshop to inform priority areas for action. We are working on a sector-wide engagement plan and I look forward to reporting on this next year.

We are committed to supporting agencies to foster safe and healthy workplaces. In 2024-25, we delivered SMART work design and job crafting events, and improved the GovSAfety system to help agencies identify and manage psychosocial hazards.

To develop the sector's leadership capability, the South Australian Leadership Academy in my office delivered programs to more than 900 public sector leaders, a 48 per cent participation increase on the previous year. A new Next Execs Program, developed during the year in collaboration with Flinders University, launched in July 2025. The Aboriginal Leadership Program was delivered through our partnership with Tauondi Aboriginal College to support Aboriginal employees to step into leadership roles.

OCPSE continued to administer the Aboriginal Employment Register, which this year helped 87 Aboriginal job seekers gain employment in the public sector. My office is also committed to working towards the government's objectives under South Australia's Closing the Gap Implementation Plan. A proposal for a new Aboriginal Community Controlled Organisation (ACCO) Secondment Program was developed during the year, following the success of the 2023-24 pilot program.

The Anti-Racism Training Pilot, led through OCPSE, builds on our commitment to develop a public sector workforce that is culturally capable and rejects racism.

We updated the Guideline on Family and Domestic Violence to reflect legislative changes and further guide agencies. We also developed new e-learning training in Preventing Violence Against Women, and White Ribbon workplace accreditation is underway across the sector, with a total of 29 agencies aiming to be accredited by the end of 2025.

I am proud of the dedication and professionalism of my team at OCPSE. Our commitment to our purpose is reflected in the breadth and impact of our work. We look forward to continuing our partnerships across government in the year ahead to build a confident, capable and inclusive public sector.

A handwritten signature in black ink that reads "Erma Ranieri". The signature is written in a cursive, flowing style.

Erma Ranieri PSM

**Commissioner for Public Sector Employment**

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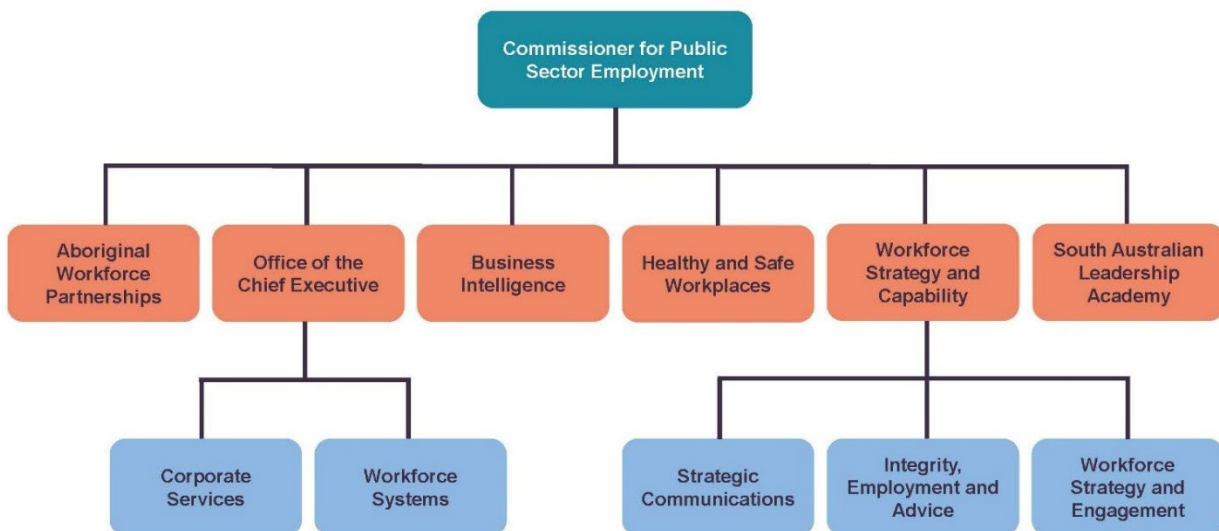
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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	To be steadfast in building a confident and capable public sector to deliver sustainable results for our community.
<b>Our Vision</b>	An agile, flexible and inclusive public sector that is enabled to serve a strong and healthy South Australia.
<b>Our Values</b>	The Public Sector Values - Service, Professionalism, Trust, Respect, Collaboration & Engagement, Honesty & Integrity, Courage & Tenacity, Sustainability.
<b>Our functions, objectives and deliverables</b>	<ul style="list-style-type: none"> <li>• Enhance and shape workforce performance</li> <li>• Advance current and future leaders</li> <li>• Reporting and engagement</li> <li>• Build a confident and culturally capable public sector workforce</li> <li>• Inclusive, safe and ethical public sector</li> </ul>

### Our organisational structure



### Changes to the agency

During 2024-25, some minor updates were made to the organisational structure of OCPSE to better align operational reporting lines.

**Our Minister**

The Honourable Kyam Maher MLC is the Minister for Industrial Relations and Public Sector.

He is also the Deputy Premier, Minister for Aboriginal Affairs, Attorney-General, Special Minister of State and the Leader of Government Business in the Legislative Council.

**Our Executive team**

<p><b>Erma Ranieri</b> Commissioner for Public Sector Employment</p>	<p>As Chief Executive, Erma provides strategic leadership for the office and is accountable for its organisational performance. Erma is also the Commissioner for Public Sector Employment with statutory responsibilities under the <i>Public Sector Act 2009 (SA)</i>.</p>
<p><b>Josie Barbaro</b> Director, Workforce Integrity, Strategy and Capability</p>	<p>As Director, Josie’s role is to develop, implement and review workforce policies, systems and strategies that enhance the performance of public sector employees and uphold standards set by the Commissioner through determinations, guidelines and resources. This includes the public sector Code of Ethics and Values, and the Integrity Framework to foster excellence in governance, leadership and performance.</p>

**Legislation administered by the agency**

*Public Sector Act 2009*

*Public Sector (Honesty and Accountability) Act 1995*

## The agency's performance

### Performance at a glance

OCPSE continued to support the Commissioner in meeting obligations under the *Public Sector Act 2009*, including:

- providing the Commissioner's annual report to Parliament (the State of the Sector report)
- maintaining the Commissioner's determinations and guidelines and the Code of Ethics
- undertaking investigations into employment and industrial matters

### Agency specific objectives and performance

During 2024-25, OCPSE also:

- published the sector-wide and agency-specific results of the 2024 People Matter Employee Survey
- coordinated the Premier's Excellence Awards
- published the 2024 Workforce Information Report – the official record of the size and composition of the public sector workforce
- reviewed and updated the Commissioner's Guideline on Family and Domestic Violence
- led chief executive recruitment and performance appraisal processes
- continued to deliver leadership development programs through the South Australian Leadership Academy (SALA)
- led an anti-racism training pilot for three agencies
- facilitated sector-wide workshops to build the public sector's capability in managing psychosocial risks
- led the White Ribbon Workplace accreditation process on behalf of 29 agencies and launched new e-learning training to support accreditation
- continued to rollout myCareer HRM system modules across agencies and implemented improvements to GovSAfety and SIMS platforms
- provided case management services for over 100 excess employees
- supported staffing changes in ministerial offices and the Leader of the Opposition's office
- reviewed and enhanced capability of the Workplace Investigation Services Panel
- promoted the Office for Autism's training program through SALA

Agency objectives	Indicators	Performance
<p>Enhance and shape workforce performance</p>	<p>Attract the best talent by being the employer of choice.</p>	<p>Conducted four chief executive recruitment processes and assisted with the reappointment of five chief executive and statutory office holder positions.</p> <p>Coordinated the 2024 Premier’s Excellence Awards.</p> <p>Attended employment expos and Aboriginal community outreach events to promote the SA public sector as an employer of choice for Aboriginal job seekers.</p>
	<p>Set high standards, enhance capability and reporting to uphold the sector’s integrity.</p>	<p>Updated the Commissioner’s Guideline on Family and Domestic Violence.</p> <p>Prepared submissions to remake the <i>Public Sector Regulations 2010</i> and the <i>Public Sector (Honesty and Accountability) Regulations 2010</i>.</p>
	<p>Build capabilities for strategic workforce planning and resource management.</p>	<p>Continued the successful rollout of myCareer HRM system modules across agencies.</p> <p>Provided case management services for 102 excess employees.</p>
	<p>Support the public sector to respond to major emergencies.</p>	<p>Provided advice to DPC on strengthening public sector mobilisation for emergency management.</p>
	<p>Capture and measure data to understand the impact of gender pay gap.</p>	<p>Supported the Commissioner as a member of the Gender Pay Gap Taskforce with the final report delivered in November 2024.</p>

Advance current and future leaders	Partner with CEs to enhance performance and capabilities.	Managed the public sector chief executive performance appraisal process.
	Succession planning and pathways for future leaders.	Delivered the following programs to public sector executives and managers through the SA Leadership Academy: <ul style="list-style-type: none"> <li>• Executive Excellence</li> <li>• Executive Induction</li> <li>• Aboriginal Leadership Program (in partnership with Tauondi Aboriginal College)</li> <li>• Manager Essentials</li> </ul>
	Improve leadership capabilities and opportunities.	Partnered with Flinders University to deliver the Next Execs program (launched July 2025). Delivered two workshops to chief executives on: <ul style="list-style-type: none"> <li>• Implications for leaders in the age of AI</li> <li>• Psychosocial hazards and CE wellbeing</li> </ul> Collaborated with the Office for Autism to embed information and resources into leadership programs.
Reporting and engagement	Deliver the State of the Sector and Workforce Information Report annually to enable a data-rich overview of workforce trends within the sector.	Published the 2024 State of the Sector report. Published the 2023-24 Workforce Information Report.

	<p>Leverage data to measure the quality of initiatives and programs.</p>	<p>Built data dashboard for agencies to leverage insights from the 2024 People Matter Employee Survey results.</p> <p>Included new questions in the State of the Sector data collection to measure implementation of the Anti-Racism Strategy.</p> <p>Worked with Shared Services to enhance public sector diversity data to inform decision making and policy development.</p> <p>Assisted agencies with data requests and reporting enhancements.</p>
	<p>Facilitate whole-of-sector employee engagement surveys.</p>	<p>Hosted an across-government workshop in December 2024 to develop a sector-wide engagement plan to complement agency-specific plans in response to the 2024 People Matter Employee Survey results.</p>
	<p>Improve capability of Work Health Safety and Injury Management systems and applications.</p>	<p>Improved GovSAfety to accommodate regulatory requirements for identification and management of psychosocial hazards.</p> <p>Developed new database to improve injury management reporting.</p>

Build a confident and culturally capable public sector workforce	Provide the resources and frameworks required to build culturally safe workplaces to ensure the sector is an employer of choice for Aboriginal people.	<p>Commenced planning and co-design for the 2025 Aboriginal Staff Forum, a professional development, wellbeing and cultural event for all public sector Aboriginal employees.</p> <p>Partnered with Tauondi Aboriginal College to coordinate:</p> <ul style="list-style-type: none"> <li>• the Mentoring Aboriginal and/or Torres Strait Islander People Program</li> <li>• training for managers and supervisors of Aboriginal trainees</li> </ul>
	Raise Aboriginal representation within the workforce so the public sector’s services and programs reflect and benefit all the state’s Aboriginal people.	<p>Planned a proposal for an Aboriginal Community Controlled Organisation (ACCO) Secondment Program aligned to SA’s Implementation Plan for Closing the Gap.</p> <p>Continued to promote the Aboriginal Employment Register to agencies and job seekers, resulting in 87 reported placements from the register across 2024-25.</p>
	Work actively to end racism; supporting, empowering, and amplifying efforts to build a more equitable, diverse and inclusive South Australia.	<p>Implemented and evaluated an anti-racism training pilot undertaken by three agencies.</p> <p>Participated in the Multicultural Ambassador Program to support embedding of the SA Multicultural Charter.</p>

<p>Inclusive, safe and ethical public sector</p>	<p>Continuously improve Work Health, Safety and Injury Management to lead policy and compliance.</p>	<p>Provided assurance of agencies' Safety Management Systems to 10 agencies to meet Crown self-insured regulatory requirements.</p> <p>Delivered Actuarial Valuation for outstanding liabilities for workers compensation and additional compensation for agency financial reporting requirements.</p>
	<p>Build mentally healthy and culturally safe workplaces.</p>	<p>Delivered SMART work design and job crafting events to build agency capability in psychosocial risk management.</p> <p>Commenced review of the WHS Cultural Safety Procedure.</p>
	<p>Promote the South Australian Public Sector Values and the Code of Ethics in everything we do.</p>	<p>Reviewed the Code of Ethics Awareness online training module.</p>
	<p>Effectively engage all stakeholders to deliver the sector's diversity and inclusion outcomes.</p>	<p>Led the White Ribbon Workplace reaccreditation process which will result in 29 agencies being accredited by the end of 2025.</p> <p>Developed new e-learning training, Preventing Violence Against Women, to support agencies seeking White Ribbon Workplace reaccreditation (and available to all agencies).</p>
	<p>Continue to embed integrity into public sector decision-making.</p>	<p>Added PKF Integrity to the Workplace Investigations Services Panel.</p>

**Corporate performance summary**

Following machinery of government changes effective 1 July 2024, OCPSE became an attached office to the Department of the Premier and Cabinet (DPC).

During the 2024-25 financial year, most corporate services, including finance and human resources support, were transferred from the Attorney-General’s Department (AGD) to DPC.

AGD continues to support OCPSE with ICT and records management services.

**Employment opportunity programs**

<b>Program name</b>	<b>Performance</b>
Aboriginal Employment Register	<p>OCPSE administers the Aboriginal Employment Register, an employment opportunity program pursuant to section 65 of the <i>Public Sector Act 2009</i>, which allows Aboriginal people to apply for all advertised vacancies in the South Australian public sector.</p> <p>An OCPSE employee completed the Aboriginal Traineeship Program in November 2024.</p>
Internships	<p>The Workforce Systems team engaged two interns during 2024-25.</p>

**Agency performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
<p>Performance plans are facilitated and documented through the DPC Connect learning management system. The formal performance discussion process occurs twice-yearly in line with the Premier’s Direction.</p>	<p>78% of staff have had a documented performance and development discussion between January and June 2025.</p> <p>OCPSE staff also have regular performance discussions with their managers outside of the formal learning management system.</p>

**Work health, safety and return to work programs**

<b>Program name</b>	<b>Performance</b>
Wellbeing and Engagement Committee	OCPSE's Wellbeing and Engagement Committee meets monthly to progress wellbeing initiatives across the office.
SMART Work Design	OCPSE managers have undertaken training in SMART work design and job crafting to build capability in the use of good work design to manage psychosocial risk.
Placements for work-injured employees	OCPSE has demonstrated commitment to the recovery and return to work of injured workers unable to return to their pre-injury workplace, by providing suitable duties within OCPSE.

<b>Workplace injury claims</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	0	0	0
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 meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)*

<b>Work health and safety regulations</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
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

<b>Return to work costs**</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	0	0	0
Income support payments – gross (\$)	0	0	0

*\*\*before third party recovery*

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/work-health-and-safety-and-return-to-work-performance-ocpse>

**Executive employment in the agency**

<b>Executive classification</b>	<b>Number of executives</b>
Chief Executive	1
SAES1	1

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/executives-in-the-office-of-the-commissioner-for-public-sector-employment>

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 following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2024-2025 are attached to this report.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Total Income	7 300	12 888	5 588	13 024
Total Expenses	7 300	12 534	(5 234)	12 663
<b>Net Result</b>	<b>0</b>	<b>354</b>	<b>354</b>	<b>361</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>611</b>	<b>611</b>	<b>361</b>

Statement of Financial Position	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Current assets	1 599	2 630	1 031	2 122
Non-current assets	0	313	313	0
<b>Total assets</b>	<b>1 599</b>	<b>2 943</b>	<b>1 344</b>	<b>2 122</b>
Current liabilities	1 128	1 240	(112)	958
Non-current liabilities	1 164	1 130	34	1 202
<b>Total liabilities</b>	<b>2 292</b>	<b>2 370</b>	<b>(78)</b>	<b>2 160</b>
<b>Net assets</b>	<b>(693)</b>	<b>573</b>	<b>1 266</b>	<b>(38)</b>
<b>Equity</b>	<b>(693)</b>	<b>573</b>	<b>1 266</b>	<b>(38)</b>

### Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Work value assessments and remuneration reviews.	\$ 19,500

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Finity Consulting	Provision of actuarial services including valuation of Crown self-insured agencies outstanding liabilities for workers compensation and additional compensation	\$ 383,947
Nik&Co Consultancy	Strategic review of Aboriginal Leadership Program	\$ 18,000
	Total	\$ 401,947

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/consultants-engaged-by-the-office-of-the-commissioner-for-public-sector-employment>

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

**Contractors disclosure**

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

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$ 147,629

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Ashurst Risk Advisory	Provision of Audit and Verification system for work health and safety management in public sector agencies	\$ 380,324
CEO Advantage Advisory Service	Strategy Planning Workshop	\$ 19,000
Deloitte Consulting Pty Ltd	MyCareer and SIMS penetration testing	\$ 33,000
Hays Specialist Recruitment	Temporary staff for OCPSE	\$ 71,458
Ipsos Public Affairs	Production of the 2024 People Matter Employee Survey highlight reports	\$ 40,173
Kimberley Wanganeen	Facilitation of Aboriginal Leadership Program	\$ 10,200
Merlin Post Production Pty Ltd	Filming and editing of WHS mock courtroom session	\$ 15,332
Momenta Global Pty Ltd	Development and improvement of letters and language used in injury management across the Crown	\$ 10,000
Pinpoint	Learning and performance for emergency services sector	\$ 38,120
Pinpoint	Recruitment and Onboarding for the Environment Protection Authority	\$ 35,940
Pinpoint	Recruitment and Onboarding for the Department of State Development	\$ 35,950

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Pinpoint	Standard Probation Task	\$14,320
Qualtrics	SA Government Cloud Professional Dashboard and extension	\$ 91,805
Shouwn Oosting	Facilitation of Aboriginal Leadership Program	\$ 32,400
Tauondi Aboriginal Corporation	Delivery of manager training, Indigenous mentoring program and wrap around support services for Aboriginal trainees	\$ 36,938
Tauondi Aboriginal Corporation	Facilitation of Aboriginal Leadership Program	\$ 51,955
	Total	\$ 916,915

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/contractors-engaged-by-the-office-of-the-commissioner-for-public-sector-employment>

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.](#)

## Risk management

### Risk and audit at a glance

While attached to the Department of the Premier and Cabinet (DPC), OCPSE followed DPC's risk management policies and practices.

The DPC Risk and Performance Committee (RPC) is responsible for providing independent assurance and assistance to the Chief Executive on the operation and effectiveness of risk management, internal controls, legislative compliance, and internal and external accountability for the department.

The RPC met four times during 2024-25.

DPC operates an internal Risk and Audit Services function which:

- provides objective assurance and consulting activities to advance the department's ability to achieve its strategic objectives.
- assists the Chief Executive and the department in the effective discharge of responsibilities relating to risk management, governance, and internal control.
- provides support to the Risk and Performance Committee, one of the key governance committees supporting the Chief Executive.

The Risk and Audit Services function operates independently of the activities that it audits to ensure unbiased judgements which are essential to its proper conduct and impartial advice to management.

### Fraud detected in the agency

In 2024-25, there were no instances of fraud reported.

### Strategies implemented to control and prevent fraud

OCPSE is committed to the prevention, detection and control of fraud, corruption, maladministration and misconduct in connection with its activities.

OCPSE adopted DPC's Fraud and Corruption Control Framework.

The Control Framework comprises of five key controls as provided for in the *Australian Standard AS 8001-2021 Fraud and Corruption Control*:

1. Governance and Ethics
2. Awareness and Training
3. Fraud Prevention
4. Detection and Investigation
5. Monitoring and Reporting

OCPSE is also responsible for administering the South Australian public sector's Fraud and Corruption Control Policy. This policy applies to all agencies and employees in the public sector employed in agencies covered by Treasurer's Instructions (and may be adopted by agencies not covered by Treasurer's Instructions) and is reviewed annually.

The policy provides the minimum standard that agency-specific policies must be at least equivalent to, tailored to the relative size and risk profile of the agency. It sets out the roles of key individuals and groups in the control of fraud, corruption and other criminal conduct, misconduct and maladministration within public sector agencies.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/fraud-detected-in-the-office-of-the-commissioner-for-public-sector-employment>

### **Public interest disclosure**

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

*Three*

The Commissioner for Public Sector Employment is also a relevant authority under the *Public Interest Disclosure Act 2018*.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/whistleblower-disclosures-in-the-office-of-the-commissioner-for-public-sector-employment>

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
<i>Public Sector Act 2009</i>	<p>OCPSE supports the Commissioner for Public Sector Employment to prepare an annual report, as required by section 21 of the <i>Public Sector Act 2009</i>.</p> <p>Section 21 requires the Commissioner’s annual report to describe the extent of observance of the public sector principles in so far as they relate to public sector employment and measures taken by the Commissioner to promote observance of those principles.</p>
Act or Regulation	Requirement
<i>Public Sector Regulations 2010</i>	<p>Regulation 11 requires the Commissioner’s annual report to include:</p> <ul style="list-style-type: none"> <li>• variations or substitutions of the Public Sector Code of Conduct</li> <li>• public sector employment determinations</li> <li>• guidelines relating to public sector employment matters</li> <li>• the number of occasions on which public interest information has been disclosed to the Commissioner under the <i>Whistleblowers Protection Act 1993</i>*.</li> </ul> <p>* repealed by the <i>Public Interest Disclosure Act 2018</i> on 1/7/2019</p>

The Commissioner’s annual report – known as the *State of the Sector* – is provided to the Minister by 30 September each year for tabling in Parliament within 12 sitting dates of receipt by the Minister.

The State of the Sector report can be found at:

<https://www.publicsector.sa.gov.au/about/Our-Work/Reporting/State-of-the-Sector>

## Reporting required under the *Carers’ Recognition Act 2005*

N/A

## Public complaints

### Number of public complaints reported

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2024-25</b>
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
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

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<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2024-25</b>
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
		<b>Total</b>	<b>0</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	N/A

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/public-complaints-received-by-the-office-of-the-commissioner-for-public-sector-employment>

**Service Improvements**

Nil
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**Compliance Statement**

The Office of the Commissioner for Public Sector Employment is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Yes
The Office of the Commissioner for Public Sector Employment has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Yes

## **Appendix: Audited financial statements 2024-25**



Our ref: A25/018

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
ABN 53 327 061 410  
enquiries@audit.sa.gov.au  
www.audit.sa.gov.au

Ms E Ranieri  
Commissioner for Public Sector Employment  
Office of the Commissioner for Public Sector Employment  
email: erma.ranieri@sa.gov.au  
louise.mills2@sa.gov.au

Dear Ms Ranieri

## **Audit of the Office of the Commissioner for Public Sector Employment for the year to 30 June 2025**

We have completed the audit of your accounts for the year ended 30 June 2025. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letters.

### **1 Independent Auditor's Report**

We are returning the financial report for the Office of the Commissioner for Public Sector Employment, with the Independent Auditor's Report. This report is unmodified.

The *Public Finance and Audit Act 1987* allows me to publish documents on the Audit Office of South Australia website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 14 October 2025.

### **2 Audit management letters**

As the audit did not identify any matters requiring management attention, we will not issue an audit management letter.

### **What the audit covered**

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

OFFICIAL

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

- revenue
- expenditure
- payroll.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'D. O'Donohue', with a long horizontal flourish extending to the right.

Daniel O'Donohue  
**Deputy Auditor-General**

30 September 2025

enc

# INDEPENDENT AUDITOR'S REPORT



**Government of South Australia**  
Audit Office of South Australia

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
ABN 53 327 061 410  
enquiries@audit.sa.gov.au  
www.audit.sa.gov.au

## To the Chief Executive Office of the Commissioner for Public Sector Employment

### Opinion

I have audited the financial report of the Office of the Commissioner for Public Sector Employment for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Office of the Commissioner for Public Sector Employment as at 30 June 2025, its financial performance and its cash flows for 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 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chief Executive and the Director, Finance and Procurement, Department of the Premier and Cabinet.

### 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 Office of the Commissioner for Public Sector Employment. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

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

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

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

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

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Office of the Commissioner for Public Sector Employment for the financial year ended 30 June 2025.

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

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

I communicate with the Chief Executive 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  
**Deputy Auditor-General**

30 September 2025

**OFFICE OF THE COMMISSIONER FOR PUBLIC  
SECTOR EMPLOYMENT  
(OCPSE)**

**Financial Statements**

For the year ended 30 June 2025

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2025*

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We certify that the:

- financial statements of the Office of the Commissioner for Public Sector Employment:
  - are in accordance with the accounts and records of the office;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the office 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 Office of the Commissioner for Public Sector Employment for the financial year over its financial reporting and its preparation of financial statements have been effective.



Erma Ranieri  
Chief Executive  
Office of the Commissioner for Public Sector  
Employment

29 September 2025



Claire Hodgetts  
Director, Finance and Procurement  
Department of the Premier and Cabinet

29 September 2025

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Income</b>			
Fees and charges	3.1	9 316	9 880
Grants and subsidies	3.2	3 119	3 074
Other income	3.3	453	70
<b>Total income</b>		<b>12 888</b>	<b>13 024</b>
<b>Expenses</b>			
Employee related expenses	4.1	6 892	7 383
Supplies and services	4.2	5 467	5 077
Grants and subsidies		175	200
Other expenses		-	3
<b>Total expenses</b>		<b>12 534</b>	<b>12 663</b>
<b>Net result</b>		<b>354</b>	<b>361</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result:</b>			
Changes in property, plant and equipment asset revaluation surplus		257	-
<b>Total other comprehensive income</b>		<b>257</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>611</b>	<b>361</b>

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

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Statement of Financial Position**  
*as at 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Current assets</b>			
Cash	5.2	2 183	1 997
Receivables	5.3	447	125
<b>Total current assets</b>		<b>2 630</b>	<b>2 122</b>
<b>Non-current assets</b>			
Receivables	5.3	2	-
Property, plant and equipment	5.4	311	-
<b>Total non-current assets</b>		<b>313</b>	<b>-</b>
<b>Total assets</b>		<b>2 943</b>	<b>2 122</b>
<b>Current liabilities</b>			
Payables	6.2	608	396
Employee related liabilities	6.3	611	554
Provisions	6.4	21	8
<b>Total current liabilities</b>		<b>1 240</b>	<b>958</b>
<b>Non-current liabilities</b>			
Employee related liabilities	6.3	1 045	1 159
Provisions	6.4	85	43
<b>Total non-current liabilities</b>		<b>1 130</b>	<b>1 202</b>
<b>Total liabilities</b>		<b>2 370</b>	<b>2 160</b>
<b>Net assets</b>		<b>573</b>	<b>(38)</b>
<b>Equity</b>			
Asset revaluation surplus		257	-
Retained earnings		316	(38)
<b>Total equity</b>		<b>573</b>	<b>(38)</b>

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

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2025*

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	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2023	-	(399)	(399)
Net result for 2023-24	-	361	361
<b>Total comprehensive result for 2023-24</b>	<b>-</b>	<b>361</b>	<b>361</b>
<b>Balance at 30 June 2024</b>	<b>-</b>	<b>(38)</b>	<b>(38)</b>
Net result for 2024-25	-	354	354
Gain on revaluation of buildings during 2024-25	257	-	257
<b>Total comprehensive result for 2024-25</b>	<b>257</b>	<b>354</b>	<b>611</b>
<b>Balance at 30 June 2025</b>	<b>257</b>	<b>316</b>	<b>573</b>

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

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Statement of Cash Flows**  
*for the year ended 30 June 2025*

		2025	2024
	Note	\$'000	\$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Fees and charges		9 007	10 272
Grants and subsidies		3 119	3 074
<b>Cash outflows</b>			
Employee related payments		(6 894)	(7 392)
Payments for supplies and services		(4 817)	(4 510)
Payments for grants and subsidies		(175)	(200)
GST payable to ATO		-	(579)
<b>Net cash provided by operating activities</b>		<u>240</u>	<u>665</u>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(54)	-
<b>Net cash used in investing activities</b>		<u>(54)</u>	<u>-</u>
<b>Net increase in cash equivalents</b>		<u>186</u>	<u>665</u>
Cash at the beginning of the period		1 997	1 332
<b>Cash at the end of the period</b>	5.2	<u><u>2 183</u></u>	<u><u>1 997</u></u>

The accompanying notes form part of these financial statements.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

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**1. About the Office of the Commissioner for Public Sector Employment**

The Office of the Commissioner for Public Sector Employment (OCPSE) works to unlock the potential of the public sector so it is an employer of choice that delivers the best outcomes for the South Australian community. Its role is to optimise the workforce, transform, innovate and reform.

The OCPSE was established pursuant to the *Public Sector Act 2009* and became an attached office of the Attorney-General's Department from 24 March 2022. OCPSE became an attached office to the Department of the Premier and Cabinet (DPC) from 1 July 2024.

The OCPSE is a not-for-profit administrative unit acting on behalf of the Crown. It does not control any other entity and has no interests in unconsolidated structured entities.

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

**1.1. Basis of preparation**

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

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

The financial statements are prepared based on a 12-month reporting 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 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.

Material accounting policies are described throughout the notes.

Cash flows are exclusive of Goods and Services Tax (GST). The GST component of cash flows which is recoverable from, or payable to, the Australian Taxation Office (ATO) is classified as part of operating cash flows of DPC, not OCPSE.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

---

**1.2. Objectives and programs**

OCPSE's objectives are to support the Commissioner for Public Sector Employment to undertake the statutory responsibilities under the *Public Sector Act 2009*, strengthen the capability of the public sector workforce to meet current and future needs and promote a culture of service and integrity across the public sector.

OCPSE provides the following programs for the South Australian Public Sector:

- Governance and advice – to support the Commissioner to fulfil the statutory requirements outlined in *the Public Sector Act 2009*
- HR Systems Transformation – to support the implementation of a HR systems capability to improve the efficiency and effectiveness of all employees across the SA Government
- Work, Health, Safety and Injury Management – to develop strategies to support agencies to achieve Work Health and Safety and Injury Management excellence across the sector
- South Australian Leadership Academy – to develop high performing and strategic leaders across the SA Government
- Performance management and development – to improve public sector performance through effective performance management and development
- Workforce Transition Unit – to provide case management services for SA Government employees impacted by reforms taking place across the Sector
- Employment Programs – to increase the employment opportunities across the sector for graduates, trainees, people from an Aboriginal or Torres Strait Islander background, and people with disabilities
- People Matter Survey – to obtain and act on SA Government employees' feedback in relation to their work environment
- Employer Of Choice Program – to facilitate access to the salary sacrifice benefits available to all SA Government employees associated with current Commonwealth Legislation.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

---

**2. Committees and employees**

**2.1. Key management personnel**

Key management personnel of the OCPSE include the Attorney-General, the Commissioner and two senior officers who have responsibility for the strategic direction and management of the OCPSE.

The total compensation for key management personnel was \$0.912 million in 2025 (2024: \$0.840 million).

The compensation disclosed in this note excludes salaries and other benefits received by the Attorney-General. The Attorney-General'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 DTF) under section 6 of the *Parliamentary Remuneration Act 1990*.

**Transaction with key management personnel and other related parties**

The OCPSE did not enter into any transactions with key management personnel or close family members during the reporting period.

**2.2. Committee members**

Members during the 2024-25 financial year were:

**Remuneration Tribunal of South Australia**

Matthew O'Callaghan (President)

Donny Walford

Mark Young

**Committee remuneration**

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

	2025	2024
\$1 - \$19,999	-	4
\$20 000 - \$39 999	3	-
\$40 000 - \$59 999	-	1
<b>Total number of members</b>	<b>3</b>	<b>5</b>

The total remuneration received or receivable by members was \$0.092 million (2024: \$0.103 million). Remuneration of members includes all costs paid/payable to board and committee members, such as sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

**3. Income**

**3.1. Fees and charges**

	2025	2024
	\$'000	\$'000
Leadership development	3 012	2 254
Work health safety injury management	1 944	1 906
Injury management systems and services	1 202	1 118
MyCareer system	667	624
SA Government salary sacrifice arrangements	500	709
I WORK FOR SA jobs board	409	386
SA public sector employee survey	46	1 034
Other fees and charges	1 536	1 849
<b>Total fees and charges</b>	<b>9 316</b>	<b>9 880</b>

OCPSE recognises revenue at an appropriate point in time throughout the financial year from the following major sources:

SA Leadership Academy – Public sector agencies pay in arrears for nominated staff to attend leadership development courses. Revenue for these services is recognised on a cost recovery basis. Any amounts remaining unpaid at the end of the reporting period are treated as accounts receivable.

Work Health & Safety and Injury Management Performance – OCPSE monitors the overall public sector performance across a range of industry relevant metrics to improve the overall performance of the sector in how it manages both Work Health & Safety and Injury Management. Revenue for these services is recognised on a cost recovery basis with public sector agencies paying in arrears. Any amounts remaining unpaid at the end of the reporting period are treated as accounts receivable.

Human resources management systems and services – OCPSE provides injury management, work health safety, recruitment, learning, performance and talent systems and services for the SA Public Sector. Revenue for these systems and services is recognised on a cost recovery basis with public sector agencies. Any amount remaining unpaid at the end of the reporting period are treated as accounts receivable.

**3.2. Grants and subsidies**

	2025	2024
	\$'000	\$'000
Operational funding provided by SA Government	3 119	3 074
<b>Total Grants and subsidies</b>	<b>3 119</b>	<b>3 074</b>

SA Government grants and subsidies are recognised as income on receipt.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

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**3.3. Other income**

	2025	2024
	\$'000	\$'000
Services received free of charge - other entities	336	70
Other income	117	-
<b>Total other income</b>	<b>453</b>	<b>70</b>

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

OCPSE receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services free of charge from Shared Services SA following Cabinet's approval to cease intra-government charging. OCPSE receives corporate support from DPC as an attached office from 1 July 2024.

OCPSE also receives audit services free of charge from the Audit Office of South Australia (AOSA) in relation to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the AOSA.

On 5 September 2024, the Treasurer approved the AOSA's request to cease audit fee charging for auditing the public accounts effective for the financial years ending on or after 30 June 2024. OCPSE received audit services from AOSA valued at \$0.114 million.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

**4. Expenses**

**4.1. Employee related expenses**

	2025	2024
	\$'000	\$'000
Salaries and wages	5 165	5 422
Superannuation	652	661
Annual leave	429	518
Targeted voluntary separation packages	114	139
Board and committee fees	82	89
Long service leave	60	140
Skills and experience retention leave	22	25
Other employee related expenses	368	389
<b>Total employee related expenses</b>	<b>6 892</b>	<b>7 383</b>

**Employment expenses**

OCPSE employees are employed under Part 7 of the *Public Sector Act 2009*.

Superannuation expense represent OCPSE's contribution to superannuation plans in respect of current services of current employees.

**Remuneration of employees**

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

	2025	2024
	No.	No.
\$171 001 - \$191 000	1	1
\$191 001 - \$211 000	-	1
\$231 001 - \$251 000	1	-
\$451 001 - \$471 000	-	1
\$471 001 - \$491 000	1	-
<b>Total</b>	<b>3</b>	<b>3</b>

The total remuneration received by these employees for the year was \$0.912 million (2024: \$0.840 million).

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, salary sacrifice benefits and any related fringe benefits tax.

**Targeted voluntary separation packages (TVSPs)**

The number of employees who were paid a TVSP during the reporting period was 1 (1).

	2025	2024
	\$'000	\$'000
Amounts paid to separated employees:		
Targeted voluntary separation packages	114	139
Leave paid to separated employees	19	6
<b>Net cost to OCPSE</b>	<b>133</b>	<b>145</b>

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

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**4.2. Supplies and services**

	2025	2024
	\$'000	\$'000
Contractors and temporary staff	1 064	1 139
Information technology and communications	965	895
General administration and consumables	842	730
Accommodation	559	641
Consultants	421	508
Legal costs	212	146
Intra government transfers	133	-
Audit fees	114	114
Minor works, maintenance and equipment	113	14
Short term leases	-	2
Other	1 044	888
<b>Total supplies and services</b>	<b>5 467</b>	<b>5 077</b>

**Audit fees**

Supplies and services include the fair value of resources received free of charge provided which is \$0.336 million (2024: \$0.070 million) as disclosed in note 3.3. This includes an amount of \$0.114 million for audit services received from the AOSA for work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the AOSA.

Audit fees payable for 2023-24 have been derecognised in accordance with the changes.

**Accommodation**

All of the OCPSE's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease set out in AASB 16 and accordingly are expensed.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

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**5. Assets**

**5.1. Financial assets**

	2025	2024
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash	2 183	1 997
Contractual receivables	407	97
<b>Total financial assets</b>	<b>2 590</b>	<b>2 094</b>

**5.2. Cash**

OCPSE has a non-interest bearing deposit account held with the Treasurer, which must be used in accordance with its approved purpose. Cash is measured at nominal amounts.

**5.3. Receivables**

	2025	2024
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from fees and charges	407	97
<b>Total contractual receivables</b>	<b>407</b>	<b>97</b>
Prepayments	40	28
<b>Total current receivables</b>	<b>447</b>	<b>125</b>
Non-current receivables		
Statutory receivables		
Workers compensation recoveries	2	-
<b>Total statutory receivables</b>	<b>2</b>	<b>-</b>
<b>Total non-current receivables</b>	<b>2</b>	<b>-</b>
<b>Total receivables</b>	<b>449</b>	<b>125</b>

Contractual receivables are normally settled within 30 days after the issue of an invoice. Contractual receivables and prepayments are non-interest bearing. Contractual receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

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**5.4. Property, plant and equipment**

Reconciliation 2024-25	Buildings and improvements		Total \$'000
	\$'000	Work in progress \$'000	
Carrying amount at the beginning of the period	-	-	-
Additions	-	54	54
Revaluation increment	257	-	257
<b>Carrying amount at the end of the period</b>	<b>257</b>	<b>54</b>	<b>311</b>

**Review of accounting estimates Capitalisation, depreciation and useful life**

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

Depreciation is calculated on a straight-line basis. Buildings and improvements depreciation is calculated over the remaining estimated useful life of these assets being 1-5 years.

Assets' residual values, useful lives and depreciation methods are reviewed and adjusted if appropriate on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

**Property, plant and equipment owned by OCPSE**

Owned property, plant and equipment is subsequently measured at fair value. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

**Revaluation of buildings and improvements**

Revaluation of buildings and improvements is undertaken on a regular cycle and is revalued at least every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value then the asset will be revalued regardless of when the last valuation took place.

A site valuation of leasehold improvements was conducted by certified valuers Liquid Pacific Asset Consultants as at 30 June 2025.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

**6. Liabilities**

**6.1. Financial liabilities**

	2025	2024
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Contractual payables	608	396
<b>Total financial liabilities</b>	<b>608</b>	<b>396</b>

**6.2. Payables**

	2025	2024
	\$'000	\$'000
Current		
Contractual payables	608	396
<b>Total current payables</b>	<b>608</b>	<b>396</b>
<b>Total payables</b>	<b>608</b>	<b>396</b>

Payables are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 15 days from the date the invoice is first received. All payables are non-interest bearing.

**6.3. Employee related liabilities**

	2025	2024
	\$'000	\$'000
Current		
Annual leave	385	408
Long service leave	106	43
Employment on-costs	84	78
Accrued salaries and wages	21	-
Skills and experience retention leave	15	25
<b>Total current employee related liabilities</b>	<b>611</b>	<b>554</b>
Non-current		
Long service leave	946	1 051
Employment on-costs	99	108
<b>Total non-current employee related liabilities</b>	<b>1 045</b>	<b>1 159</b>
<b>Total employee liabilities</b>	<b>1 656</b>	<b>1 713</b>

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

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

**6.3. Employee related liabilities (continued)**

**Long service leave**

Long service leave liability 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 are determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities. The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds remained unchanged at 4.25% (2024: 4.25%).

The net financial effect of the changes to the actuarial assumption in the current financial year is nil.

The salary inflation rate applied in the actuarial assessment performed by DTF for the long service leave liability has remained unchanged at 3.5% (2024: 3.5%).

The current portion of long service leave reflects DPC's 5-year average experience of long service leave which is expected to continue in the future.

**Employment on-costs**

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

OCPSE 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 superannuation schemes.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has remained unchanged at 44% (2024: 44%) and the average factor for the calculation of employer superannuation on-costs has increased to 12.0% (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 is an increase in employment on-costs of \$2 000 and employee related expense of \$2 000.

**6.4. Provisions**

	2025 \$'000	2024 \$'000
<b>Reconciliation of workers compensation</b>		
Carrying amount at the beginning of the period	51	53
Additions	55	-
Payments	-	(2)
Carrying amount at the end of the period	<u>106</u>	<u>51</u>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged by OCPSE. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

OCPSE is responsible for the payment of workers compensation claims.

**OFFICE OF THE COMMISSIONER FOR PUBLIC SECTOR EMPLOYMENT**  
**Notes to and forming part of financial statements**  
*for the year ended 30 June 2025*

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**7. Outlook**

**7.1. Unrecognised commitments**

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

**Contractual commitments**

	2025	2024
	\$'000	\$'000
Within one year	323	380
Later than one year but not longer than five years	585	-
<b>Total contractual commitments</b>	<b>908</b>	<b>380</b>

The OCPSE's contractual commitments relate to Memoranda of Administrative Arrangements with DIT for accommodation.

**Other commitments**

The OCPSE's other commitments are primarily agreements for actuarial services and software services.

	2025	2024
	\$'000	\$'000
Within one year	1 269	-
Later than one year but not longer than five years	1 921	-
<b>Total other commitments</b>	<b>3 190</b>	<b>-</b>

**7.2. Contingent assets and liabilities**

OCPSE is not aware of any contingent assets or liabilities as at 30 June 2025.

**7.3. Events after the reporting period**

There were no events occurring after the end of the reporting period that had a material financial implication on these financial statements.