



Government of South Australia
Naracoorte Area Health Advisory
Council Inc.

Naracoorte Area Health Advisory Council Inc

2016-17 Annual Report

Naracoorte Area Health Advisory Council Inc

C/- Naracoorte Health Service
101 Jenkins Terrace, Naracoorte SA 5271

<http://www.sahealth.sa.gov.au/CountryHealthSA>

Contact phone number 08 8762 8100
Contact email healthCHSAnaracoortehospital@sa.gov.au

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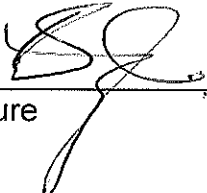
To:
Hon Peter Malinauskas MLC
Minister for Health
Minister for Mental Health and Substance Abuse

This annual report is presented to Parliament to meet the statutory reporting requirements of the Public Sector Act 2009, the Public Finance and Audit Act 1987 and the Health Care Act 2008 and meets 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 Naracoorte Area Health Advisory Council Inc by:

Barrie Moyle
Presiding Member



Signature

22/09/2017
Date

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Section A: Reporting required under the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987*

Agency purpose or role

The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.

The constitution is available at www.sahealth.sa.gov.au/CountryHealthSA

Objectives

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

Key strategies and their relationship to SA Government objectives

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

Agency programs and initiatives and their effectiveness and efficiency

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

Legislation administered by the agency

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

Organisation of the agency

Health Advisory Councils in country South Australia undertake an advocacy role on behalf of the community. The Country Health SA Local Health Network Health Advisory Council Inc (Governing Council) acts as an 'umbrella body' for other Health Advisory Councils, providing advice from a whole of country perspective.

Regional Presiding Member representatives also come together as the Presiding Member Panel to facilitate communication exchange between the local Health Advisory Councils and the Governing Council.

Membership of the Health Advisory Council can include:

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

A list of current members is available at:

www.sahealth.sa.gov.au/Naracoorte

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

Country Health SA Local Health Network Inc

Country Health SA Local Health Network Health Advisory Council Inc (Governing Council)

Mount Gambier & Districts Health Advisory Council Inc

Millicent & Districts Health Advisory Council Inc

Kingston/Robe health Advisory Council Inc

Bordertown & District Health Advisory Council Inc

Penola & Districts Health Advisory Council Inc

Employment opportunity programs

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

Agency performance management and development systems

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

Occupational health, safety and rehabilitation programs of the agency and their effectiveness

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Nil to report	0

Strategies implemented to control and prevent fraud

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

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

The Constitutions / Rules identify the actions to be undertaken in the event of a conflict of interest. All declared conflicts of interest are reported to the Minister for Health through Country Health SA Local Health Network Inc.

Data for the past five years is available at:

<https://data.sa.gov.au/data/dataset/resources/country-health-sa-local-health-network>

Whistle-blowers' disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the <i>Whistle-blowers' Protection Act 1993</i>	0
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Data for the past five years is available at:

<https://data.sa.gov.au/data/dataset/resources/country-health-sa-local-health-network>

Executive employment in the agency

The Health Advisory Committee consists of volunteers who undertake an advocacy role on behalf of the community.

Data for the past five years is available at:

<https://data.sa.gov.au/data/dataset/resources/country-health-sa-local-health-network>

Consultants

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Consultants	Purpose	Value
All consultancies below \$10,000 each Nil		0
Consultancies above \$10,000 each Nil		0
Total all consultancies Nil		0

Data for the past five years is available at:

<https://data.sa.gov.au/data/dataset/resources/country-health-sa-local-health-network>

See also <https://www.tenders.sa.gov.au/tenders/index.do> for a list of all external consultancies, including nature of work and value. See also the Consolidated Financial Report of the Department of Treasury and Finance <http://treasury.sa.gov.au/> for total value of consultancy contracts across the SA Public Sector.

Financial performance of the agency

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2016-17 are attached to this report.

Donations and proceeds from fundraising activities received by the Health Advisory Council are held in its Gift Fund Trust. Distributions made from this trust must be to or for the benefit of the local public health service. A minimum distribution from the fund must be made annually in order to comply with the Australian Taxation Office guidelines. The net assets of the Gift Fund Trust as at 30 June 2017 were \$610,000.

Other financial information

Nil to report.

Other information requested by the Minister(s) or other significant issues affecting the agency or reporting pertaining to independent functions

Nil to report.

Section B: Reporting required under any other act or regulation

Health Care Act 2008

Part 4 Health Advisory Councils, Division 2 Functions and Powers, 18 Functions

The Health Advisory Council acts as an advocate to promote the interests of the community. During the year, activities have included the following:

Naracoorte Area Health Advisory Council (NAHAC) meets monthly, predominantly on the third Monday of the month, with meetings open to the public. A summary of key activities over the year 2016-17 are as follows:

- Decision to support the purchase of Portable Defibrillator for the Community. This purchase is available for use by service clubs, for public events and functions. Training is provided by Naracoorte Health Service staff with the aim of improving health outcomes for the community.
- NAHAC have undertaken a review of the residential aged care needs of the community, unanimously agreeing to improve the standard of accommodation in Moreton Bay House to single rooms. It is recognised this is an aspirational goal of NAHAC. Estimated costs have been obtained and preliminary investigation of funding sources considered.
- Two NAHAC members participated in the Social Development Committee Regional Health Services Inquiry. Feedback on local issues as well as wider health topics was raised at this forum.
- Concern was raised on behalf of the community, with particular reference to South Australian Ambulance cover and interstate cover. Advocated that the changes be reviewed, with this feedback provided to Chief Executive Officer South Australian Ambulance. Response received acknowledging feedback from NAHAC.
- While the Naracoorte Computerised Axial Tomography (CT) is managed by the Naracoorte CT Trust, regular updates of activity and performance are received. It is pleasing to report that this service is meeting the service needs for the community, with future discussions in place aiming to increase service days in response to continued demand.
- NAHAC provides oversight and participation in the allocation of donations received into the Gift Fund Trust, ensuring these funds are appropriately allocated to support the needs of the community. In 2016/17 the following items were purchased from the generous donations received in the Gift Fund Trust. Items ordered and received in this financial year include:
 - Upgrade of Hairdresser Salon in Aged Care / Day Therapy area
 - Purchase of specialised Palliative Care Mattress
 - Purchase of Defibrillator for use at Community events
 - Final payment for CT project
- A total of \$24 000 has been allocated from these funds for the reporting period.

- In addition, NAHAC have been in receipt of donations for the upgrade of the Naracoorte Maternity unit. This is currently held in preparation for this work to commence. Significant planning, staging and consumer involvement has occurred in preparation for the planned upgrades. NAHAC is committed to this work occurring in the next financial year, with work to be staged according to fund availability.
- All donations, including gifts from wills are managed by NAHAC, to achieve improved health outcomes for our local community. Funds are held in trust and managed locally for local needs.

Reporting required under the *Carers' Recognition Act 2005*

Not Applicable.

Section C: Reporting of public complaints as requested by the Ombudsman

Summary of complaints by subject

A whole of SA Health response is provided in the Department for Health and Ageing 2016-17 Annual Report, which can be accessed on the [SA Health website](#).

Data for the past five years is available at:

<https://data.sa.gov.au/data/dataset/resources/country-health-sa-local-health-network>

Complaint Outcomes

A whole of SA Health response is provided in the Department for Health and Ageing 2016-17 Annual Report, which can be accessed on the [SA Health website](#).

Appendix: Audited financial statements 2016-17

David Chant FCPA
Simon Smith FCPA
David Sullivan CPA
Jason Seidel CA
Renaë Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CPA

Mount Gambier
233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
DX 29044
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

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

Norwood
3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
F: (08) 8332 3466
E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE
NARACOORTE AREA HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST**

Scope

Report on the Financial Report

We have audited the accompanying financial report of Naracoorte Area Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

Health Advisory Council's Responsibility for the Financial Report

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Gift Fund Trust's preparation of the financial report that gives a true and fair view 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 Gift Fund Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Gift Fund Trust, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of Naracoorte Area Health Advisory Council Inc. Gift Fund Trust presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Naracoorte Area Health Advisory Council Inc. Gift Fund Trust as at 30 June 2017 and the results of its operations and its cash flows for the year then ended.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Partner

8 / 9 / 2017

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2017



	Note	2017 \$'000	2016 \$'000
Expenses			
Grants and subsidies	4	25	106
Total expenses		25	106
Income			
Interest revenue	5	5	1
Other revenue	6	192	29
Total income		197	30
Net cost of providing services		(172)	76
Net result		172	(76)
Total comprehensive result		172	(76)

The above statement should be read in conjunction with the accompanying notes.

NARACORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2017

Galpins

	Note	2017	2016
		\$ '000	\$ '000
Current assets			
Cash and cash equivalents	7	305	438
Receivables	8	1	-
Other financial assets	9	304	-
Total current assets		610	438
Total assets		610	438
Net assets		610	438
Equity			
Retained earnings		610	438
Total equity		610	438

The above statement should be read in conjunction with the accompanying notes.

**NARACORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2017**



	Retained earnings	Total equity
Note	\$ '000	\$ '000
Balance at 30 June 2015	<u>514</u>	<u>514</u>
Net result for 2015-16	<u>(76)</u>	<u>(76)</u>
Total comprehensive result for 2015-16	<u>(76)</u>	<u>(76)</u>
Balance at 30 June 2016	<u>438</u>	<u>438</u>
Net result for 2016-17	<u>172</u>	<u>172</u>
Total comprehensive result for 2016-17	<u>172</u>	<u>172</u>
Balance at 30 June 2017	<u>610</u>	<u>610</u>

The above statement should be read in conjunction with the accompanying notes.

NARACORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2017



	Note	2017 \$ '000	2016 \$ '000
Cash flows from operating activities			
Cash outflows			
Payments of grants and subsidies		(25)	(421)
Cash used in operations		<u>(25)</u>	<u>(421)</u>
Cash inflows			
Interest received		-	1
Other receipts		192	29
Cash generated from operations		<u>192</u>	<u>30</u>
Net cash provided by / (used in) operating activities		<u>167</u>	<u>(391)</u>
Cash flows from investing activities			
Cash outflows			
Purchase of investments		(300)	-
Cash used in investing activities		<u>(300)</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>(300)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		(133)	(391)
Cash and cash equivalents at the beginning of the period		438	829
Cash and cash equivalents at the end of the period	7	<u>305</u>	<u>438</u>

The above statement should be read in conjunction with the accompanying notes.

1 Objectives of Naracoorte Area Health Advisory Council Inc Gift Fund Trust

The Naracoorte Area Health Advisory Council Inc Gift Fund Trust (the Trust) was established by virtue of a deed executed between the Department for Health and Ageing and the Naracoorte Area Health Advisory Council Inc (the Trustee).

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

The Trust is established to:

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

1.1 Reporting entity

The financial statements include all controlled activities of the Trust.

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

2 Summary of significant accounting policies

2.1 Statement of compliance

These financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards (Reduced Disclosure Requirements) and comply with Treasurer's Instructions and accounting policy statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

The Trust has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Trust is a not-for-profit entity.

2.2 Basis of preparation

The preparation of the financial statements requires:

- the use of certain accounting estimates and requires management to exercise its judgment in the process of applying the Trust's accounting policies. The areas involving a higher degree of judgment or where assumptions and estimates are significant to the financial statements are outlined in the applicable notes;
- accounting policies to be selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported; and
- compliance with Accounting Policy Statements issued pursuant to section 41 of the *Public Finance and Audit Act 1987*.

The financial statements have been prepared based on a 12 month period and are presented in Australian currency.

2.3 Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change, or as otherwise noted.

The restated comparative amounts do not replace the original financial statements for the preceding period.

2.4 Rounding

All amounts in the financial statements are rounded to the nearest thousand dollars (\$'000).

2.5 Taxation

The Trust is not subject to income tax but is liable for goods and services tax (GST).

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

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

2.6 Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provides information about conditions that existed at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue, where the events relate to a condition which arose after 30 June, and which may have a material impact on the results of subsequent years.

2.7 Current and non-current classification

The Trust has a clearly defined operating cycle of 12 months. Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within 12 months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

3 New and revised accounting standards and policies

The Trust did not voluntarily change any of its accounting policies during 2016-17.

4 Grants and subsidies

	Note	2017 \$'000	2016 \$'000
Other		25	106
Total grants and subsidies		25	106

5 Interest revenue

	2017 \$'000	2016 \$'000
Bank interest	5	1
Total interest revenue	5	1

6 Other revenues/income

	2017 \$'000	2016 \$'000
Donations	186	29
Other	6	-
Total other revenues	192	29

7 Cash and cash equivalents

	2017 \$'000	2016 \$'000
Cash at bank or on hand - non-government financial institutions	305	438
Total cash	305	438

8 Receivables

Current	Note	2017 \$'000	2016 \$'000
Interest income receivable		1	-
Total current receivables		1	-
Total receivables		1	-

9 Other financial assets

Current	2017 \$'000	2016 \$'000
Term deposits:		
Finance institutions	304	-
Total current investments	304	-
Total investments	304	-

The Trust measures financial assets and debts at historical cost.

10 Financial instruments / financial risk management

10.1 Financial risk management

Risk management is managed by the Department for Health and Ageing's Risk and Assurance Services section and risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Trust's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held. There have been no changes in risk exposure since the last reporting period.

10.2 Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in Note 2 or the respective financial asset / financial liability note.

The carrying amounts of each of the following categories of financial assets and liabilities: Held-to-maturity investments; receivables; and financial liabilities measured at cost are detailed below.

Category of financial asset and financial liability	Notes	2017 Carrying amount/ Fair value \$'000	2016 Carrying amount/ Fair value \$'000
<i>Financial assets</i>			
Cash and equivalent			
Cash and cash equivalents	7	305	438
Loans and receivables			
Receivables ⁽¹⁾	8	1	-
Held to maturity investments			
Other financial assets	9	304	-
Total financial assets		610	438

⁽¹⁾ Receivables and payables disclosed here exclude statutory receivables and payables such as GST receivables and payables.

11 Remuneration of Council members

The total remuneration received or receivable by members was nil. In accordance with the *Department of Premier and Cabinet Circular No. 016*, government employees did not receive any remuneration for council member duties during the financial year. Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

12 Related party transactions

The Trust is a government administrative unit and is wholly owned and controlled by the Crown.

Related parties of the Trust include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Key Management Personnel

Key management personnel of the the Trust includes the Ministers, the Chief Executive of the Department, Chief Executive Officer of Country Health SA Local Health Network and the members of the Advisory Council.

There were no transactions with key management personnel and other related parties that require disclosure.

13 Events after balance date

The Trust is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.


NARACOORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

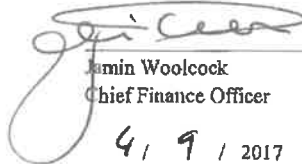
CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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

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


Barrie Moyse
Presiding Member of the Naracoorte Area Health Advisory
Council Inc (the Trustee)
01/09/2017


Jamin Woolcock
Chief Finance Officer
4/9/2017

David Chant FCPA
Simon Smith FCPA
David Sullivan CPA
Jason Seidel CA
Renaë Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CPA

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
DX 29044
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

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

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
F: (08) 8332 3466
E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NARACOORTE AREA HEALTH ADVISORY COUNCIL INC.

Scope

Report on the Financial Report

We have audited the accompanying financial report of Naracoorte Area Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

Health Advisory Council's Responsibility for the Financial Report

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Health Advisory Council's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Advisory Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Health Advisory Council, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of Naracoorte Area Health Advisory Council Inc. presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Naracoorte Area Health Advisory Council Inc. as at 30 June 2017 and the results of its operations and its cash flows for the year then ended.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

8 / 9 / 2017

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2017



	Note	2017	2016
		\$'000	\$'000
Expenses			
Total expenses		<u>-</u>	<u>-</u>
Income			
Total income		<u>-</u>	<u>-</u>
Net cost of providing services		<u>-</u>	<u>-</u>
Net result		<u>-</u>	<u>-</u>
Total other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive result		<u>-</u>	<u>-</u>

The above statement should be read in conjunction with the accompanying notes.

NARACORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2017



	Note	2017	2016
		\$ '000	\$ '000
Total assets		-	-
Total liabilities		-	-
Net assets		-	-
Total equity		-	-

The above statement should be read in conjunction with the accompanying notes.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2017

Galpins

	Asset		
Note	revaluation surplus	Retained earnings	Total equity
	\$ '000	\$ '000	\$ '000
Balance at 30 June 2015	-	-	-
Net result for 2015-16	-	-	-
Total comprehensive result for 2015-16	-	-	-
Balance at 30 June 2016	-	-	-
Net result for 2016-17	-	-	-
Total comprehensive result for 2016-17	-	-	-
Balance at 30 June 2017	-	-	-

The above statement should be read in conjunction with the accompanying notes.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2017



	Note	2017 \$ '000	2016 \$ '000
Net cash provided by / (used in) operating activities		-	-
Net cash provided by/(used in) investing activities		-	-
Net cash provided by/(used in) financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		-	-
Cash and cash equivalents at the beginning of the period		-	-
Cash and cash equivalents at the end of the period		-	-

The above statement should be read in conjunction with the accompanying notes.

1 Objectives of Naracoorte Area Health Advisory Council Inc

The Naracoorte Area Health Advisory Council Inc (Advisory Council) was established under the Health Care Act 2008 (the Act) to undertake an advocacy role on behalf of the community, to provide advice, and to perform other functions as determined under the Act.

The Advisory Council is established to:

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

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

1.1 Administrative restructures

Transferred In

Under the *Health Care Act 2008*, all real property except for property associated with Crown Land of the former Health Services was to be transferred to the Advisory Council. As at 30 June 2009, many of the assets comprising real property remained under the control of Country Health SA Hospital Inc. Further legal advice and transfer of the real property titles has occurred since that time resulting in the passing of control of these assets to the relevant Advisory Councils. There are, however, a minor number of real property assets for which the legal ownership is still being defined and for these assets, it has been deemed that control remains with Country Health SA Local Health Network Inc as at 30 June 2017.

There were no assets and liabilities transferred to the Advisory Council during 2015-16 and 2016-17.

2 Remuneration of Council members

The total remuneration received or receivable by members was nil. In accordance with the *Department of Premier and Cabinet Circular No. 016*, government employees did not receive any remuneration for council member duties during the financial year. Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

3 Related party transactions

The Advisory Council is a government administrative unit and is wholly owned and controlled by the Crown.

Related parties of the Advisory Council include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Key Management Personnel

Key management personnel of the the Advisory Council includes the Ministers, the Chief Executive of the Department, Chief Executive Officer of Country Health SA Local Health Network and the members of the Advisory Council.

There were no transactions with key management personnel and other related parties that require disclosure.

4 Events after balance date

The Advisory Council is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

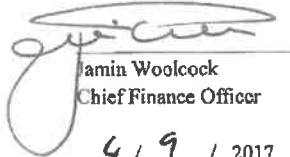
We certify that the:

- financial statements of Naracoorte Area Health Advisory Council Inc:
 - are in accordance with the accounts and records of the authority; and
 - comply with the relevant Treasurer's instructions; and
 - comply with the relevant accounting standards; and
 - present a true and fair view of the financial position of the authority at the end of the financial year and the result of its operations and cash flows for the financial year.
- Internal controls employed by Naracoorte Area Health Advisory Council Inc over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



Barris Moyle
Presiding Member of the Naracoorte Area Health Advisory
Council Inc

01/09/2017



Jamin Woolcock
Chief Finance Officer

4/9/2017