



SA COUNTRY FIRE SERVICE ANNUAL REPORT 2015



Government
of South Australia



SOUTH AUSTRALIAN COUNTRY FIRE SERVICE

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South Australian Fire and Emergency Services Commission
Level 6, 60 Waymouth Street
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30 September 2015

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 2015, 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 2015. This report also illustrates the effort and commitment of our volunteers and staff during the year.

Yours sincerely

A handwritten signature in black ink, appearing to read 'G. Nettleton', with a large, stylized initial 'G'.

GREG NETTLETON

CHIEF OFFICER

SA COUNTRY FIRE SERVICE

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CHIEF OFFICER'S REPORT

During the year, the South Australian Country Fire Service (CFS) continued to implement our modernised corporate governance program which saw the establishment of a coordinated and evidence based decision making structure for major initiatives within the agency. The modernisation of our consultation processes also provides opportunities for staff development and an enhanced voice for our volunteers to have input into the future directions of CFS.

The sector reform program saw a significant CFS contribution to the process through the engagement of our volunteers and career staff. CFS staff formed reference groups and held workshops to develop an excellent consolidated paper to inform the Minister and his advisors on the important relationships between staff and volunteers, that makes CFS the respected agency that it is today. Volunteers made themselves available to attend the many roundtable discussions that were held at various locations around the State and provided sound operational and organisational advice to the Minister.

Throughout the year CFS volunteers responded to protect their communities from a range of natural and man-made incidents. Almost one third of all the incidents responded to were road accidents with a further third of incidents involving structures. CFS is clearly more than a bushfire service and our wide range of capabilities delivers to the community a cost effective all hazards fire and emergency service.

During another busy summer fire danger season, CFS demonstrated to the nation our competence and expertise in managing large scale bushfires. Two major fires of the season occurred at Sampson Flat in the Adelaide Hills and at Tantanoola in the State's south east. A swift and coordinated attack at Tantanoola saw a potentially dangerous plantation forest fire quelled quickly despite adverse weather conditions. The Sampson Flat fire showcased CFS's ability to mobilise and manoeuvre significant numbers of local and interstate resources against the largest fire experienced in the Adelaide Hills since Ash Wednesday in 1983. During these fires CFS operated a fleet of 34 firefighting aircraft – double our normal fleet of 17 aircraft – and for the first time operated two large air tankers on loan from Victoria.

However our fire season started with tragedy. We lost two of our own early in the season and the pain was felt by the whole CFS family. We pay tribute to Deputy Group Officer Brian Johnston and Lieutenant Andrew Harrison who made the ultimate sacrifice while serving their communities. Our thoughts and condolences go out to their families and friends and their brave CFS colleagues.

CFS members were recognised for their exceptional contribution to CFS and the community by being awarded the prestigious Australian Fire Service Medal. Congratulations to Greg Napier and Darren Chapman on receiving 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

The Country Fire Service (CFS):

14 000 professionally trained volunteers

Over 570 000 hours attending incidents

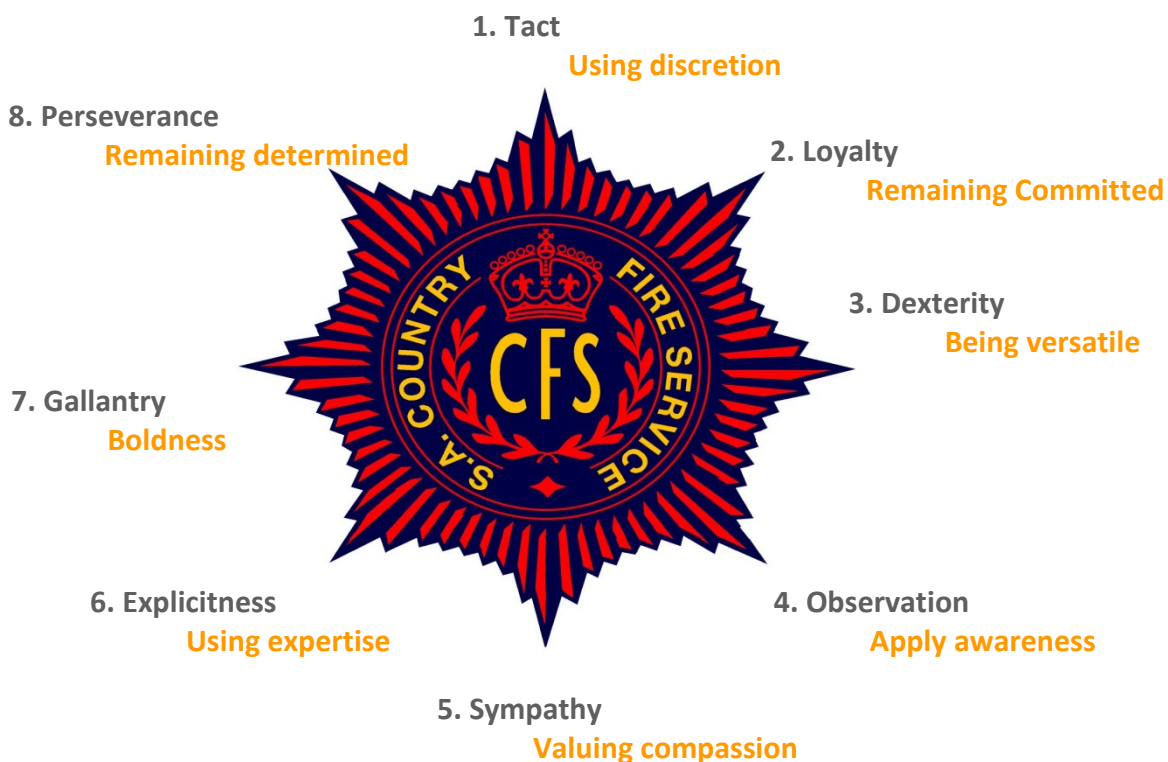
Attended over 8 500 incidents in 2014-15 including bushfires, structure and vehicle fires, road crash rescue and hazardous material spills

Works together with 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

A fleet of over 800 response vehicles

Delivers state-wide Bushfire Prevention and Community Engagement Programs to support community safety, awareness and resilience



2014-15 CFS HIGHLIGHTS

- CFS responded to two major bushfires simultaneously during January 2015. One of these bushfires was close to metropolitan Adelaide at Sampson Flat and the second was in the South East at Tantanoola. These incidents required State response from hundreds of volunteers and included resources from interstate. Twice the usual number of aircraft were deployed and included, for the first time in SA, the Large Air Tanker (LAT) from Victoria that was operationally based out of Edinburgh with the cooperation of the Defence Force. Both fires were contained within a week with 24 homes being lost however no members of the public lost their lives. CFS received strong public praise for successful, strong and clear messaging.
- Aviation aircraft flew a total of 894 aerial firebombing and air attack supervision missions during these two major fires and delivered 3 087 600 litres of suppressant. There were 118 missions delivering 354 000 litres at Tantanoola and 776 missions delivering 2 733 600 litres at Sampson Flat.
- A comprehensive “lessons learned” process was established following the significant fires in January 2015; this includes an Independent Operational Audit (IOA) being undertaken by Australasian Fire and Emergency Service Authorities Council (AFAC). The IOA will inform post-incident analysis for CFS and its examination of the broader State Emergency Management arrangements. It will provide an opportunity for CFS to benchmark its operations against its peers and to be proactive in identifying opportunities for improvement.
- A new Governance Framework has been introduced to CFS ensuring alignment of legislative requirements to CFS frontline services and support. CFS Doctrine and Lessons Learned have also been reviewed resulting in a new integrated framework to better inform volunteers and staff.
- The procurement for the replacement of breathing apparatus sets, cylinders, compressors, maintenance and servicing was undertaken, providing contemporary new fire-fighting equipment across the state. Contracts have been negotiated and approved and roll out of the breathing apparatus sets was commenced.
- The procurement requirements for the replacement of Tactical Communications on the fire ground has been undertaken to achieve modern operational communications. Implementation is to commence in the 2015-16 financial year and is due to be completed in 2017.
- A State-wide firmware upgrade of all CFS Government Radio Network (GRN) radios was undertaken to ensure CFS would be operationally ready for the GRN’s planned transition to digital capability.
- CFS delivered Salt Creek, Corny Point and Woodchester Brigade Stations and the State Training Centre Hot Pad Water and Stirling Brigade Station Feasibility Planning Studies. Building works at Coonalpyn Brigade (Greenfields) Station were commenced along with negotiations for the Gawler River, Rapid Bay (Delamere), Farrell Flat, Rockleigh, Port Victoria and Yunta Brigade Stations to be delivered in 2015-16. Planning is in progress for new stations at Montacute, Tailem Bend and Mundulla.
- Two bulk water carriers, an urban pumper, two type 24 Tankers, ten type 34P tankers, 14 type 44 tankers, a prototype compressed air foam system bulk water carrier and a HAZMAT appliance were all delivered within contractual timeframes and planning commenced for the 2016-17 fleet delivery schedule.

MAJOR INCIDENTS 2014-15

Seasonal outlook conditions indicated the most likely scenario was for parts of the North West Pastoral, West Coast, Eastern Eyre Peninsula, Lower Eyre Peninsula, Flinders, Mid North, Mount Lofty Ranges, Upper and Lower South East and Yorke Peninsula districts would have above normal bushfire potential. These conditions were realised with a number of significant fire events occurring across the state including:

- Torrens Vale
- Willunga
- Springton
- Angaston
- Nantawarra
- Hallett
- Sampson Flat
- Tantanoola

CFS undertook planning for this increased risk in conjunction with key stakeholders within the State. The development of Community Protection and Critical Infrastructure Protection plans, in consultation with the community and peak industry bodies occurred. The peak bodies include mining, transport operations, tourism, agriculture, Department for Environment Water and Natural Resources (DEWNR) and other essential services.

Essential elements of this planning were the development of community engagement strategies and the broader communications strategy which involved engagement with the communities in these areas.

January 2015 Fires Summary

Together with the Bureau of Meteorology, CFS identified significant fire danger conditions forecast for the first week in January 2015. This enabled CFS to commence preparedness activities which included ensuring availability of incident management personnel, interstate fire-fighting personnel and aircraft.

Sampson Flat

The Sampson Flat fire near One Tree Hill occurred on Friday 2 January 2015. This fire burned in heavy scrub and moved through steep and difficult access topography. Weather conditions deteriorated throughout the afternoon influencing the fire's travel in multiple directions due to fuel loads and topography and limiting access for firefighters. Considering the ferocity of fire travel, the focus was on providing public safety information for the primacy of life; messages were developed and issued to advise likely impact areas of the call to actions necessary by the community.

Through Friday afternoon, the fire burned through scrub and forest later turning towards Kersbrook. The fire continued to burn under significant fire weather into the evening which eventually saw the fire head towards Gould Creek, Hermitage, Golden Grove and Greenwith. By Saturday morning the fire had pushed towards Inglewood, Paracombe, Cudlee Creek and Prairie, then towards Gumeracha, Kenton Valley and Birdwood, before shifting towards Kersbrook, Forrester, Mt Crawford, South Para and Humbug Scrub. This fire posed significant challenges due to the terrain and limited access in many areas. Significant spotting activity in a variety of fuels occurred and the overall mixture of fuel types involved (plantation forest softwood and hardwood, native scrub and forest, grassland, viticulture and other orchards, and water catchment) increased these challenges.

This fire was classified as contained on 7 January 2015 and had burned 12 569 hectares and a perimeter of 222 kilometres with losses including:

- 24 homes either destroyed or damaged beyond habitation
- 146 other structures destroyed
- five businesses affected
- 30 vehicles destroyed and
- over 100 livestock and pets lost

The Millbrook Reservoir and associated catchment area suffered significant damage as the fire surrounded the entire reservoir.

Tantanoola Fire

The Tantanoola fire near Millicent in the South East occurred on Friday 2 January 2015. This fire burned in undulating country containing plantation forest and scrub, was classified as contained on Saturday 3 January 2015 and burned 883 hectares. Initially this fire burned in a generally south south easterly direction later turning towards Glencoe. Whilst nil structures were impacted, damage was suffered to softwood plantation and scrub. This fire was influenced by significant fire weather conditions including a wind change from the west and spotting activity ahead of the main fire front. This fire had the potential to travel through to the outskirts of Mt Gambier (and beyond towards Victoria) and impact the surrounding areas and communities.

Ground crews were supported by aircraft from Mt Gambier and one strike team from the Victorian Country Fire Authority, two fixed wing bombers from Casterton in Victoria and Large Air Tankers (LAT) from Avalon in Victoria. The LAT's did one drop each to assist with strengthening a control line being established with retardant.

Resource Summary

The following is an indicative summary of resources committed across both Sampson Flat and Tantanoola fires for the period 2 January 2015 to 9 January 2015.

- *SA Firefighters:* 3 500
- *SA Vehicles:* 350
- *SA Aircraft:* 11 fixed wing bombers, one heavy helicopter (Erickson Airplane), three rotary wing observation platforms, four fixed wing observation platforms, one State Rescue Helicopter
- *Interstate Aircraft:*
 - Victoria
 - two fixed wing bombers (Tantanoola)
 - two large Air Tankers (Tantanoola and Sampson Flat)
 - one fixed wing observation platform (for Large Air Tanker Air Attack)
 - New South Wales
 - six fixed wing bombers
 - two heavy helicopters (Erickson Airplane)
 - one fixed wing Line Scanner
 - one rotary wing intelligence platform
- *Interstate Firefighters*
 - 280 from Victoria's Country Fire Authority (CFA) and Department Environment Land Water Planning (DELWP) including firefighters, liaison officers, and specialist environmental assessment personnel

- 577 from New South Wales' Rural Fire Service (RFS) including firefighters, liaison officers, incident management personnel, and damage assessment personnel
- **CFS**
 - throughout this operational period all 150 CFS staff undertook operational roles either through the CFS State Coordination Centre; six Regional Coordination Centres; two Incident Control Centres or the State Emergency Centre and various airbases. These centres were operational 24 hours a day from Friday 2 January 2015 until Monday 5 January 2015, while the CFS State Coordination Centre and Region 2 Regional Coordination Centre remained fully operational until Thursday 8 January 2015.
 - CFS staff also undertook operational Aviation roles which operated from Woodside airbase, Gawler airbase, Mt Gambier airbase, Millicent airbase and the Incident Control Centre at One Tree Hill.
 - CFS staff undertook logistics support from the CFS State Training Centre at Brunkunga, where they resupplied consumables used at airbases, staging areas and the base camp at Nairne. Staff also undertook the liaison and logistics associated with the requesting, deployment and demobilisation of 857 Interstate support personnel.

Firefighter Safety

During this period, CFS recorded approximately 62 firefighter related injuries including 15 for RFS, nine for CFA personnel and three contractors at the Sampson Flat and Tantanoola fires. All of these were considered minor in nature, the majority being smoke, heat or fatigue related. Treatment was provided by SA Ambulance Service and St John Ambulance with some people requiring overnight hospitalisation for observation only. In general all were treated and released to return home for rest and recuperation.

Considering the large number of personnel involved during this period across these significant fires and weather conditions, this low number of injuries is a testament to the training, personal protective equipment (PPE) and awareness of all our people. Our people maintained focus on CFS' "Safety First – Come Home Safe" Safe Operating Principles and Safety on the Fire-ground.

Public Information

The following summarises the public information interactions during 2 January 2015 to 9 January 2015 for the Sampson Flat and Tantanoola fires, and demonstrates the importance of "Information Operations" as a critical part of firefighting operations, due to the thirst for information by the community:

Bushfire Advice, Watch and Act and Emergency Warning Messages

- 112 messages (Sampson Flat 95, Tantanoola 17)

Emergency Alert Campaigns

- 25 campaigns (Sampson Flat 19, Tantanoola six)
- 24 344 voice messages sent
- 162 664 text messages sent

CFS Website

The CFS website received significant traffic from Friday 2 January 2015 to Thursday 8 January 2015:

- Over 6.3 million page views compared to 3 million for the first week of Bangor/Eden Valley during the 2013-14 fire season
- Over 10 000 concurrent users on Saturday afternoon compared to a maximum of 5 000 observed during the Bangor and Eden Valley fires last season

- The Akamai Content Delivery Network, implemented by CFS in 2013 to improve site performance and reduce load on SAFECOM infrastructure, dealt with 180 million of 217 million hits
- Page views peaked at 267 page views per second

This was more than double the traffic to the site than during the fires of January and February 2014.

CFS FireApp

- 24 000 iOS downloads
- 11 300 Android downloads

CFS Social Media sites

Facebook – Country Fire Service

- 53 564 new likes
- 4 778 638 reached

Facebook – CFS Updates

- 46 469 new likes
- 3 340 947 reached

Twitter

- 9 000 new likes

Bushfire Information Hotline

During the four days 2 January 2015 to 5 January 2015, 26 642 calls were received on the hotline, with the following as a summary of the busiest period:

- Saturday 3 January 2015 was the busiest day with 17 314 calls for the 24 hour period
- 0200 hours on Saturday 3 January 15 was the busiest hour with 2 029 calls, with the average length of calls being just over three minutes

Media

Significant and constant media enquiries and incident updates were addressed by opening the media lines for the duration of the fires (24 hours per day).

In excess of 140 formal media interviews were arranged including live updates via radio and television; this included international coverage into United Kingdom, New Zealand, Canada, United States of America and The Netherlands.

Community Meetings

Community meetings were held, with seven being held for Sampson Flat and one for Tantanoola.

Welfare Support

The SAFECOM Welfare Coordinator, in association with the Stress Prevention and Management Team (SPAM), has been committed to supporting the people involved in and severely impacted by the Sampson Flat Fire since 2 January 2015.

Aviation Summary

For this operational period, aviation assets were stretched and additional aircraft were sourced to bolster state wide capability.

CFS Standard Fleet includes:

- Ten Single Engine Air Tankers
- One Heavy Helitack (Erickson Airplane)
- Two Rotary Wing observation Platforms
- Four Fixed Wing Observation Platforms

Additional Fleet:

- Two Heavy Helitack (Erickson Airplane) from New South Wales
- Two Large Air Tankers from Victoria
- Six Single Engine Air Tankers from New South Wales
- Two Single Engine Air Tankers from Victoria
- One Single Engine Air Tanker (local) utilised when needed
- One fixed wing Line scan aircraft for strategic mapping from New South Wales
- One fixed wing air attack platform for the large air tankers from Victoria
- One rotary wing platform for air attack (local) utilised when needed
- One rotary wing platform for tactical aerial intelligence from New South Wales
- One MAC State Rescue Helicopter Service rotary platform for air attack

The following statistics are a snap shot of activity during this operational period:

- Bombing aircraft conducted a total of 894 bombing missions dropping 3 087 600 litres of suppressants and retardant on the Sampson Flat and Tantanoola fires
- 118 missions for 354 000 litres at Tantanoola
- 776 missions for 2 733 600 litres at Sampson Flat

ABOUT THE CFS

Our Vision

A Safer Community

Our Mission

Protect life, property and the environment from fire and other emergencies

CFS operates under a continuous improvement methodology and is always strategically planning to assist the community.

The major pieces of legislation which govern the CFS include:

- *Emergency Management Act 2004*
- *Fire and Emergency Services Act 2005*
- *Native Vegetation Act 1991*
- *Work Health and Safety Act 2012*

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



FRONTLINE SERVICES

Functions and Activities

The focus of 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.

- **State Operations**
 - Aviation Operations
 - Information Operations
 - Operational Systems
- **Regional Operations**
 - Call Receipt and Dispatch
 - Regions, Groups and Brigades
- **Preparedness Operations**
 - Development Assessment Services
 - Safety and Compliance
 - State Bushfire Management Policy and Planning



State Operations

Aviation, Air Desk, Media and Communications, Community Engagement, Operational Management and Information Systems, State Coordination Centre

Community Engagement

Distribution of information during the Sampson Flat fire highlighted the significant effectiveness of CFS' community engagement.

The website received 6.3 million page views, nine million impressions across social media accounts and more downloads of the CFS Fire App in the week of the Sampson Flat and Tantanoola fires than it had received during its inception.

The Media Unit had 21 271 media reports featuring Sampson Flat between January and March 2015 which reached 183 million people and would equate to an advertising spend of more than \$85 million.

The Bushfire Hotline received 26 642 calls between 2 January and 5 January 2015, with the busiest hour on Saturday 3 January 2015 at 2 am with 2 029 calls.

The CFS was the recipient of the Australian Information Industry Association Premier's iAward for its efforts in information distribution at this time.

During the event CFS Community Engagement Officers held five operational meetings in the fire affected area with approximately 4 500 people attending. Three debrief meetings were also held with more than 600 people attending at Kersbrook, One Tree Hill and Cudlee Creek.



Firey Women

The Community Engagement Team held 32 Firey Women workshops throughout the state in 2014-15, with 357 women attending. Firey Women is a two day bushfire safety workshop that is specifically aimed at women to help them prepare for the Fire Danger Season.

The program began after 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 during a bushfire.

Firey Women helps women in our communities become confident in a range of areas including:

- 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



CFS Bushfire Action Week

Sunday 26 October – Saturday 1 November 2014



Bushfire Action Week 2014 saw the Media Unit launch the week on Sunday 26 October at Thorndon Park, Paradise. The unit distributed seven media releases throughout the week highlighting the message of preparation for the Fire Danger Season. The Ultimate Firefighter campaign was also introduced showing the public *It's not that hard to be Bushfire Ready*.

Brigades were encouraged to hold Open Days and 65 opened their doors to the public. Community Engagement hosted 12 Bushfire Ready meetings, 12 static displays and six specialised workshops throughout the state.

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.

South Australian Strategic Plan: Target 20

In 2014-15, the bushfire awareness campaign strategy was based on:

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 2014-15 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 relevant facts are and how they should be communicated such as 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 and actual flames is the threat and replace this with the first thought being of what comes before a bushfire including smoke, ember attack and 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 audiences.

Results: The 2014-15 CFS Bushfire Ready Awareness Campaign has seen some significant shifts in target audience behaviour. The key benchmarking indicators for State Plan Target 20 were as follows:

- A larger at risk percentage of the community acknowledging they are at risk from bushfire – 57% in 2014-15 compared to 38% in 2013-14.
- A larger at risk percentage of the community understanding the consequences of fire – 75% in 2014-15 compared to 55% in 2013-14.
- A larger at risk percentage of the community understanding why they need a bushfire survival plan – 97% in 2014-15 compared to 93% in 2013-14.
- A larger at risk percentage of the community having a bushfire survival plan and knowing what they will do with it – 41% in 2014-15 compared to 25% in 2013-14.

Evaluation Against Shifting Contemplation to Action

Encouragingly, there has been a notable move in many of the desired safe behaviours among respondents from the pre-contemplation stage to the action and maintenance stage, as follows:

- Having a written updated and renewed Bushfire Survival Plan (action increased from 16% to 27% and maintenance from 9% to 14% - a 16% overall shift).
- There was also change seen in regards to practising a bushfire plan where those in the action stage increased from 16% post-campaign 2013-14 to 29% in 2014-15.
- Finding out the total fire ban for the area has increased by 20%, recording 52% in 2013-14 and 72% in 2014-15.
- Minimising vegetation and litter around the home was recorded as 83% compared to 73% in 2013-14.
- Finding out the daily bushfire danger rating has increased from 49% in 2013-14 to 68% in 2014-15.
- Created, checked and maintained emergency kits jumped from 17% in 2013-14 to 32% in 2014-15.

Regional Operations

Regional Command, Regional level Services, Risk and Response Planning, Groups and Brigades

- CFS Brigades across South Australia maintained full response capability to their communities despite extensive bushfire activity.
- Minimal injuries to volunteers, minimum property losses and nil life loss during the Sampson Flat and Tantanoola major fires.
- Group Operational Management Plans and Regional Operational Management Plans prepared that became integral to the success of the campaign fires in January 2015.
- Provided continuous 24 hour a day 7 day a week support to CFS volunteers over an extended period of time during extensive bushfire activity.
- Commencement of InterCad; providing immediate notification across all services for fire and emergencies.



Regions – Incident Summary



Table 1: Region One

Region One	
Fixed Alarm (no cause)	337
Hazmat Incident	72
Miscellaneous Incidents	77
Other Incidents/Attendance	220
Rural Incident	667
Special Service Incident	579
Structure Incident	131
Vehicle Related Incident	829
Total	2 912



Table 2: Region Two

Region Two	
Fixed Alarm (no cause)	257
Hazmat Incident	57
Miscellaneous Incidents	59
Other Incidents/Attendance	198
Rural Incident	945
Special Service Incident	363
Structure Incident	96
Vehicle Related Incident	708
Total	2 683

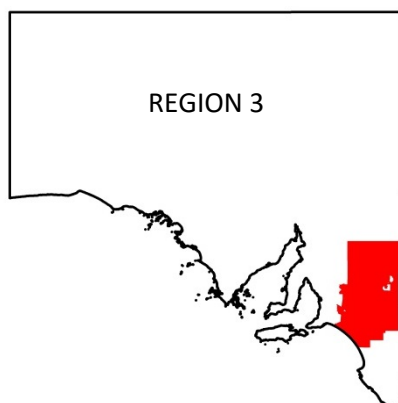


Table 3: Region Three

Region Three	
Fixed Alarm (no cause)	95
Hazmat Incident	14
Miscellaneous Incidents	15
Other Incidents/Attendance	90
Rural Incident	253
Special Service Incident	148
Structure Incident	44
Vehicle Related Incident	265
Total	924

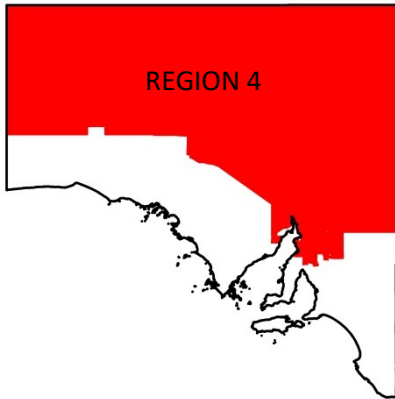


Table 4: Region Four

Region Four	
Fixed Alarm (no cause)	98
Hazmat Incident	16
Miscellaneous Incidents	12
Other Incidents/Attendance	45
Rural Incident	253
Special Service Incident	105
Structure Incident	44
Vehicle Related Incident	196
Total	769

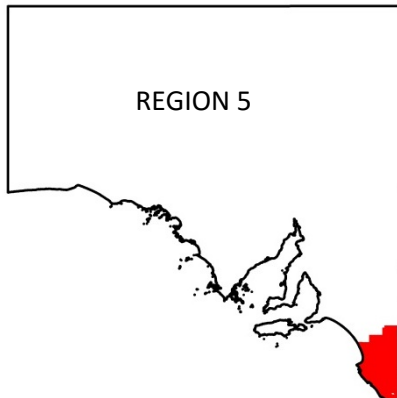


Table 5: Region Five

Region Five	
Fixed Alarm (no cause)	65
Hazmat Incident	17
Miscellaneous Incidents	11
Other Incidents/Attendance	55
Rural Incident	279
Special Service Incident	125
Structure Incident	45
Vehicle Related Incident	157
Total	754

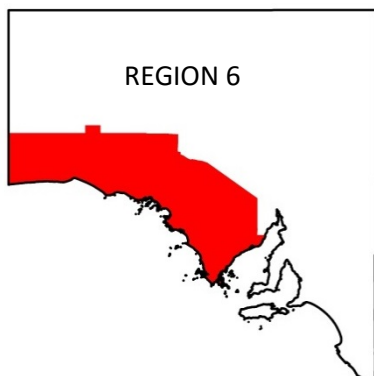


Table 6: Region Six

Region Six	
Fixed Alarm (no cause)	61
Hazmat Incident	8
Miscellaneous Incidents	8
Other Incidents/Attendance	61
Rural Incident	176
Special Service Incident	39
Structure Incident	18
Vehicle Related Incident	104
Total	475

Preparedness Operations

State Bushfire Management Planning, Development Assessment Services and Preparedness Compliance

Highlights:

- Development and adoption of the Broad Acre Burning, Vegetation Pile Burning and Metal Cutting Tools and Welders Codes of Practice.
- Successful National Disaster Resilience Fund application which enabled the recruitment, training and deployment of four additional Bushfire Management Planning Facilitators for a period of 12 months.
- Release of the Lower Eyre Peninsula Bushfire Management Area Plan for public comment.
- Conduct of asset identification and risk assessment workshops with all local councils in the Limestone Coast Bushfire Management Area for the drafting of the Limestone Coast Bushfire Management Area Plan.
- Commencement of asset identification and risk assessment workshops with local councils in the Adelaide Mt Lofty Ranges Bushfire Management Area.
- Participation in the development of the Planning Minister's Specification for Large Farm Buildings.
- Submitted an application for Natural Disaster Resilience Program funding to seek additional funding for 2015-16 to continue the work on the preparation of Bushfire Management Area Plans.
- Recruitment and appointment of 173 members to the nine Bushfire Management Committees in the State.



FRONTLINE SERVICES SUPPORT



Functions and Activities

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

- **Operational Capability Planning**
 - Operational Doctrine
 - Risk and Lessons Management
 - Standards of Fire and Emergency Cover
 - Strategy and Governance
- **Operational Infrastructure and Logistics**
 - Facilities and Property
 - Firefighter Protection
 - Telecommunications
 - Vehicles and Equipment
- **Operational Training and Professional Development**
 - Command, Leadership and Incident Management Training
 - Professional Development
 - Rural Firefighting Training
 - Specialist and Advanced Firefighting Training

Operational Capability Planning

Operations Capability Development, Doctrine, Risks and Lessons Management, Standards of Fire and Emergency Cover, Strategy and Governance incorporating GIS

Development of the CFS Risk Management Framework was undertaken and elements reviewed to align to new sector requirements.

The review of Operational Doctrine was completed and a revised Doctrine Framework designed for consultation to commence early in the new financial year. It is anticipated that this consultation will be completed with all volunteer committees and partner agencies by December 2015. Business doctrine will be incorporated in the second phase of the review.

CFS participated in the Deloitte Audit and Verification System for Safety and Injury Management, identifying fatigue management as a recurring risk. The organisation developed and worked through an action plan and internal audit system, successfully addressing the remedial action elements. However, managing volunteers on the fire ground whose passion and dedication appears at times to be limitless, requires organisational discipline in maintaining adherence to Doctrine. CFS has built systems to monitor incident response and to implement new strategies emanating from after-action reviews and investigations.

To assist regions and business units to program and monitor the performance of their annual activities, CFS Business Planning Guidelines were designed and distributed in accordance with the new corporate governance strategy.

A review of CFS Committees was undertaken resulting in the implementation of a new committee structure to support and ensure the effectiveness of the new CFS Governance Framework. Terms of Reference were re-engineered and membership reviewed whilst committee meeting timeframes were rescheduled to align with broader sector and external committees.

Operational Infrastructure and Logistics

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

The procurement for the replacement of breathing apparatus sets, cylinders, compressors, maintenance and servicing was undertaken providing contemporary new firefighting equipment across the state. Contracts have been negotiated and approved and roll out of the breathing apparatus sets commenced.

The procurement requirements for the replacement of Tactical Communications on the fire ground has been undertaken to achieve modern operational communications. Implementation is to commence in the 2015-16 financial year and is due to be completed in 2017.

A State wide firmware upgrade of all CFS GRN radios was undertaken to ensure CFS would be operationally ready for the GRN's planned transition to digital capability.

CFS delivered Salt Creek, Corny Point and Woodchester Brigade Stations and the State Training Centre Hot Pad Water and the Stirling Brigade Station Feasibility Planning Studies. Building works also commenced at Coonalpyn Brigade Station (green fields site). Negotiations commenced for 2015-16 build for Montacute, Gawler River, Rapid Bay (Delamere), Farrell Flat, Rockleigh, Port Victoria, Taillem Bend, Yunta and Mundulla Brigade Stations. Planning was undertaken for the 2016-17 capital build program and projected land tenure requirements.

The operational response fleet was delivered within contractual schedules including two bulk water carriers, one urban pumper, two type 24 Tankers, ten type 34P tankers, 14 type 44 tankers, one prototype compressed air foam system bulk water carrier and one HAZMAT appliance. Planning for 2016-17 fleet delivery schedule was commenced.

Operational Training and Professional Development

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

As a result of the significant fire activity of Bangor in 2014 and Sampson Flat in 2015, the number of recruits seeking to join CFS and complete their basic recruit training reached record levels throughout 2014-15.

A total of 1 183 new members successfully completed their Basic Firefighting One training. A number of contract Trainer Assessors were employed to accommodate the influx of volunteers while continuing scheduled skills maintenance training commitments.

The CFS was successful in securing nine additional training staff members for the 2015-16 financial year and this increase in staff numbers will enable the department to address the increasing training gap across the state.

In summary, 3 000 training sessions were conducted with 24 862 attendees, who successfully completed 46 144 individual course completions. This is down from 51 099 the previous year.

A total of 334 Qualifications were issued across the following areas of the Public Safety Training Package:

Certificate II in Public Safety (Firefighting Operations)	304
Certificate III in Public Safety (Firefighting Operations)	19
Certificate IV in Public Safety (Firefighting Supervision)	8
Diploma in Public Safety (Firefighting Management)	3

A significant challenge for the business unit was the collection of the Unique Student Identifier (USI) number for all members engaged in Nationally Accredited Training. This initiative was well received by all volunteers and the organisation recorded 3 224 valid USI numbers in the six months from 1 January 2015.

Members accessing the Volunteer Portal for training information and training management continued to increase through the year. By June 2015, volunteers were able to access 23 customised reports, delivering live data from the ESOTAS Training Database.

An increasing number of skills drills are now being managed via the Portal, with volunteers accessing the drills online and completing their course paperwork via the Portal, thereby avoiding delays in data processing as no paper work is being submitted to the regional offices. In the financial year, 1 684 sessions were administered via the Portal with 12 862 members completing any number of the 19 skill drills currently available. This area of training delivery and administration will continue to grow over time.



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 2014-15, two members of CFS were awarded with the Australian Fire Service Medal.

Gregory Ronald NAPIER AFSM

Greg Napier became a member of the Coffin Bay CFS Brigade in 1998 because of a desire to give back to the community. "It starts out as a community need, you recognise that you've got to step up to the plate and have a go," he said.

"As you develop in the industry it becomes a passion, you become more cognitive that there's a need."

He's now Captain of the Lincoln Brigade and has been actively involved in all aspects of CFS including as a frontline firefighter, trainer and brigade manager.

"The level of training you get exposed to, that all helps fuel the passion and in my case it's the people that are also involved with me, it's the brigade as much as the community need.

"With the brigade it's training them to not only be safe but to be better in the community." The support of our immediate families and the support of our local employers to our brigade members is paramount to our members' ability to respond. Without this support from our 'silent volunteers' our capacity to respond to incidents and train people for these incidents would be greatly reduced."

Mr Napier committed to the fire service's principles and has earned the respect, trust and admiration of brigade members. Under his leadership and guidance the Lincoln Brigade is one of the best trained and most effective brigades in the state.

"I really enjoy the Captain role and working with a brilliant group of people, they make up a very good brigade and I'm very proud of them. Our motto is - Keep training, if we stay ready we don't need to get ready."

His son Lachlan is also in the Lincoln brigade, something Mr Napier is very proud of.



Darren John CHAPMAN AFSM



A humbled Darren Chapman received an Australian Fire Service Medal after serving the community for more than 38 years. Starting as a CFS Cadet in 1975, Mr Chapman joined the Army and then returned as an active adult firefighter. “I was then engaged as a volunteer instructor and that’s what led me down this path to become a career officer with the CFS,” he said.

In his role as a State Training Officer in Specialist Firefighting, Mr Chapman has extensive experience working with interstate fire services in the structural firefighting discipline and is recognised as an industry expert in this field.

“The volunteers themselves are what keep me going. It’s their passion to want to learn, their passion and drive to seek information in firefighting.

“Most people see the CFS as fighting fires in the wildland environment; my world is outside of that. The amount of enthusiasm these guys have goes beyond the general perception the community has of the CFS.”

Mr Chapman was awarded an AFSM because he takes a disciplined and professional approach to personal development and training for all firefighters, which has enabled CFS to progress qualifications for its members across all areas of the Public Safety Training Package.

“I would like to publically acknowledge the fact that my award was based on the influence and support of hundreds of volunteers and paid staff across not only South Australia but other fire agencies throughout my career.

“This award would not have been possible without the ongoing support and encouragement of those people.”

VOLUNTEER SERVICES BRANCH

The Volunteer Services Branch (VSB) located within SAFECOM headquarters 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 State Emergency Service (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 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.

VSB continued the roll out of Leading and Managing Emergency Services Teams training, which was designed for volunteers who are currently in, or aspiring to be in leadership roles. The course is structured around understanding the difference between leading and managing and developing skills to be effective in both roles.

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 37 training sessions were held with 483 volunteers trained by VSB staff.

Anzac Eve Youth Vigil

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

Ten CFS cadets from various brigades around the State and nine SES cadets from Enfield joined members of various other youth volunteer organisations to participate in the vigil. This activity was coordinated by the VSB who organised travel, special uniforms, catering and accommodation for the cadets.

Recruitment and Retention of Emergency Service Volunteers

In August 2014 the review of the CFS brigade and group constitutions were completed. This was the first review since their implementation in 2010 and provided an opportunity to consult with volunteers which resulted in a number of submissions being received by VSB. The outcome of the review included changes to quorum requirements and the manner in which elections are conducted for certain positions in brigades.

At the beginning of 2015 work began on the Targeted Volunteer Recruitment and Retention Project which was the result of a successful grant application through the Natural Disaster Resilience Program. The project aims to raise the profile of emergency services volunteering, particularly amongst groups that do not traditionally volunteer with the CFS and SES. There are two elements to the project, the first of which is the production of up to eight television commercials and associated print materials to support recruitment campaigns. The second will see an employer event organised with the aim of engaging with corporate organisations to promote the benefits of employing emergency services volunteers and strategies to encourage volunteering in the workplace.

In May VSB developed “thank you” cards for CFS and SES volunteers to celebrate National Volunteer Week 2015. The cards featured Greg Napier AFSM and included a short reflection on his time volunteering with the CFS. The cards were printed and distributed to every CFS brigade and group and every SES unit.

This period also saw a significant increase in recruitment enquiries received by VSB. A total of 2 898 enquiries were received in 12 months, which represents a 55% increase when compared with the previous year, much of which can be attributed to significant incidents such as the Sampson Flat fire in January 2015.

Other Achievements

- Presented at culturally and linguistically diverse specific recruitment events.
- Coordinated the exit survey process for the CFS.
- Provided support to volunteers to access grant funding.
- Coordinated the CFS Annual Returns process.
- Provided advice and Executive Officer functions to a range of committees including the State Cadet Committees and YAC.
- Provided advice through data reporting.
- Various staff within VSB also provided operational support during periods of prolonged operational activity.

CFS Volunteer Numbers

Table 7: CFS Volunteer Numbers

Region	Firefighters				Operational Support				Cadets				Total			
	Jun-14	Jun-15	Net Change	% Change	Jun-14	Jun-15	Net Change	% Change	Jun-14	Jun-15	Net Change	% Change	Jun-14	Jun-15	Net Change	% Change
DEWNR	344	343	-1	-0.3	122	160	38	31.2	0	0	0	0	466	503	37	7.9
S/OPS	13	16	3	23.1	3	2	-1	-33.3	0	0	0	0	16	18	2	12.5
1	2 394	2 447	53	2.2	698	697	-1	-0.2	209	231	22	10.5	3 301	3 375	74	2.2
2	2 133	2 206	73	3.4	403	414	11	2.7	248	261	13	5.2	2 784	2 881	97	3.5
3	1 167	1 175	8	0.7	184	185	1	0.5	77	74	-3	-3.9	1 428	1 434	6	0.4
4	1 481	1 574	93	6.3	251	256	5	2.0	158	167	9	5.7	1 891	1 997	106	5.6
5	1 809	1 713	-96	-5.3	308	313	5	1.6	48	49	1	2.1	2 165	2 075	-90	-4.2
6	1 361	1 374	13	1.0	291	299	8	2.8	34	48	14	41.2	1 686	1 721	35	2.1
Total	10 702	10 848	145	1.4	2 260	2 326	66	2.9	774	830	56	7.2	13 737	14 004	267	1.9

In 2014-15:

- 2 307 National Criminal History Checks were completed and of these 71% were finalised within five working days and a further 10% were finalised between six and ten working days.
- 2 898 recruitment referrals (recruitment hotline or website enquiries).

YOUTH ADVISORY COUNCIL

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

The Youth Advisory Council:

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

During 2014-15, CFS YAC met five times. During this time, YAC reviewed their terms of reference, actively participated in the emergency services reform process by providing a youth perspective and hosted a successful YAC forum in conjunction with a Youth Leadership course. Elections for new YAC members were also successfully completed in June 2015.



FINANCIAL SUMMARY

The following table provides an overview of the financial result for CFS for 2014-15 and the two previous financial years.

Table 8: CFS Financial Result - Overview

CFS Financial Result - Overview			
	2014-15	2013-14	2012-13
	\$'000	\$'000	\$'000
Total Expenses	73 981	75 323	69 674
Total Income	5 372	4 670	4 045
Revenues from SA Government	74 943	74 944	66 603
Net Result	6 334	4 291	974
Capital Program	16 558	13 249	13 656

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 CFS.

Total expenses for CFS were higher in 2013-14 primarily due to extraordinary bushfire response costs for Bangor and other significant fires that year being higher than those for Sampson Flat and other fires in 2014-15.

Income and Revenues from SA Government

CFS is primarily funded by contributions from the Community Emergency Services Fund (revenues from SA Government). Other income sources for CFS include a Commonwealth Government contribution towards the cost of aerial firefighting, fees and charges, one off project grants and fundraising by Brigades.

Income in 2014-15 was higher than 2013-14 due to one off project grants.

Capital

The CFS capital program is used to replace ageing fire appliances, fire stations and other operational equipment. The 2014-15 capital program was higher in 2014-15 due to the purchase of replacement of breathing apparatus sets.

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.

APPENDICES

Appendix A: Workforce Statistics

Table 9: Total Number of Employees

Total Number of Employees as at 30 June 2015	
Persons	150
FTE's	138.7

Table 10: Gender of Employees

Gender	% Persons	% FTE
Male	56	59.91
Female	44	40.09

Table 11: Employee Recruitment and Retention

Number of Persons During the Last 12 months	
Separated from the agency during the last 12 months	11
Recruited to the agency during the financial year	23
Recruited to the agency during the financial year AND who were active (paid) at June 2015	22
On leave without Pay at 30 June 2015	1

Table 12: Employees by Salary Bracket

Number of Employees by Salary Bracket			
Salary Bracket	Male	Female	Total
\$0 - \$54 799	2	17	19
\$54 800 - \$69 699	15	29	44
\$69 700 - \$89 199	42	17	59
\$89 200 - \$112 599	23	2	25
\$112 600+	2	1	3
Total	84	66	150

Table 13: Employees by Gender and Employment Status

Status of Employees in Current Position					
	<i>FTE's</i>				
Gender	Ongoing	Short-term contract	Long-term contract	Casual	Total
Male	76.1	4	3	0	83.1
Female	52	2.6	1	0	55.6
Total	128.1	6.6	4	0	138.7
	<i>Persons</i>				
Gender	Ongoing	Short-term contract	Long-term contract	Casual	Total
Male	77	4	3	0	84
Female	61	4	1	0	66
Total	138	8	4	0	150

Table 14: Executives by Classification by Employment Status

Number of Executives by Status in Current Position, Gender and Classification								
Classification	Ongoing		Term Tenured		Term Untenured		Total	
	M	F	M	F	M	F	Male (%)	Female (%)
EXEEOA	0	0	0	0	0	1	0	33
EXEEOB	0	0	0	0	1	0	33	0
EXEEOC	0	0	0	0	1	0	33	0
Total	0	0	0	0	2	1	67	33

Table 15: Total leave Days by Type

Total Days Leave Taken	
Leave Type	2014-15
Sick Leave	1293.3
Family Carer's Leave	80.23
Miscellaneous Special Leave	30.5

Table 16: Aboriginal and/or Torres Strait Islander Employees by Salary Bracket

Number of Aboriginal and/or Torres Strait Islander Employees			
Salary Bracket	Aboriginal Employees	Total Employees	% Aboriginal Employees
\$0 - \$54 799	0	19	0
\$54 800 - \$69 699	0	44	0
\$69 700 - \$89 199	0	59	0
\$89 200 - \$112 599	0	25	0
\$112 600+	0	3	0
Total	0	150	0

Table 17: Employees by Gender and Age Bracket

Number of Employees by Age Bracket by Gender				
Age Bracket	Male	Female	Total	Total (%)
15 - 19	0	0	0	0
20 - 24	1	2	3	2
25 - 29	4	1	5	3.33
30 - 34	3	7	10	6.67
35 - 39	5	8	13	8.67
40 - 44	12	8	20	13.33
45 - 49	13	14	27	18
50 - 54	12	8	20	13.33
55 - 59	16	13	29	19.33
60 - 64	12	2	14	9.33
65+	6	3	9	6
Total	84	66	150	100

Table 18: Cultural and Linguistic Diversity

Cultural and Linguistic Diversity				
Name	Male	Female	Total	Agency (%)
Number of Employees born overseas	8	11	19	12.67
Number of Employees who speak language(s) other than English at home	2	4	6	4

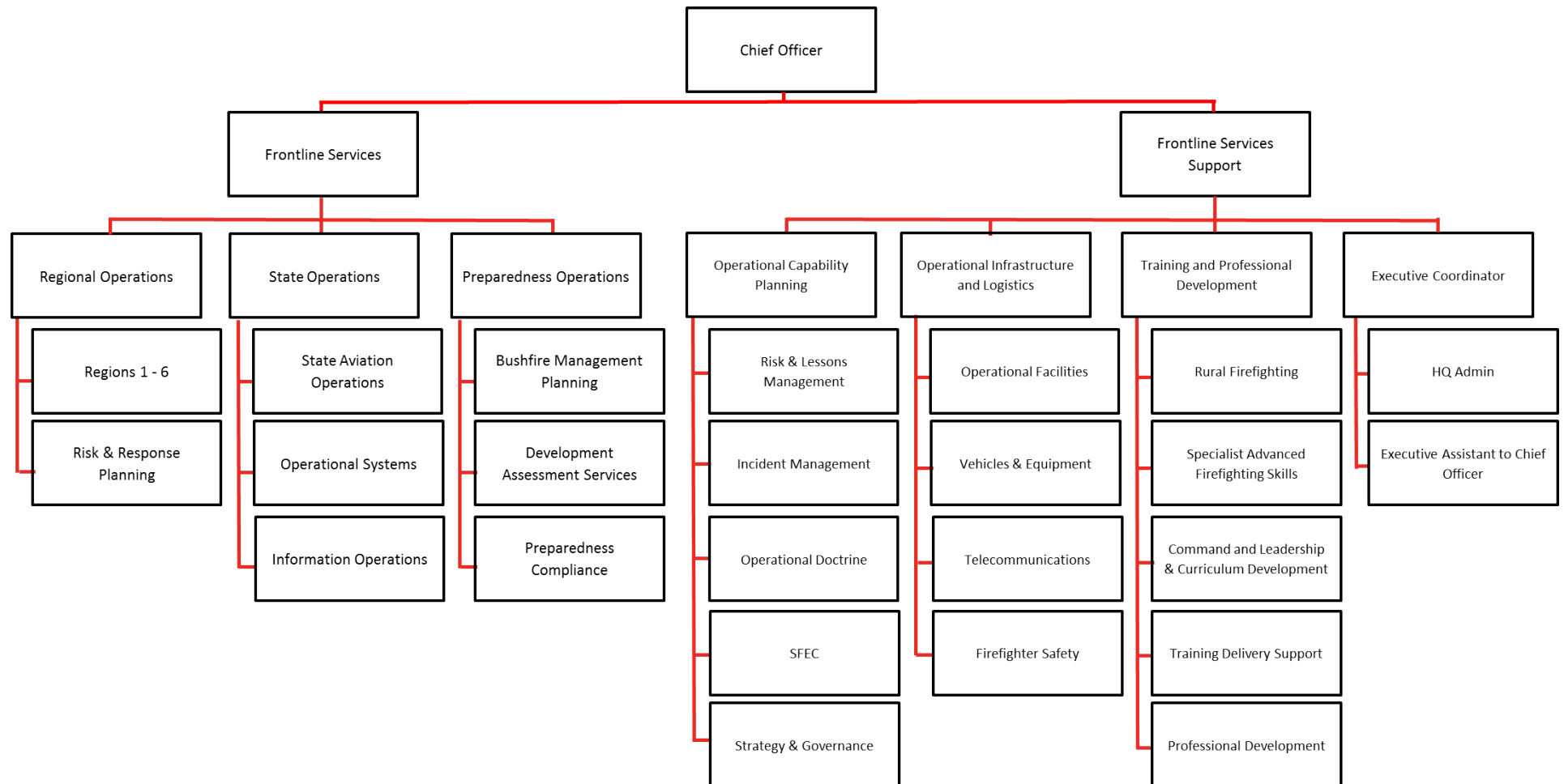
Table 19: Employees with Disability

Total Number of Employees with Disabilities				
Disability	Male	Female	Total	Agency (%)
Disability Requiring Workplace Adaptation	6	6	12	8
Physical	3	2	5	3.3
Intellectual	0	0	0	0
Sensory	3	4	7	4.7
Psychological/Psychiatric	0	0	0	0

Table 20: Employees Accessing Voluntary Flexible Working Arrangements by Gender

Number of Employees Using Voluntary Flexible Working Arrangements by Gender			
Leave Type	Male	Female	Total
Purchased Leave	0	0	0
Flexitime	63	42	105
Compressed Weeks	0	1	1
Part-time	3	25	28
Job Share	0	13	13
Working from Home	4	4	8

Appendix B: Organisational Structure as at 30 June 2015



Appendix C: Administrative Reports

Table 21: Asbestos Management

Table 2.1: Asbestos Management

SA Country Fire Service Annual Asbestos Management Report 2014-15				
	No. of sites in Category			
Category	At Start of Year = 417	At End of Year = 409	Category Description	Interpretation
1	8	1	Remove	Should be removed promptly
2	3	2	Remove as soon as practicable	Should be scheduled for removal at a practical time.
3	50	54	Use care during maintenance	May need removal during maintenance work
4	20	19	Monitor Condition	Is present, inspect according to legislation and policy
5	335	333	No asbestos identified/ identified asbestos has been removed	(All asbestos identified as per OHS & W 4.2.10(1) has been removed)
6	1	0	Further information required	(These sites not yet categorised)
Category 1				
Bridgewater CFS Station - Appliance bay infill west wall damaged				
Category 2				
Stirling CFS station - Station to be replaced				
Port Victoria CFS - Appliance bay & Cable pit - Station to be replaced 2015-16				

FREEDOM OF INFORMATION

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

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

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 **\$32.50**. The application fee may be waived in cases where payment is likely to cause financial hardship to the applicant.

Table 22: FOI Requests Received

FOI Requests Received	
New (including transferred in)	54
Completed requests	52

Table 23: Results of FOI Requests

Results of FOI Requests	
Granted in full	44
Granted in part	16
Section 16(a) exempt	2
Fees Received	\$520

Table 24: Days Taken to Process FOI Requests

Days to Process	
0 – 15 days	12
16 – 30 days	22
Over 30 days	18
Total	52

Account Payment Performance

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

Table 25: Account Payment Performance

	Number of Accounts Paid	Accounts Paid (By Number) (%)	Value in \$A of Accounts Paid	Accounts Paid (By Value) (%)
Paid by due date	21 657	98	\$69 477 924	99
Paid late, within 30 days of due date	271	1	\$938 745	1
Paid more than 30 days from due date	123	1	\$71 488	<1
Total	22 051		\$70 488 117	

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 2014-15 CFS identified isolated instances of missing receipts and small values of missing funds from petty cash. In response CFS developed and implemented a petty cash policy to improve controls around petty cash.

CFS also became aware of the suspected misuse of a fuel card and theft of fuel at a Brigade. The matter was referred to the Police for investigation.

Consultants

CFS engaged one external consultant during 2014-15 at a total cost of \$5 000.

Table 26: Consulting Expenditure

Range	Number	Expenditure
Below \$10 000	1	\$5 000
\$10 000 - \$50 000	0	0
Above \$50 000	0	0
Total	1	\$5 000

Table 27: Overseas Travel

Number of Employees	Destinations	Reasons for Travel	Total Cost to Agency
1	United States	United States National Fire Academy Executive Fire Officer Program	\$9 326
Total			\$9 326

Appendix D: Australasian Incident Reporting System (AIRS)

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.

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

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 and the type of incident and brigade turnouts responded.

Volunteers also expend many hours undertaking other activities including:

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

The following information is 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.

Table 28: Incidents by Incident Group and Type

Incident Numbers by Incident Group and Type 2014- 15		
Incident Group	Incidents	Turnouts
Fixed Alarm (no cause)	913	1 271
Hazmat Incident	184	348
Miscellaneous Incident	182	279
Other Incidents/Attendance	669	1 310
Rural Incident	2 573	6 295
Special Service Incident	1 359	1 720
Structure Incident	378	946
Vehicle Related Incident	2 259	3 869
TOTAL	8 517	16 038

Table 29: Estimated Dollar Loss by Incident Group

Dollar Loss for all incident Groups for 2014-2015	
Fixed Alarm	\$0
Hazmat	\$60 000
Other 1	\$0
Other 2	\$33 000
Rural	\$2 475 772
Special Service	\$10 000
Structural	\$19 232 284
Vehicle	\$5 907 941
Total	\$27 718 997

Table 30: Fire Cause by Incident Group - Rural

Rural Fire Cause	Number
Unspecified	1 804
BBQ	4
Burning and Burn Offs - With Permit	36
Burning and Burn Offs - Without Permit	104
Campfire	27
Cigarette	7
Deliberate	31
Electrical - Power Lines	17
Fireworks	6
Harvesting - Build Up of Material	3
Harvesting - Engine/Exhaust	1
Harvesting - Mechanical Failure	11
Harvesting - Other	9
Harvesting - Static Electricity	4
Incinerator	1
Internal Combustion Engines (Not Otherwise Classified)	1
Lightning	79
Matches	4
Mechanical Cutting Tool	14
Other	13
Rekindle	98
Rubbish Heap	35
Slasher/Mower	19
Spontaneous Combustion	13
Suspicious	50
Train	3
Undetermined	78
Unknown Suspected Lightning	2
Vehicle - Other	21
Vehicle Exhaust (Not Used in Harvesting)	2
Welding	1

Table 31: Fire Cause by Incident Group - Structural

Structural Fire Cause	Number
Unspecified	239
Candles/Lanterns	5
Chimney - Build Up of Material	10
Chimney - Installation Fault	1
Cigarette	1
Cooking/Food Preparation	19
Deliberate	12
Electrical - Appliance (Not Including Heaters)	7
Electrical - Other	13
Electrical - Wiring	18
Exposure to External Flame	1
Heater - Electric	1
Heater - Other	4
Heater - Other Solid Fuel Fire	6
Industrial Processes	4
Matches	2
Other	7
Suspicious	8
Undetermined	20

Table 32: Fire Cause by Incident Group - Vehicle

Vehicle Fire Cause	Number
Unspecified	310
Backfire/Exhaust	2
Brakes Over Heat	1
Build Up of Combustible Material - Other	5
Deliberate	18
Electrical	21
Mechanical Malfunction	20
Other	1
Suspicious	29
Undetermined	18

Figure 1: Number of Incidents by Month

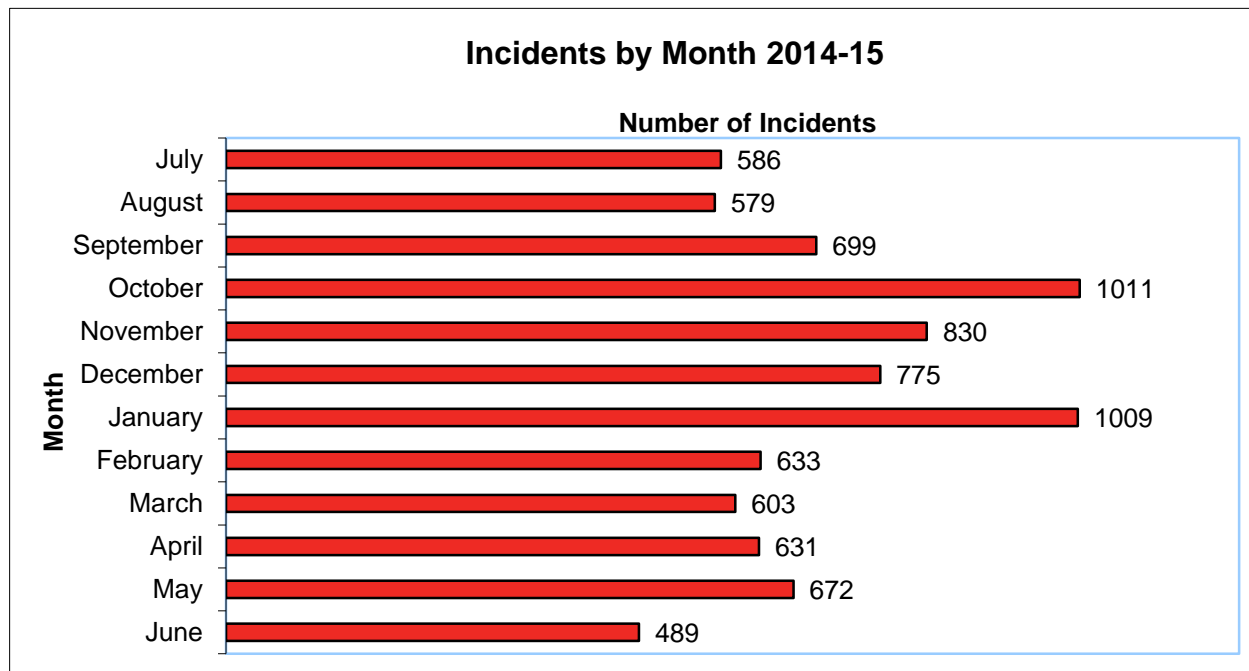
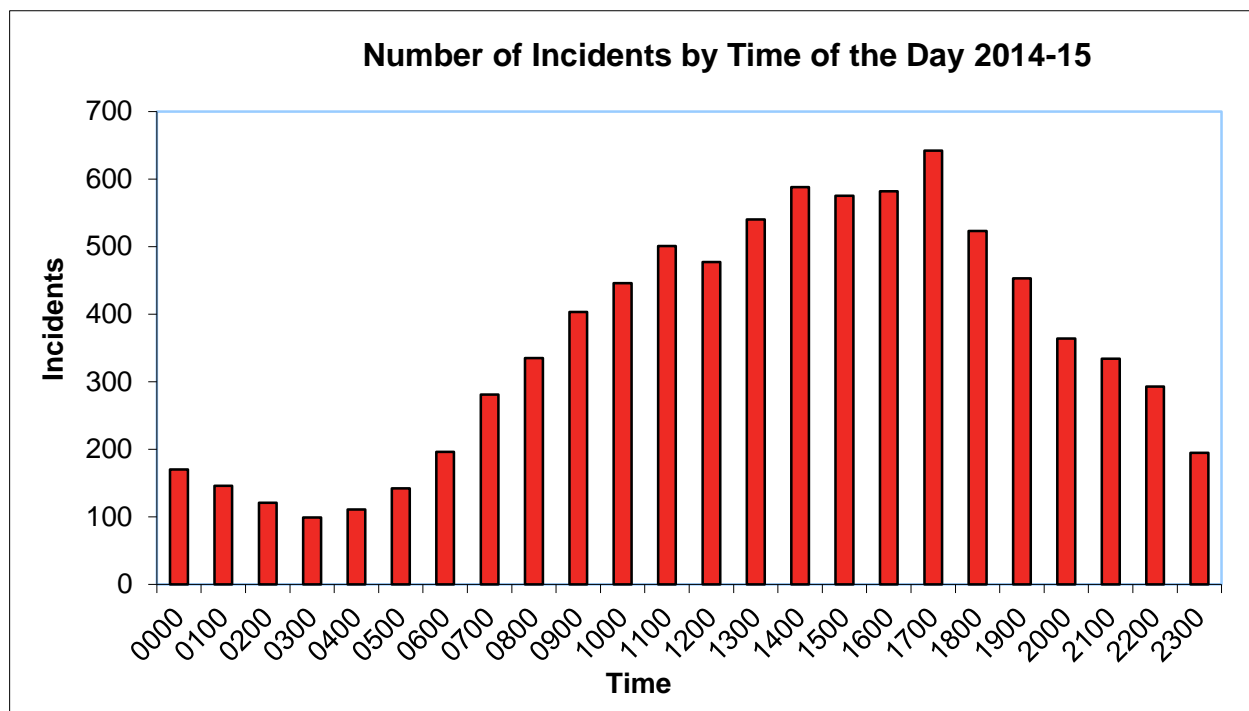


Figure 2: Number of Incidents by Time of Day



INDEPENDENT AUDITOR'S REPORT



Government of South Australia
Auditor-General's Department

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State Administration Centre
200 Victoria Square
Adelaide SA 5000
DX 56208
Victoria Square
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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 2015. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2015
- a Statement of Financial Position as at 30 June 2015
- a Statement of Changes in Equity for the year ended 30 June 2015
- a Statement of Cash Flows for the year ended 30 June 2015
- 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

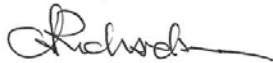
My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The auditing standards require that the auditor comply with relevant ethical 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 2015, 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.



Andrew Richardson
Auditor-General
18 September 2015

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
- presents a true and fair view of the financial position of the South Australian Country Fire Service as at 30 June 2015 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
18 September 2015



Joel Schirmer
Business Manager
South Australian Country Fire Service
18 September 2015

Annual Financial Statements

For the Year Ended 30 June 2015

South Australian Country Fire Service

Statement of Comprehensive Income

For the Year Ended 30 June 2015

	Note	2015 \$'000	2014 \$'000
Expenses			
Employee benefits expenses	5	15,993	14,803
Supplies and services	6	47,342	48,142
Depreciation and amortisation expense	7	9,864	10,288
Grants and subsidies	8	389	387
Net loss from disposal of non-current assets	9	393	56
Other Expenses	10	-	1,647
Total expenses		73,981	75,323
Income			
Revenues from fees and charges	11	1,233	1,317
Grants & contributions	12	2,475	2,099
Interest revenues	13	237	150
Resources received free of charge	14	-	1
Groups/Brigades revenues	15	775	726
Other income	16	652	377
Total income		5,372	4,670
Net cost of providing services		68,609	70,653
Revenues from SA Government			
Revenues from SA Government	17	74,943	74,944
Total revenues from SA Government		74,943	74,944
Net result		6,334	4,291
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Net expenses relating to non-current assets held for sale	21	(133)	-
Changes in asset revaluation surplus	22	-	(4,017)
Total other comprehensive income		(133)	(4,017)
Total comprehensive result		6,201	274
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

South Australian Country Fire Service
Statement of Financial Position
As at 30 June 2015

	Note	2015 \$'000	2014 \$'000
Current assets			
Cash and cash equivalents	18	9,135	10,250
Receivables	19	4,787	3,189
Other financial assets	20	2,208	1,847
Non-current assets held for sale	21	742	991
Total current assets		16,872	16,277
Non-current assets			
Property, plant and equipment	22	160,245	154,076
Intangible assets	23	7	9
Total non-current assets		160,252	154,085
Total assets		177,124	170,362
Current liabilities			
Payables	25	2,633	3,092
Employee benefits	26	2,342	2,080
Provisions	27	985	706
Total current liabilities		5,960	5,878
Non-current liabilities			
Payables	25	273	257
Employee benefits	26	2,994	2,718
Provisions	27	2,644	2,457
Total non-current liabilities		5,911	5,432
Total liabilities		11,871	11,310
Net assets		165,253	159,052
Equity			
Asset revaluation surplus	28	45,703	45,836
Retained earnings	28	119,550	113,216
Total equity		165,253	159,052
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

South Australian Country Fire Service
Statement of Changes in Equity
For the Year Ended 30 June 2015

	Note	Asset Revaluation Surplus \$'000	Retained Earnings \$'000	Total \$'000
Balance at 30 June 2013		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		(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
Net result for 2014-15		-	6,334	6,334
Net expenses relating to non-current assets held for sale	21	(133)	-	(133)
Total comprehensive result for 2014-15		(133)	6,334	6,201
Balance at 30 June 2015	28	45,703	119,550	165,253

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

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

South Australian Country Fire Service

Statement of Cash Flows

For the Year Ended 30 June 2015

	Note	2015 \$'000	2014 \$'000
Cash flows from operating activities			
Cash outflows			
Employee benefits payments		(14,938)	(14,179)
Supplies and services payments		(53,378)	(55,316)
Grants and subsidies payments		(389)	(387)
Payments for Paid Parental Leave Scheme		(15)	-
Cash used in operations		(68,720)	(69,882)
Cash inflows			
Fees and charges		1,671	1,732
Receipts from grants and contributions		1,718	32
Interest received		244	142
GST recovered from the Australian Taxation Office		4,726	5,430
Receipts for Paid Parental Leave Scheme		17	-
Other receipts		1,267	855
Cash generated from operations		9,643	8,191
Cash flows from SA Government			
Contributions from Community Emergency Services Fund	17	74,279	67,617
Other receipts from SA Government	17	664	7,327
Cash generated from SA Government		74,943	74,944
Net cash provided by operating activities	29	15,866	13,253
Cash flows from investing activities			
Cash outflows			
Purchase of investments		(361)	-
Purchase of property, plant and equipment		(16,870)	(12,513)
Purchase of Intangibles		-	(10)
Cash used in investing activities		(17,231)	(12,523)
Cash inflows			
Proceeds from sale of investments		-	68
Proceeds from sale of property, plant and equipment		250	262
Cash generated from investing activities		250	330
Net cash used in investing activities		(16,981)	(12,193)
Net (decrease)/increase in cash and cash equivalents		(1,115)	1,060
Cash and cash equivalents at the beginning of the period		10,250	9,190
Cash and cash equivalents at the end of the period	18	9,135	10,250

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

South Australian Country Fire Service

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For the Year Ended 30 June 2015

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South Australian Country Fire Service
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

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 CFS by or under this or any other Act.

Funding arrangements

Funding of 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 CFS's financial statements.

2 Summary of significant accounting policies

(a) Statement of compliance

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

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

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

Except for AASB 2015-7 which CFS has early adopted, Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by CFS for the reporting period ending 30 June 2015 (refer 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 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
- compliance with Accounting Policy Statements issued pursuant to section 41 of the *Public Finance and Audit Act 1987*. 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. CFS has elected not to utilise this threshold, that is all revenue, expense, financial assets and liabilities relating to SA Government have been separately disclosed.
 - (b) expenses incurred as a result of engaging consultants

Basis of preparation (continued)

- (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
- (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.

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 12 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 2015 and the comparative information presented.

(c) Reporting entity

Under the Act, 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 CFS.

CFS does not control any other entity and has no interest in unconsolidated structured entities. In forming this view, CFS considered its involvement with CFS Foundation and determined that it does not control this entity.

In making this assessment, CFS considered its power over the entities, its exposure or rights (e.g. protective and substantive rights) to variable returns from involvement with the entities and the ability to use its power to affect returns amounts (e.g. ability to direct relevant major activities).

CFS has not entered into any contractual arrangements which involve the sharing of control or significant influence over another entity.

(d) Budgeted amounts

Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Paper 4). These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements. However these amounts have not been adjusted to reflect revised budgets. The budget process is not subject to audit.

(e) Comparative information

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

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.

(f) Rounding

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

(g) Taxation

CFS is not subject to income tax. 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:

Taxation (continued)

- 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
- 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.

(h) 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.

(i) Income

Income is recognised to the extent that it is probable that the flow of economic benefits to 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 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 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, CFS has obtained control or the right to receive for:

- Contributions with unconditional stipulations - this will be when the agreement becomes enforceable that is 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 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.

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.

(j) Expenses

Expenses are recognised to the extent that it is probable that the flow of economic benefits from 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 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.

Loss from disposal of 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
Plant and equipment	10
Computer equipment	5
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 CFS have been contributions with unconditional stipulations attached.

(k) Current and non-current classification

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

Current and non-current classification (continued)

Where asset and liability line items combine amounts expected to be realised within 12 months and more than 12 months, CFS has separately disclosed the amounts expected to be recovered or settled after more than 12 months.

(l) 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 include 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.

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 CFS will not be able to collect the debt. Bad debts are written off when identified.

Other financial assets

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 after allowing for 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.

All non-current tangible assets with a value equal to or in excess of \$10 000 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.

Revaluation of non-current assets (continued)

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. The recoverable amount is determined as the higher of the asset's fair value less costs of disposal and depreciated replacement costs. 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 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. 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 CFS has been unable to attribute this expenditure to the intangible asset rather than to 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.

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.

Non-financial assets

In determining fair value, CFS has taken into account the characteristic of the asset (e.g. 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 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.

(m) 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, employment on-costs and Paid Parental Leave Scheme payable.

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 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.

The Paid Parental Leave Scheme payable represents amounts which CFS has received from the Commonwealth Government to forward onto eligible employees via CFS's standard payroll processes. That is, CFS is acting as a conduit through which the payment to eligible employees is made on behalf of the Family Assistance Office.

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 of outstanding liabilities for salaries and wages, long service leave, annual leave and skills and experience retention leave.

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 12 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 12 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.

(n) Provisions

Provisions are recognised when 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 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 2015 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.

CFS is responsible for the payment of workers compensation claims.

(o) 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

Except for AASB 2015-7 which CFS has early adopted, Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by CFS for the period ending 30 June 2015. CFS has assessed the impact of the new and amended standards and interpretations and considers there will be no impact on accounting policies or the financial statements of CFS.

In accordance with the new AASB 1055 Budgetary Reporting, which became effective for the first time in 2014-15, CFS has:

- Included a comprehensive new note 'Budgetary reporting and explanations of major variances' (note 35). The note discloses, in respect of the Statement of Comprehensive Income and Investing Expenditure Summary amounts:
 - CFS original budget as published in 2014-15 Budget Paper 4
 - a comparison of the original budget information to actual results
 - explanations of major variances.

In accordance with the new AASB 10 Consolidated Financial Statements and AASB 11 Joint Arrangements, which became effective for the first time in 2014-15, CFS has reviewed its control assessments (i.e. CFS's involvement with the entity; protective and substantive rights; ability to direct major relevant activities etc.) in accordance with AASB 10 and its classification assessments in accordance with AASB 11 and has concluded that there is no impact. CFS does not currently control another entity and does not have any joint arrangement within the scope of AASB 11.

CFS will continue to review its involvement and arrangements with entities it is connected with to determine the impact of AASB 10 and 11 for future years.

4 Activities of the South Australian Country Fire Service

In achieving its objectives, 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'.

South Australian Country Fire Service
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5 Employee benefits expenses

	2015 \$'000	2014 \$'000
Salaries and wages	10,879	10,709
Annual leave	942	960
Skills and experience retention leave	64	44
Long service leave	643	328
Employment on-costs - superannuation	1,110	1,070
Payroll tax	682	653
Workers compensation	1,416	661
Other employment related expenses	257	378
Total: Employee benefits expenses	15,993	14,803

Remuneration of employees

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

	2015 Number	2014 Number
\$141 500 – \$151 499	2	2
\$151 500 – \$161 499	2	2
\$161 500 – \$171 499	2	2
\$181 500 – \$191 499	-	1
\$191 500 – \$201 499	1	-
\$231 500 – \$241 499	1	1
\$291 500 – \$301 499	1	1
Total	9	9

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. The executive base level remuneration rate for 2014-15 is the same as the 2013-14 rate (i.e. there has been no increase in executive remuneration since 1 July 2013).

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 \$1.7 million (2014: \$1.7 million).

6 Supplies and services

	2015 \$'000	2014 \$'000
Accommodation	147	123
Aerial firefighting	10,803	9,921
Auditor's remuneration	30	28
Communications	1,023	972
Computing costs	1,356	1,554
Consultancy, contractor and legal fees	2,324	3,074
Consumables	2,004	2,523
Energy	793	818
Government radio network	10,553	10,296
Insurance premiums	223	228
Minor plant and equipment	1,381	1,420
Operating lease costs	2,350	2,369
Operational costs	2,455	3,018
Repairs and maintenance	5,511	5,237
Shared Services SA payments	-	4
Travel and training	2,434	2,941
Uniforms and protective clothing	1,801	1,731
Other expenses	2,154	1,885
Total: Supplies and services	47,342	48,142

South Australian Country Fire Service
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Consultants

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

	2015 Number	2014 Number	2015 \$'000	2014 \$'000
Below \$10 000	1	1	5	1
Total paid/payable to the consultants engaged	1	1	5	1

Auditor's remuneration

Audit fees paid/payable to the Auditor-General's
Department relating to the audit of financial statements
Total: Audit fees

2015 \$'000	2014 \$'000
30	28
30	28

Other Services

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

7 Depreciation and amortisation expense

	2015 \$'000	2014 \$'000
Depreciation		
Buildings	2,224	2,378
Vehicles	6,522	6,517
Computers	26	16
Plant	212	284
Communications	878	1,092
Total: Depreciation	9,862	10,287
Amortisation		
Software	2	1
Total: Amortisation	2	1
Total: Depreciation and amortisation	9,864	10,288

8 Grants and subsidies

	2015 \$'000	2014 \$'000
Grants to individuals and community organisations	389	387
Total: Grants and subsidies	389	387

9 Net loss from disposal of non-current assets

	2015 \$'000	2014 \$'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	250	262
Less: Net book value of assets disposed	(643)	(317)
Net gain/(loss) from disposal of vehicles	(393)	(55)
Total: Assets		
Total proceeds from disposal	250	262
Less: Total value of assets disposed	(643)	(318)
Total: Net loss from disposal of non-current assets	(393)	(56)

South Australian Country Fire Service
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10 Other Expenses

	2015	2014
	\$'000	\$'000
Assets revaluation decrement	-	1,647
Total: Other Expenses	-	1,647

11 Revenues from fees and charges

	2015	2014
	\$'000	\$'000
Fire alarm attendance fees	321	385
Fire safety fees	158	131
Fire alarm monitoring fees	212	203
Incident cost recoveries	98	164
Training and other recoveries	429	420
Other recoveries	15	14
Total: Revenues from fees and charges	1,233	1,317

12 Grants & contributions

	2015	2014
	\$'000	\$'000
Commonwealth Government	2,261	2,090
State government	214	9
Total: Grants & contributions	2,475	2,099

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

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

	2015	2014
	\$'000	\$'000
Interest on deposit accounts	237	150
Total: Interest revenues	237	150

14 Resources received free of charge

	2015	2014
	\$'000	\$'000
Asset contributions from local government councils and other organisations	-	1
Total: Resources received free of charge	-	1

15 Groups/Brigades revenues

	2015	2014
	\$'000	\$'000
Groups/Brigades fundraising	775	726
Total: Groups/Brigades revenues	775	726

South Australian Country Fire Service
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16 Other income

	2015 \$'000	2014 \$'000
Rent received	62	76
Donations	-	1
Insurance recoveries	274	-
Other	316	300
Total: Other income	652	377

17 Revenues from SA Government

	2015 \$'000	2014 \$'000
Revenues from SA Government		
Contributions from Community Emergency Services Fund	74,279	67,617
Other revenues from SA Government	664	7,327
Total: Revenues from SA Government	74,943	74,944

Revenues from SA Government consists of \$59.039m (2014: \$59.752m) for operational funding and \$15.904m (2014: \$15.192m) for capital projects.

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

18 Cash and cash equivalents

	2015 \$'000	2014 \$'000
Cash on hand	5	5
Deposits with the Treasurer	4,390	5,855
Cash at bank	416	417
Cash at bank - Groups/Brigades	3,617	3,092
Short-term deposits - Groups/Brigades	707	881
Total: Cash and cash equivalents	9,135	10,250

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

	2015 \$'000	2014 \$'000
Current		
Receivables	3,430	2,534
Less: Allowance for doubtful debts	(18)	(12)
	3,412	2,522
Accrued revenues	84	67
GST input tax recoverable	1,291	600
Total: Receivables current	4,787	3,189

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The allowance for doubtful debts (allowance for impairment loss) is recognised when there is objective evidence (i.e. 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.

Movements in the allowance for doubtful debts (impairment loss)	2015 \$'000	2014 \$'000
Carrying amount at the beginning of the period	(12)	(5)
Amounts written off	4	2
Decrease/(increase) in allowance recognised in profit or loss	(10)	(9)
Carrying amount at the end of the period	(18)	(12)

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 note 36.

20 Other financial assets

	2015 \$'000	2014 \$'000
Medium term deposits - Groups/Brigades	2,208	1,847
Total: Other financial assets current	2,208	1,847

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

Refer note 36.

21 Non-current assets held for sale

	2015 \$'000	2014 \$'000
Building	-	4
Land	742	987
Total non-current assets held for sale	742	991

Land at Port Lincoln is surplus to requirements and continues to remain on the market for sale as at 30 June 2015. However, as the asking price is lower than its original carrying amount it is impaired. Its value has been reduced through the asset revaluation surplus as a net expense relating to non-current assets as held for sale.

A parcel of land at Salisbury (\$112,000) and fire station at Cockburn (\$4,000) were previously recognised as held for sale, the future requirement for these sites is being reconsidered and consequently they were not recognised as held for sale during 2015.

22 Property, plant and equipment

	2015 \$'000	2014 \$'000
Land		
At valuation	12,761	12,649
At cost (deemed fair value)	250	-
Total: Land	13,011	12,649
Buildings		
At valuation	42,195	42,192
At cost (deemed fair value)	1,123	444
Less: Accumulated depreciation	(3,348)	(1,124)
Total: Buildings	39,970	41,512
Vehicles		
At valuation	80,326	80,990
At cost (deemed fair value)	9,972	7,718
Less: Accumulated depreciation	(9,786)	(3,285)
Total: Vehicles	80,512	85,423

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	2015 \$'000	2014 \$'000
Communication equipment		
At valuation	4,849	4,849
At cost (deemed fair value)	1,279	-
Less: Accumulated depreciation	(1,295)	(417)
Total: Communication equipment	4,833	4,432
Computer equipment		
At valuation	30	30
At cost (deemed fair value)	80	80
Less: Accumulated depreciation	(33)	(7)
Total: Computer equipment	77	103
Plant and equipment		
At valuation	1,164	1,164
At cost (deemed fair value)	587	-
Less: Accumulated depreciation	(310)	(98)
Total: Plant and equipment	1,441	1,066
Capital work in progress		
At cost (deemed fair value)	20,400	8,891
Total: Capital work in progress	20,400	8,891
Total: Property, plant and equipment	160,245	154,076

Valuation of assets

As at 30 June 2015 in accordance with SA Fire and Emergency Services Commission (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.

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.

Impairment

There were no indications of impairment for property, plant and equipment as at 30 June 2015.

Movement reconciliation of property, plant and equipment

	Land \$'000	Buildings \$'000	Vehicles \$'000	Communica- -tion equipment \$'000	Computing equipment \$'000	Plant & equipment \$'000	Capital work in progress \$'000	2015 Total \$'000	2014 Total \$'000
2015									
Carrying amount at the beginning of the period	12,649	41,512	85,423	4,432	103	1,066	8,891	154,076	
Acquisitions	-	-	-	-	-	-	16,558	16,558	
Transfers to/(from)									
Capital WIP	250	678	2,254	1,279	-	587	(5,049)	-	
Depreciation expense	-	(2,224)	(6,522)	(878)	(26)	(212)	-	(9,862)	
Disposals	-	-	(643)	-	-	-	-	(643)	
Transfer from Non current asset held for resale	112	4	-	-	-	-	-	116	
Carrying amount at the end of the period	13,011	39,970	80,512	4,833	77	1,441	20,400	160,245	

South Australian Country Fire Service
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	Land	Buildings	Vehicles	Communication equipment	Computing equipment	Plant & equipment	Capital work in progress	2015 Total	2014 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

23 Intangible assets

	2015 \$'000	2014 \$'000
Computer software	21	21
Less: Accumulated amortisation	(14)	(12)
Total: Intangible assets	7	9

Movement reconciliation of intangible assets

Carrying amount at the beginning of the period	9	-
Transfers to/(from) capital work in progress	-	10
Amortisation expense	(2)	(1)
Carrying amount at the end of the period	7	9

Asset details and amortisation

Intangible assets detailed above relate to computer software externally acquired.

Impairment

There were no indications of impairment of intangible assets at 30 June 2015.

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. 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 2015.

CFS had no valuations categorised into level 1.

South Australian Country Fire Service
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Fair value measurements at 30 June 2015

	Level 2	Level 3	Total
	\$'000	\$'000	\$'000
Recurring fair value measurements			
Land (note 22)	6,751	6,260	13,011
Buildings (note 22)	8,741	31,229	39,970
Vehicles (note 22)	-	80,512	80,512
Communication equipment (note 22)	-	4,833	4,833
Computer equipment (note 22)	-	77	77
Plant and equipment (note 22)	-	1,441	1,441
Total recurring fair value measurements	15,492	124,352	139,844
Non-recurring fair value measurements			
Land held for sale (note 21)	742	-	742
Total non-recurring fair value measurements¹	742	-	742
Total	16,234	124,352	140,586

¹ CFS has measured land and building held for sale at fair value less costs to sell in accordance with AASB 5 because the assets' fair value less costs to sell is lower than its carrying amount.

Fair value measurements at 30 June 2014

	Level 2	Level 3	Total
	\$'000	\$'000	\$'000
Recurring fair value measurements			
Land (note 22)	6,389	6,260	12,649
Buildings (note 22)	8,440	33,072	41,512
Vehicles (note 22)	-	85,423	85,423
Communication equipment (note 22)	-	4,432	4,432
Computer equipment (note 22)	-	103	103
Plant and equipment (note 22)	-	1,066	1,066
Total recurring fair value measurements	14,829	130,356	145,185
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	15,820	130,356	146,176

There were no transfers of assets between level 1 and 2 fair value hierarchy levels in 2015. CFS's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

Refer to APF III Asset Accounting Framework for guidance in determining the applicable fair value hierarchy disclosure level.

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 2015.

Land subject to restricted use is considered within Input Level 3.

Buildings that are specialised are classified as Input Level 3.

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

Reconciliation of Level 3 recurring fair value measurement at 30 June 2015

	Land	Buildings	Vehicles	Comm equipment	Computer equipment	Plant & equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	6,260	33,072	85,423	4,432	103	1,066	130,356
Capitalised subsequent expenditure	-	-	2,254	1,279	-	587	4,120
Depreciation	-	(1,843)	(6,522)	(878)	(26)	(212)	(9,481)
Disposals	-	-	(643)	-	-	-	(643)
Closing balance at the end of the period	6,260	31,229	80,512	4,833	77	1,441	124,352
Total gains/(losses) recognised in other comprehensive income	-	-	-	-	-	-	-
Carrying amount at the end of the period	6,260	31,229	80,512	4,833	77	1,441	124,352

Reconciliation of Level 3 recurring fair value measurement at 30 June 2014

	Land	Buildings	Vehicles	Comm equipment	Computer equipment	Plant & equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	5,707	38,939	84,429	6,771	78	1,920	137,844
Acquisitions	-	-	38	-	-	-	38
Capitalised subsequent expenditure	-	58	7,679	-	81	-	7,818
Revaluation increment/(decrement)	553	(3,960)	111	1	(1)	(210)	(3,506)
Depreciation	-	(1,965)	(6,517)	(1,092)	(16)	(284)	(9,874)
Disposals	-	-	(317)	-	-	-	(317)
Closing balance at the end of the period	6,260	33,072	85,423	5,680	142	1,426	132,003
Gains/losses for the period recognised in other comprehensive income							
Revaluation increment/decrement	-	-	-	(1,248)	(39)	(360)	(1,647)
Total gains/(losses) recognised in other comprehensive income	-	-	-	(1,248)	(39)	(360)	(1,647)
Carrying amount at the end of the period	6,260	33,072	85,423	4,432	103	1,066	130,356

25 Payables

	2015 \$'000	2014 \$'000
Current		
Accrued expenses	861	234
Creditors	1,394	2,428
Fringe benefits tax payable	-	92
Paid Parental Leave Scheme payable	2	-
Employment on-costs	376	338
Total: Current payables	2,633	3,092
Non-current		
Creditors	3	3
Employment on-costs	270	254
Total: Non-current payables	273	257

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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 decreasing from 2014 (40%) to 2015 (37%) and the average factor for the calculation of employer superannuation cost on-cost has remained the same as 2014 (10.3%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is a decrease in the employment on-cost of \$0.013m and employee benefit expense of \$0.013m. 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 note 36.

26 Employee benefits

	2015 \$'000	2014 \$'000
Current		
Accrued salaries and wages	119	104
Annual leave	1,460	1,393
Skills and experience retention leave	135	88
Long service leave	628	495
Total: Employee benefits current	2,342	2,080
Non-current		
Long service leave	2,994	2,718
Total: Employee benefits non-current	2,994	2,718

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 basis 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 decreased from 2014 (3.5%) to 2015 (3.0%). This decrease in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an increase in the reported long service leave liability.

The net financial effect of the changes in the current financial year is an increase in the long service leave liability of \$0.146 million and employee benefits expense of \$0.146 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions - a key assumption is the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4% for long service leave liability and revised the salary inflation rate down by 1% from 2014 (4%) to 2015 (3%) for annual leave and skills, experience and retention leave liability.

The net financial effect of the changes in the current financial year is a decrease in the annual leave and skills, experience and retention leave liability of \$0.015 million and employee benefits by \$0.015 million.

27 Provisions

	2015 \$'000	2014 \$'000
Current		
Provision for workers compensation	985	706
Total: Provisions current	985	706

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	2015 \$'000	2014 \$'000
Non-current		
Provision for workers compensation	2,644	2,457
Total: Provisions non-current	2,644	2,457
Total: Provisions	3,629	3,163
Provision movement:		
Carrying amount at the beginning of the period	3,163	3,029
Additional provisions recognised / (released)	1,413	664
Reductions arising from payments	(947)	(530)
Carrying amount at the end of the period	3,629	3,163

Amendments to what is now the *Return to Work Act 2014* came into effect during 2014-15 that provided expanded presumptive coverage to CFS firefighters for a range of cancers. These amendments are additional to those made in 2013-14 and provide expanded workers compensation coverage for CFS firefighters.

The workers compensation provision as at 30 June 2015 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.

28 Equity

	2015 \$'000	2014 \$'000
Accumulated surplus	119,550	113,216
Asset revaluation surplus	45,703	45,836
Total equity	165,253	159,052

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

	2015 \$'000	2014 \$'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	9,135	10,250
Balance as per the Statement of Cash Flows	9,135	10,250
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash provided by operating activities	15,866	13,253
Less revenues from SA Government	(74,943)	(74,944)
Add/(less) non-cash items		
Depreciation and amortisation	(9,864)	(10,288)
Assets received free of charge	-	1
Assets revaluation decrement recognised in Statement of Comprehensive Income	-	(1,647)
Net (loss) from disposal of non-current assets held for sale	(393)	(56)

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	2015 \$'000	2014 \$'000
Movement in assets and liabilities		
(Increase)/decrease in receivables	1,595	2,221
(Decrease)/increase in payables	130	1,380
(Increase)/decrease in employee benefits	(535)	(439)
(Decrease)/increase in provisions	(466)	(134)
Net cost of providing services	(68,610)	(70,653)

30 Unrecognised contractual commitments

	2015 \$'000	2014 \$'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	1,778	1,315
Later than one year but not later than five years	2,587	1,599
Total: Operating lease commitments	4,365	2,914

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	8,006	3,177
Later than one year but not later than five years	1,585	-
Total: Capital commitments	9,591	3,177

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	379	752
Later than one year but not later than five years	-	398
Total: Remuneration commitments	379	1,150

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	6,226	5,537
Later than one year but not later than five years	12,186	17,326
Total: Other commitments	18,412	22,863

Contractual commitments relate to information technology and aerial firefighting contracts.

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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 what is now the *Return to Work Act 2014* came into effect during 2014-15 that provided presumptive coverage to CFS firefighters for a range of cancers. These amendments are additional to those made in 2013-14 and provide expanded workers compensation coverage for CFS firefighters.

The workers compensation provision as at 30 June 2015 recognises a liability for all known claims relating to the expanded workers compensation coverage 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 boards and committees during 2015 were:

State Bushfire Coordination Committee

Ann De Plaz*	John Naim
Bruce Hull	Joseph Keynes
Bryan Fahy *	Justin Cook *
Donald Gilberston	Katherine Stanley-Murray
Fiona Dunstan *	Kylie Egan
Franco Crisci *	Maurice Roche
Glenn Benham *	Mark Sutton *
Graham Gates	Peter White
Grant Pelton *	Scott Thompson *
Gregory Nettleton *	Stephen Pascale *
Gregory Saunder *	Suzanne Mikan *
James Crocker *	Timothy Milne (retired 30 June 2015)
Jayne Bates	Wayne Thorley
Jeffrey Wiseman*	William McIntosh

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

	2015 Number of members	2014 Number of members
\$nil	24	33
\$1 - \$9 999	4	4
	<u>28</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 \$3 127 (2014: \$2 060).

*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 CFS are on conditions no more favourable than those that it is reasonable to expect 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.

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33 Events after the reporting period

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

34 Transactions with SA Government

	SA Gov	Non SA Gov	Total	SA Gov	Non SA Gov	Total
	2015	2015	2015	2014	2014	2014
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES						
5 Employee benefits expenses	2,355	13,638	15,993	1,744	13,059	14,803
6 Supplies and services						
Accommodation	86	61	147	78	45	123
Aerial firefighting	18	10,785	10,803	139	9,782	9,921
Auditor's remuneration	30	-	30	28	-	28
Communications	28	995	1,023	42	930	972
Computing costs	308	1,048	1,356	326	1,228	1,554
Consultancy, contractor and legal fees	192	2,132	2,324	434	2,640	3,074
Consumables	-	2,004	2,004	-	2,523	2,523
Energy	8	785	793	14	804	818
Government radio network	10,553	-	10,553	10,296	-	10,296
Insurance premiums	177	46	223	172	56	228
Minor plant and equipment	-	1,381	1,381	1	1,419	1,420
Operating lease costs	555	1,795	2,350	456	1,913	2,369
Operational costs	79	2,376	2,455	207	2,811	3,018
Repairs and maintenance	47	5,464	5,511	73	5,164	5,237
Shared Services SA payments	-	-	-	4	-	4
Travel and training	23	2,411	2,434	16	2,925	2,941
Uniforms and protective clothing	-	1,801	1,801	-	1,731	1,731
Other expenses	247	1,907	2,154	228	1,657	1,885
7 Depreciation and amortisation expense	-	9,864	9,864	-	10,288	10,288
8 Grants and subsidies	-	389	389	-	387	387
9 Net loss from disposal of non-current assets	-	393	393	-	56	56
10 Other Expenses						
Assets revaluation decrement	-	-	-	-	1,647	1,647
TOTAL EXPENSES	14,706	59,275	73,981	14,258	61,065	75,323
INCOME						
11 Revenues from fees and charges						
Fire alarm attendance fees	97	224	321	127	258	385
Fire safety fees	5	153	158	3	128	131
Fire alarm monitoring fees	51	161	212	50	153	203
Incident cost recoveries	15	83	98	-	164	164
Training and other recoveries	146	283	429	116	304	420
Other recoveries	-	15	15	-	14	14
12 Grants and contributions						
Commonwealth Government	-	2,261	2,261	-	2,090	2,090
State Government	214	-	214	9	-	9
13 Interest revenues	237	-	237	150	-	150
14 Resources received free of charge	-	-	-	-	1	1
15 Groups/Brigades fundraising	-	775	775	-	726	726
16 Other income						
Rent received	-	62	62	-	76	76
Donations	-	-	-	-	1	1
Insurance recoveries	268	6	274	-	-	-
Other	226	90	316	43	257	300
17 Revenues from / payments to SA Government	74,943	-	74,943	74,944	-	74,944
TOTAL INCOME	76,202	4,113	80,315	75,442	4,172	79,614

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	SA Gov	Non SA Gov	Total	SA Gov	Non SA Gov	Total
	2015	2015	2015	2014	2014	2014
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCIAL ASSETS						
19 Receivables						
Receivables	759	2,671	3,430	22	2,512	2,534
Less: Allowance for doubtful debts	-	(18)	(18)	-	(12)	(12)
Accrued revenues	18	66	84	23	44	67
GST input tax recoverable	-	1,291	1,291	-	600	600
20 Other financial assets	-	2,208	2,208	-	1,847	1,847
TOTAL FINANCIAL ASSETS	777	6,218	6,995	45	4,991	5,036
FINANCIAL LIABILITIES						
25 Payables						
Accrued expenses	120	741	861	33	201	234
Creditors	77	1,320	1,397	32	2,399	2,431
Fringe benefits tax payable	-	-	-	92	-	92
Paid Parental Leave Scheme Payable	-	2	2	-	-	-
Employment on-costs	335	311	646	303	289	592
TOTAL FINANCIAL LIABILITIES	532	2,374	2,906	460	2,889	3,349

35 Budgetary reporting and explanations of major variances between budget and actual amounts

The following are brief explanations of variances between original budget and actual amounts. Explanations are provided for variances where the variance exceeds the greater of 10% of the original budget amount and 5% of original budgeted total expenses.

Statement of Comprehensive Income

	Note	Original Budget ¹	Actual	Variance
		2015	2015	
		\$'000	\$'000	\$'000
Expenses				
Employee benefits expenses		13,792	15,993	2,201
Supplies and services	(a)	40,516	47,342	6,826
Depreciation and amortisation expense		12,285	9,864	(2,421)
Grant expense		402	389	(13)
Net loss from disposal of non-current assets		19	393	374
Total expenses		67,014	73,981	6,967
Income				
Revenues from fees and charges		1,162	1,233	71
Grants and contributions		1,874	2,475	601
Interest revenues		269	237	(32)
Groups/Brigades revenues		250	775	525
Other income		611	652	41
Total Income		4,166	5,372	1,206
Net cost of providing services		62,848	68,609	5,761
Revenues from / payments to SA Government				
Revenues from SA Government	(b)	67,822	74,943	7,121
Total revenues from / payments to SA Government		67,822	74,943	7,121
Total comprehensive result		4,974	6,201	1,227

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¹ The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budget financial statements in respect of the reporting period (2014-15 Budget Paper 4). These original budget amounts have been presented and classified on a basis that is consistent with line items in the financial statements. However, these amounts have not been adjusted to reflect revised budgets.

- (a) Supplies and Services were higher than original budget due to additional response costs incurred during the 2014-15 bushfire season, in particular for the Sampson Flat fire.
- (b) Revenue from SA Government were higher than budget due to an additional payment received from the Community Emergency Services Fund to meet extraordinary bushfire response costs.

		Original Budget ¹ 2015 \$'000	Actual 2015 \$'000	Variance
Investing expenditure summary	Note			
Total existing projects		2,026	1,963	(63)
Total annual programs		13,990	14,595	605
Total investing expenditure		16,016	16,558	542

¹ The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budget financial statements in respect of the reporting period (2014-15 Budget Paper 4). These amounts have not been adjusted to reflect revised budgets.

36 Financial instruments / financial risk management

36.1 Financial Risk Management

Risk management is managed by CFS corporate services section and departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

CFS is exposed to financial risk - liquidity risk, credit risk and market risk. There have been no changes in risk exposure since the last reporting period.

36.2 Categorisation of financial instruments

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

Refer note 36.3 for the carrying amounts of each of the following categories of financial assets and liabilities: Held-to-maturity investments; receivables and payables measured at cost.

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 notes 2, 19, 25).
- Held-to-maturity investments are initially recognised at fair value, then subsequently held at amortised cost. This is the most representative of fair value in the circumstances (refer notes 2 and 20).

36.3 Liquidity risk

Liquidity risk arises from the possibility that CFS is unable to meet its financial obligations as they fall due. CFS is funded principally from the Fund. CFS works with the Fund to determine the cash flows associated with its government approved program of work to ensure funding meets the expected cash flows. CFS 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 recorded in table 36.3 represent CFS's maximum exposure.

The following table discloses the carrying amount of each category of financial instrument held by CFS including the contractual maturity analysis for financial assets and liabilities (i.e. liquidity risk).

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may differ from that disclosed. The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates.

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Table 36.3: Categorisation and maturity analysis of financial assets and liabilities

Financial statements item	Notes	2015 Carrying Amounts/Fair value ('000)	Contractual maturities			
			Current \$'000	Within 1 Year \$'000	1-5 years \$'000	More than 5 years
2015						
Financial assets						
Cash and cash equivalents	18	9,135	9,135	9,135	-	-
Receivables ⁽¹⁾⁽²⁾	19	3,511	3,511	3,511	-	-
Other financial assets	20	2,208	2,208	2,208	-	-
Total financial assets		14,854	14,854	14,854	-	-
Financial liabilities						
Payables ⁽¹⁾	25	2,230	2,230	2,227	-	3
Other financial liabilities				-		
Total financial liabilities		2,230	2,230	2,227	-	3

Financial statements item	Notes	2014 Carrying Amounts/Fair value ('000)	Contractual maturities			
			Current \$'000	Within 1 Year \$'000	1-5 years \$'000	More than 5 years
2014						
Financial assets						
Cash and cash equivalents	18	10,250	10,250	10,250	-	-
Receivables ⁽¹⁾⁽²⁾	19	2,564	2,564	2,564	-	-
Other financial assets	20	1,847	1,847	1,847	-	-
Total financial assets		14,661	14,661	14,661	-	-
Financial liabilities						
Payables ⁽¹⁾	25	2,637	2,637	2,634	-	3
Total financial liabilities		2,637	2,637	2,634	-	3

⁽¹⁾ Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). 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 levies, tax and equivalents 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.

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

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 note 19 for information on the allowance for impairment in relation to receivables.

The carrying amount of financial assets as detailed in note 36.3 represents CFS's maximum exposure to credit risk.

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Table 36.4 Ageing analysis of financial assets

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

Financial asset item	Current Not overdue \$'000	Overdue for < 30 days \$'000	Overdue for 30–60 days \$'000	Overdue for > 60days \$'000	Total \$'000
2015					
Not impaired					
Receivables ⁽¹⁾	3,324	55	13	101	3,493
Other financial assets	2,208	-	-	-	2,208
Impaired					
Receivables	-	-	-	18	18
2014					
Not impaired					
Receivables ⁽¹⁾	2,390	16	35	111	2,552
Other financial assets	1,847	-	-	-	1,847
Impaired					
Receivables	-	-	-	12	12

⁽¹⁾ The receivable amounts disclosed here exclude amounts relating to statutory receivables (amounts owing from Government taxes). They are carried at cost.

36.5 Market risk

CFS has non-interest bearing assets (cash on hand and receivables) and liabilities (payables) and interest bearing assets (cash at bank and investments). 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.