

SA Country Fire Service

Annual Report **2014**



Government
of South Australia



CFS Annual Report 2014

South Australian Fire and Emergency Services
Commission
Level 6, 60 Waymouth Street
ADELAIDE SA 5000

30 September 2014

Dear Board Members

I have pleasure in submitting the Annual Report for the South Australian Country Fire Service (CFS) for the year ended 30 June 2014, in accordance with section 101(1) of the Fire and Emergency Services Act 2005 which states:

'CFS must, on or before 30 September in each year, deliver to the Commission a report on the activities of CFS during the preceding financial year (and need not provide a report under section 6A of the Public Sector Management Act 1995).'

This report highlights CFS' performance in implementing strategies to achieve its objectives during the 12 months to June 2014. This report also illustrates the effort and commitment of our volunteers and staff during the year.

Yours sincerely

GREG NETTLETON
CHIEF OFFICER
SA COUNTRY FIRE SERVICE

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Chief Officer's Report

Last summer South Australian communities experienced some of the State's worst and most dangerous bushfires since Ash Wednesday 1983. The number and widespread nature of the fires – from Ceduna to the South Australia/Victorian border - stretched CFS volunteers, staff and resources to the limit.

Coordinated air and ground operations, coupled with the new dimension of information operations to inform and warn the community, saw CFS operating in a high tempo environment in the most complex and complicated operations seen since its inception. Due to the magnificent effort of CFS volunteers, staff and the many farm fire units, supported by our state and interstate fire and emergency service colleagues, no lives were lost and no one was admitted to hospital with life threatening injuries. A truly remarkable outcome.



Our volunteers contributed 468,000 operational hours attending to over 9500 incidents during the year. The commitment of our volunteers to their communities is outstanding. Many more hours are committed to training, administration and community safety activities to ensure brigades maintain a high level of operational capability and communities are prepared whether it be for fires in the landscape or in the home. Our volunteers would not be able to dedicate their time without the strong support of their families, friends and their employers.

As we move into our next year the Minister's Sector Reform Program will be well underway posing new challenges to CFS volunteers and staff. With the lessons learnt from last fire season and many seasons before, I am confident CFS processes and procedures will stand strong in any fire and emergency service delivery model.

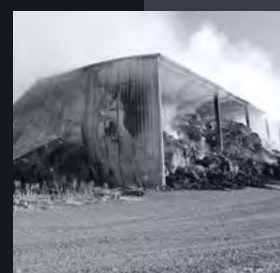
Throughout the year, and despite the high operational workload, CFS staff continued to improve our services to the community and support our volunteers. Several significant projects were developed including the breathing apparatus replacement program, the tactical radio replacement program, the update to the Government Radio Network, refining our corporate governance arrangements, strengthening our lessons learnt centre and the continued embedding of AIIMS4 into our operational doctrine.

Three CFS members were recognised for their exceptional contribution to CFS and the community by being awarded the prestigious Australian Fire Service Medal. Congratulations to Yvette Dowling, Graham Ward and Joe Tilley on your award.

Many other CFS volunteers and staff were awarded National Medals and CFS Long Service Awards. I thank you for your contribution to the safety of the community over many years.

Overview

- CFS has over **13,500 professionally trained volunteers**
- CFS spent **468,209 hours** attending incidents
- CFS attended over **9,500 incidents** in 2013-14 including bushfires, structure and vehicle fires, road crash rescue, hazardous material spills and more
- CFS supports other Government, Local Government and community organisations, such as:
 - > Department of Environment, Water and Natural Resources
 - > Department of Primary Industries and Regions SA (PIRSA)
 - > Metropolitan Fire Service (MFS)
 - > State Emergency Service (SES)
 - > Department of Planning, Transport and Infrastructure
 - > Forestry SA
 - > SA Police (SAPOL)
 - > Bureau of Meteorology
 - > Environment Protection Agency
- CFS has a fleet of over **800 response vehicles**
- CFS delivers state-wide Bushfire Prevention and Community Engagement Programs to support community safety, awareness and resilience



South Australian Strategic Plan: Target 20

In 2013/14, the bushfire awareness campaign strategy was based on the direct findings of the Colmar Brunton Research between 2009 - 2013, the recommendations of the Victorian Bushfire Royal Commission and the following South Australian State Plan target:

Target 20 Bushfire preparedness:

Increase the number of households in high bushfire prone areas that are prepared for a bushfire by 30% by 2020.

The key 2013/14 campaign strategies were:

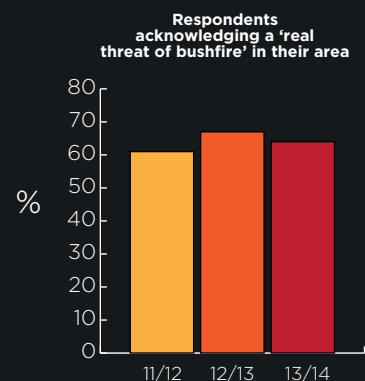
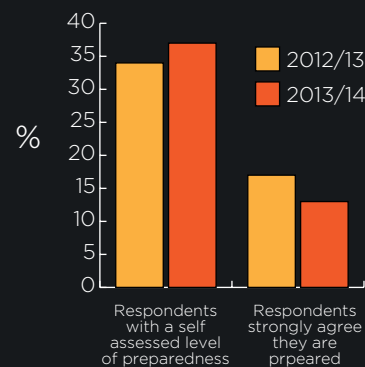
- To continue to use simple key messaging in communications
- To continue to use the facts of fire, yet explore what the most relative facts are and how they should be communicated e.g. through testimonials.
- To continue to use the CFS Volunteer as a strategic public influence.
- To introduce recognition of bushfire safety as being a year round commitment.
- To move away from the thinking that the bushfire front/actual flames is the threat and replace the first thought being one of what comes before a bushfire e.g. smoke, ember attack, enough time to leave safely.
- Further influencing the conversion of awareness into action.
- To continue to acknowledge and reach the highest risk audience that live along the line of safer settlement.
- Maintain the communication of bushfire safety messaging into Outback South Australia.
- Employ more "contextual" advertising mediums for different target audiences.
- Use winter to extend the campaign awareness for high risk target audience.

Outcomes of the Campaign

The multi media campaign strategy was dedicated to driving awareness and directly supporting the most important influence of long term community behavioural change through community engagement.

The research results for the 2013/14 Bushfire Ready Campaign demonstrated that overall preparedness measures are tracking consistently with little change seen over previous years. As seen in previous years only half the sample agreed they are actually prepared for a bushfire.

2013/14 saw a 3% increase on the previous year in those that agreed they had a self-assessed level of preparedness (37% vs 34%). However there was a decrease of 4% in those that strongly agreed they were prepared from last year (17% vs 13%).



2013/14 Objective:

A larger at risk percentage of the community acknowledging they are at risk from bushfire.

Generally there is evidence of increased complacency in regard to the perceived risk of bushfires with lower levels of agreement seen towards the threat of bushfire. This was despite 2013/14 being one of the CFS's most active bushfire years with an unprecedented amount of media coverage.

In 2011/12 61% of people living in bushfire risk areas acknowledged "bushfires were a real threat in their area", this percentage increased to 67% in 2012/13 and fell to 64% in 2013/14. There was a marginal increase from 49% in 2012/13 to 50% in 2013/14 of those that acknowledged that "bushfires are a real threat to you and your family". There was also a trend down from 56% of people agreeing that their property was at risk of bushfire to 49% in 2013/14.



Other key findings included:

In 2013/14 the following evaluation results were recorded within the behavioural Action and Maintenance research sectors for the following:

Bushfire Preparedness

- ▼ **Made or reviewed a decision to leave early or defend** - 52% (down 3% on 2012/13)
- ▲ **Created maintained or checked emergency kits** - 38% (up 1% on 2012/13)
- ▲ **Practised a bushfire survival plan** - 24% (up 5% on 2012/13)
- ▲ **Written, updated or reviewed a Bushfire Survival Plan** - 25% (up 3% on 2012/13)
- ▼ **Minimised vegetation and litter around home** - 89% (down 1% on 2012/13)

Desired safe behaviours

- ▲ **Found out the Total Fire Ban for the area** - 78% (up 3% on 2012/13)
- ▼ **Found out the daily Fire Danger Rating in the area** - 68% (down 3% on 2012/13)
- ▲ **Looked for information about bushfires** - 54% (up 6% on 2012/13)

The Australasian Fire and Emergency Authorities Council (AFAC), Bushfire Cooperative Research Centre (BCRC) and Bushfire and National Hazards Cooperative Research Centre (BNHCRC) continue to research into an alternative indicator to the Bushfire Preparedness measurement at a national level.

CFS continues to maintain a close working relationship with AFAC, BCRC and BNHCRC on preparedness indicators.

CFS Bushfire Action Week

Sunday October 27 – Saturday November 2, 2013

Bushfire Action Week featured a series of events that took place in many parts of South Australia for people to engage with the CFS and become proactive in their personal and community's bushfire safety. Bushfire Action Week serves to support Target 20 and the strategic objectives of the CFS.

During this period the CFS hosted a variety of activities including the launch of the 2013/14 fire season Bushfire Ready awareness campaign, bushfire safety displays, barbecues and information sessions in Bunnings Warehouses in Mt Gambier and Mt Barker, opportunities for the general public to interact with the CFS through social media and Open Days at several local Brigades.

The following points are the key messages that are emphasised during Bushfire Action Week and assist community members with how to approach their planning for the Fire Danger Season:

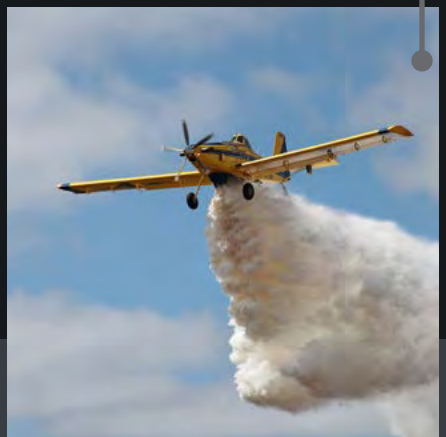
- **Know you're at risk** - Even if you live in low risk areas of Adelaide's suburbs.
- **Understand The Risk** - By working or travelling from low risk areas to rural areas can place you in a high risk area.
- **Know What To Do** - Develop or update a Bushfire Survival Plan
- **Understand That Bushfire Safety is a Shared Responsibility** - The CFS can't provide a fire truck on every property.
- **Understand Your Options** - Decide in advance of any fire whether to leave your property early or to stay and defend it.





2013-14 Highlights

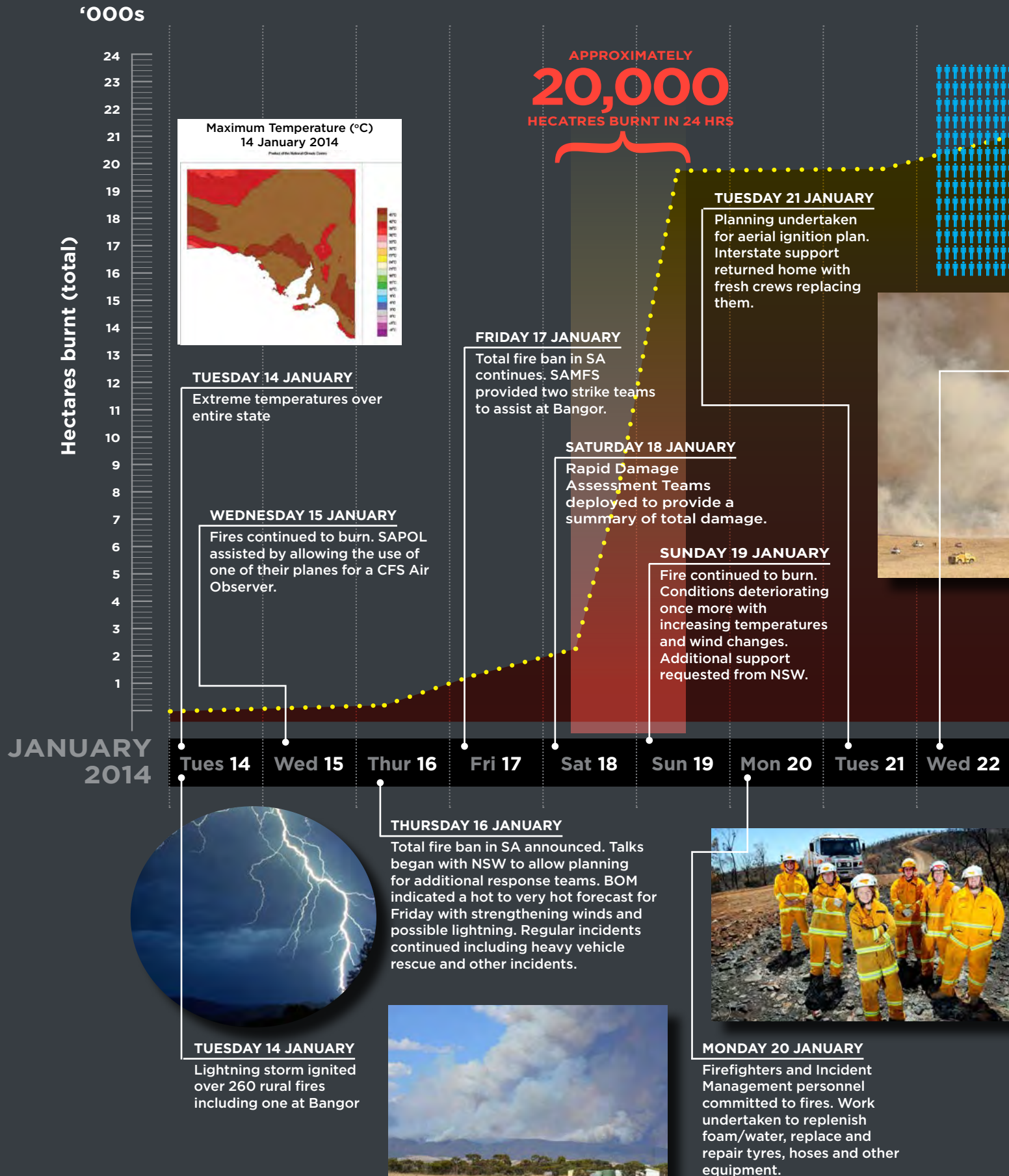
- January 2014, CFS promoted two senior officers to operational rank of Assistant Chief Officer (ACO) following a formal assessment process that was conducted late in 2013.
 - > Director Regional Operations – Mick Ayre
 - > Director Operational Capability Planning – Malim Watts
- CFS undertook a mission to Kiribati (recently joined the Pacific Islands Fire Services Association) in order to explore opportunities to provide partnership and strengthen the capability and capacity of fire services throughout the Pacific region.
- The 2013/14 Fire Danger Season provided unprecedented fire weather conditions affecting all six CFS regions similarly. The CFS regional staff worked to ensure the provision of continuous 24/7 support to CFS volunteers over an extended period of time to manage extensive fire activity in a large number of very large fires, and to co-ordinate the resourcing of continuing activity through organisation and deployment of strike teams and specialist resources to the field. 100% CFS staff capability was engaged in operational activation from mid-January 2014 to end of February 2014 to support Regions and manage interstate deployments.
 - > Managed an unprecedented level of activity across all regions with numerous campaign fires of significant complexity and affecting considerable area.
 - > Nil life loss caused by bushfire during the period and minimal personal injury sustained to members of the public as a result of fire
 - > Minimal property losses sustained from bushfire despite the various large bushfires threatening dozens of townships and individual properties throughout the course of the major fire activity
- > Minimum injury to volunteers throughout the campaigns (Estimated 4,600 firefighters involved and yet only 58 injuries sustained, almost all minor).
- > The capability to respond to any incident across South Australia was maintained throughout this period through sound planning and reserved operational capacity.
- > Aviation aircraft flew a total of 1,446 hours during surveillance, aerial firebombing and air attack supervision missions and delivered 1,786 loads of suppressant totalling 5,555,500 litres. A post season after action review was undertaken to identify opportunities for improvement and confirming priority business to be undertaken before the 2014-15 fire danger season.
- An external consultant was engaged to undertake After Action Reviews for all major fires at the expiration of the Fire Danger Season. The recommendations will contribute to the CFS Centre for Lessons Learned for future improvements.
- Engaged the Bushfire Natural Hazard CRC in conjunction with Central Queensland University (CQU) to conduct research into three of the fires (Eden Valley, Bangor and Rockleigh) experienced during January and February 2014. The intent is to understand the community's decision making in the lead up to and during the fires and learn from their experiences. This research will be valuable to substantiate whether the public information CFS delivers to the community during bushfires is understood, how this messaging is being received, and the areas for improvement.

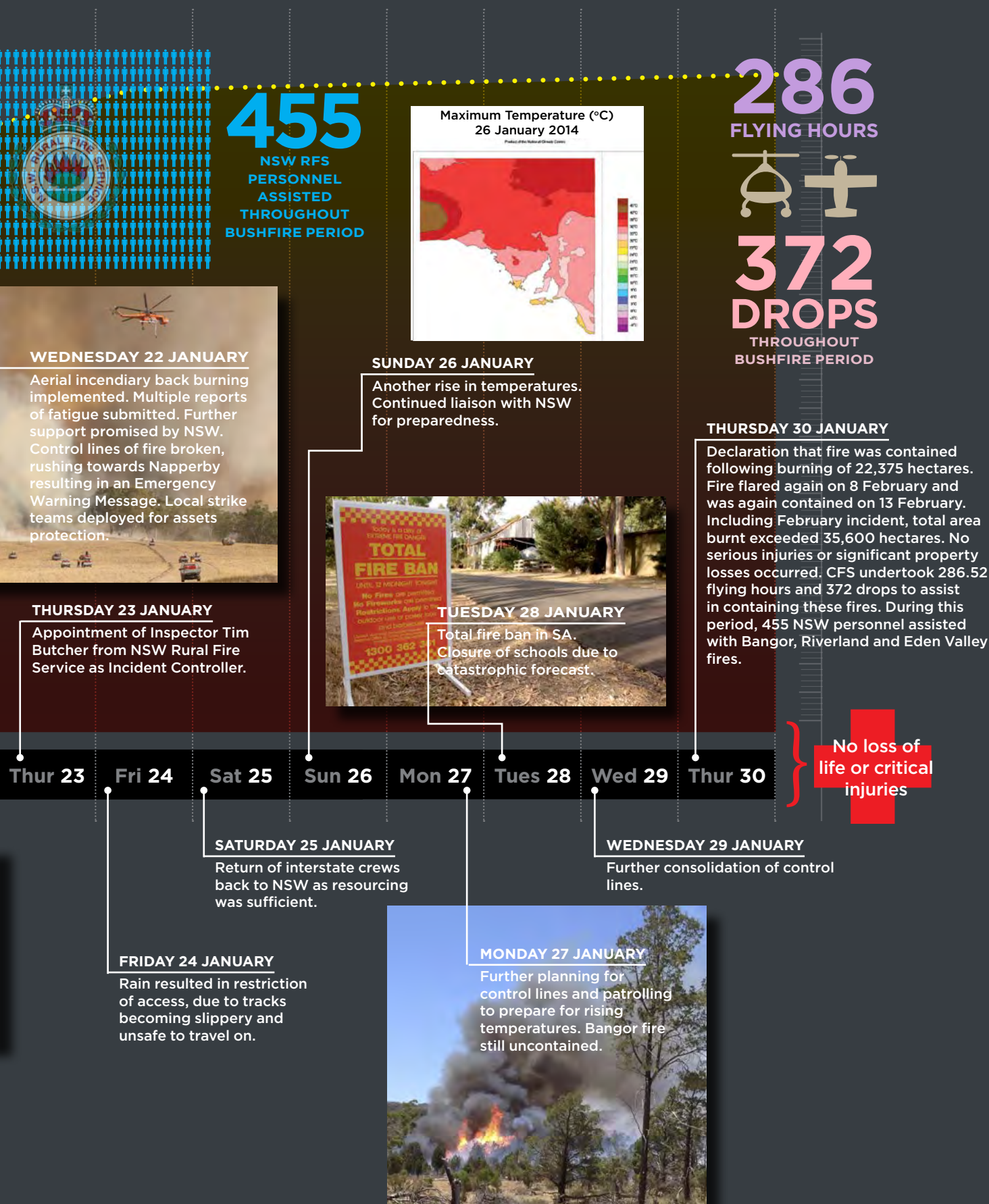


- Community Engagement staff delivered a number of programs including Community Fire Safe, Firey Women, Bushfire Blitz, Ready and attended field days and events. This year staff participated in 596 events, and engaged in 20 089 meaningful interactions with residents of bushfire risk locations throughout South Australia.
- The Brigade Station Official Openings as follows:
 - > Eden Hills
 - > Palmer
 - > Tumby Bay CFS Air Operations
 - > Mount Torrens
- Establishment of State Bushfire Coordination Committee Ecological Technical Reference Group to develop policy and provide guidance to Bushfire Management Committees biodiversity and fire management standard.
- Establishment of State Bushfire Coordination Committee Fire Danger Season Working Group to review the circumstances on the Cherryville Fire and to provide recommendations regarding the declaration of the Fire Danger Season, Total Fire Ban days and use of fire outside of the Fire Danger Season
- SFEC prescriptions aligned with SFEC 2013 have been developed for every combatant brigade and group. A comprehensive consultation process has been achieved and 98% of prescriptions have been signed off at brigade, group and regional level. The new prescriptions and SFEC will advise all future operational resourcing decisions.
- The review of the Fire and Emergency Services Act has been completed. CFS Corporate Governance Review is completed and has ensured alignment of legislative requirements to CFS operations and business through a new Governance Framework.
- Commenced the procurement for replacement BA sets, cylinders, compressors, maintenance and servicing.
- Undertook a discovery process of TAS to assist the future procurement of a replacement asset management system for CFS.
- Provided significant contribution to the code plug requirements and undertook the planning requirements for the GRN P25 firmware upgrade.
- Commenced the procurement of replacement equipment for Tactical Communications on the fire ground.
- Commenced the ICT Strategic planning process supported by the Office of the Chief Information Officer.



Bangor Fire Snapshot January/February 2014





Other activity between 14th January and 15th February 2014.

■ Tuesday 14th January:

260 rural incidents attended

Northerly winds from **35km/h**

Temperatures in excess of **40°C**

“The State’s largest fire activity since Ash Wednesday over 30 years ago”

GREG NETTLETON
CHIEF OFFICER
SA COUNTRY FIRE SERVICE

■ Interstate support

17 personnel from WA

455 personnel from NSW

57 personnel from Victoria



■ Bushfire Information Hotline

11,481 calls received between 14 and 19th January

5,004 calls received on Friday 17th January

■ **1,737** incidents responded to by brigades

■ **80%** of fleet committed

■ **65%** of firefighters committed

Snapshot of Community Engagement during Fire Danger Season.

FIRE DANGER SEASON

Snapshot of
CFS Community Engagement
activity between
14/1/14 & 24/1/14

January 2014

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

2369



People attended
15 Community
Meetings

483



Bushfire Advice,
Watch and Act
and Emergency
Warning Messages

38



Emergency Alert
Campaigns

135
million
hits

1,259,139
visits

3,142,395
page views

CFS Website



7000
iOS



CFS FireApp
Downloads

3480
Android



Facebook
total reach

CFS
1,825,930

CFS
Updates
1,170,565



Twitter
interactions

1,552



Bushfire Information
Hotline: Calls for the
week, 14 January to 19
January 2014

11,481

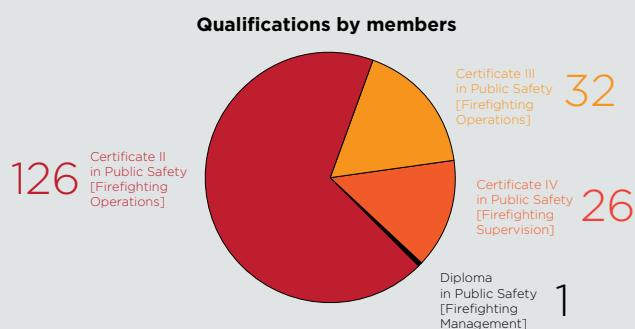
Training

The SA Country Fire Service (CFS) Training Department is a Registered Training Organisation, responsible for the professional development of members of the CFS, as well as for the provision of training to other members of emergency services organisations.

A total of 1,163 new members successfully completed their Basic Firefighting One training, resulting in approximately one in ten of our Firefighting workforce being new to the service.

A total of 51,099 individual course completions were achieved, with 28,247 of these being nationally accredited training courses.

Members successfully completed 234 qualifications, of which the following were completed within the Public Safety Training Package:



The Training Department scheduled 2,626 training sessions with 21,336 members attending these sessions.

Each year, the Chief Officer recognises those brigades who have achieved excellence in training, covering all aspects of the Standards of Fire and Emergency Cover. The Chief Officer's Training Award, in its 11th year, was awarded to 74 brigades. Only four brigades have won the award in each of the 11 years - congratulations to Concordia, Paracombe, Roseworthy and Lincoln for this achievement!

Firey Women

Women from various towns in regional South Australia are taking part in a series of CFS training sessions on bushfire safety.

The Firey Women program which has gained national recognition through the Australian Safer Communities Awards was offered by the CFS Community Engagement Unit in different locations. The two-day bushfire safety workshops are specifically aimed at women to help them prepare for the Fire Danger Season.

Research indicated that women and children were over-represented in the fatalities and that women were at a higher risk during a bushfire, as many household members with firefighting skills – generally men – were away from the home on the day of the fires.

Women found themselves at home, caring for children, parents, animals and the property without the skills or knowledge to be able to protect themselves, and those in their care. The program first began on the Eyre Peninsula and is now delivered throughout South Australia to enable women to protect themselves and their families.

The topics include:

- Understanding bushfire warnings and fire danger ratings
- Preparing a Bushfire Survival Plan
- Identifying hazards around the home
- Operating pumps and firefighting equipment
- Deciding when to leave early or stay and defend





Volunteer Services Branch

The Volunteer Services Branch (VSB) supports emergency service volunteers through providing practical assistance and advice on the recruitment, retention and recognition of volunteers and the delivery of non-operational training. Additionally, the Volunteer Services Branch provides advice to the CFS and SES on volunteering issues, including data reporting, participation in research, employer and volunteer recognition, legislative advice and youth programs.

The branch consists of six staff located within SAFECOM headquarters in Adelaide and operates under a Governance Group structure which consists of the Manager, VSB and the Deputy Chief Officers of the CFS and SES. The Governance Group was established in order to foster greater communication and input from the agencies into the work carried out by VSB and to add a greater strategic focus to VSB activities.

The main achievements of the Volunteer Services Branch this year have been:

Non-operational Training

As the branch continues to focus its efforts on the recruitment and retention of CFS and SES volunteers a strong emphasis has remained on Health Checks and Recruitment Planning sessions to provide volunteers with the skills they need and support them in recruiting new members. This is in addition to Cadet Leader, Child Safe Environment, Dealing with Inappropriate Behaviour and Understanding Your Team Training which is offered by VSB.

The Volunteer Services Branch also launched a new training course called Leading and Managing Emergency Services Teams in May 2014. The new training package seeks to equip volunteers in leadership roles with the skills to effectively manage their teams by understanding the differences in leadership styles, personalities, conflict resolution and effective management techniques.

A strong focus remains on ensuring brigades and units are "recruitment ready" by providing detailed reports at the conclusion of Health Checks and working through associated recommendations with volunteers. This year, 31 training sessions were held with 444 volunteers trained by VSB staff.

Anzac Eve Youth Vigil

Seventeen young people from the CFS and SES joined members of various other youth volunteer organisations to recognise the legacy of ANZAC at the fifteenth ANZAC Eve Youth Vigil, held at the South Australian State War Memorial on North Terrace.



Eleven CFS cadets from various brigades around the West Coast and six SES cadets from Enfield joined members of various other youth volunteer organisations to participate in the vigil. This activity was coordinated by the Volunteer Services Branch who organised for the cadets to travel to Adelaide, organised special uniforms, catering and accommodation.

Recruitment and retention of emergency service volunteers

At the end of September VSB coordinated the participation of two teams from the CFS in the Australian Fire Cadet Championships. The two teams were made up of CFS cadets from across all six regions who then travelled to Lake Macquarie in NSW for the four day event. The young people selected to attend were given a unique opportunity to meet their peers from interstate and learn valuable new skills.

Volunteer and Employer Recognition and Support Program (VERSP) events have continued this year, with events being held in Port Augusta and Murray Bridge. Almost 300 volunteers attended these events and certificates of recognition were provided to 59 employers of volunteers and self-employed volunteers. In addition, VSB will continue to host mini-VERSPs which are held at individual brigades or units.

A unique addition to the VERSP program which debuted this year was the inclusion of a corporate breakfast. Hosted by the Minister for Emergency Services and the Chief Officers of the CFS, SES and MFS the breakfast seeks to bring together business leaders and representatives from other large organisations who may not currently employ volunteers or retained members. The breakfast aims to also build relationships between business and the emergency services sector and highlight the importance of supporting volunteers, retained members and the benefits these volunteers and retained members can bring back to their workplaces.

OTHER ACHIEVEMENTS

- Provided support to the SES and CFS in recruiting volunteers through attendance at Career Expos and University visits
- Presented at CALD specific recruitment events.
- Coordinating the exit survey process for the CFS and SES.
- Providing support to volunteers to access grant funding.
- Coordination of CFS Annual Returns process
- Providing advice and Executive Officer functions to a range of committees including the E-Connect, SES Strategic Recruitment Project, State Cadet Committees and YAC.
- Provision of advice through data reporting.
- Various staff within VSB provided operational support roles during periods of prolonged operational activity.
- 2,277 National Criminal History Checks were completed and of these 73% were finalised within 5 working days, and a further 15% were finalised between 6-10 working days.
- 1599 Recruitment referrals (recruitment hotline or website enquiries)

CFS VOLUNTEER NUMBERS

Region	Fire Fighters				Operational Support				Cadets				Total			
	Jun -13	Jun -14	Net Change	% Change	Jun -13	Jun -14	Net Change	% Change	Jun -13	Jun -14	Net Change	% Change	Jun -13	Jun -14	Net Change	% Change
DEWNR	342	344	2	0.58%	147	122	-25	-20.49%	0	0	0	0.00%	489	466	-23	-4.94%
S/OPS	20	13	-7	-53.85%	0	3	3	100%	0	0	0	0.00%	20	16	-4	-25.00%
1	2330	2394	64	2.67%	730	698	-32	-4.58%	233	209	-24	-11.48%	3293	3301	8	0.24%
2	2080	2133	53	2.48%	409	403	-6	-1.49%	274	248	-26	-10.48%	2763	2784	21	0.75%
3	1164	1167	3	0.26%	203	184	-19	-10.33%	68	77	9	11.69%	1435	1428	-7	-0.49%
4	1372	1482	110	7.42%	267	251	-16	-6.37%	183	158	-25	-15.82%	1822	1891	69	3.65%
5	1817	1809	-8	-0.44%	308	308	0	0%	49	48	-1	-2.08%	2174	2165	-9	-0.42%
6	1343	1361	18	1.32%	293	291	-2	-0.69%	46	34	-12	-35.29%	1682	1686	4	0.24%
Total	10468	10703	235	2.20%	2357	2260	-97	-4.29%	853	774	-79	-10.21%	13678	13737	59	0.43%

Youth Advisory Council



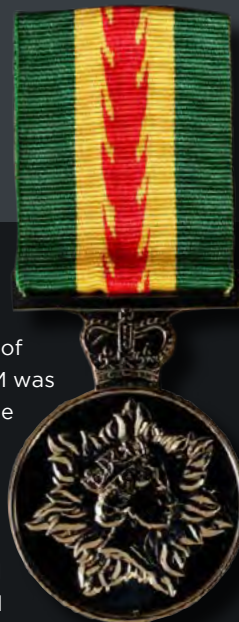
The CFS Youth Advisory Council (YAC) was formed in November 2010. The committee consists of ten people, six of those representing the CFS regions, one representing the Volunteers Association and one acting as a Mentor for the committee. The CFS Deputy Chief Officer and the VSB Youth Development Officer (Executive Officer) attend the committee. The CFS is helping to build the skills of these young people to enable them to become leaders of tomorrow.

The YAC:

- provides a youth perspective on issues
- is actively involved and plays an important role in leadership and decision making (including membership of COAC); and
- raises issues that have been identified as important to young people in the CFS

During 2013-14 the CFS Youth Advisory Council (YAC) met five times. The YAC developed and launched a new Facebook page to help better engage with young people in the CFS and attended the Paskeville Field Days. The YAC also had the opportunity to attend the State Reception for the Duke and Duchess of Cambridge and talk to them about the CFS.

Awards



The Australian Fire Service Medal (AFSM) is awarded for distinguished service by a member of an Australian fire service. The AFSM was introduced in 1988, and replaced the Imperial awards of the Queen's Fire Service Medal for Gallantry and the Queen's Fire Service Medal for Distinguished Service. Recipients of the Australian Fire Service Medal are entitled to use the post-nominal letters "AFSM". Awards are made by the Governor-General, on the nomination of the responsible minister in each state or territory, and at the federal level.

During 2013-14, three members of CFS were awarded with the Australian Fire Service Medal.

Yvette (Pix) DOWLING AFSM

Ms Dowling's passion for information sharing and knowledge transfer has led to the implementation of 'best practice' incident coordination practices and systems within the South Australian Country Fire Service (CFS). Following the devastating fires on Eyre Peninsula in early 2005, Ms Dowling was the instigator and visionary for the development of a significant system of work, known as the Critical Resource Incident Information Management System Online Network (CRIIMSON). Her incredible diligence saw her design, develop and implement CRIIMSON, a system which consolidates the reporting needs of frontline emergency services such as the CFS in one system. More recently with the implementation of E-mergency Connect (CFS's information sharing volunteer portal), Ms Dowling identified, designed and implemented a range of new initiatives designed to ensure that the volunteers could access the system easily with functionality also optimised for ease of use.

Ms Dowling's commitment, expertise and professional diligence in the execution of her duties has been, and continues to be, an inspiration to both volunteers and staff alike.

Joseph (Joe) TILLEY AFSM

Mr Tilley is a dedicated volunteer whose experience and extensive knowledge of fire behaviour and management is of great operational assistance to both the SA Country Fire Service and his employer the Department of Environment Water and Natural Resources Fire Management Unit. Motivated by his desire to protect the community and townships on the Eyre Peninsula, Mr Tilley was an integral part of the team which saw the introduction of the Greater

City of Port Lincoln Prevention Plan, achieving a balanced approach to conservation values and fire prevention following the devastating 2005 Wangary fires. He has a very unique ability and an integral knowledge of fire behaviour. Significantly, his strategic knowledge and leadership skills in conducting the critical work of prescribed burns are highly valued, as is his community spirit, integrity and dedication. He is often behind the scenes doing fire travel and behaviour predictions. He is fostering trust, collaboration and fire management sector partnerships for the benefit of local communities.

Graeme Dudley WARD AFSM

Mr Ward's involvement in the Country Fire Service has publicly demonstrated his many skills of being a modern day volunteer member of a local Fire Brigade. Primarily, his ability to manage any emergency situation has over time been developed through his dedication to not only improving his own knowledge, but to instil that knowledge and discipline into others around him, through giving his time to train people locally and across the State.

As a member of the Waikerie CFS Brigade for over 37 years, including 21 years as Captain, his leadership has built a strong Brigade, which is able to combat emergency situations using the highest disciplines of Road Crash Rescue and Hazmat, covering the neighbouring areas of Riverland the into the State of Victoria. Success in fire service competitions at a State and National level and more recently in New Zealand, vindicate his leadership and personal abilities.

Graeme Ward unreservedly gives his time to serve humanity locally and nationally. His enthusiasm to continually be available to help someone in need or to use his firefighting skills is exhibited by his Brigade attendance records and by his volunteering to give fire protection at various car race meetings around Australia. His passion and commitment is to be venerated.

In December, the former Minister for Emergency Services Hon Michael O'Brien MP presented the 2013 SA Emergency Services Medals and Ministerial Commendations, which included four CFS members.

CFS Chief Officer Greg Nettleton, Police Commissioner Gary Burns, MFS Chief Officer Grant Lupton and SES Chief Officer Chris Beattie also attended this prestigious event.

CFS veteran Russel Branson was awarded a Service Medal for 48 years of service that acknowledged his commitment and involvement with major incidents both interstate and locally, including the Wangary bushfire.

Matt Davis who has been with the CFS since 1989, Robert Pope from the Chaffey Group, and Garth Hogarth who was recognised for his work in designing the "pod" breathing apparatus each received Ministerial Commendations.

The Chief Officer Greg Nettleton presented three CFS State Training Officers with National Medals in recognition of their long and diligent service towards their communities.

This prestigious medal was established in 1975 as part of the Australian honours system and was first introduced in recognition of 15 years' of service by members of the Australian Defence Force, police force, fire and ambulance services.

Nominations are made by the Chief Officer of an organisation that meets criteria of protecting life and property where there's some degree of risk to its members.

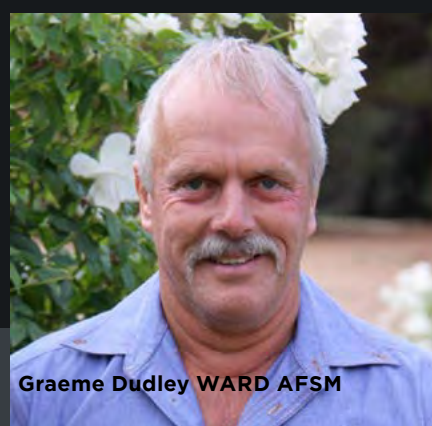
State Training Officers Scott Haynes for 8 years' service with the CFS and 7 years' with the Defence Force, with Chief Officer Greg Nettleton, and Bruce Lacey for 23 years' service and Wayne Richardson for 22 years' of diligent service.



Yvette (Pix) DOWLING AFSM



Joseph (Joe) TILLEY AFSM



Graeme Dudley WARD AFSM

About the CFS

Our Vision:

A Safer Community

Our Mission:

To protect life, property and the environment from fire and other emergencies whilst protecting and supporting our personnel and continuously improving.

The SA Country Fire Service (CFS) operates under a continuous improvement methodology and is always strategically planning to assist the community.

All Emergency Service Organisations within South Australia are governed by both South Australian and Australian Government legislation. The major pieces of legislation which govern the CFS include:

- SA Emergency Management Act 2004
- SA Fire & Emergency Services Act
- SA Fire & Emergency Services Regulations
- SA Native Vegetation Act
- SA Native Vegetation Regulations
- EPA Guidelines for Burning

The CFS is divided into two major activities – Frontline Services, and Frontline Services Support. See Appendix B for the current CFS Organisational Structure.



Frontline Services

Functions and Activities

The focus of the Frontline Services includes any function that has direct contact with members of the South Australian Community in an operational or education role and includes the following functional units.

■ Preparedness Operations

- > State Bushfire Policy and Planning
- > Safety and Compliance

■ State Operations

- > Information Operations
- > State Aviation Operations
- > State Operations
- > Operational Systems

■ Regional Operations

- > Regional Operations
- > SACAD

Preparedness Operations

State Bushfire Management Planning, Development Assessment Services and Preparedness Compliance.

Highlights:

- Release of the State Bushfire Coordination Committee Report into the Cherryville fire, providing recommendations regarding the declaration of Fire Danger Season, Total Fire Ban Days and use of fire outside of Fire Danger Season
- Development of Code of Practice for Broad Acre Burning
- Numerous Bushfire Risk Assessments
- Development of the State Rural Fire Hazard Plan
- Successful appeal through the Environment, Resources and Development Court against the removal of essential fire safety provisions for chicken shed development at Blanchetown by the Mid Murray Council
- Submitted an application for Natural Disaster Resilience Program funding to prepare Bushfire Management Area Plans





State Operations

State Aviation, Air Desk, Operational Training Systems, Communications, Community Engagement

Highlights:

- Development and implementation of community engagement plans for the states bushfire risk areas, which were developed in consultation with CFS Regional Prevention Officers, local council Fire Prevention Officers and Bushfire Management Committees
- Continuation of Community Programs such as Firey Women, Community Fire Safe, Bushfire Blitz, other field days and events
- Community Engagement delivered a staggering number of community interactions during Fire Danger Season, keeping community members informed and able to make decisions throughout all incidents
- Aviation undertook a post Fire Danger Season after action review to identify opportunities and priorities for the 2014-15 Fire Danger Season
- Commenced new Aerial Firefighting Centre contracts for the Fire Danger Season, providing greater flexibility in response and availability
- Aircraft flew a total of 1,446 hours during surveillance, aerial firebombing and air attack supervision missions and delivered 1,786 loads of suppressant totalling 5,555,500 litres

Regional Operations

Regional Command, Regional level Services, Risk & Response Planning, SACAD

Highlights:

- Minimum injury to volunteers, minimum property losses and nil life loss during unprecedented high level bushfire activity
- Group Operational Management Plans and Regional Operational Management Plans prepared that became integral to the success of the campaign fires in January 2014
- Provided continuous 24/7 support to CFS volunteers over an extended period of time to manage extensive fire activity
- Provided several strike teams in October 2013 to assist the New South Wales Rural Fire Service in combatting fire in the Blue Mountains and other locations
- Region 5 initiated planning for a Forest Industry Brigade Project Officer to assist with compliance with State legislation
- Engagement with Indigenous communities in the APY Lands through Region 4, resulting in planning four new Brigades within their communities

Frontline Services Support

Functions and Activities

The focus of the Frontline Services Support is defined as any function that provides specialist capabilities, technical capacity support for Frontline Service and includes the following functional units.

- Capability Planning
 - > Operational Capability Development
 - > Operational Planning
- Operations Infrastructure and Logistics
 - > Facilities and Property
 - > Vehicles and Equipment
 - > Telecommunications
 - > Firefighter Protection
- Training
 - > Professional Development
 - > Command Leadership and Curriculum Development
 - > Operational Training Rural
 - > Specialist Advance Firefighting

Capability Planning

Operations Capability Development, Doctrine, Risks & Lessons Management, SFEC, Strategy & Governance

Highlights:

- Development of the CFS Risk Management Framework
- Continuous review and improvement to Operational Doctrine
- Participated in the Deloitte Audit and Verification System for Safety and Injury Management, actions put in place to ensure CFS compliance and ongoing internal audits
- Completion of Business Planning Guidelines to align with Corporate Governance Strategy
- Review of committee structures to be implemented in 2014-15
- Procurement activities for Breathing Apparatus and SAGRN radios undertaken
- Engagement of the Office of the Chief Information Officer for ICT Digital Capability Planning across CFS

Operations Infrastructure and Logistics

Operational Facilities, Vehicles & Equipment, Telecommunications, Contract Management, Firefighter Protection Management

Highlights:

- Establishment of Working Groups to deliver effective management of assets and facilities
- Progression of the Capital Program to deliver new appliances to various Brigades
- Procurement of the SAGRN Firmware Upgrade Project
- Programming and delivering pagers to volunteers and staff

Training

Training delivery support, Operational Training Rural, Specialist Advance Firefighting Skills, Command Leadership and Curriculum Development, Professional Development

Highlights:

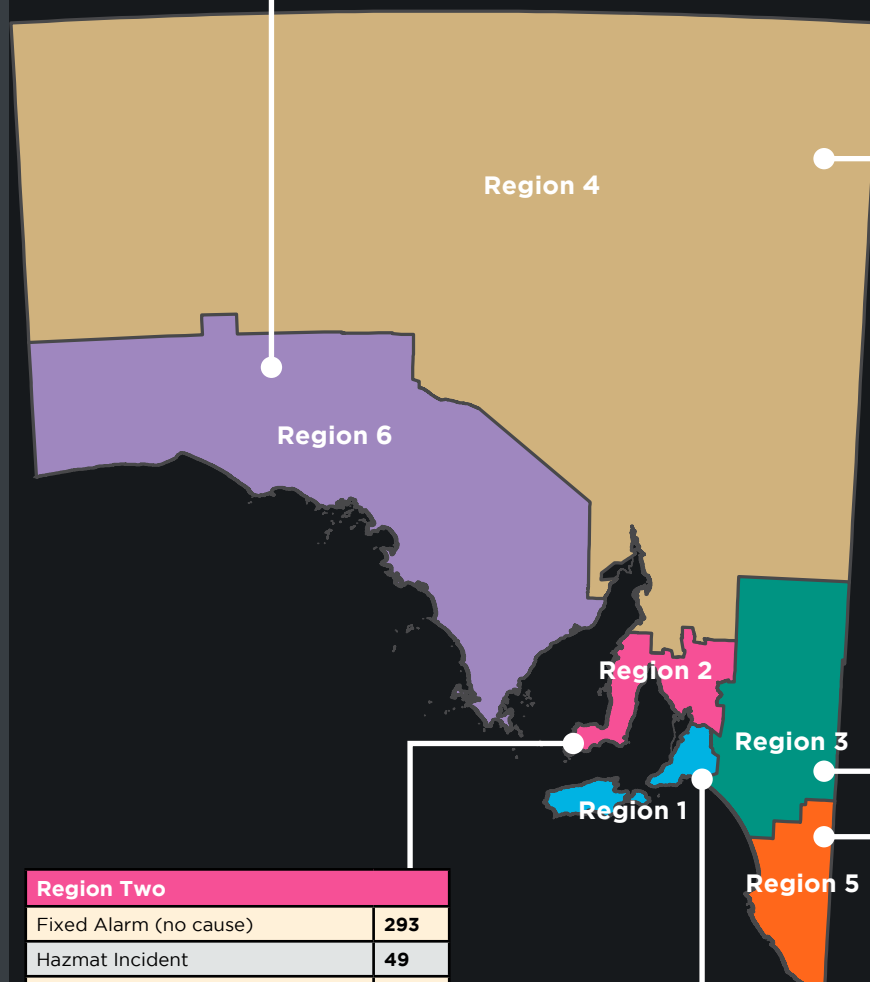
- Scheduled 2,626 training sessions with 21,336 attendees
- Assisted 1,163 new members to successfully complete their Basic Firefighting One training



Regions Incident Summary

Region Six	
Fixed Alarm (no cause)	91
Hazmat Incident	3
Misc Inc	17
Other Incidents/Attendance	26
Rural Incident	170
Special Service Incident	72
Structure Incident	11
Vehicle Related Incident	88
Total	478

Region Four	
Fixed Alarm (no cause)	105
Hazmat Incident	19
Misc Inc	16
Other Incidents/Attendance	43
Rural Incident	29
Special Service Incident	108
Structure Incident	43
Vehicle Related Incident	184
Total	808



Region Three	
Fixed Alarm (no cause)	92
Hazmat Incident	15
Misc Inc	26
Other Incidents/Attendance	94
Rural Incident	420
Special Service Incident	149
Structure Incident	39
Vehicle Related Incident	239
Total	1,074

Region Five	
Fixed Alarm (no cause)	71
Hazmat Incident	13
Misc Inc	15
Other Incidents/Attendance	32
Rural Incident	165
Special Service Incident	208
Structure Incident	45
Vehicle Related Incident	186
Total	735

Region Two	
Fixed Alarm (no cause)	293
Hazmat Incident	49
Misc Inc	59
Other Incidents/Attendance	133
Rural Incident	963
Special Service Incident	535
Structure Incident	103
Vehicle Related Incident	744
Total	2,879

Region One	
Fixed Alarm (no cause)	396
Hazmat Incident	75
Misc Inc	89
Other Incidents/Attendance	186
Rural Incident	826
Special Service Incident	1,128
Structure Incident	140
Vehicle Related Incident	772
Total	3,612

Financial Summary

The following table provides an overview of the financial result for CFS for 2013-14 and the two previous financial years.

CFS Financial Result - Overview			
	2013-14 \$'000	2012-13 \$'000	2011-12 \$'000
Total Expenses	75 323	69 674	65 360
Total Income	4 670	4 045	4 294
Revenues from SA Government	74 944	66 603	66 857
Net Result	4 291	974	5 791
Capital Program	13 249	13 656	15 079

The financial result includes the net financial position of all CFS Groups and Brigades.

Expenses

Total expenses include depreciation, Government Radio Network charges, employee expenses, aerial firefighting expenses and other supplies and services. Other supplies and services include the provision of protective clothing, operational consumables, minor equipment, fuel, repairs and maintenance, travel, site rental, and other day to day costs of running the CFS.

Total expenses for CFS were higher in 2013-14 than in 2012-13 primarily due to extraordinary bushfire response costs.

Income

CFS is primarily funded by contributions from the Community Emergency Services Fund. Other income sources for the CFS include a Commonwealth Government contribution towards the cost of aerial firefighting, fees and charges, interest, and fundraising by Brigades.

Income in 2013-14 was higher than 2012-13 due to additional funding received for extraordinary bushfire response costs.

Capital

The CFS capital program is used to replace ageing fire appliances, fire stations and other operational equipment. 2011-12 capital expenditure included additional funding announced in the 2010-11 State Budget for CFS to purchase, rather than lease, its command and logistics vehicles.

Financial Services

Financial services are provided by a range of personnel including volunteer administration and finance officers in Brigades and Groups, Business Services Officers in Regional Offices, SAFECOM Finance staff and Shared Services SA staff.

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Appendix A

CFS Workforce Statistics As at 30 June 2014

TABLE 1

Total Number of Employees as at 30 June 2014	
Persons	136
FTE's	127

TABLE 2

Gender	% Persons	% FTE
Male	55.88	59.45
Female	44.12	40.55

TABLE 3

Number of persons during the last 12 months:	
Separated from the agency during the last 12 months	8
Recruited to the agency during the 13/14 financial year	10
Recruited to the agency during the 13/14 financial year AND who were active/paid at June 2014	10
On Leave without Pay at 30 June 2014	1

TABLE 4

Number of Employees by Salary Bracket			
Salary Bracket	Male	Female	Total
\$0 - \$54,799	1	16	17
\$54,800 - \$69,699	17	25	42
\$69,700 - \$89,199	35	16	51
\$89,200 - \$112,599	21	2	23
\$112,600+	2	1	3
Total	76	60	136

TABLE 5

Status of Employees in Current Position					
FTE's					
Gender	Ongoing	Short-term contract	Long-term contract	Casual	Total
Male	72.5	1	2	0	75.5
Female	49.9	0	1.6	0	51.5
Total	122.4	1	3.6	0	127
Persons					
Gender	Ongoing	Short-term contract	Long-term contract	Casual	Total
Male	73	1	2	0	76
Female	58	0	2	0	60
Total	131	1	4	0	136

TABLE 6

Number of Executives by Status in Current Position, Gender and Classification															
Classification	Ongoing		Term Tenured		Term Untenured		Other (Inc. Casual)		Other		Total				
	M	F	M	F	M	F	M	F	M	F	M	% of total Execs	F	% of total Execs	Total
EXEC0A	0	0	0	0	0	1	0	0	0	0	0	0	1	33	1
EXEC0B	0	0	0	0	1	0	0	0	0	0	1	33	0	0	1
EXEC0C	0	0	0	0	1	0	0	0	0	0	1	33	0	0	1
Total	0	0	0	0	2	1	0	0	0	0	2	67	1	33	3

TABLE 7

Total Days Leave Taken	
Leave Type	2013/14
1) Sick Leave Taken	540.63
2) Family Carer's Leave Taken	66.33
3) Miscellaneous Special Leave	35.5

TABLE 8

Number of Aboriginal and/or Torres Strait Islander Employees			
Salary Bracket	Aboriginal employees	Total employees	% Aboriginal employees
\$0 - \$54,799	0	17	0
\$54,800 - \$69,699	0	42	0
\$69,700 - \$89,199	0	51	0
\$89,200 - \$112,599	0	23	0
\$112,600+	0	3	0
Total	0	136	0

TABLE 9

Number of Employees by Age Bracket by Gender				
Age Bracket	Male	Female	Total	% of Total
15 - 19			0	0
20 - 24	1	0	1	0.74
25 - 29	2	1	3	2.21
30 - 34	2	6	8	5.88
35 - 39	4	10	14	10.29
40 - 44	8	8	16	11.76
45 - 49	15	11	26	19.12
50 - 54	15	8	23	16.91
55 - 59	15	11	26	19.12
60 - 64	10	3	13	9.56
65+	4	2	6	4.41
Total	76	60	136	100

Appendix A

CFS Workforce Statistics As at 30 June 2014 cont.

TABLE 10

Cultural and Linguistic Diversity				
	Male	Female	Total	% of Agency
Number of Employees born overseas	7	9	16	11.76
Number of Employees who speak language(s) other than English at home	0	3	3	2.21

TABLE 11

Total Number of Employees with Disabilities			
Male	Female	Total	% of Agency
7	6	13	9.6

TABLE 12

Types of Disability (where specified)				
Disability	Male	Female	Total	% of Agency
Disability Requiring Workplace Adaptation	7	6	13	9.6
Physical	3	2	5	3.7
Intellectual	0	0	0	0
Sensory	4	4	8	5.9
Psychological/Psychiatric	0	0	0	0

TABLE 13

Number of Employees Using Voluntary Flexible Working Arrangements by Gender			
Leave Type	Male	Female	Total
Purchased Leave	0	0	0
Flexitime	63	41	104
Compressed Weeks	0	1	1
Part-time	1	21	22
Job Share	0	12	12
Working from Home	4	4	8

TABLE 14

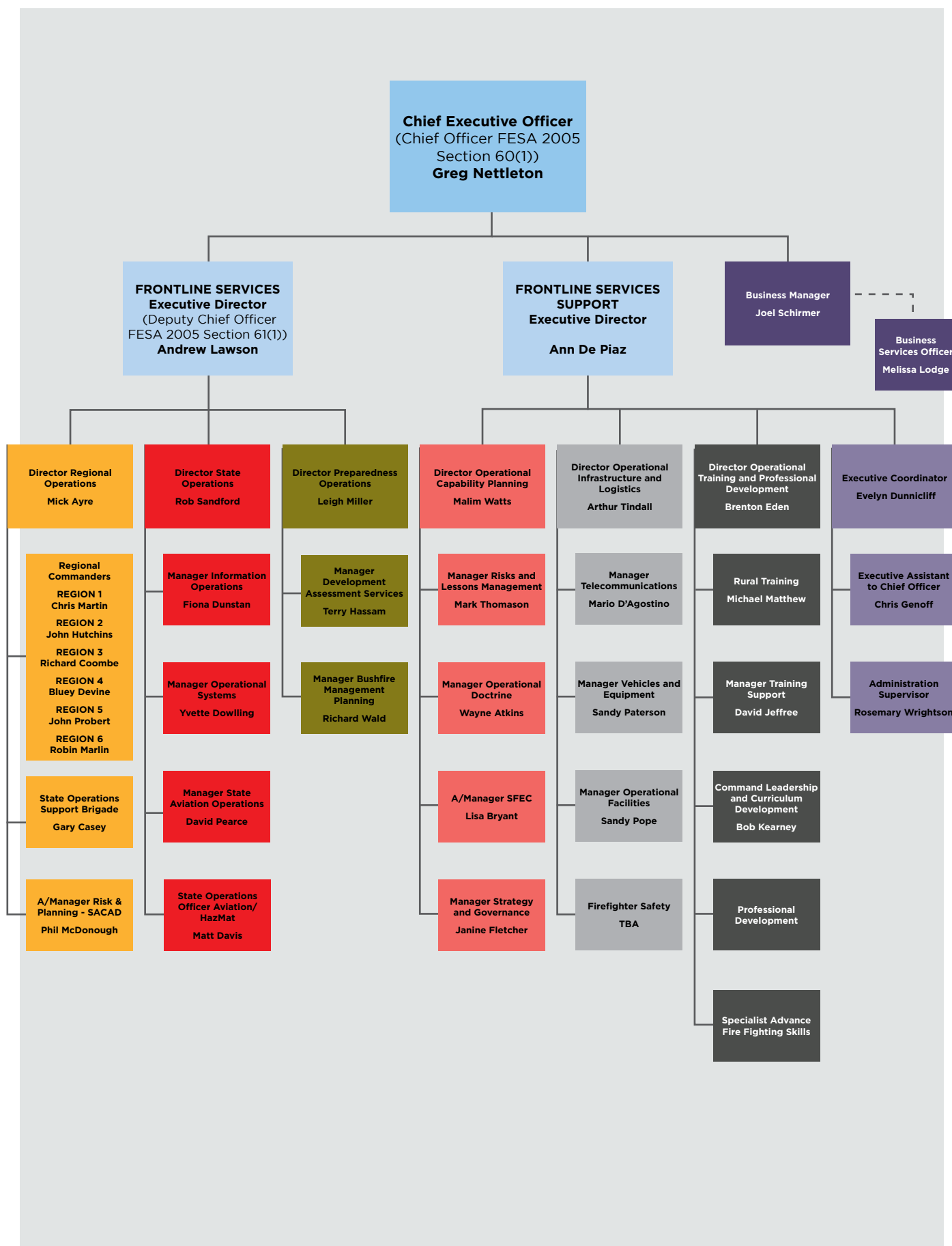
Documented Review of Individual Performance Management	
Documented Review of Individual Performance Management	Total
% Reviewed within the last 12 months	Not available
% review older than 12 months	Not available
% Not reviewed	Not available

TABLE 15

Leadership and Management Training Expenditure		
Training and Development	Total Cost	% of Total Salary Expenditure
Total training and development expenditure	Not available	Not available
Total Leadership and Management Development	Not available	Not available

Appendix B

Organisational Structure as at 30 June 2014



Appendix C

Administrative Reports

ASBESTOS MANAGEMENT

SA Country Fire Service Annual Asbestos Management Report 2013/14				
	No. of sites in Category			
Category	At Start of Year = 414	At End of Year = 417	Category Description	Interpretation
1	1	8	Remove	should be removed promptly
2	0	2	Remove as soon as practicable	should be scheduled for removal at a practical time.
3	44	50	Use care during maintenance	may need removal during maintenance work
4	32	20	Monitor Condition	is present, inspect according to legislation and policy
5	335	336	No asbestos identified/ identified asbestos has been removed	(All asbestos identified as per OHS & W 4.2.10(1) has been removed)
6	2	1	Further information required	(These sites not yet categorised)
Category 1				
Warrambo CFS - loose asbestos sheets in yard to be removed				
Belair CFS Station - external fence to be removed				
Bridgewater CFS Station - Appliance bay infill west wall damaged				
Port Clinton CFS - Radio & Ops Room - 3 drawer cabinet draws damaged & to be removed.				
Mudulla CFS - Comms Rm - currently being removed following storm damage				
Barmera CFS/SES - loose asbestos sheets in yard to be removed				
Mannum CFS - cover over Flue hole to be reglued				
Gladstone CFS - loose asbestos sheets in yard to be removed				
Category 2				
Stirling CFS station - Station to be replaced 2014/15				
Port Victoria CFS - Appliance bay & Cable pit - Station to be replaced 2014/15				
Category 6				
New shed recently purchased Lot 4 The Lane Penneshaw				

FREEDOM OF INFORMATION

The following information is provided pursuant to the provisions of Section 9 of the Freedom of Information Act 1991.

A request for access to a document must be made in writing and should be addressed as follows:

Freedom of Information Officer
SA Country Fire Service
GPO Box 2468 ADELAIDE SA 5001
Fees and charges

A request must be accompanied by an application fee of \$31.50. The application fee may be waived in cases where payment is likely to cause financial hardship to the applicant.

An application for waiver of the fee should state grounds for such waiver.

FOI requests received	
New (including transferred in)	57
Total to be processed	57
Completed requests	52
Total to be processed	5
Results of FOI requests	
Granted in full	40
Granted in part	12
Section 16(a) exempt	0
Fees received	\$1760.00
Days to Process	
0-15 days	10
16-30 days	37
Over 30 days	5
Total processed	52

ACCOUNT PAYMENT PERFORMANCE

CFS paid 98 per cent of its accounts within 30 days.

	Number of accounts paid	Percentage of accounts paid (by number)	Value in \$A of accounts paid	Percentage of accounts paid (by value)
Paid by due date	22,342	97%	\$65,520,960	99%
Paid late, within 30 days of due date	443	2%	\$553,692	1%
Paid more than 30 days from due date	251	1%	\$120,276	<1%
Total	23,036		\$66,194,928	

FRAUD

CFS has a financial control framework in place that minimises the risk of fraud occurring. The control framework includes a specific policy addressing fraud, clear statements of the CFS values, a code of conduct for CFS personnel, financial policies and procedures and compliance checks designed to detect instances of fraud.

During 2013-14, a small amount of funds were allegedly stolen from a Brigade. The matter was referred to the Police.

Appendix C

Administrative Reports cont.

CONSULTANTS

CFS engaged two external consultants during 2013-14 at a total cost of \$1,250.

Range	Number	Expenditure
Below \$10,000	1	\$1,250
\$10,000 - \$50,000	-	-
Above \$50,000	-	-
Total	1	\$1,250

OVERSEAS TRAVEL

Number of employees	Destination/s	Reasons for travel	Total cost to agency
1	Kiribati	Mentor the establishment of a fire service in Kiribati. Incidental costs only, the trip was funded by SOPAC (Secretariat of the Pacific, Community Applied Geoscience and Technology Division)	\$566
1	United States	United States National Fire Academy Executive Fire Officer Program July 2014. Flight costs were incurred in June 2014.	\$3,746
Total			\$4,312

Appendix D

Australasian Incident Reporting System (AIRS)

The CFS is a community based fire and emergency service dedicated to protecting the life, property and environmental assets of rural and semi-urban South Australians.

The CFS provides services in the following areas:

- Suppression of bushfires
- Suppression of structural fires
- Motor vehicle accidents
- Hazardous materials incidents
- Storm damage, floods and special incidents
- Advice on building fire safety
- Risk and response planning, and
- Community education and awareness programs

The CFS works in close partnership with industry and community groups in high-risk areas to increase awareness of fire prevention and develop risk minimisation programs.

The following statistics are a brief representation of the total number of incidents attended, the type of incident and brigade turnouts in response.

Volunteers also expend many hours undertaking other activities including:

- Administration
- Brigade and group meetings
- Equipment and station maintenance
- Response planning
- Training

The following tables are provided using the Australasian Fire Incident Reporting System. The Australian Standard (AS 2577) 'Collection of Data on Fire Incidents' has been adopted by fire authorities in Australia.

State-wide Fire Statistics 2013-14

	Page
Table 1: Incident numbers by incident group and type_____	36
Table 2: Estimated dollars loss for all incident groups_____	36
Table 3: Fire Cause by Incident Group - Rural_____	36
Table 4: Fire Cause by Incident Group - Structural_____	37
Table 5: Fire Cause by Incident Group - Vehicle_____	37
Table 6: Number of incidents by month_____	38
Table 7: Number of incidents by time of day_____	38

Table 1

Incident Numbers by Incident Group and Type 2013- 2014		
IncidentGroup	Incidents	Turnouts
Fixed Alarm (no cause)	1068	1524
Hazmat Incident	174	267
Misc Inc	223	307
Other Incidents/Attendance	512	1179
Rural Incident	2851	7743
Special Service Incident	2207	2837
Structure Incident	383	896
Vehicle Related Incident	2218	3734
TOTAL	9636	18487

Table 2

Dollar Loss for all incident Groups for 2013/2014	
Fixed Alarm	\$0.00
Hazmat	\$250.00
Other 1	\$0.00
Other 2	\$9,400.00
Rural	\$1,840,140.00
Special Service	\$0.00
Structural	\$16,439,571.00
Vehicle	\$4,428,275.00
TOTAL DOLLAR LOSS	\$22,717,636.00

Table 3

RuralFireCause	Number
Unspecified	636
Burning And Burn Offs - With Permit	16
Burning And Burn Offs - Without Permit	70
Campfire	16
Cigarette	6
Deliberate	19
Electrical - Power Lines	4
Fireworks	1
Incinerator	2
Lightning	3
Matches	1
Other	5
Rekindle	17
Rubbish Heap	22
Smoking Devices	1
Spontaneous Combustion	10
Suspicious	10
Undetermined	19
Unknown Suspected Lightning	1

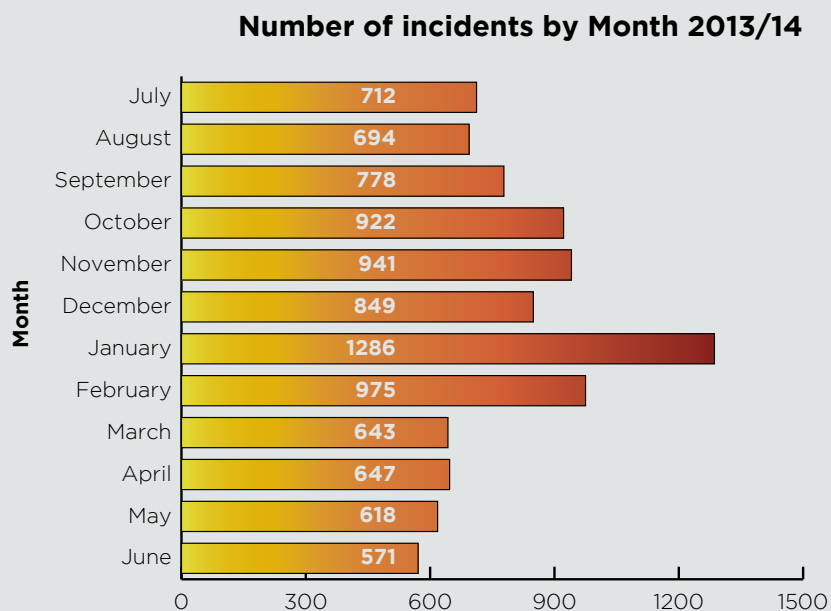
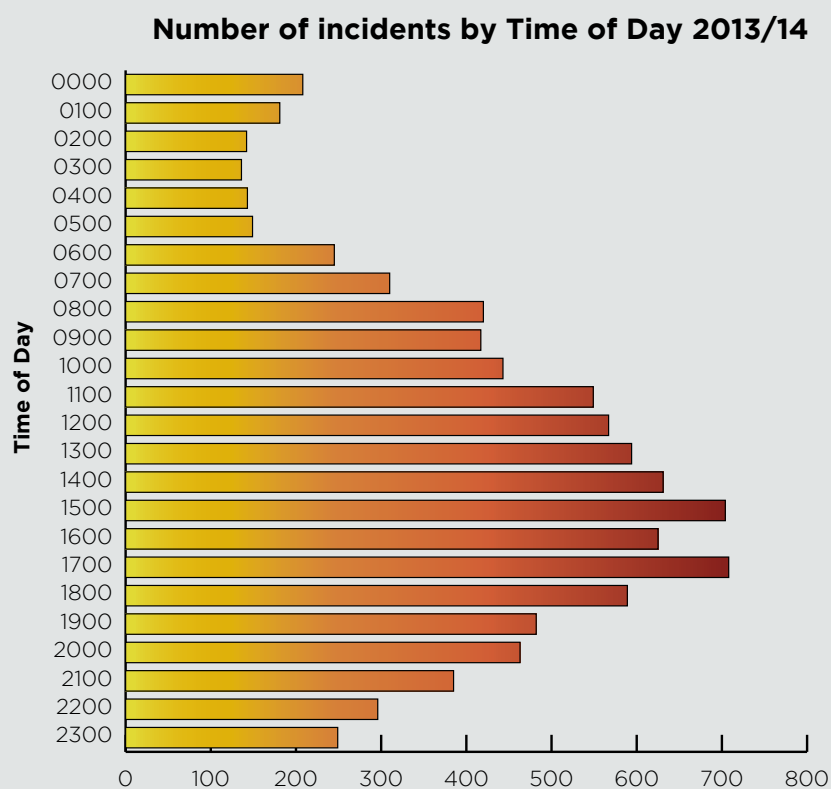
State-wide Fire Statistics 2013-14 cont.

Table 4

StructuralFireCause	Number
Unspecified	200
Candles Lanterns	6
Chemical Reaction	2
Chimney - Build Up Of Material	11
Cigarette	1
Cooking/Food Preparation	29
Deliberate	10
Electrical - Appliance (Not Including Heaters)	17
Electrical - Other	16
Electrical - Wiring	23
Exposure To External Flame	2
Fireworks	2
Heater - Electric	2
Heater - Gas	1
Heater - Open Fire Not Included Below	1
Heater - Other	1
Heater - Other Solid Fuel Fire	1
Industrial Processes	1
Other	7
Smoking Devices	4
Suspicious	9
Undetermined	37

Table 5

VehicleFireCause	Number
Unspecified	270
Backfire/Exhaust	1
Brakes Over Heat	9
Build Up Of Combustible Material - Other	3
Cooking/Food Preparation	1
Crash	5
Deliberate	29
Electrical	28
Mechanical Malfunction	22
Other	4
Suspicious	42
Undetermined	29
Unknown Suspected Lightning	1

Table 6**Table 7**

Independent Auditors Report

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
DX 56208
Victoria Square
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

To the Chief Officer South Australian Country Fire Service

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and subsection 100(2) of the *Fire and Emergency Services Act 2005*, I have audited the accompanying financial report of the South Australian Country Fire Service for the financial year ended 30 June 2014. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2014
- a Statement of Financial Position as at 30 June 2014
- a Statement of Changes in Equity for the year ended 30 June 2014
- a Statement of Cash Flows for the year ended 30 June 2014
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chief Officer and the Business Manager.

The Chief Officer's Responsibility for the Financial Report

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

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The auditing standards require that the auditor comply with relevant ethical requirements and that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures 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 entity'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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Chief Officer, as well as the overall presentation of the financial report.

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

Opinion

In my opinion, the financial report gives a true and fair view of the financial position of the South Australian Country Fire Service as at 30 June 2014, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.



S O'Neill
AUDITOR-GENERAL
29 September 2014

Certification of Financial Statements

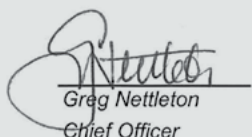
South Australian Country Fire Service

Certification of the Financial Statements

We certify that the attached general purpose financial statements for the South Australian Country Fire Service:

- complies with relevant Treasurer's Instructions issued under Section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the South Australian Country Fire Service; and
- presents a true and fair view of the financial position of the South Australian Country Fire Service as at 30 June 2014 and the results of its operation and cash flows for the financial year.

We certify that the internal controls employed by the South Australian Country Fire Service for the financial year over its financial statements and its preparation of the general purpose financial statements have been effective throughout the reporting period.



Greg Nettleton

Chief Officer

South Australian Country Fire Service

13 September 2014



Joel Schirmer

Business Manager

South Australian Country Fire Service

18 September 2014

Annual Financial Statements

For the Year Ended 30 June 2014



Annual Financial Statements

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Statement of Financial Position _____	45
Statement of Changes in Equity _____	46
Statement of Cash Flow _____	47
Notes to and forming part of the Financial Statements _____	48

Statement of Comprehensive Income

South Australian Country Fire Service Statement of Comprehensive Income For the Year Ended 30 June 2014

	Note	2014 \$'000	2013 \$'000
Expenses			
Employee benefits expenses	5	14,803	14,142
Supplies and services	6	48,142	44,146
Depreciation and amortisation expense	7	10,288	10,647
Grants and subsidies	8	387	700
Net loss from disposal of non-current assets	9	56	39
Other Expenses	10	1,647	-
Total expenses		75,323	69,674
Income			
Revenues from fees and charges	11	1,317	1,032
Grants & contributions	12	2,090	2,031
Interest revenues	13	150	181
Resources received free of charge	14	1	21
Groups/Brigades revenues	15	726	460
Other income	16	386	320
Total income		4,670	4,045
Net cost of providing services		70,653	65,629
Revenues from SA Government			
Revenues from SA Government	17	74,944	66,603
Total revenues from / payments to SA Government		74,944	66,603
Net result		4,291	974
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in asset revaluation surplus	22	(4,017)	-
Total other comprehensive income		(4,017)	-
Total comprehensive result		274	974

The net result and total comprehensive result are attributable to the SA Government as owner

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

Statement of Financial Position

South Australian Country Fire Service Statement of Financial Position As at 30 June 2014

	Note	2014 \$'000	2013 \$'000
Current assets			
Cash and cash equivalents	18	10,250	9,190
Receivables	19	3,189	968
Other financial assets	20	1,847	1,916
Non-current assets held for sale	21	991	991
Total current assets		16,277	13,065
Non-current assets			
Property, plant and equipment	22	154,076	157,095
Intangible assets	23	9	-
Total non-current assets		154,085	157,095
Total assets		170,362	170,160
Current liabilities			
Payables	25	3,092	3,755
Employee benefits	26	2,080	1,809
Provisions	27	706	466
Total current liabilities		5,878	6,030
Non-current liabilities			
Payables	25	257	239
Employee benefits	26	2,718	2,550
Provisions	27	2,457	2,563
Total non-current liabilities		5,432	5,352
Total liabilities		11,310	11,382
Net assets		159,052	158,778
Equity			
Asset revaluation surplus	28	45,836	49,853
Retained earnings	28	113,216	108,925
Total equity		159,052	158,778
The total equity is attributable to the SA Government as owner			
Unrecognised contractual commitments	30		
Contingent assets and liabilities	31		

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

Statement of Changes in Equity

South Australian Country Fire Service Statement of Changes in Equity For the Year Ended 30 June 2014

	Note	Asset Revaluation Surplus \$'000	Retained Earnings \$'000	Total \$'000
Balance at 30 June 2012		49,853	107,951	157,804
Net result for 2012-13		-	974	974
Total comprehensive result for 2012-13		-	974	974
Balance at 30 June 2013	28	49,853	108,925	158,778
Net result for 2013-14		-	4,291	4,291
Loss on revaluation of property, plant and equipment during 2013-14	22	(4,017)	-	(4,017)
Total comprehensive result for 2013-14		(4,017)	4,291	274
Balance at 30 June 2014	28	45,836	113,216	159,052

All changes in equity are attributable to the SA Government as owner

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

Statement of Cash Flow

South Australian Country Fire Service

Statement of Cash Flows

For the Year Ended 30 June 2014

	Note	2014 \$'000	2013 \$'000
Cash flows from operating activities			
Cash outflows			
Employee benefit payments		(14,179)	(13,598)
Supplies and services payments		(55,316)	(50,607)
Grants and subsidies payments		(387)	(700)
Payments for paid Parental Leave Scheme		-	(30)
Cash used in operations		(69,882)	(64,935)
Cash inflows			
Fees and charges		1,732	1,399
Receipts from grants and contributions		23	2,031
Interest received		142	194
GST recovered from the Australian Taxation Office		5,430	5,281
Receipts for paid Parental Leave Scheme		-	28
Other receipts		864	964
Cash generated from operations		8,191	9,897
Cash flows from SA Government			
Contributions from Community Emergency Services Fund	17	67,617	66,351
Other receipts from SA Government	17	7,327	252
Cash generated from SA Government		74,944	66,603
Net cash provided by operating activities	29	13,253	11,565
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(12,513)	(14,670)
Purchase of Intangibles		(10)	-
Cash used in investing activities		(12,523)	(14,670)
Cash inflows			
Proceeds from sale of investments		68	220
Proceeds from sale of property, plant and equipment		194	309
Cash generated from investing activities		262	529
Net cash used in investing activities		(12,261)	(14,141)
Net increase/(decrease) in cash and cash equivalents		992	(2,576)
Cash and cash equivalents at the beginning of the period		9,190	11,766
Cash and cash equivalents at the end of the period	18	10,182	9,190

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

Notes Index

South Australian Country Fire Service

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For the Year Ended 30 June 2014

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Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

1 Objectives and funding

Objectives

The South Australian Country Fire Service (CFS) is established under the *Fire and Emergency Services Act 2005* (the Act) and is responsible under the Act for the following functions:

- to provide services with a view to preventing the outbreak of fires, or reducing the impact of fires, in the country;
- to provide efficient and responsive services in the country for the purpose of fighting fires, dealing with other emergencies or undertaking any rescue;
- to protect life, property and environmental assets from fire and other emergencies occurring in the country;
- to develop and maintain plans to cope with the effects of fire or emergencies in the country;
- to provide services or support to assist with recovery in the event of a fire or other emergency in the country;
- to perform any other function assigned to the CFS by or under this or any other Act.

Funding arrangements

Funding of the CFS is primarily derived from the Community Emergency Services Fund (the Fund), in accordance with the *Emergency Services Funding Act 1998*.

Funds generated by Groups and Brigades through fund raising activities are held locally for expenditure on CFS activities in the local community. These funds are recognised in the CFS's financial statements.

2 Summary of significant accounting policies

(a) Statement of compliance

The CFS has prepared these financial statements in compliance with section 23 of the *Public Finance and Audit Act 1987* (PFAA).

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provision of the PFAA.

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

Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the CFS for the reporting period ending 30 June 2014. Refer to Note 3.

(b) 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 CFS'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 are 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 PFAA. In the interest of public accountability and transparency the Accounting Policy Statements require the following note disclosures, which have been included in this financial report:

- (a) revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at reporting date, classified according to their nature. A threshold of \$100 000 for separate identification of these items may be utilised. The CFS has elected not to utilise this threshold, i.e. all revenue, expense, financial assets and liabilities relating to SA Government have been separately disclosed;
- (b) expenses incurred as a result of engaging consultants;
- (c) employees whose normal remuneration is equal to or greater than the base executive remuneration level (within \$10 000 bandwidths) and the aggregate of the remuneration paid or payable or otherwise made available, directly or indirectly by the entity to those employees; and
- (d) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The CFS's Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets that were valued in accordance with the valuation policy applicable.

The Statement of Cash Flows has been prepared on a cash basis.

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

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2014 and the comparative information presented.

Notes to and forming part of the Financial Statements

(c) Reporting entity

The CFS is established under the *Fire and Emergency Services Act 2005* (the Act). Under the Act, the CFS is a separate body corporate acting on behalf of the Crown and part of the consolidated Emergency Services sector.

The financial statements include all the controlled activities of the CFS.

(d) 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 has required a change.

Where presentation or classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

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

(e) Rounding

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

(e) Taxation

The CFS is not subject to income tax. The CFS is liable for payroll tax, fringe benefits tax (FBT) and goods and services tax (GST).

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

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, 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 Australian Taxation Office 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 Australian Taxation Office is classified as part of operating cash flows.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the Australian Taxation Office. If GST is not payable to, or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

(g) 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.

(h) Income

Income is recognised to the extent that it is probable that the flow of economic benefits to the CFS will occur and can be reliably measured.

Income has been aggregated according to its nature and has not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

Revenues from SA Government

Contributions from the Fund and other receipts from SA Government are recognised as income when the CFS obtains control over the funding. Control over funding is normally obtained upon receipt.

Grants and contributions

Grants and contributions are recognised as an asset and income when the CFS obtains control of revenues or obtains the right to receive the revenues and income recognition criteria are met (i.e. the amount can be reliably measured and the flow of resources is probable).

Generally, the CFS has obtained control or the right to receive for:

- Contributions with unconditional stipulations - this will be when the agreement becomes enforceable i.e. the earlier of when the receiving entity has formally been advised that the contribution (e.g. grant application) has been approved; agreement/contract is executed; and/or the contribution is received.
- Contributions with conditional stipulations - this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for contributions received or receivable under the agreement.

All contributions received by the CFS have been contributions with unconditional stipulations attached and have been recognised as an asset and income upon receipt.

Resources received free of charge

Resources received free of charge are recorded as revenue in the Statement of Comprehensive Income at their fair value. Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

Notes to and forming part of the Financial Statements

Fees and charges

Revenues from fees and charges are derived from the provision of goods and services to other SA Government agencies and to the public. This revenue is recognised upon delivery of the service to the clients or by reference to the stage of completion.

Other income

Other income consists of rental income, donations received, insurance recoveries and other minor revenues.

(i) Expenses

Expenses are recognised to the extent that it is probable that the flow of economic benefits from the CFS will occur and can be reliably measured.

Expenses have been aggregated according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

Employee benefits expenses

Employee benefits expenses include all costs related to employment including wages and salaries, non-monetary benefits and leave entitlements. These are recognised when incurred.

Superannuation

The amount charged to the Statement of Comprehensive Income represents the contributions made by the CFS to the superannuation plan in respect of current services of current CFS staff. The Department of Treasury and Finance centrally recognises the superannuation liability in the whole-of-government financial statements for all Government managed funds.

Operating leases

Operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight-line basis over the lease term. The straight-line basis is representative of the pattern of benefits derived from the leased assets.

Net loss on non-current assets

Expenses from the disposal of non-current assets are recognised when the control of the asset has passed to the buyer and determined by comparing proceeds with carrying amount. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

Any loss on disposal is recognised at the date control of the asset is passed to the buyer and is determined after deducting the cost of the asset from the proceeds at that time.

Depreciation and amortisation

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. Amortisation is used in relation to intangible assets such as software, while depreciation is applied to tangible assets such as property, plant and equipment.

Assets' residual values, useful lives and amortisation 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, which is a change in accounting estimate.

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

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

Class of asset	Useful life (years)
Buildings	40
Vehicles	20
Communications equipment	10
Computer equipment	5
Plant and equipment	10
Intangibles	5

Grants and Subsidies

For contributions payable, the contribution will be recognised as a liability and expense when the entity has a present obligation to pay the contribution and the expense recognition criteria are met.

All contributions paid by the CFS have been contributions with unconditional stipulations attached.

(j) Current and non-current classification

Assets and liabilities are characterised as either current or non-current in nature. Assets and liabilities that are sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within twelve months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Where asset and liability line items combine amounts expected to be realised within twelve months and more than twelve months, the CFS has separately disclosed the amounts expected to be recovered or settled after more than twelve months.

(k) Assets

Assets have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position includes cash at bank and on hand and short-term highly liquid investments with maturities of three months or less that are readily converted to cash and which are subject to insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

Cash is measured at nominal value.

Notes to and forming part of the Financial Statements

Receivables

Receivables include amounts receivable from goods and services, GST input tax credits recoverable, prepayments and other accruals.

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

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the CFS will not be able to collect the debt. Bad debts are written off when identified.

Other financial assets

The CFS measures other financial assets at cost. All assets in this category are either short or medium term cash deposits.

Non-current assets held for sale

Non-current assets are classified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale is expected to be completed one year from the date of classification.

Non-current assets classified as held for sale are presented separately from the other assets in the Statement of Financial Position.

Non-current assets

Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value less accumulated depreciation. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position.

In accordance with Accounting Policy Framework III APS 2.15 all non-current tangible assets with a value of \$10 000 or greater are capitalised.

Revaluation of non-current assets

All non-current tangible assets are valued at fair value. On an ongoing basis, revaluations are made in accordance with related policies whereby independent valuations are obtained every six years and carrying amounts are adjusted accordingly.

If at any time management considers that the carrying amount of an asset materially differs from its fair value, the asset is revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any revaluation increment is credited to the asset revaluation surplus, except to the extent that it reverses a revaluation decrease of the same asset class previously recognised as an expense, in which case the increase is recognised as income. Any revaluation decrease is recognised as an expense, except to the extent that it offsets a previous revaluation increase for the same asset class, in which case the decrease is debited directly to the asset revaluation surplus to the extent of the credit balance existing in revaluations surplus for that asset class.

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

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

Impairment

All non-current tangible and intangible assets are tested for indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets, an impairment loss is offset against the respective asset revaluation surplus.

Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. Intangible assets are measured at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The useful lives of intangible assets are assessed to be either finite or indefinite. The CFS only has intangible assets with finite lives. The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition criteria (identifiability, control and the existence of future economic benefits) and recognition criteria (probability of future economic benefits and cost can be reliably measured) and when the amount of expenditure is greater than or equal to \$10 000.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 are expensed.

Subsequent expenditure on intangible assets has not been capitalised. This is because the CFS has been unable to attribute this expenditure to the intangible asset rather than to the CFS as a whole.

Fair Value measurement

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

The CFS classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

- * Level 1 - traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- * Level 2 - not traded in active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- * Level 3 - not traded in active market and are derived from unobservable inputs.

Notes to and forming part of the Financial Statements

Non-financial assets

In determining fair value, CFS has taken into account the characteristic of the asset (eg condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (that is physically possible, legally permissible, financially feasible).

CFS current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As CFS did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

Refer to Notes 22 and 24 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

Financial assets

CFS does not recognise any financial assets at fair value.

(I) Liabilities

Liabilities have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Payables

Payables include creditors, accrued expenses and employment on-costs.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to the normal operations of the CFS.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

All payables are measured at their nominal amount, are unsecured and are normally settled within 30 days from the date of the invoice or date the invoice is first received.

Employee benefits on-costs include superannuation contributions WorkCover levies and payroll tax in respect to outstanding liabilities for salaries and wages, long service leave, annual leave and skills and experience retention leave.

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

Employee benefits

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

Salaries and wages, annual leave, skills and experience retention leave and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the skills and experience retention leave liability is expected to be payable within twelve months and is measured at the undiscounted amount expected to be paid. In the unusual event where salary and wages, annual leave and skills and experience retention liability are payable later than twelve months, the liability will be measured at present value.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement of sick leave.

Long service leave

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

The estimated liability for long service leave is based on actuarial assumptions over expected future salary and wages levels, experience of employee departure and periods of service. These assumptions are based on employee data over the police and emergency services sector across government. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

The unconditional portion of the long service leave provision is classified as current as CFS does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after ten years of service.

Provisions

Provisions are recognised when the CFS has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the CFS expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Statement of Comprehensive Income net of any reimbursement.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. If the effect of the time value of money is material, provisions are discounted for the time value of money and the risks specific to the liability.

The workers compensation provision is an actuarial estimate of the outstanding liability as at 30 June 2014 provided by a consulting actuary engaged through the Department of the Premier and Cabinet. The provision is for the estimated cost of ongoing payments to employees as required under current legislation. As of 28 November 2013 amendments of *Workers Rehabilitation and Compensation Act 1986* introduced presumptive recognition of certain cancers for eligible South Australian firefighters. This has resulted in minor impact to employee expenses in the Statement of Comprehensive Income and Provisions in the Statement of Financial Position.

The CFS is responsible for the payment of workers compensation claims.

Notes to and forming part of the Financial Statements

(m) Unrecognised contractual commitments and contingent assets and liabilities

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

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

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the Australian Taxation Office. If GST is not payable to, or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

3 New and revised accounting standards and policies

The CFS did not voluntarily change any of its accounting policies during 2013-14.

In accordance with the new AASB 13 *Fair Value Measurement* which became effective for the first time in 2013-14 the CFS has:

- * Reviewed its fair value valuation techniques (both internal estimates and independent appraisal) for non-financial assets to ensure they are consistent with the standard. Previously, the CFS has used the cost approach or the market approach to determine fair value. The CFS will continue to measure its non-financial assets using either the cost or market approach. The application of AASB 13 has not had a material impact on the fair value measurements; and

- * included additional disclosures where required to assist users in assessing the valuation techniques and inputs used to ascertain fair value measurements used for asset and liability measurements.

Fair value hierarchy and other information is provided in Notes 22 and 24.

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the CFS for the period ending 30 June 2014. The CFS has assessed the impact of the new and amended standards and interpretations and considers there will be minimal impact on the accounting policies or the financial statements of the CFS.

4 Activities of the South Australian Country Fire Service

In achieving its objectives, the CFS provides services within two areas of activity: frontline service delivery and frontline service delivery support. These services are classified under one program titled 'South Australian Country Fire Service'.

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

5 Employee benefits expenses

	2014 \$'000	2013 \$'000
Salaries and wages	10,709	9,898
Annual leave	960	908
Skills and experience retention leave	44	51
Long service leave	328	208
Employment on-costs - superannuation	1,070	1,000
Payroll tax	653	586
Workers compensation costs	661	1,173
Other employment related expenses	378	318
Total: Employee benefits expenses	14,803	14,142

Employee remuneration

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

	2014 No. of employees	2013 No. of employees
\$138 000 – \$141 499*	n/a	2
\$141 500 – \$151 499	2	3
\$151 500 – \$161 499	2	3
\$161 500 – \$171 499	2	1
\$181 500 – \$191 499	1	-
\$221 500 – \$231 499	-	1
\$231 500 – \$241 499	1	-
\$281 500 – \$291 499	-	1
\$291 500 – \$301 499	1	-
Total number of employees	9	11

* This band has been included for the purposes of reporting comparative figures based on the executive base level rate for 2012-13.

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 fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year was \$1.659 million (\$1.859 million).

6 Supplies and services

	2014 \$'000	2013 \$'000
Accommodation	123	129
Aerial firefighting	9,921	8,465
Auditor's remuneration	28	27
Communications	972	1,057
Computing costs	1,554	2,285
Consultancy, contractor and legal fees	3,074	2,628
Consumables	2,523	2,029
Energy	818	739
Government radio network	10,296	10,147
Insurance premiums	228	212
Minor plant and equipment	1,420	1,489
Operating lease costs	2,369	2,417
Operational costs	3,018	2,053
Repairs and maintenance	5,237	5,112
Shared Services SA payments	4	1
Travel and training	2,941	1,841
Uniforms and protective clothing	1,731	1,418
Other expenses	1,885	2,097
Total: Supplies and services	48,142	44,146

Consultants

The number and dollar amount of consultancies paid/payable (included in Consultants expense shown above) fell within the following bands:

	2014 No. of consultants	2013 No. of consultants	2014 \$'000	2013 \$'000
Below \$10 000	1	2	1	5
Total paid/payable to the consultants engaged	1	2	1	5

Auditor's remuneration

	2014 \$'000	2013 \$'000
Audit fees paid/payable to the Auditor-General's Department relating to the audit of financial statements	28	27
Total: Audit fees	28	27

Other Services

No other services were provided by the Auditor-General's Department.

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

Supplies and services provided by entities within the SA Government

The following supplies and services (included in the supplies and services expense amounts shown above) were provided by entities within the SA Government:

Accommodation	78	86
Aerial firefighting	139	17
Auditor's remuneration	28	27
Communications	42	34
Computing costs	326	118
Consultancy, contractor and legal fees	434	604
Consumables	-	180
Energy	14	15
Government radio network	10,296	10,147
Insurance premiums	172	173
Minor plant and equipment	1	47
Operating lease costs	456	1,008
Operational costs	207	61
Repairs and maintenance	73	140
Shared Services SA payments	4	1
Travel and training	16	157
Uniforms and protective clothing	-	13
Other expenses	228	293
Total: Supplies and services provided by entities within the SA Government	12,514	13,121

7 Depreciation and amortisation expense

	2014 \$'000	2013 \$'000
Depreciation		
Buildings	2,378	2,518
Vehicles	6,517	6,200
Computers	16	20
Plant	284	379
Communications	1,092	1,464
Total: Depreciation	10,287	10,581
Amortisation		
Software	1	66
Total: Amortisation	1	66
Total: Depreciation and amortisation	10,288	10,647

8 Grants and subsidies

	2014 \$'000	2013 \$'000
Grants to individuals and community organisations	387	700
Total: Grants and subsidies	387	700

All grants and subsidies are provided to non SA Government recipients.

9 Net loss from disposal of non-current assets

	2014 \$'000	2013 \$'000
Land and buildings		
Proceeds from disposal	-	-
Less: Net book value of assets disposed	(1)	-
Net gain/(loss) from disposal of land and buildings	(1)	-
Vehicles		
Proceeds from disposal	262	309
Less: Net book value of assets disposed	(317)	(348)
Net gain/(loss) from disposal of vehicles	(55)	(39)
Total: Assets		
Total proceeds from disposal	262	309
Less: Total value of assets disposed	(318)	(348)
Total: Net loss from disposal of non-current assets	(56)	(39)

10 Other Expenses

	2014 \$'000	2013 \$'000
Assets revaluation decrement	1,647	-
Total: Other Expenses	1,647	-

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

11 Revenues from fees and charges

	2014 \$'000	2013 \$'000
Fire alarm attendance fees	385	266
Fire safety fees	131	133
Fire alarm monitoring fees	203	193
Incident cost recoveries	164	-
Training and other recoveries	420	415
Other recoveries	14	25
Total: Revenues from fees and charges	1,317	1,032

Fees and charges received/receivable from entities within the SA Government

The following fees and charges (included in the revenues from fees and charges shown above) were received/receivable from entities within the SA Government:

	2014 \$'000	2013 \$'000
Fire alarm attendance fees	127	88
Fire safety fees	3	8
Fire alarm monitoring fees	50	46
Training and other recoveries	116	79
Total: Fees and charges received/receivable from entities within the SA Government	296	221

12 Grants & contributions

	2014 \$'000	2013 \$'000
Commonwealth Government	2,090	2,031
Total: Grants & contributions	2,090	2,031

Commonwealth revenues include contributions towards aerial firefighting costs through the National Aerial Firefighting Centre Ltd, contributions towards the cost of providing fire and emergency services to Commonwealth property in CFS areas and one-off project grants.

Contributions through the National Aerial Firefighting Centre Ltd can only be applied to aircraft leasing and positioning costs and must be matched by State Government funding on at least a dollar for dollar basis. Once-off project grants are subject to specific funding agreements.

13 Interest revenues

	2014 \$'000	2013 \$'000
Interest on deposit accounts - from entities within the SA Government	150	181
Total: Interest revenues	150	181

14 Resources received free of charge

	2014 \$'000	2013 \$'000
Asset contributions from local government councils and other organisations	1	21
Total: Resources received free of charge	1	21

During 2012-13, two properties have been transitioned into the control of the Minister (valued at fair value of \$0.021m).

15 Groups/Brigades revenues

	2014 \$'000	2013 \$'000
Groups/Brigades fundraising	726	460
Total: Groups/Brigades revenues	726	460

16 Other income

	2014 \$'000	2013 \$'000
Rent received	76	54
Donations	1	1
Insurance recoveries	-	16
Other	309	249
Total: Other income	386	320

Other income received/receivable from entities within the SA Government

The following other income (included in the other income revenues shown above) was received/receivable from entities within the SA Government:

	2014 \$'000	2013 \$'000
Other	43	18
Total: Other income received/receivable from entities within the SA Government	43	18

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

17 Revenues from SA Government

	2014 \$'000	2013 \$'000
Revenues from SA Government		
Contributions from Community Emergency Services Fund	67,617	66,351
Other revenues from SA Government	7,327	252
Total: Revenues from SA Government	74,944	66,603

Total revenues from SA Government consists of \$59.752m (2013: \$53.096m) for operational funding and \$15.192m (2013: \$13.507m) for capital projects.

For details on the expenditure associated with the operational funding and capital funding refer to Note 5,6,8,22 and 23.

18 Cash and cash equivalents

	2014 \$'000	2013 \$'000
Cash on hand	5	4
Deposits with the Treasurer	5,855	5,487
Cash at bank (Non SA Government)	417	417
Cash at bank (Non SA Government) - Groups/Brigades	3,092	2,642
Short-term deposits (Non SA Government) - Groups/Brigades	881	640
Total: Cash and cash equivalents	10,250	9,190

Short term deposits

Short-term deposits are made for varying periods of between one day and three months. The deposits are lodged with various financial institutions at their respective short-term deposit rates.

Interest rate risk

Cash on hand is non-interest bearing. Deposit at call and with the Treasurer earn a floating interest rate, based on daily deposit rates. The carrying amount of cash and cash equivalents represents fair value.

19 Receivables

	2014 \$'000	2013 \$'000
Current		
Receivables	2,534	263
Less: Allowance for doubtful debts	(12)	(5)
	2,522	258
Accrued revenues	67	15
GST input tax recoverable	600	695
Total: Receivables current	3,189	968

Receivables from entities within the SA Government

The following receivables (included in the receivables shown above) were receivable from entities within the SA Government:

Receivables	22	32
Accrued revenues	22	32
Total: Receivables from entities within the SA Government	45	42

Movement in the allowance for doubtful debts

The allowance for doubtful debts (allowance for impairment loss) is recognised when there is objective evidence (ie calculated on past experience and current and expected changes in client credit rating) that a receivable is impaired.

An allowance for impairment loss has been recognised in 'other expenses' in the Statement of Comprehensive Income for specific debtors and debtors assessed on a collective basis for which such evidence exists.

	2014 \$'000	2013 \$'000
Movements in the allowance for doubtful debts (impairment loss)		
Carrying amount at the beginning of the period	(5)	(4)
Amounts written off	2	6
Decrease/(increase) in allowance recognised in profit or loss	(9)	(7)
Carrying amount at the end of the period	(12)	(5)

Interest rate and credit risk

Receivables are raised for all goods and services provided for which payment has not been received. Receivables are normally settled within 30 days. Receivables, prepayments and accrued revenues are non-interest bearing. Other than as recognised in the allowance for doubtful debts, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Maturity analysis of receivables and categorisation of financial instruments and risk exposure information

Refer to Note 34.

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

20 Other financial assets

	2014 \$'000	2013 \$'000
Medium term deposits - Groups/Brigades	1,847	1,916
Total: Other financial assets current	1,847	1,916

Maturity analysis of receivables and categorisation of financial instruments and risk exposure information
Refer to Note 34.

21 Non-current assets held for sale

	2014 \$'000	2013 \$'000
Building	4	4
Land	987	987
Total non-current assets held for sale	991	991

A tender to sell surplus land at Port Lincoln during 2010/11 failed to be realised, and as at 30 June 2014 the property continues to remain on the market for sale.

22 Property, plant and equipment

	2014 \$'000	2013 \$'000
Land		
At valuation	12,649	11,294
At cost (deemed fair value)	-	679
Total: Land	12,649	11,973
Buildings		
At valuation	42,192	47,641
At cost (deemed fair value)	444	4,144
Less: Accumulated depreciation	(1,124)	(3,804)
Total: Buildings	41,512	47,981
Vehicles		
At valuation	80,990	74,021
At cost (deemed fair value)	7,718	19,502
Less: Accumulated depreciation	(3,285)	(9,094)
Total: Vehicles	85,423	84,429
Communication equipment		
At valuation	4,849	6,273
At cost (deemed fair value)	-	2,621
Less: Accumulated depreciation	(417)	(2,123)
Total: Communication equipment	4,432	6,771
Computer equipment		
At valuation	30	-
At cost (deemed fair value)	80	98
Less: Accumulated depreciation	(7)	(20)
Total: Computer equipment	103	78
Plant and equipment		
At valuation	1,164	1,450
At cost (deemed fair value)	-	996
Less: Accumulated depreciation	(98)	(526)
Total: Plant and equipment	1,066	1,920
Capital work in progress		
At cost (deemed fair value)	8,891	3,943
Total: Capital work in progress	8,891	3,943
Total: Property, plant and equipment	154,076	157,095

Valuation of assets

At 1 January 2014 Independent valuations for land, buildings, vehicles, communication, computer, plant and equipment assets were undertaken by Liquid Pacific, Mr M Burns, MRICS, AAPI (CPV). The fair value of all vehicles, communications, computer and plant and equipment items was determined by identifying a market buying price, estimated as written down modern equivalent replacement cost. The fair value of land and buildings was based on recent market transactions for similar land and buildings in the area taking into account zoning and restricted use.

As at 30 June 2014 in accordance with SAFECOM policy, a review of the valuations were undertaken by a suitability qualified officer of SAFECOM which indicated that there was no material difference between the fair value and carrying amount of the assets. Consequently it was determined no revaluation adjustment were required at this time.

Impairment

There were no indications of impairment for property, plant and equipment as at 30 June 2014.

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

Resources received free of charge

Refer to Note 14

Movement reconciliation of property, plant and equipment

	Land	Buildings	Vehicles	Communication equipment	Computing equipment	Plant & equipment	Capital work in progress	2014	Sub-2013	Sub-total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		\$'000
2014										
Carrying amount at the beginning of the period	11,973	47,981	84,429	6,771	78	1,920	3,943	157,095		
Acquisitions	-	22	38	-	-	-	13,189	13,249		
Transfers to/(from) Capital WIP	-	481	7,679	-	81	-	(8,241)	-		
Depreciation expense	-	(2,378)	(6,517)	(1,092)	(16)	(284)	-	(10,287)		
Net revaluation increment/(decrement)	676	(4,594)	111	1	(1)	(210)	-	(4,017)		
Assets received for nil consideration	1	-	-	-	-	-	-	1		
Disposals	(1)	-	(317)	-	-	-	-	(318)		
Net revaluation decrement expensed	-	-	-	(1,248)	(39)	(360)	-	(1,647)		
Carrying amount at the end of the period	12,649	41,512	85,423	4,432	103	1,066	8,891	154,076		
2013										
Carrying amount at the beginning of the period	11,354	46,470	76,821	8,235	98	2,228	9,141		154,347	
Acquisitions	-	-	-	-	-	-	13,656		13,656	
Transfers to/(from) Capital WIP	598	4,029	14,156	-	-	71	(18,854)		-	
Depreciation expense	-	(2,518)	(6,200)	(1,464)	(20)	(379)	-		(10,581)	
Assets received for nil consideration	21	-	-	-	-	-	-		21	
Disposals	-	-	(348)	-	-	-	-		(348)	
Carrying amount at the end of the period	11,973	47,981	84,429	6,771	78	1,920	3,943		157,095	

23 Intangible assets

	2014 \$'000	2013 \$'000
Computer software	21	341
Less: Accumulated amortisation	(12)	(341)
Total: Intangible assets	9	-

Movement reconciliation of intangible assets

Carrying amount at the beginning of the period	-	66
Transfers to/(from) capital work in progress	10	
Amortisation expense	(1)	(66)
Carrying amount at the end of the period	9	-

Asset details and amortisation

Intangible assets detailed above relate to computer software externally acquired. All computer software is amortised over a straight line basis with a total useful life of five years.

Impairment

There were no indications of impairment of intangible assets at 30 June 2014.

24 Fair value measurement

Fair Value Hierarchy

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purpose. The CFS categorises non-financial assets measured at fair value into hierarchy bases on the level of inputs used in measurement.

Fair value measurements recognised in the balance sheet are categorised into the following levels at 30 June 2014

The CFS had no valuations categorised into level 1

Fair value measurements at 30 June 2014

	2014 \$'000	Level 2 \$'000	Level 3 \$'000
Recurring fair value measurements			
Land (note 22)	12,649	6,389	6,260
Buildings (note 22)	41,512	8,440	33,072
Vehicles (note 22)	85,423	7,595	77,828
Communication equipment (note 22)	4,432	-	4,432
Computer equipment (note 22)	103	79	24
Plant and equipment (note 22)	1,066	-	1,066
Total recurring fair value measurements	145,185	22,503	122,682
Non-recurring fair value measurements			
Land held for sale (note 21)	987	987	-
Buildings held for sale (note 21)	4	4	-
Total non-recurring fair value measurements	991	991	-
Total	146,176	23,494	122,682

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

Comparative information for non-financial assets has not been provided as permitted by the transitional provisions of the new standard.

There were no transfers of assets between level 1 and 2 fair value hierarchy levels in 2014. The CFS's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

Valuation techniques and inputs

Valuation techniques used to derive level 2 and 3 fair values are at note 22. There were no changes in the valuation techniques during 2014.

Land which restricted use is considered within Input Level 3

Buildings specialised are classified as Input Level 3

As with all assets in this valuation, the Market Price has been estimated by the written-down Replacement Cost of a modern equivalent or reproduced comparable asset, not the replacement cost of existing asset on a like with like material basis.

Quantitative information about fair value measurement using significant unobservable inputs (level 3)

Description	Fair value	Valuation Technique	Unobservable Inputs	Range		
	\$'000			\$	\$/m ²	Years
Land	6,260	Market Approach ¹	Adjusted Market Price		1-250	-
Buildings	33,072	Depreciated replacement cost (DRC) ²	Current market replacement cost		450-2,100	40
Other plant and equipment	83,349	Depreciated replacement cost (DRC) ³	Current market replacement cost	1,500-2,452,407		5-20

¹ Fair value of land with restricted use was determined using an adjusted market price of surrounding un-restricted land.

² Due to the highly specialised nature of the assets, fair value was determined using depreciated replacement cost approach. Key assumption were the use of the properties and specialised nature of the improvements either by virtue of the type of improvement, location or scale.

³ Due to no quoted market price available for this asset class in an active and liquid market, fair value has been estimated by written-down replacement cost.

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3)

Reconciliation of fair value measurement - Level 3

	Land	Buildings	Vehicles	Comm	Computer equipment	Plant & equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	5,707	38,939	84,428	6,771	79	1,919	137,843
Capitalised subsequent expenditure	-	58	-	-	-	-	58
Revaluation increment/(decrement)	553	(3,960)	111	(1,247)	(40)	(570)	(5,153)
Depreciation	-	(1,965)	(6,394)	(1,092)	(15)	(283)	(9,749)
Disposals	-	-	(317)	-	-	-	(317)
Closing balance at the end of the period	6,260	33,072	77,828	4,432	24	1,066	122,682

25 Payables

	2014 \$'000	2013 \$'000
Current		
Accrued expenses	234	569
Creditors	2,428	2,803
Fringe benefits tax payable	92	81
Employment on-costs	338	302
Total: Current payables	3,092	3,755

Current payables to entities within the SA Government

The following payables (included in the payables shown above) were payable to entities within the SA Government:

	2014	2013
Accrued expenses	33	30
Creditors	32	1,034
Fringe benefits tax payable	92	81
Employment on-costs	161	153
Total: Current payables to entities within the SA Government	318	1,298

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

	2014 \$'000	2013 \$'000
Non-current		
Creditors	3	-
Employment on-costs	254	239
Total: Non-current payables	257	239

Non-current payables to entities within the SA Government

The following payables (included in the payables shown above) were payable to entities within the SA Government:

Employment on-costs	142	135
Total: Non-current payables to entities within the SA Government	142	135

Employment on-costs

The actuarial assessment performed by the Department of Treasury and Finance, has resulted in the percentage of the proportion of long service leave taken as leave to remain at the 2013 rate of 40%, and the average factor for the calculation of employer superannuation cost on-cost has increased to 10.3% from 2013 (10.2%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is a increase in the employment on-cost of \$0.051m and employee benefit expense of \$0.051m. The estimated impact on future periods is not expected to be materially different to the effect on the current period as shown above.

Interest rate and credit risk

Creditors and accruals are raised for all amounts billed but unpaid. Sundry creditors are normally settled within 30 days. Employment on-costs are settled when the respective employee benefit that they relate to is discharged. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

Maturity analysis of payables and categorisation of financial instruments and risk exposure information

Refer to Note 34.

26 Employee benefits

	2014 \$'000	2013 \$'000
Current		
Accrued salaries and wages	104	20
Annual leave	1,393	1,275
Skills and experience retention leave	88	51
Long service leave	495	463
Total: Employee benefits current	2,080	1,809
Non-current		
Long service leave	2,718	2,550
Total: Employee benefits non-current	2,718	2,550

AASB 119 contains the calculation methodology for long service leave liability. The actuarial assessment performed by the Department of Treasury and Finance has provided a set level of liability for the measurement of long service leave.

AASB 119 requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has remained the same rate for 2014 at 3.5%.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4%. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

27 Provisions

	2014 \$'000	2013 \$'000
Current		
Provision for workers compensation	706	466
Total: Provisions current	706	466
Non-current		
Provision for workers compensation	2,457	2,563
Total: Provisions non-current	2,457	2,563
Total: Provisions	3,163	3,029
Provision movement:		
Carrying amount at the beginning of the period	3,029	2,870
Additional provisions recognised / (released)	664	1,173
Reductions arising from payments	(530)	(1,014)
Carrying amount at the end of the period	3,163	3,029

Amendments to the *Workers Rehabilitation and Compensation Act 1986* came into effect during 2013-14 that provided presumptive coverage to firefighters for a range of cancers. These changes will provide additional workers compensation coverage for eligible firefighters subject to certain criteria.

The workers compensation provision as at 30 June 2014 is based on a valuation prepared by an actuary that assesses all known claims relating to the revised workers compensation legislation. While further firefighters may be eligible to make a claim, a reliable estimate of further liabilities cannot be presently made to satisfy the conditions for recognition of liabilities under accounting standards. A contingent liability disclosure has been made at note 31 to the financial statements.

Consequently, there may be a significant increase in workers compensation provision in future years as further claims are received and assessed.

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

28 Equity	2014 \$'000	2013 \$'000
Accumulated surplus	113,216	108,925
Asset revaluation surplus	45,836	49,853
Total equity	159,052	158,778

The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets. The asset revaluation surplus is used to record increments and decrements in the fair value of land, buildings and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

29 Cash flow reconciliation	2014 \$'000	2013 \$'000
Reconciliation of cash and cash equivalents at the end of the reporting period:		
Cash and cash equivalents disclosed in the Statement of Financial Position	10,250	9,190
Balance as per the Statement of Cash Flows	10,182	9,190
 Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash provided by operating activities	13,253	11,565
Less revenues from SA Government	(74,944)	(66,603)
Add/(less) non-cash items		
Depreciation and amortisation	(10,288)	(10,647)
Assets received free of charge	1	21
Assets revaluation decrement recognised in Statement of Comprehensive Income	(1,647)	-
Net (loss) from disposal of non-current assets held for sale	(56)	(39)
Movement in assets and liabilities		
(Increase)/decrease in receivables	2,221	(510)
(Decrease)/increase in payables	1,380	1,105
(Increase)/decrease in employee benefits	(439)	(362)
(Decrease)/increase in provisions	(134)	(159)
Net cost of providing services	(70,653)	(65,629)

30 Unrecognised contractual commitments	2014 \$'000	2013 \$'000
Operating lease commitments		
The total value of future non-cancellable operating lease commitments not provided for and payable as at the end of the reporting period are detailed below. These amounts have not been brought to account in the financial statements.		
Within one year	1,315	1,868
Later than one year but not later than five years	1,599	1,709
Later than five years	-	89
Total: Operating lease commitments	2,914	3,666

The above-mentioned operating lease payments are not recognised in the financial statements as liabilities. These non-cancellable leases relate to vehicle, property leases, with rental payable monthly. Contingent rental provisions within the lease agreements require the minimum lease payments to be increased annually based on CPI movement.

Capital commitments

Capital expenditure contracted for at the reporting date but are not recognised as liabilities in the financial report, are payable as follows:

Within one year	3,177	7,177
Later than one year but not later than five years	-	-
Later than five years	-	-
Total: Capital commitments	3,177	7,177

These capital commitments are for building and appliance projects.

Expenditure commitments - remuneration

Commitments for the payment of salaries and other remuneration under fixed-term employment contracts in existence at the reporting date but not recognised as liabilities are payable as follows:

Within one year	752	708
Later than one year but not later than five years	398	1,129
Later than five years	-	-
Total: Remuneration commitments	1,150	1,837

Amounts disclosed include commitments arising from executive contracts. CFS does not offer fixed-term remuneration contracts greater than five years.

Expenditure commitments - other

The total value of other commitments not provided for and payable as at the end of the reporting period are detailed below. These amounts have not been brought to account in the financial statements.

Within one year	5,537	1,163
Later than one year but not later than five years	17,326	1,773
Later than five years	-	975
Total: Other commitments	22,863	3,911

Contractual commitments relate to information technology and aerial firefighting contracts.

Notes to and forming part of the Financial Statements

South Australian Country Fire Service Notes to and forming part of the Financial Statements For the Year Ended 30 June 2014

31 Contingent assets and liabilities

Contingent assets

In 2009-10 CFS made prepayments for capital works projects of \$855 800 for works that did not materialise. Recovery of the prepayments has been sought.

Contingent liabilities

Amendments to the *Workers Rehabilitation and Compensation Act 1986* came into effect during 2013-14 that provided presumptive coverage to firefighters for a range of cancers. These changes will provide additional workers compensation coverage for eligible firefighters subject to certain criteria.

The workers compensation provision as at 30 June 2014 recognises a liability for all known claims relating to the revised workers compensation legislation based on a valuation prepared by an actuary. Further firefighters may be eligible to make a claim, however, a reliable estimate of the liability relating to those potential claims cannot be presently made.

CFS has several other contingent liabilities in the form of unresolved litigation. However, the outcome cannot be reliably determined at this stage. In each case the financial exposure to CFS is limited to a \$10 000 excess under insurance arrangements

CFS is not aware of any other contingent liabilities

32 Remuneration of board and committee members

Members of the board and committees, during the 2014 financial year were:

State Bushfire Coordination Committee

Andrew Watson (retired 18 October 2013)
Ann De Piaz *
Bruce Hull
Bryan Fahy * (appointed 21 February 2014)
Dennis Mutton (retired 21 February 2014)
Donald Gilbertson
Donna Ferretti *
Fiona Dunstan *
Franco Crisci *
Glenn Benham *
Graham Gates
Grant Pelton *
Gregory Nettleton *

Gregory Saunder *
James Crocker *
James Rishworth *
Jayne Bates
John Nairn (appointed 18 October 2013)
Joseph Keynes
Justin Cook *
Katherine Stanley-Murray
Katie Taylor *
Kylie Egan
Maurice Roche (appointed 21 February 2014)
Mark Sutton *
Meredith Jenner * (retired 16/08/2013)

Michael Cornish * (retired 18/10/2013)
Peter White
Scott Thompson *
Stephen Pascale *
Susan Filby
Suzanne Mickan *
Timothy Kelly (retired 20 December 2013)
Timothy Milne
Tina Brew *
Wayne Thorley
William McIntosh

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

	2014	2013
	No. of members	No. of members
\$nil	33	31
\$1 - \$9 999	4	6
	<u>37</u>	<u>37</u>

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$2 060 (2013: \$3 914).

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

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

For the purposes of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct expenses incurred by relevant members.

33 Events after the reporting period

There were no events after the reporting period affecting the financial statements

34 Financial instruments / financial risk management

Table 34.1 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 Summary of significant accounting policies.

Category of financial asset and financial liabilities / Statement of Financial Position line item	Note	2014		2013	
		Carrying amount \$'000	Fair value \$'000	Carrying amount \$'000	Fair value \$'000
Financial assets					
Cash and cash equivalents	18	10,250	10,250	9,190	9,190
Receivables (1) (2)	19	2,564	2,564	278	278
Other financial assets	20	1,847	1,847	1,916	1,916
Financial liabilities					
Payables	25	2,637	2,637	3,345	3,345

Notes to and forming part of the Financial Statements

South Australian Country Fire Service

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For the Year Ended 30 June 2014

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levy receivables/payables, tax equivalents, commonwealth tax, audit receivables/payables etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost.

(2) Receivables amount disclosed here excludes prepayments. Prepayments are presented in Note 19 as trade and other receivables in accordance with paragraph 78(b) of AASB 101. However, prepayments are not financial assets as defined in AASB 132 as the future economic benefit of these assets is the receipt of goods and services rather than the right to receive cash or another financial asset.

Fair value

CFS does not recognise any financial assets or financial liabilities at fair value, but does disclose fair value in the notes. All of the resulting fair value estimates are included in level 2 as all significant inputs required are observable.

* The carrying value less impairment provisions of receivables and payables is a reasonable approximation of their fair values due to the short-term nature of these. Refer to Notes 2, 19 and 25

Credit risk

Credit risk arises when there is the possibility of CFS's debtors defaulting on their contractual obligations resulting in financial loss to the CFS. The CFS measures credit risk on a fair value basis and monitors risk on a regular basis.

CFS has minimal concentration of credit risk. CFS has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. CFS does not engage in high risk hedging for its financial assets.

The carrying amount of financial assets as detailed in table 34.1 represents the department's maximum exposure to credit risk.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

Allowances for impairment of financial assets are calculated on past experience and current and expected changes in credit rating. Other than receivables, there is no evidence to indicate that financial assets are impaired. Refer to note 19 for information on the allowance for impairment in relation to receivables.

The following table discloses the ageing of financial assets, past due, including impaired assets past due.

Table 34.2 Ageing analysis of financial assets

Financial asset item	Current Not overdue	Overdue for < 30 days	Overdue for 30–60 days	Overdue for > 60days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2014					
Not impaired					
Receivables	2,390	16	35	111	2,552
Other financial assets	1,847	-	-	-	1,847
Impaired					
Receivables	-	-	-	12	12
2013					
Not impaired					
Receivables	89	32	22	130	273
Other financial assets	1,916	-	-	-	1,916
Impaired					
Receivables	-	-	-	5	5

Table 34.3 Maturity analysis of financial assets and liabilities

The following table discloses the maturity analysis of financial assets and financial liabilities.

Financial statements item	Contractual maturities		
	Carrying amount	< 1 year	1-5 years
	\$'000	\$'000	\$'000
2014			
Financial assets			
Cash and cash equivalents	10,250	10,250	-
Receivables	2,564	2,564	-
Other financial assets	1,847	1,847	-
Total financial assets	14,661	14,661	-
Financial liabilities			
Payables	2,637	2,634	3
Other financial liabilities	-	-	-
Total financial liabilities	2,637	2,634	3
2013			
Financial assets			
Cash and cash equivalents	9,190	9,190	-
Receivables	278	278	-
Other financial assets	1,916	1,916	-
Total financial assets	11,384	11,384	-
Financial liabilities			
Payables	3,345	3,345	-
Total financial liabilities	3,345	3,345	-

The financial assets and liabilities of CFS are all current with maturity within the next 12 months.

Notes to and forming part of the Financial Statements

South Australian Country Fire Service
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Liquidity risk

Liquidity risk arises where CFS is unable to meet its financial obligations as they are due to be settled. CFS is funded principally from contributions from the Community Emergency Services Fund. The CFS and SAFECOM works with the manager of the Community Emergency Services Fund to determine cash flows associated with its Government approved program of work and with the Department of Treasury and Finance to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows. CFS's settles undisputed accounts within 30 days from the date of the invoice or date the invoice is first received. In the event of a dispute, payment is made 30 days from resolution.

CFS's exposure to liquidity risk is insignificant based on past experience and current assessment of risk.

The carrying amount of financial liabilities recorded in the above table 'Categorisation of financial instruments' represent CFS's maximum exposure to financial liabilities.

Market risk

The CFS has non-interest bearing assets (cash on hand and receivables) and liabilities (payables) and interest bearing assets (cash at bank and investments). The CFS's exposure to market risk and cash flow interest risk is minimal. There is minimal exposure to foreign currency or other price risks.

Sensitivity disclosure analysis

A sensitivity analysis has not been undertaken for the interest rate risk of CFS as it has been determined that the possible impact on profit and loss or total equity from fluctuations in interest rates is immaterial.