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## To the Presiding Members Local First Nations Voice (Central Region)

### Opinion

I have audited the financial report of the Local First Nations Voice (Central Region) for the period 2 April 2024 to 30 June 2024.

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

The financial report comprises:

- a Statement of Comprehensive Income for the period 2 April 2024 to 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the period 2 April 2024 to 30 June 2024
- a Statement of Cash Flows for the period 2 April 2024 to 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Members and the Executive Director Finance, People and Performance, Attorney-General's Department.

### Basis for opinion

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

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

### **Responsibilities of the Presiding Members for the financial report**

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

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

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

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 18(2) *First Nations Voice Act 2023*, I have audited the financial report of the Local First Nations Voice (Central Region) for the period 2 April 2024 to 30 June 2024.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Local First Nations Voice (Central Region) internal control

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

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

I communicate with the Executive Director Finance, People and Performance about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett  
**Auditor-General**

14 March 2025

**Local First Nations Voice  
(Central Region)**

**Financial Statements**

For the period 2 April 2024 to 30 June 2024

**Local First Nations Voice (Central Region)**  
**Statement of Certification**  
*for the period 2 April 2024 to 30 June 2024*

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We certify that the:

- financial statements of the Local First Nations Voice (Central Region):
  - are in accordance with the accounts and records of the Local First Nations Voice (Central Region);
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Local First Nations Voice (Central Region) at the end of the financial year and the result of its operation and cash flows for the period 2 April 2024 to 30 June 2024.
- internal controls employed by the Local First Nations Voice (Central Region) for the financial year over its financial reporting and its preparation of financial statements have been effective.



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Douglas Clinch  
Presiding Member  
December 2024



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Susan Dixon  
Presiding Member  
December 2024



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Andrew Swanson  
Executive Director Finance, People and Performance  
Attorney-General's Department  
27 November 2024

**Local First Nations Voice (Central Region)**  
**Statement of Comprehensive Income**  
*for the period 2 April 2024 to 30 June 2024*

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	Note	2024 \$'000
<b>Income</b>		
SA Government transfers	2.1	49
Resources received free of charge	2.2	9
<b>Total income</b>		<u><b>58</b></u>
<b>Expenses</b>		
Supplies and services	4.1	37
Member expenses	3.3	18
<b>Total expenses</b>		<u><b>55</b></u>
<b>Net result</b>		<u><b>3</b></u>
<b>Total comprehensive result</b>		<u><b>3</b></u>

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

**Local First Nations Voice (Central Region)**  
**Statement of Financial Position**  
*as at 30 June 2024*

	Note	2024 \$'000
<b>Current assets</b>		
Cash and cash equivalents	5.1	8
<b>Total current assets</b>		<b>8</b>
<b>Total assets</b>		<b>8</b>
<b>Current liabilities</b>		
Member related liabilities	3.4	5
<b>Total current liabilities</b>		<b>5</b>
<b>Total liabilities</b>		<b>5</b>
<b>Net assets</b>		<b>3</b>
<b>Equity</b>		
Retained earnings		3
<b>Total equity</b>		<b>3</b>

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

**Local First Nations Voice (Central Region)**  
**Statement of Changes in Equity**  
*for the period 2 April 2024 to 30 June 2024*

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	Retained earnings \$'000	Total equity \$'000
<b>Balance at 2 April 2024</b>	-	-
Net result for 2023-24	3	3
<b>Total comprehensive result for 2023-24</b>	<b>3</b>	<b>3</b>
<b>Balance at 30 June 2024</b>	<b>3</b>	<b>3</b>

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



**Local First Nations Voice (Central Region)**  
**Statement of Cash Flows**  
*for the period 2 April 2024 to 30 June 2024*

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	Note	2024 \$'000
<b>Cash flows from operating activities</b>		
<b>Cash inflows</b>		
SA Government transfers		49
<b>Cash generated from operations</b>		<u>49</u>
<b>Cash outflows</b>		
Payments for supplies and services		(28)
Members expenses payments		(13)
<b>Cash used in operations</b>		<u>(41)</u>
<b>Net cash provided by / (used in) operating activities</b>		<u>8</u>
<b>Net increase in cash and cash equivalents</b>		<u>8</u>
Cash and cash equivalents at the beginning of the reporting period		-
<b>Cash and cash equivalents at the end of the reporting period</b>	5.1	<u><u>8</u></u>

The accompanying notes form part of these financial statements.

**Local First Nations Voice (Central Region)**  
**Notes to and forming part of the financial statements**  
*for the period 2 April 2024 to 30 June 2024*

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**1 About the Local First Nations Voice (Central Region)**

The Local First Nations Voice (Central Region) is a body corporate established under the *First Nations Voice Act 2023* and is one of six Local First Nation Voices across South Australia.

Local First Nation Voices provide an opportunity for Aboriginal and Torres Strait Islander people to raise community priorities in a public, transparent and accountable way.

Local First Nation Voices are independent of direction or control by the Crown or any Minister or officer of the Crown.

The Local First Nations Voice (Central Region) consists of 11 members who are elected by Aboriginal and Torres Strait Islander people in South Australia, to represent their communities and provide advice on laws, policies, and programs through a direct line of communication with key decision-makers.

The Local First Nations Voice (Central Region) was established upon all of its members receiving confirmation of their successful nomination to the Voice. This occurred on 2 April 2024. The Local First Nations Voice (Central Region) has been treated as an entity for financial reporting purposes from this date.

**1.1 Functions of the Local First Nations Voice (Central Region)**

Under the *First Nations Voice Act 2023*, Local First Nation Voices have the following functions:

- to consider and discuss matters of interest to First Nations people in its region;
- to promote, encourage and assist First Nations people in its region to communicate their views on matters of interests;
- to receive the views of First Nations people in its region and pass those views on to the State First Nations Voice;
- to liaise and collaborate with the State First Nations Voice on matters of interest to First Nations people in its region;
- at the discretion of the Local First Nations Voice, to collaborate with and assist public sector agencies and other organisations in the development of policies and procedures that affect First Nations people in its region;
- at the discretion of the Local First Nations Voice, to engage with local government and with other organisations on matters of interest to First Nations people in its region;
- such other functions as may be assigned to the Local First Nations Voice by or under this Act or by the Minister.

**Local First Nations Voice (Central Region)**  
**Notes to and forming part of the financial statements**  
*for the period 2 April 2024 to 30 June 2024*

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**1.2 Basis of preparation**

These financial statements are general purpose financial statements prepared in accordance with:

- Section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued under the *Public Finance and Audit Act 1987*; and
- Relevant Australian Accounting Standards applying simplified disclosures.

The financial statements are presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

All financial assets and financial liabilities are measured at amortised cost.

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

Significant accounting policies are set out throughout the notes.

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST). The net amount of the GST receivable/payable to the ATO is not recognised as a receivable/payable in the Statement of Financial Position as the Attorney-General's Department is responsible for the remittance and collection of GST.

**Local First Nations Voice (Central Region)**  
**Notes to and forming part of the financial statements**  
*for the period 2 April 2024 to 30 June 2024*

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**2 Income**

**2.1 SA Government transfers**

	2024
	\$'000
SA Government transfers	49
<b>Total SA Government transfers</b>	<u><u>49</u></u>

SA Government transfers are recognised on receipt.

**2.2 Resources received free of charge**

	2024
	\$'000
Resources received free of charge - Audit SA	7
Resources received free of charge - Shared Services SA	2
<b>Total resources received free of charge</b>	<u><u>9</u></u>

Local First Nations Voice receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA, free of charge. A corresponding expense is recognised in the financial statements (see note 4.1).

Local First Nations Voice receives audit services from the Audit Office of South Australia, free of charge. A corresponding expense is recognised in the financial statements (see note 4.1).

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

**3 Members related expenses**

**3.1 Key management personnel**

The key management personnel of Local First Nation Voices are considered to be the Presiding Members who have responsibility for the management of the Local First Nations Voices.

**Transactions with Key Management Personnel and other related parties**

Related parties of the Local First Nation Voices include the key management personnel and their close family members. Payments for supplies and services by the Local First Nations Voice (Central region) includes amounts paid to entities for room hire with entities which are a related party of one of the Local First Nations Voice (Central region) members – Ms Rosalind Coleman. The transactions totalling \$476 were provided at a discounted price to the Local First Nations Voice (Central region). There are no other transactions or balances to disclose with key management personnel or related parties.

**Local First Nations Voice (Central Region)**  
**Notes to and forming part of the financial statements**  
*for the period 2 April 2024 to 30 June 2024*

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**3.2 Members of the Local First Nations Voice**

Members during the 2023-24 financial year were:

Cheryl	Axleby
Douglas	Clinch (Presiding Member)
Rosalind	Coleman
Susan	Dixon
April	Lawrie
Robert	Leidig
Tony Wayne	Minniecon
Deb	Moyle
Moogy	Sumner
Tahlia L	Wanganeen (Presiding Member)
Scott	Wilson

**Members remuneration**

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

	<b>2024</b>
\$0 - \$19 999	11
Total number of members	<u>11</u>

The total remuneration received or receivable by members was \$20,000 . Amounts paid to a superannuation plan for members was \$2,000. Remuneration of members reflects all costs of performing member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable.

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

**Local First Nations Voice (Central Region)**  
**Notes to and forming part of the financial statements**  
*for the period 2 April 2024 to 30 June 2024*

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<b>3.3</b>	<b>Members related expenses</b>	<b>2024</b>
		<b>\$'000</b>
	Annual stipend	8
	Sitting fees	8
	Members on-costs	2
	<b>Total members related expenses</b>	<b>18</b>

<b>3.4</b>	<b>Member related liabilities</b>	<b>2024</b>
		<b>\$'000</b>
	<b>Current</b>	
	Accrued annual stipends and sitting fees	4
	Members on-costs	1
	<b>Total member related liabilities</b>	<b>5</b>

Member related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current member related liabilities are measured at present value and current member related liabilities are measured at nominal amounts.

**Members on-costs**

Members on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective member benefits that they relate to are discharged.

The Local First Nations Voice contributes 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.

**Local First Nations Voice (Central Region)**  
**Notes to and forming part of the financial statements**  
*for the period 2 April 2024 to 30 June 2024*

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**4 Expenses**

**4.1 Supplies and services**

	<b>2024</b>
	<b>\$'000</b>
Information and communications technology	28
Shared Services SA charges	2
Other*	8
<b>Total supplies and services</b>	<b>37</b>

\*Includes audit fees paid / payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* of \$7,000. No other services were provided by the Audit Office of South Australia.

**5 Financial Assets**

**5.1 Cash and cash equivalents**

	<b>2024</b>
	<b>\$'000</b>
Deposits with Treasurer	8
<b>Total cash and cash equivalents</b>	<b>8</b>

Deposits with the Treasurer are non-interest bearing. The carrying amount of cash and cash equivalents represents fair value.

**6 Outlook**

**6.1 Unrecognised contractual commitments**

There are no material commitments as at 30 June 2024.

**6.2 Contingent assets and liabilities**

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.

The Local First Nations Voice (Central Region) is not aware of any contingent assets or liabilities at reporting date.