DAIRYSAFE
Leaders in dairy food safety

Dairy Authority of South Australia

2023-24 Annual Report

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To:

Hon. Clare Scriven MP

Minister for Primary Industries and Regional Development

Minister for Forest Industries

I am pleased to provide you with Dairysafe's Annual Report for 2023-2024.

The annual report is to be presented to Parliament to meet the statutory reporting requirements of the *Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017*, the *Public Sector Act 2009* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Dairy Authority of South Australia (t/a 'Dairysafe') by:

Roseanne Healy
Dairysafe Presiding Member (Chair)

Date: 26 **September 2024**

From the Dairysafe Chair

I am pleased to present the 2023-24 Annual Report and Financial Statements for Dairysafe.

Food safety is our business with our primary responsibility being to protect public health and safety by ensuring the safe supply of dairy food products in partnership with the dairy industry and SA Health. We do this by applying Australia's food safety standards throughout South Australia through monitoring and enforcement compliance activities.

Dairysafe achieved strong results in 2023-24 by engaging productively with our stakeholders, focusing on our priorities and upholding our organisational values.

Our highly skilled staff work hard to maintain and enhance public and industry trust in the dairy food regulatory system, fostering a strong food safety culture, delivering our essential regulatory functions and delivering against our 2021-2024 Strategic Directions including:

- Keeping consumers safe by monitoring and enforcing local and national standards.
- Creating a more knowledgeable and interconnected industry through engagement, technology and data.
- Leading the South Australian dairy community to embrace a food safety culture.
- Building industry and business confidence that translates to consumer confidence.
- Modernising and investing in the capabilities of our organisation to ensure we deliver the strategy.

As a result of our productive engagement with our stakeholders initiatives undertaken during the 2023-24 period included:

- Developed 3 training courses for dairy processors comprising 12 learning modules covering notifiable contaminants, which provide effective strategies for managing contaminants that pose significant risks to dairy businesses.
- Awarding the '2024 Dairysafe Food Safety Culture Award' for remarkable progress by dairy processors in food safety culture.
- Further developed our data management system to incorporate a training platform for stakeholders to access specific training for dairy processors.
- Completed comprehensive audits of export-re/gistered dairy processors on behalf of the Commonwealth.

The future food landscape will present a more challenging food safety and regulatory environment. Looking ahead as an independent regulatory agency Dairysafe's focus will be on supporting the future readiness of the dairy food system in South Australia while continuing to grow the high level of trust consumers have in the dairy products they consume.

Dairysafe is actively working to prepare the state's dairy and supply chain businesses to respond to future challenges and opportunities in line with national and international standards.

The South Australian dairy industry is known for its safe and high-quality products, achieved through collaboration with industry and stakeholders. Results for the 2023-24 year for South Australian dairy products included nil cases of foodborne illness, nil pathogens found in processed products (retail), nil antibiotic residues detected in processed products and nil critical non-conformances evidenced in field audits.

A significant portion of Dairysafe's activities including compliance, enforcement, market protection and incident response, greatly contribute to the public good.

For the past 5 years, Dairysafe has operated a budget deficit. Addressing this deficit and ensuring that the organisation is fit for purpose and sufficiently resourced to navigate the future challenges will be a strategic priority for the Board looking forward.

With the Minister's endorsement, the Board has conducted a comprehensive review of the *Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017* (SA) to enhance the state's dairy food safety scheme. The board have made a series of recommendations that aim to address several issues and deficiencies with the regulation, namely, clarity with respect to certain interpretations and applications, closing potential loopholes enabling more effective and efficient cost recovery and implementing more effective and proportionate compliance and enforcement tools and optimising our governance arrangements.

The Dairysafe Board is committed to best practice in partnership with industry and as a statutory agency are mindful that we must work smart:

- We are committed to using and investing in technology that promotes transparency, accessibility, and efficiency.
- We have taken a proactive approach in reviewing the legislative framework, having regard to modernisation and contemporary verification models in our operating environment.
- We maintain a focus on ensuring regulations are in step with changing expectations of the industry.
- As part of our responsibilities, we regularly communicate with and provide guidance to the Minister regarding issues affecting the Dairy Food Safety Scheme, to ensure its effectiveness.

Dairysafe delivers all audit and verification services for the South Australian dairy industry including dairy export audits. These arrangements provide the industry with enhanced connection and improved access to knowledge sources, approval processes and potential assistance programs that complement regulatory guidance and market access.

This Annual Report outlines Dairysafe's performance and key deliverables for the 2023-2024 period.

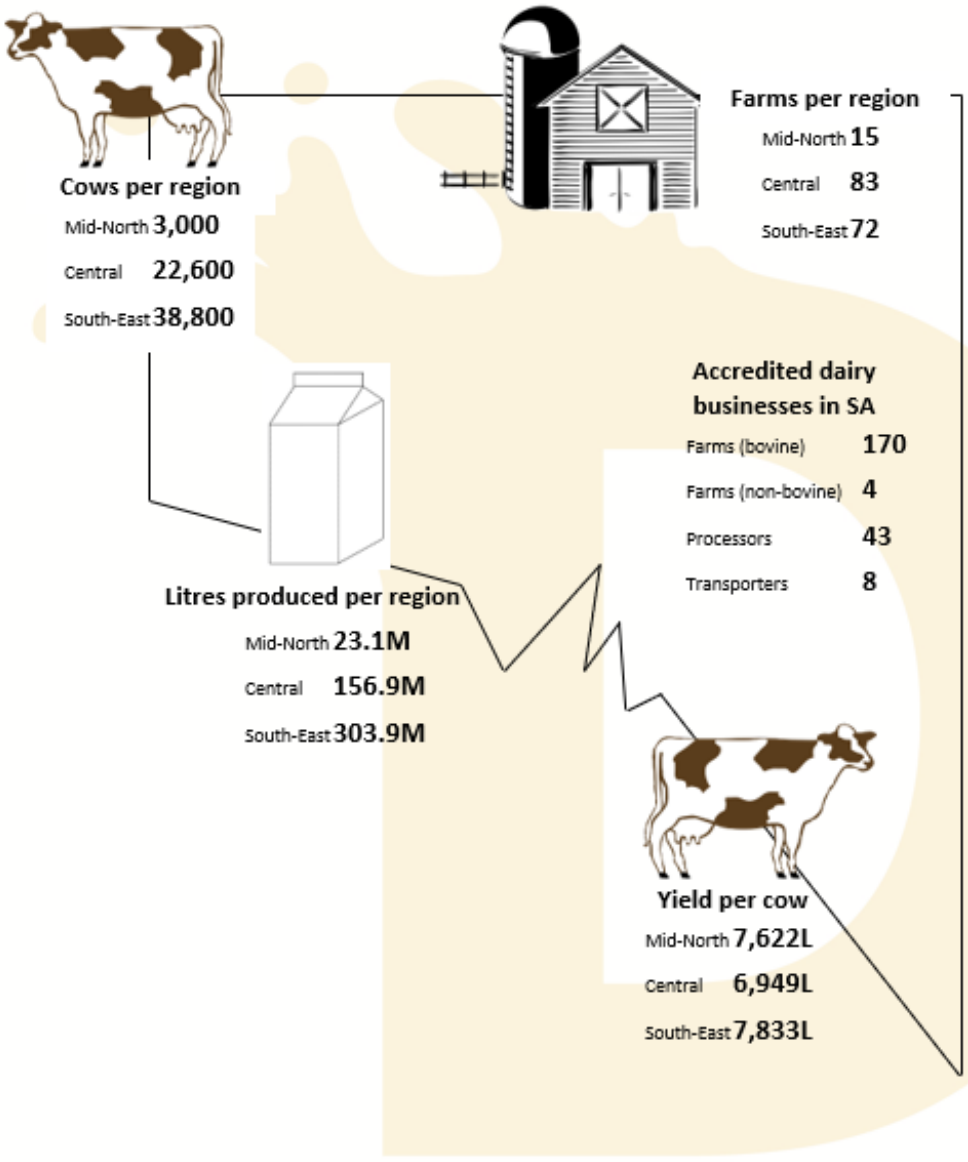
I'd like to extend my appreciation to the Dairysafe Board and our highly skilled team for their outstanding contributions to the organisation and to the South Australian dairy industry throughout the year.

Roseanne Healy

Dairysafe Chair

Dairy Authority of South Australia (trading as 'Dairysafe')

South Australian dairy industry at a glance



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Overview: about the agency

Dairysafe is the statutory authority responsible for regulating the South Australian dairy industry to safeguard public health. Established on 1 July 1993, the Dairy Authority of South Australia, trading as 'Dairysafe', consists of three Members appointed by the Governor, one of whom is appointed as Presiding Member. Dairysafe is accountable to the South Australian Government through the Minister for Primary Industries and Regional Development.

Dairysafe's work as the accreditation body and overseeing the safe production of dairy products is carried out by a small team of technical specialists.

Legislative functions are outlined in the *Primary Produce (Food Safety Schemes) Act 2004* and in Regulation 12 of the *Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017*:

12—Functions of Authority

1) The Authority is the accreditation body for the classes of activities to which the dairy industry food safety scheme applies.

2) The Authority has the following functions:

   a) to administer the dairy industry food safety scheme

   b) to monitor the extent of compliance by accredited producers with Standard 4.2.4 of the Food Standards Code and to enforce the Standard

   c) to approve food safety arrangements to be adopted by accredited producers and monitor the implementation of such arrangements

   d) to advise the Minister on matters relating to the administration of the dairy industry food safety scheme

   e) to carry out other functions assigned to the Authority by these regulations or the Minister.

Dairysafe's role is to maintain a robust regulatory framework that ensures dairy products are produced in accordance with national food safety standards, and that also underpins market access and facilitates the growth of the SA dairy industry. This ensures that standards are complied with at each point in the supply chain and that producers and processors have the capacity and capability to produce safe dairy products.

Dairysafe accredits dairy farmers, raw milk transporters and dairy processors and audits accredited businesses for compliance with national food safety standards. Dairysafe also assists businesses along the supply chain to resolve issues that can impact the integrity of dairy products. The objective is to apply an appropriate accreditation and compliance verification framework whilst not stifling innovation.

Around 230 dairy businesses are accredited by Dairysafe, and each of these businesses must have a food safety program and be subject to an audit and verification program.

While most dairy farmers and dairy processors are involved in the production of cow's milk products, Dairysafe also accredits buffalo, goat, and camel milk producers. Accredited processes include the manufacture of pasteurised milk, cream, cheese, milk powders, butter, ice cream, yoghurt, dairy dips and desserts, and ghee.

Ensuring safe food practices and the production of wholesome dairy products is a collaborative effort between the industry and Dairysafe as the regulator.

Dairysafe's role is to work with each unique business to verify they carry out their business in a safe way. Dairysafe is committed to South Australia's dairy community embracing a positive and effective food safety culture with a focus on continual improvement.

Our strategic focus

Our Purpose	Dairysafe is an independent statutory authority established under Regulation 7 of the *Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017*. Dairysafe is the accreditation body for the dairy industry food safety scheme in South Australia and is funded by industry accreditation fees. The role of Dairysafe is to ensure that South Australian dairy products are produced in accordance with Australia's national food safety standards at each point along the supply chain. Dairysafe achieves this by accrediting dairy farmers, dairy transporters and dairy processors and verifying their capacity and performance in complying with food safety standards. Dairysafe's regulatory, verification and communication activities support the reputation of South Australia's dairy industry and the State's enviable food safety and product integrity standards.
Our Mission	To lead the South Australian dairy community to embrace a food safety culture.
Our Vision	For customers to have confidence in the dairy industry.
Our Desired Outcomes	1. To keep consumers safe. 2. Delivering value to businesses through consistent food safety regulation and minimal regulatory burden. 3. Supporting businesses to be resilient, sustainable and growing.
Our Values	**Leadership** – Dairysafe takes a leadership role in the industry to facilitate the future sustainability and growth of the industry and for the ultimate safety of the consumer. **Excellence** – Dairysafe is ambitious in our desire to be recognised as the national and international leader in dairy food safety standards. As such, our commitment to best practice and our pursuit of excellence is relentless. We seek to facilitate best practices to help South Australia's dairy industry be recognised internationally for food innovation and safety.

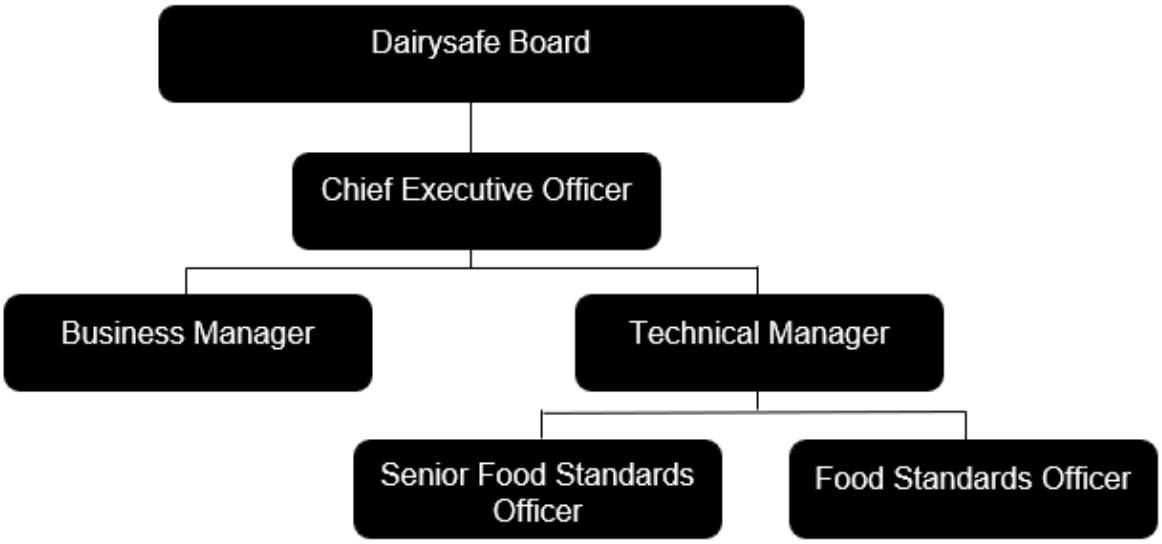
	Knowledge – Dairysafe values the creation and dissemination of knowledge for the betterment of the Industry. The South Australian dairy industry regards us not only as an invaluable source of knowledge, but also as an essential business partner. **Independence** – As a statutory body financed by industry, the Dairysafe team is recognised for its fiercely independent, unbiased and a-political views. In a position as regulator and food safety custodian, the Dairysafe team is entrusted to act with integrity and transparency in every aspect of our business. **Agility** – Dairysafe is recognised for its dynamic and proactive approach. We partner with industry to provide them with tools and information to ensure their products meet all dairy food safety standards. Our entrepreneurial spirit ensures we are responsive to the needs of the industry and endeavour to assist them in being renowned for food innovation and safety.
Our Strategic Priorities	**Leading food safety regulation** – To keep consumers safe by setting, monitoring and regulating local and national standards. **Connecting the industry** – To create a more knowledgeable and interconnected industry through technology and data. **Inspiring a safety culture** – To lead the South Australian dairy community to embrace a food safety culture. **Building industry and consumer confidence** – To build industry and business confidence that will translate into consumer confidence.
Our functions, objectives and deliverables	**Legislative Functions**: 1. To administer the dairy industry food safety scheme. 2. To monitor the extent of compliance by accredited dairy producers with Standard 4.2.4 of the Food Standards Code and to enforce the Standard. 3. To approve food safety arrangements to be adopted by accredited dairy producers and monitor the implementation of such arrangements. 4. To advise the Minister on matters relating to the administration of the Dairy Food Safety Scheme. 5. To carry out other functions assigned to the Authority by these regulations or the Minister. **Strategic Priorities / Goals / Desired Outcomes:** Strategic Priority #1: **Leading food safety regulation** Goal: To keep consumers safe by setting, monitoring and regulating local and national standards

	Desired Outcomes: 1. Fit-for-purpose risk-based verification 2. Regulatory solutions for food safety gap areas 3. Industry thought leadership Strategic Priority #2: **Connecting the industry** Goal: To create a more knowledgeable and interconnected industry through technology and data Desired Outcomes: 1. Defined industry information requirements 2. Implementation of a platform to access information and provide ongoing eco-system development Strategic Priority #3: **Inspiring a food safety culture** Goal: To lead the South Australian dairy community to embrace a food safety culture Desired Outcomes: 1. Advice regarding maintaining a safe dairy culture 2. Learning pathways for businesses and individuals 3. Leadership in industry alignment and streamlining 4. A collaborative 'co-ownership' safety culture across the industry Strategic Priority #4: **Building industry and consumer confidence** Goal: To build industry and business confidence that will translate into consumer confidence Desired Outcomes: 1. Available tailored business and individual learning programs 2. Strong safety reputation 3. Recognised industry champions 4. Confidence in the industry 5. Industry growth, premium products, increased productivity Strategic Priority #5: **Organisation capabilities to deliver** Goal: To invest in the capabilities of the organisation to ensure it can deliver the strategy

	Desired Outcomes: 1. Trusted and respected auditors / regulator 2. Sought out for advice and thought leadership 3. Platform of information and knowledge

Our organisational structure

Dairysafe is a small Statutory Authority consisting of a Board of three and a small operational team comprising 5 full-time equivalent staff.



Changes to the agency

During 2023-24 there were no changes to the agency's structure and objectives because of internal reviews or machinery of government changes.

Our Minister

The Hon. Clare Scriven MP was appointed as the Minister for Primary Industries and Regional Development and as the Minister for Forest Industries on 24 March 2022. The Minister is also a Member of the Executive Council.

Dairysafe Board

The Dairysafe Board is the accreditation body for South Australia's dairy food safety scheme.

Regulation 8 of the *Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017* outlines the membership of the Board – 3 members are appointed by the Governor, with one appointed as the presiding member (Chair). Members are appointed for a term not exceeding (3) year terms. The procedures, functions and powers of the Authority are provided in regulations 10-13 of the Regulations.

Throughout 2023-2024 the Dairysafe Board included:

Presiding Member (Chair)	Ms Roseanne Healy
Board Member	Mr Michael Connor
Board Member	Mr George Kamencak

Roseanne Healy joined the Board on 1 July 2015 and has officiated as the Presiding Member since that date. Roseanne is an experienced non-executive director who has served on the boards of not-for-profit and ASX listed companies, as well as statutory corporations in the areas of asset management, agribusiness, water and innovation. She is an accomplished Director and Board Chair with responsibilities across food and agriculture, childcare and facilities management, space, digital health and fintech. Roseanne is a trusted advisor to private and public companies and is a graduate of the AICD and the Kauffman Centre for Entrepreneurial Leadership.

Michael Connor joined the Board on 1 July 2018 and has been involved in the dairy industry his entire life on a family farm at Mt Compass. His family operate their mixed farming business 'Nangkita Dairies Pty Ltd', which consists of 4 Fleurieu Peninsula properties milking 700 cows. Michael was awarded the Brenton Higgins Memorial Trophy in 2022 for exceptional service to the dairy industry. All the family have been involved in the farming business, and 3 children are now employed full time. Michael's maintains interests in career pathways to farming, sustainable, profitable farming on the Fleurieu Peninsula, and farming in an environmentally sensitive region.

George Kamencak joined the Board on 1 July 2020 and has over 25 years' experience in corporate governance, regulation, law and compliance across the public and private sector. George is a Director at CCL Consultants Pty Ltd, a boutique legal, risk, compliance and regulatory consultancy. George is also the Executive Director, Monitoring and Evaluation at the Essential Services Commission. He has been the Deputy Commissioner at Consumer and Business Services, and the South Australian Regional Director for the Australian Competition and Consumer Commission. George has also been a lecturer and facilitator of the Graduate Diploma Legal Practice, Consumer Law Practice Course at Adelaide University, and an appointed Consumer Court Assessor for the South Australian District and Magistrates Court. In addition to his legal qualifications, George holds a Master of Laws and Management (UNSW Sydney).

The Board met on 8 occasions in 2023-2024.

A summary of outcomes achieved by the Board during this reporting period is provided in the Corporate Performance Summary section of this report.

Dairysafe Operational Team

Five Dairysafe employees constituted the operational team on 30 June 2024.

The Dairysafe operational team includes a Chief Executive Officer, Business Manager, Technical Manager, Senior Food Standards Officer and Food Standards Officer. The CEO reports to the Dairysafe Board.

There is significant capability within the team in terms of considerable working knowledge of South Australia's dairy industry, extensive food safety and food regulation experience across a range of primary industry sectors, and financial business management and governance.

Legislation administered by Dairysafe

Primary Produce Food Safety Schemes Act 2004

Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017

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

Department of Primary Industries and Regions

Dairysafe's performance

Performance at a glance

Sessional meetings held and the number of meetings attended by each member.

Board Member	Scheduled Board meetings in 2023-24	Board meetings attended
Roseanne Healy	8	8
Michael Connor	8	8
George Kamencak	8	8

Profile - South Australian Dairy Industry

National Production

Dairy is Australia's third largest, and one of the most important rural industries, producing about 8.129 billion litres of milk annually and directly employing approximately 33,500 people (*Dairy Australia, In Focus 2023*). Dairy is Australia's third-largest rural industry generating $6.1 billion in farm gate value. There are around 4,163 registered dairy farms operating in Australia and approximately 1.27 million dairy cows.

Snapshot - the South Australian Dairy Industry

South Australia's dairy supply chain stretches from grass to glass and is well-positioned to target the premium end of the national and international marketplace. Dairy is South Australia's sixth largest agribusiness sector by revenue (**PIRSA Scorecard 2022-2023*) and accounts for 5.8% of Australia's milk, generating $755 million in revenue.

The PIRSA Scorecard* lists the following revenue data:

- Primary production value: $341 million (+29.4% on 2021-22)
- Processed value: $725 million (+6.9% on 2021-22)
- Overseas Exports: $127 million (+2% on 2021-22)

The South Australian industry produced 484 million litres of milk from around 170 dairy (cow) farms during 2023-2024, an increase of 1.6% on 2022-2023 production.

During 2023-24 dairy cow farm numbers decreased by 6.5%, from 182 on 30 June 2023 to 170 on 30 June 2024, whilst the dairy herd in South Australia decreased by 2.8% to around 64,430.

In addition to these a.6ccredited dairies, there were 2 goat, 1 buffalo and 1 camel dairy operating in 2023-2024. Two cow dairy farms process their own milk, whilst a camel dairy farm also processes their own milk.

Dairy farm herd size

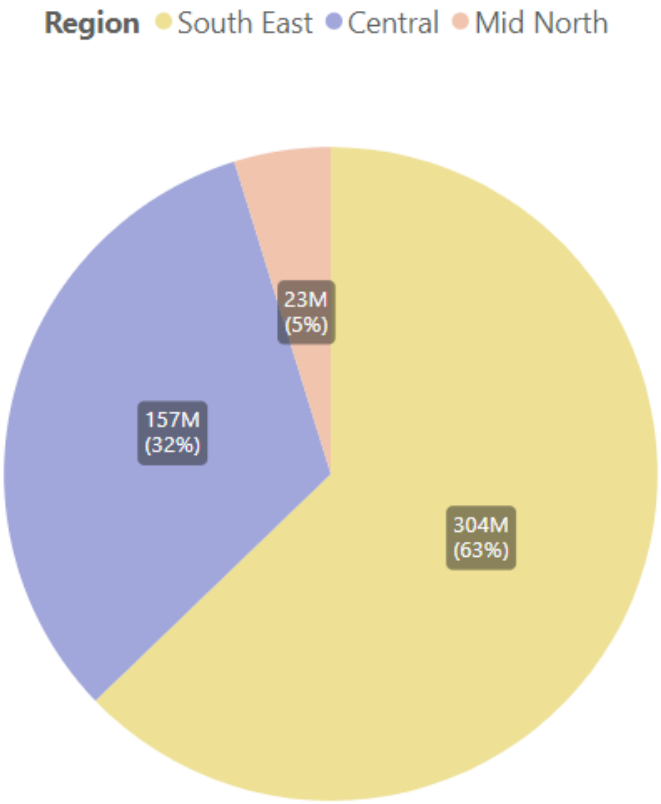
The average size of a dairy farm herd in Australia has increased from 93 cows in 1985 to 305 cows in 2023-2024. In comparison, the average herd size in South Australia in 2023-2024 is 379, a significant increase from an average of 78 cows in 1984.

The majority of South Australian dairy farms (66%) hold between 101 and 500 milking cows, with the largest farm holding a milking herd of approximately 2,200.

Regional milk production

South Australia's dairy farms are clustered across three production areas – the Mid North (Barossa & districts), the Central region (Adelaide Hills, Fleurieu Peninsula, Murray Swamps & Meningie Lakes), and the South-East (Upper & Lower South-East).

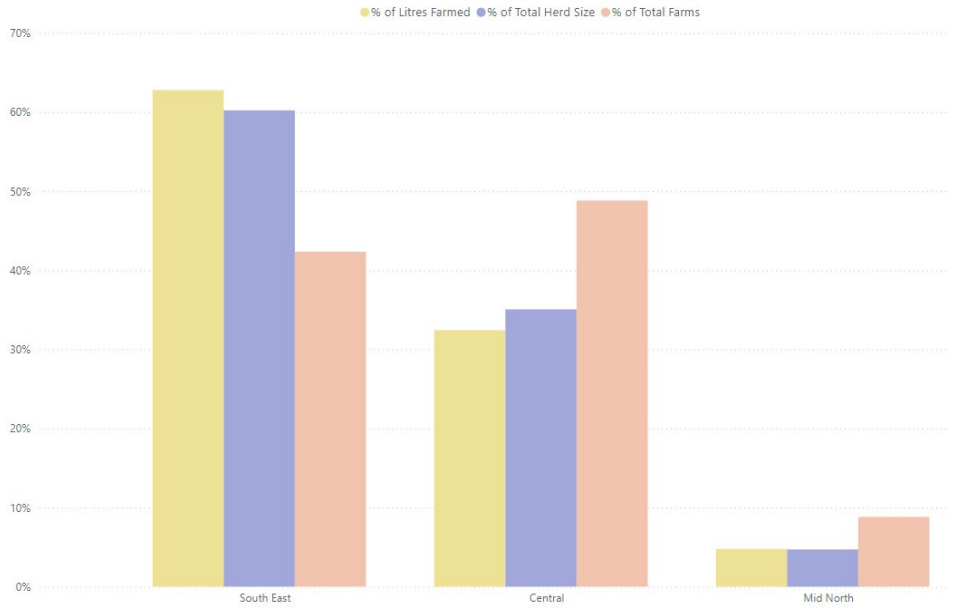
The majority of milk production occurs in the South-East (63%), followed by the Central region (32%), with 5% production occurring in the Mid North region.



Herd size, farms and milk production across the regions

There were around 64,430 milking cows in South Australia in 2023-2024 contributing to the production of around 484 million litres of milk.

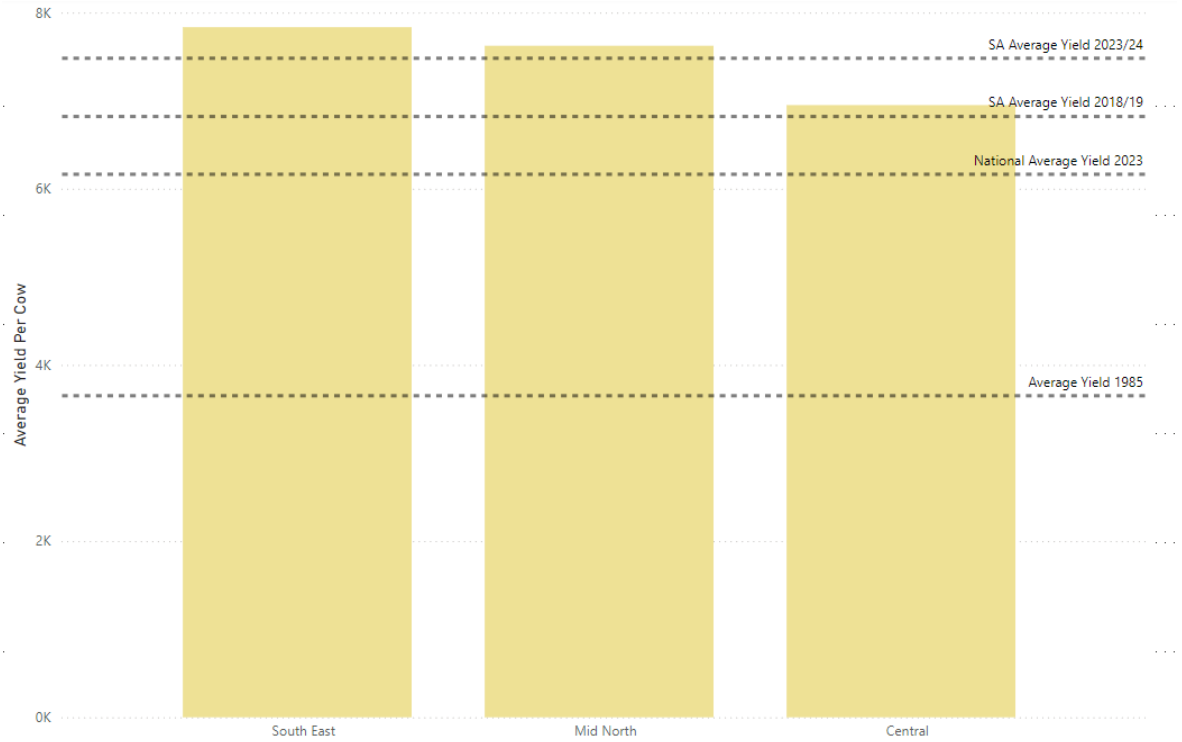
Over half (63%) of milk produced occurs in the South-East, which has less than half (42%) of the State's dairy farms but more than half (60%) of the SA milking herd.



Milk production and yield

During 2023-2024 the South Australian dairy industry produced 484 million litres of cow's milk from just over 64,430 cows, with an average yield of around 7,481 litres per cow. This compares with 3,650 litres/cow in 1985 and 6,820 litres/cow in 2018-2019, indicating continuing yield improvements.

The yield per cow is greatest in the South-East region (7,833 ltrs/cow), followed by the Central region (7,793 ltrs/cow), and the Mid North (6,949 ltrs/cow). Australia's national average yield in 2023 was 6,164 ltrs/cow.



Farm production

The South-East region has the largest dairy farms with an average 539 cows/farm, significantly more than in the Central region (272) and more than double the number of cows per farm in the Mid North (202). The milk yield per farm is greatest in the South-East (4.22M litres/farm), followed by the Central region (1.89M litres/farm), with the yield in the Mid North significantly lower at 1.53M litres/farm.

Contribution to national milk production

Annual milk production increased in all jurisdictions in 2023-2024 contributing to an overall increase in national production of 3.1%. South Australia's annual production across the 2023-2024 period increased by 1.4%, contributing around 4.1% of national production.

Accredited dairy businesses

Dairysafe administers the accreditation of persons undertaking dairy business operations as prescribed in the *Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017*.

The regulations establish the dairy industry food safety scheme, and specify accreditation is required in the following business categories – dairy primary production business (dairy farm), dairy processing business (dairy processor) and dairy transport business (dairy transporter). A person cannot engage in any of these activities without an accreditation. A business seeking accreditation must demonstrate the capacity to satisfy the requirements of the regulations, which is achieved by establishing an approved food safety arrangement and by demonstrating compliance with Standard 4.2.4 of the *Food Standards Code*.

The number of accreditations held in each dairy business category during the 2023-2024 period is provided in the following table along with the comparative figures for 2022-2023:

Accreditation type	30 June 2024	30 June 2023
Dairy farms (bovine)	170	182
Dairy farms (goat, buffalo, sheep & camel)	4	4
Dairy transports	8	10
Dairy processors	43	45
Total	225	241

Accreditations that were cancelled and newly issued during the 2023-2024 period are provided in the following table:

Accreditation type	Cancelled 2023-2024	New 2023-2024
Dairy farms (bovine)	15	3
Dairy farms (goat, buffalo, sheep & camel)	0	0
Dairy transports	2	0
Dairy processors	6	4
Total	23	7

Dairy farms

As of 30 June 2024, there were 174 accredited dairy farms (170 cow dairies). Over the course of this reporting period, 15 dairy farm accreditations were cancelled and 3 new dairy farm accreditations were granted.

In the past years, there was a continued downward trend in dairy farm numbers in South Australia and across Australia's dairy regions. Over the current reporting period, the number of dairy cow farms around Australia decreased by around 5.8%, whereas in South Australia the dairy farm numbers decreased by 6.5%.

In South Australia, 11% of farms have 100 or less milking cows, 66% have between 101 and 500 cows, 19% have between 501 and 1000 cows, and 4% have a herd size greater than 1000.

Dairy processors

On 30 June 2024 there were 43 accredited dairy processors. Over the course of the reporting period, 6 dairy processor accreditations were cancelled, and 4 new accreditations were granted.

South Australia's range of small, innovative and boutique dairy processors compliments the large processors and produces a high-quality, artisanal experience for their clientele.

In South Australia, 30% have between 1 and 5 employees, 37% of processors have between 6 and 50 employees, and 33% have greater than 50 employees.

There are 13 dairy processors that also hold export registration with the Commonwealth Department of Agriculture, Fisheries and Forestry (DAFF).

Dairy transporters

On 30 June 2024 there were 8 dairy transporters accredited to transport bulk raw milk. Of these, 5 are commercial transport companies with the remaining 3 being accredited dairy processors that transport bulk raw milk between supplier farms to their processing facility.

During the 2023-2024 period, 2 dairy transporter accreditations were cancelled and no new accreditations were granted.

Milk production statistics

Industry Milk Production Statistics – comparative data from 1974 to 2024						
Region	**Milk (litres)**	**Cows**	**Farms**	**Litres/farm**	**Cows/farm**	**Litres/cow**
Mid-North	23,112,171	3,032	15	1,540,811	202	7,622
Central	156,996,706	22,591	83	1,891,526	272	6,949
South-East	303,998,913	38,806	72	4,222,207	539	7,833
Annual South Australian Totals						
2024	484,107,790	64,429	170	2,847,693	379	7,514
2023	476,371,957	66,354	182	2,617,428	365	7,179
2022	497,760,000	67,650	181	2,750,065	374	7,358
*2021	499,110,000	69,089	198	2,520,756	349	7,224
2020	492,957,986	69,377	206	2,393,000	337	7,105
2019	489,283,351	71,654	221	2,213,952	324	6,828
2018	510,121,007	74,942	228	2,237,373	329	6,807
2017	500,805,339	73,977	240	2,086,688	308	6,769
2016	544,297,211	80,134	244	2,230,726	328	6,792
2015	549,610,354	81,899	252	2,180,993	325	6,711
2014	536,573,563	83,370	264	2,032,476	316	6,436
2013	565,488,352	84,606	268	2,110,031	316	6,684
2012	597,404,939	86,171	275	2,172,382	313	6,933
1984	273,176,320	74,720	962	283,967	78	3,656
1974	255,591,000	81,140	1,397	182,957	58	3,150

* Note: There were subsequent minor revisions to the milk production 2020-2021 statistics for the regions.

Dairysafe specific objectives and performance

The below data contains information relevant to Dairysafe 2021-2024 strategic directions. Where indicated, the data is specific to 2023-24 results.

Agency objectives	**Indicators**	**Performance**	**Outcome**
1. Leading food safety regulation	i. Tiered verification system	The audit frequency for dairy processors is based on risk and compliance outcomes.	√

Agency objectives	Indicators	Performance	Outcome
	ii. Recognition of standards iii. Audit rating by customers iv. Less audit activity and expense for customers v. Export auditor authorisation achieved vi. Policy position on additional schemes supported vii. Valued thought leadership viii. Valued contribution to policy & protocols	Audit of export-registered dairy processors on behalf of the Commonwealth Department of Agriculture, Fisheries and Forestry (DAFF) The Memorandum of Understanding with DAFF for regulation of export registered dairy processors was maintained. Successful external audit of Dairysafe's ISO 9001:2015 regulatory management system.	√ √ √
2. Connecting the industry	i. Industry supports the development of information platform ii. Industry values Dairysafe's information platform iii. Positive industry partnership iv. Effective communications plan	Accredited dairy businesses are provided with access to the Dairysafe client portal. Stakeholders value Dairysafe's communications for 2023-24: ○ Bulletins – 2 issued. ○ E-news – 4 editions were published: an average open rate of 61.42% compared to 56.44% in 2022-2023 (well above the industry average 23.31%). ○ Website – further development of the website, including	√ √ √ √

Agency objectives	Indicators	Performance	Outcome
		access to a new training platform. ○ Email communications with stakeholders 2 Processor Forums were completed in 2023-24 providing a networking opportunity on food safety for dairy processors.	√ √
3. Inspiring a food safety culture	i. Dairysafe industry awards are valued ii. Advisory program meets stakeholder expectations iii. Stakeholders value the Dairysafe partnership iv. Learning pathway/s available	'Dairysafe Food Safety Culture Award' awarded at the 2024 SA Dairy Industry Awards. Advisory program delivering value & meeting stakeholder expectations Industry self-reporting issues and dairy businesses actively seeking Dairysafe advice. Development of online training courses including 12 learning modules – 'Managing notifiable contaminants in dairy'.	√ √ √ √
4. Building industry and consumer confidence	i.SA ranked #1 in quality and safety benchmarks	**NIL** foodborne illness associated with SA dairy products **NIL** trade withdrawals or consumer-level recalls **NIL** antibiotic residue in finished dairy products **NIL** dairy products with pathogens at retail level Industry compliant with regulatory standards ○ **NIL** critical non-conformance found at audit ○ **52** major non-conformance issues identified at audit	√ √ √ √ √ √ √

Agency objectives	Indicators	Performance	Outcome
		○ **4** minor non-conformance issues identified at audit	√
		○ **300** audits completed	√
		Compliance Framework for notifiable contaminants developed and endorsed by the Board.	√
		Timely and professional management of food safety incidents with positive outcomes	√
		○ **44** notifiable contaminants – **NIL** negative outcomes	√
		Effective management of dairy sector complaints	
		○ **4** complaints effectively managed	√
5. Organisation capabilities to deliver	i. Technology & data is a strength	Continued development of the Dairysafe QMS IT system, including the development and commissioning of a training platform.	√
	ii. Auditor/regulator development program established	Staff self-led strength-based performance development plans agreed upon & completed.	√
	iii. Technical development training program in place	Professional development for 2023-24:	
		○ Drive to survive course	√
	vii. Robust business risk management program	○ Mental Health	√
		○ Psychosocial safety	√
	viii. Dairysafe's industry knowledge is valued	○ Healthy Workplaces	√
	v. Dairysafe is acknowledged as innovative	Staff maintain nationally recognised auditor scopes for all industry sectors	√

Agency objectives	Indicators	Performance	Outcome
	vi. Stakeholders value Dairysafe communications	Dairysafe risk management framework implemented and monitored.	√
		Industry profile maintained for farm and processor sectors	√
		Dairysafe's regulatory management arrangements are maintained under external ISO 9001:2015 certification.	√
		Dairysafe Customer Service Charter updated and endorsed by the Board.	√
		Dairysafe People and Culture Framework updated and endorsed by the Board.	√
		Cyber-Security Framework developed and endorsed by the Board.	√

Corporate performance summary - Dairysafe Board outcomes

Governance

- Dairysafe maintains a Memorandum of Understanding with the Commonwealth Department of Agriculture, Fisheries and Forestry (DAFF) to provide audits of export-registered dairy processors on behalf of DAFF.
- Dairysafe maintained the following governance documents:
    - People and Culture Framework (updated)
    - Customer Service Charter (updated)
    - Digital and ICT Framework
- The Board endorsed a Cyber-Security Framework for the organisation.
- Full compliance with reporting Government reporting requirements was achieved – no matters were brought to Dairysafe's attention.
- 8 scheduled Board meetings were completed – 100% Board member attendance rate.
- Standing Board meeting agenda items included:
    - Accreditations issued and accreditations cancelled
    - Industry compliance reporting

  - Work, Health & Safety
  - Chief Executives Report
  - Director Conflict of Interest
  - Business Manager's Report

- Monthly financial reporting was provided at every Board meeting.
- The Board reviewed progress with controls and treatments associated with Dairysafe's Risk Management Framework.
- A negative actuals to the budget outcome was achieved for 2023-2024.
- The Auditor General's Department assessment returned an unadjusted and unqualified audit of Dairysafe's financial statements.
- The Dairysafe Employee Handbook was reviewed and updated.
- 100% of staff with up-to-date Performance Management and Development Plans.
- Policy development and review – 5 policies were reviewed, amended and endorsed.
- An internal Board performance review was completed with positive outcomes.
- Dairysafe's regulatory management arrangements maintained external ISO 9001:2015 certification.

Industry Leadership & Development

- 2 industry forums held by Dairysafe with attendees from the industry.
- The 3rd Dairysafe Food Safety Culture Award was awarded.

Work, Health & Safety

- The 2024 Dairysafe WH&S Site Safety Management Plan was reviewed and endorsed.
- Dairysafe's Risk Register was reviewed and amended.
- An active WH&S policy development and review program was maintained.
- Work, Health & Safety policies were reviewed and endorsed.
- There were **NIL** workplace injury claims.
- There were **NIL** improvement notices.

Strategy

- The Board continued to manage business based on the Dairysafe 2021-2024 Strategic Directions.

- A Year-3 strategy progress report was provided to all accredited businesses and stakeholders in December 2023.
- A budget strategy was completed for the 2024-2025 financial year.

Communication & Engagement

- 4 E-news editions were published, including 63 articles.

KEY INITIATIVE (case study) – Development of dairy industry training project ('Managing notifiable contaminants in dairy') and 12 learning modules

Introduction

A grant was sought to help Dairysafe create a training package for dairy processing. The training was intended to focus on trends identified in process control breakdown and notifiable contaminants. It was proposed the training package would be tailored to the dairy sector and be an interim solution until formal training is available.

Objectives

The objective is to provide comprehensive training for supervisors, managers, and owners in dairy processing to manage specific hazards, risks, and controls. This training will be available at no cost for SA dairy processors, offering flexibility and convenience.

- Developing fit-for-purpose and accessible training – 'by industry for industry'.
- Post-course exam completion and acknowledging completion via a certificate.
- Partially filling the identified void in industry training with a focus on the problems that are trending in the industry.
- Informing the industry about notifiable incident trends and causes.
- Enhancing skills and knowledge within the industry and providing content for induction and refresher training.
- Providing training that enhances the industry's ability to respond to, manage, and control food safety incidents.
- Training that has a focus on risk reduction and lowering the frequency of food safety incidents.

Proposal

The package would include:

- Industry workshops to inform the development of content
- Industry consultation
- Commodity-specific learning modules
- Webinar content
- Online development
- Contextualised training specifically for dairy manufacturing
- A publication that facilitates developing SSOPs, work instructions, and procedures

Grant Approval

The Grant was approved by PIRSA on 27 June 2023.

Grant amount

$150,000 (GST exclusive)

Contracted outcomes:

The following elements of the Dairy Industry Training Solution project were required to be completed to the Government Party's satisfaction by 30 June 2024:

#	Outcome required	Delivered
1	**Hold Industry Workshops**	√
2	**Develop Commodity-Specific Training Modules** Create 5 modules supported by voice-over, PowerPoint presentations, videos, and photographs, guided by industry representatives.	√
3	**Integrate Training Modules into a Webinar Series** Focus on process control, good manufacturing practice, and good hygienic practice, recorded by a videographer and hosted on the Dairysafe website.	√
4	**Develop a Publication for Business SSOPs and Work Instructions**	√
5	**Develop an Online Evaluation Tool** Assess staff knowledge and generate digital Dairysafe certificates upon successful completion of training modules.	√

Specific outcomes achieved:

The project implementation delivered the following specific outcomes.

- Industry Reference Panel Established:
  - Formed an industry panel to advise on the training program.
- Consultation with Reference Panel:
  - Addressed the issue of increased notifiable contaminant incidents.
  - Discussed potential case studies, the risk-oriented training focus, target audience (operators, supervisors, managers), and content tone and language.
- Conducted Industry Workshops:
  - Held 4 workshops to validate the panel's advice and gather broader industry input.
  - Topics included training needs for owners and managers, existing training options, and aligning content with competency units for RPL.
  - Positive feedback highlighted the collaborative, practical, and interactive nature of the workshops.
- Developed Training Programs:
  - Agreed on three courses focusing on notifiable contaminants (E. coli, Listeria, and Staphylococcus aureus), consisting of 12 learning modules.
  - Courses are designed for owners, technical, and supervising staff, covering trends in notifiable incidents and recalls in South Australia.
  - Each course provides modern, professional, engaging, and high-quality training content.

- Training Course Details:
  - Course 1: Managing Coliforms and E. coli in Your Dairy Plant
    - Module 1: So You Just Got a Positive Test
    - Module 2: Thermal Processing
    - Module 3: E. Coli in Your Final Product – Where Did It Get In?
    - Module 4: Personal Hygiene
    - Module 5: We Got a Positive Product, What Do We Do Now?
  - Course 2: Managing Listeria Monocytogenes in the Dairy Plant
    - Module 1: Illness and Outbreaks
    - Module 2: L. Mono – Understanding How It Grows and How We Can Stop It
    - Module 3: A Product Tests Positive for L. Mono – Recall or Not Recall?
    - Module 4: Managing the Risk of L. Mono in the Dairy Plant
  - Course 3: Managing Staphylococcus aureus in Your Dairy Plant
    - Module 1: Staphylococcus aureus Illness and Outbreaks
    - Module 2: Golden Staph – Its Growth and Death
    - Module 3: High Staph Counts and How to Prevent Them
- Training Objectives:
  - Demonstrate how contaminants enter the plant, multiply, and are detected in final products.
  - Guide on identifying, investigating, and resolving contaminant issues.
  - Each course is approximately 20-25 minutes long, with scripts tested by the industry reference panel.
- Additional Supporting Material:
  - Developed the 'Backgrounder,' which provides additional information to support the training program content.
- Companies Involved:
  - Reference Panel:-
    - Section 28, Barossa Valley Cheese Company, Bega Dairy & Drinks, Fleurieu Milk Company, Golden North, Regency TAFE, Say Cheese, and Udder Delights Australia.
  - Footage Collection:-
    - Barossa Valley Cheese Company, Beston Pure Dairies, Fleurieu Milk Company, Frewville Foodland, La Casa Del Formaggio, Nippy's, RT & TL Gladigau, Tweedvale Milk, The Union Dairy Company, and Udder Delights Australia.

<u>Process Undertaken:</u>

1. Script and Content Development:
   - Engaged a facilitator to develop scripts, question sets, and the 'Backgrounder.'
2. Production:
   - Appointed a production company to collect footage and produce learning modules according to the scripts.

3. Legal and Compliance:
   - Obtained permission to collect video footage from each of the businesses involved.
   - Collected video and photographic release forms from businesses and individuals featured in the footage.
4. Platform Development:
   - Dairysafe's contracted IT provider developed a training platform that provides access to the 12 learning modules and the 'Backgrounder' support material.
5. Module Implementation:
   - Loaded 12 learning modules, question sets, and the 'Backgrounder' onto the platform.
6. Evaluation and Certification:
   - Created question sets to assess learned knowledge.
   - Developed a system to generate digital Dairysafe certificates upon successful completion of the modules.
7. Industry Feedback:
   - Provided early access to the learning modules for the industry reference panel to assess and offer feedback for promotion and messaging.
8. Launch:
   - The launch of the training courses was via email and a Bulletin to the industry.
   - The courses were promoted using comments and ratings provided by the industry reference panel, as well as utilising contacts through DIAA, LinkedIn, Dairy Australia, & ADRF, developing articles for inclusion in Enews and industry media, developing a postcard with QR code and link, a star-rating, and ambassador case studies.
   - The link to the learning modules is – https://training.dairy-safe.com.au/login

Conclusion:

The project successfully met all contracted outcomes by developing 12 comprehensive learning modules, integrating them into a training program freely available to the SA dairy industry, and creating supporting materials and evaluation tools. The collaboration with industry representatives ensured the content was relevant and effective, receiving positive feedback from all involved parties. The training courses will significantly contribute to improving dairy processing practices and reducing notifiable contaminant incidents in South Australia.

Employment opportunity programs

Program name	Performance
Dairysafe did not recruit any employees through a public sector-wide employment opportunity program.	

Agency performance management and development systems

Performance management and development system	Performance
Employee Performance Management and Development (PMD)	Dairysafe maintains policy arrangements requiring PMD discussions be held with all staff individually at the start of the year, mid-year and at the end of the year ('Staff Performance Management and Development Policy'). The PMD documentation ('Agreement') and process are based on templates provided by the Office of the Commissioner for Public Sector Employment. The Dairysafe Chair and CEO met regularly throughout the year to discuss CEO performance and achievement of objectives. The CEO maintains an operational PMD agreement with the Chair. In-camera sessions were held at the beginning of each Board meeting, providing an opportunity for the Board to discuss any matters relating to the CEO's performance. Ongoing informal one-on-one meetings are held with staff to discuss work priorities, personal support and well-being, training and Work, Health & Safety. These meetings aim to ensure work plans are achievable, progress is meeting agreed expectations, and adequate support is available and provided to staff to achieve shared expectations. **100%** of Dairysafe FTEs completed the PMD process over the 2023-2024 reporting period.
Dairysafe maintains the following policies for managing poor performance and misconduct: • Fraud and Corruption Policy • Staff Code of Conduct Policy • Termination of Employment Policy • Workplace Harassment Policy	There were **NO** instances where these policies were required to be applied during the 2023-2024 reporting period for 100% of Dairysafe FTEs.

Work health, safety and return to work programs

Program name	Performance
Work Health and Safety program	WHS is a routine Board meeting agenda item. WHS features as an agenda item on monthly staff meetings. Dairysafe maintains an up-to-date Site Safety Management Plan to ensure appropriate scheduling of all WH&S activities covering the following elements: • worksite inspections • WHS consultation • site induction & visitor management • incident reporting • emergency evacuation • first aid • mental health and well-being • travelling for work • remote or isolated work • external site visits • personal protective equipment • electrical test and tag • manual handling Staff are encouraged to report any WHS incidents, issues or near misses.
Policy and procedure review	All policies remain effective in providing a rigorous framework for the safety of Dairysafe employees. The WH&S policies approved and/or reviewed during this period, include: - Emergency plans - Covid-19 Pandemic Policy, Risk Assessment & Work Arrangements - External site visits - Driving - Work, health, and safety policy - Fatigue - Farm environment - Remote work - Travelling for work - Mental health and well-being

Workplace injury claims	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	0	0	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

**number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)*

Work health and safety regulations	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Number of notifiable incidents (*Work Health and Safety Act 2012, Part 3)*	0	0	0%
Number of provisional improvement, improvement and prohibition notices (*Work Health and Safety Act 2012 Sections 90, 191 and 195*)	0	0	0%

Return to work costs**	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure ($)	0	0	0%
Income support payments – gross ($)	0	0	0%

***before third party recovery*

Data for previous years is available at: http://dairy-safe.com.au/

Executive employment in the agency

Executive classification	**Number of executives**
Chief Executive Officer	1

Data for previous years is available at: http://dairy-safe.com.au/

The Office of the Commissioner for Public Sector Employment has a workforce information page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2023-2024 are attached to this report.

Statement of Comprehensive Income	2023-24 Budget $000s	2023-24 Actual $000s	Variation $000s	Past year 2022-23 Actual $000s
Total Income	808	952	(144)	773
Total Expenses	908	1,067	(159)	871
Net Result	(100)	(115)	(15)	(98)
Total Comprehensive Result	**(100)**	**(115)**	**(15)**	**(98)**

Statement of Financial Position	2023-24 Budget $000s	2023-24 Actual $000s	Variation $000s	Past year 2022-23 Actual $000s
Current assets	1,373	1,353	(20)	1,564
Non-current assets	2,098	2,093	(5)	2,088
Total assets	**3,471**	**3,446**	**(25)**	**3,652**
Current liabilities	232	227	(5)	326
Non-current liabilities	118	113	(5)	105
Total liabilities	**350**	**340**	**(10)**	**431**
Net assets	**3,121**	**3,106**	**(19)**	**3,221**
Equity	**3,121**	**3,106**	**(19)**	**3,221**

Consultants disclosure

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

Consultancies with a contract value below $10,000 each

Consultancies	Purpose	$ Actual payment
All consultancies below $10,000 each - combined	Various	$10,000

Consultancies with a contract value above $10,000 each

Consultancies	Purpose	$ Actual payment
Visualizm	Production and development of visuals for training modules	$ 54,000
M&S Food Consultants	Development of training materials for modules	$ 67,000
	Total	$ 121,000

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

Contractors disclosure

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

Contractors with a contract value below $10,000

Contractors	Purpose	$ Actual payment
All contractors below $10,000 each - combined	Various	Nil

Contractors with a contract value above $10,000 each

Contractors	Purpose	$ Actual payment
Cindie Smart Consulting	Communications planning and delivery, including Enews production, distribution and web publication	$ 17,000
BizHub Australia	Development of QMS database and mobile auditing capability, and provision of IT services	$ 25,000
	Total	$ 32,000

Data for previous years is available at: http://dairy-safe.com.au/

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. View the agency list of contracts.

The website also provides details of across government contracts.

Risk management

Risk and audit at a glance

Dairysafe maintains a risk management policy and, in 2023-2024, undertook a review of risk and controls, and continued to implement the Dairysafe Risk Management Framework 2021-2024.

The Board routinely reviews performance against the Dairysafe controls and treatments schedule.

Fraud detected in the agency

Category/nature of fraud	Number of instances
No fraud was detected in 2023-2024	

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

Dairysafe implements several strategies to control and prevent fraud within the organisation. These strategies include:

- Policies to assist in managing the risk of fraud include:
  - 'Board Charter and Code of Conduct'
  - 'Board Conflict of interest'
  - 'Staff Code of Conduct'
  - 'Procurement, Financial Delegations and Credit Card Policy'
  - 'Risk management'
  - 'FOI and Confidentiality'
  - 'Privacy'
  - 'Fraud and Corruption'
- A conflict of interest register features as a fixed agenda item for each Board meeting. Board members are required to provide an update to the register at the commencement of each meeting.
- Financial reports are updated monthly and reviewed by the Chief Executive and the Business Manager.
- The monthly financial report is presented in the Dairysafe Board papers and reviewed by the Dairysafe Chair and Board members. The report is formally acknowledged during each Board meeting.
- Board minutes and financial reports are logged and available for audit.

- The transaction process of receiving industry fees through banking transfers minimises the risk of a fraudulent practice occurring.
- The Chief Executive independently reviews all financial transactions prepared and presented by the Business Manager.
- All expenditure requires an authorisation signature by the Chief Executive.
- Dairysafe's financial statements are audited by the Auditor General's Department.
- Limits on employee purchasing cards are reviewed annually and monthly reconciliations are completed.

Data for previous years is available at: http://dairy-safe.com.au/

Public interest disclosure

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

NIL

Data for previous years is available at: http://dairy-safe.com.au/

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
Primary Produce (Food Safety Schemes) (Dairy) Regulations 2017	Regulation 14 requires an Annual Report to be presented to the Minister on or before 30 September outlining the administration of the regulations for the previous financial year. The report is to include an audited statement of accounts, and directions given to the Authority by the Minister during this period.

This 2023-2024 Annual Report satisfies the above requirement.

Reporting required under the *Carers' Recognition Act* 2005

Not applicable to Dairysafe.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	0

Additional Metrics	Total
Number of positive feedback comments	3
Number of negative feedback comments	0
Total number of feedback comments	3
% complaints resolved within policy timeframes	No formal complaints received

Data for previous years is available at: http://dairy-safe.com.au/

Service Improvements

In line with PC039 - Complaint Management in the South Australian Public Sector, agencies are required to assess and monitor the performance of their Complaint Management System annually. Identifying trends, measuring customer service quality and make service improvements.

Dairysafe's regulatory management system is certified to the international ISO 9001:2015 quality management standard. As part of the certified system Dairysafe uses several methods to gauge stakeholder satisfaction, which include, but are not restricted to:

- analysis of stakeholder surveys
- client complaints
- analysis of feedback from peak industry bodies

Dairysafe undertakes a stakeholder survey every 2 years. Complaints, opportunities for improvement and trends identified from the stakeholder feedback are reported to the Dairysafe Board.

Compliance Statement

Dairysafe is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Dairysafe has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2023-24

INDEPENDENT AUDITOR'S REPORT

Government of South Australia
Audit Office of South Australia

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

To the Chair
Dairy Authority of South Australia

Opinion

I have audited the financial report of the Dairy Authority of South Australia for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Dairy Authority of South Australia as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair and the Chief Executive Officer.

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

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

Responsibilities of the Chief Executive Officer and members of the Authority for the financial report

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

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

The members of the Authority are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Dairy Authority of South Australia for the financial year ended 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 Dairy Authority of South Australia's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer
- conclude on the appropriateness of the Chief Executive Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation

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

I communicate with the Chief Executive Officer and members of the Authority about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

27 September 2024

Dairy Authority of South Australia (Dairysafe)

Financial report
for the year ended
30 June 2024

Certification of the Financial Statements

We certify that the:

- financial statements of the Dairy Authority of South Australia (trading as Dairysafe):

  - are in accordance with the accounts and records of Dairysafe; and
  - comply with relevant Treasurer's Instructions; and
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of Dairysafe at the end of the financial year and the result of its operations and cash flows for the financial year

- internal controls employed by the Dairysafe for the financial year over its financial reporting and its preparation of financial statements have been effective.

Roseanne Healy
Chair

Alistair McFarlane
Chief Executive Officer

Dated 26 September 2024

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Note	2024 $'000	2023 $'000
Income			
Fees and charges	2.1	727	719
Grant income	2.2	150	-
Net gain/(loss) on disposal of property, plant and equipment		14	-
Other income	2.3	61	54
Total Income		952	773
Expenses			
Employee related expenses	3.3	692	656
Supplies and services	4.1	103	74
Depreciation and amortisation	5.1, 5.4	63	44
Grant Expenditure	4.2	129	-
Travelling expenses		29	27
Decrement from revaluation of property, plant and equipment		-	12
Other expenses	4.3	51	58
Total Expenses		1,067	871
Net Result		(115)	(98)
Total Comprehensive Result		(115)	(98)

The accompanying notes form part of these financial statements.

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

STATEMENT OF FINANCIAL POSITION

as at 30 June 2024

	Note	2024 $'000	2023 $'000
Current Assets			
Cash and cash equivalents	6.1	1,281	1,376
Receivables	6.2	72	188
Total current assets		1,353	1,564
Non-current assets			
Property, plant and equipment	5.1	2,045	2,021
Intangible assets	5.4	48	67
Total non-current assets		2,093	2,088
Total assets		3,446	3,652
Current Liabilities			
Payables	7.1	119	47
Employee related liabilities	3.4	87	108
Other current liabilities	7.2	21	171
Total current liabilities		227	326
Non-current liabilities			
Employee related liabilities	3.4	113	105
Total non-current liabilities		113	105
Total liabilities		340	431
Net assets		3,106	3,221
Equity			
Retained earnings		3,106	3,221
Total equity		3,106	3,221

The accompanying notes form part of these financial statements.

The total equity is attributable to the SA Government as owner.

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2024

	Retained earnings $'000	Total equity $'000
Balance at 30 June 2022	3,319	3,319
Total comprehensive result for 2022-23	(98)	(98)
Transfer between equity components	-	-
Balance at 30 June 2023	3,221	3,221
Net result for 2023-24	(115)	(115)
Total comprehensive result for 2023-24	(115)	(115)
Balance at 30 June 2024	3,106	3,106

The accompanying notes form part of these financial statements.

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

STATEMENT OF CASH FLOWS

for the year ended 30 June 2024

	Note	2024 $'000	2023 $'000
Cash flows from operating activities			
Cash inflows			
Receipts Fees and charges		696	690
Receipts from interest and other income		63	54
Receipts from grants		165	-
GST Recovered from the ATO		10	86
Cash generated from operations		934	830
Cash outflows			
Employee related payments		(706)	(643)
Payments for supplies and services		(155)	(229)
Payments for grants		(49)	-
Other payments		(54)	(58)
Cash used in operations		(964)	(930)
Net cash used in operating activities		(30)	(100)
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(65)	(658)
Purchase of intangibles		-	(20)
Cash used in investing activities		(65)	(678)
Net cash used in investing activities		(65)	(678)
Net decrease in cash and cash equivalents		(95)	(778)
Cash and cash equivalents at 1 July		1,376	2,154
Cash and cash equivalents at 30 June	6.1	1,281	1,376

The accompanying notes form part of these financial statements.

1. About Dairy Authority of South Australia (Dairysafe)

Dairy Authority of South Australia (Dairysafe) is a Statutory Authority fully funded by the dairy industry and is responsible for administering the dairy food safety scheme pursuant to the *Primary Produce (Food Safety Schemes) Act 2004* and the *Primary Produce (Food Safety Schemes)(Dairy) Regulations 2017*.

Dairysafe does not control any other entities and has no interest in unconsolidated structural entities.

1.1 Basis of preparation

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

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

For the purpose of preparing the financial statements, Dairysafe is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

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

Assets and liabilities that are sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

1.2 Objectives and activities

Dairysafe's functions, as defined in *Regulation 12*, are:

- administer the dairy industry food safety scheme.
- monitor the extent of compliance by accredited producers within Standard 4.2.4 of the *Food Standards Code* and enforce the Standard.
- approve food safety arrangements to be adopted by accredited producers and monitor the implementation of such arrangements.
- advise the minister on matters relating to the administration of the dairy industry food safety scheme.
- carry out other functions assigned to Dairysafe by these regulations or the Minister.

2. Income

	2024 $'000	2023 $'000
2.1 Fees and charges		
Accreditation Fees	727	719
Total fees and charges	727	719

Accreditation fees are derived from the provision of services to participants in the South Australian dairy industry. This revenue is recognised on delivery of the service.

	2024 $'000	2023 $'000
2.2 Grant Income		
Grant Income	150	-
Total other income	150	0

Grant income relates to a grant agreement provided by the Department of Primary Industry and Regions for the development of risk-based and commodity specific training package for dairy processing, focusing on trends in process control breakdowns and notifiable incidents. These training packages were completed and distributed in 2023-24. Refer to note 4.2 for the expenditure of this grant.

	2024 $'000	2023 $'000
2.3 Other income		
Interest	54	45
Other	7	9
Total other income	61	54

3. Board, committees and employees

3.1 Key management personnel

Key management personnel include the Minister for Primary Industries and Regional Development, the Chief Executive and the Board.

Total compensation for the key management personnel was $220,000 in 2023-24 and $231,000 in 2022-23.

The compensation disclosed in this note excludes salaries and other benefits for the Minister of Primary Industries and Regional Development. The Minister's remuneration and allowances are set by the *Parliamentary Remunerations Act 1990* and the Remuneration Tribunal SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remunerations Act 1990*.

3.2 Board members

Members during the 2024 financial year were:
Ms RC Healy
Mr M Connor
Mr G Kamencak*

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

Board remuneration	**2024 $'000**	**2023 $'000**
The number of members whose remuneration received or receivable falls within the following bands:		
$0 - $19,999	2	2
$20,000 - $39,999	1	1
	3	3

The total remuneration received or receivable by members was $35,000 ($48,000). Remuneration of members includes sitting fees and superannuation contributions.

	2024 $'000	**2023 $'000**
3.3 Employee related expenses		
Salaries and wages	576	528
Long service leave	8	13
Annual leave	2	12
Skills and experience retention leave	4	-
Employment on-costs superannuation	70	60
Board fees	32	43
Total employee related expenses	692	656

Employment on-costs - superannuation

The superannuation employment on-costs charge represent Dairysafe's contributions to superannuation plans in respect of current services of current employees.

Employee remuneration	**2024 No**	**2023 No**
The number of employees whose remuneration received or receivable falls within the following bands:		
$166,001 to $186,000	1	1
Total	1	1

The total remuneration received by those employees for the year was $185,000 ($183,000)

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of the employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left Dairysafe.

3.4 Employee related liabilities	**2024 $'000**	**2023 $'000**
Current		
Accrued salaries and wages	19	10
Annual leave	56	85
Skills and retention experience leave	5	2
Employment on-costs	7	11
Total current related liabilities	87	108
Non-current		
Long service leave	107	100
Employment on-costs	6	5
Total non-current employee related liabilities	113	105
Total employee related liabilities	200	213

Long-term employee related liabilities are measured at present value and short-term employee related liabilities are measured at nominal amounts.

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 expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2023 (4%) to 2024 (4.25%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

The current portion of employee related liabilities reflects the amount for which Dairysafe does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed from the 2023 rate (43%) to 44% and the average factor for the calculation of employer superannuation cost on-costs has also changed from the 2023 rate (11%) to 11.5%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is not material. The impact on future periods is impracticable to estimate.

4. Expenses

Employee related expenses are disclosed in note 3.3.

	2024 $'000	2023 $'000
4.1 Supplies and services		
Computing and communications	24	21
Printing and stationery	18	20
Legal fees	16	8
Strategic development	24	12
Minor works, maintenance and equipment	17	9
Other	4	4
Total supplies and services	103	74

	2024 $'000	2023 $'000
4.2 Grant Expenditure		
Grant expenditure for training packages	129	-
Total grant expenditure	129	-

Consultants

The number of consultancies and the dollar amount paid/payable (included in grant expenditure) to consultants that fell within the following bands:

	No	2024 $'000	No	2023 $'000
Below $10,000	-	-	-	-
$10,000 or above	2	121	-	-
Total	2	121	-	-

	2024 $'000	2023 $'000
4.3 Other expenses		
Audit fees	11	10
Insurance	14	12
Staff training	8	5
Fringe benefits tax	4	1
Workplace health and safety	1	5
Relocation and accommodation	-	5
Staff recruitment	9	-
Other	4	20
Total other expenses	51	58

Other expenses include audit fees paid / payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were $10,500 ($10,000). No other services were provided by the Audit Office of South Australia.

Consultants

The number of consultancies and the dollar amount paid/payable (included in other expenses) to consultants that fell within the following bands:

	No	2024 $'000	No	2023 $'000
Below $10,000	1	10	3	13
$10,000 or above	-	-	-	-
Total	1	10	3	13

5. Non-financial assets

5.1 Property, plant and equipment by asset class

Property plant and equipment comprises owned tangible assets. The assets presented below do not meet the definition of investment property.

	Land $'000	Buildings $'000	Motor Vehicles $'000	Plant and equipment $'000	Work in progress $'000	Total $'000
Gross Carrying Amount	880	1,034	135	75	-	2,124
Accumulated Depreciation	-	(20)	(49)	(10)	-	(79)
Carrying Amount	880	1,014	86	65	-	2,045
Reconciliation 2023-2024						
Carrying amount at 1 July 2023	880	1,020	49	72	-	2,021
Acquisitions	-	-	54	-	14	68
Transfers	-	14	-	-	(14)	-
Depreciation	-	(20)	(17)	(7)	-	(44)
Decrement from revaluation of property, plant and equipment	-	-	-	-	-	-
Carrying amount at 30 June 2024	880	1014	86	65	-	2,045

5.2 Useful life and depreciation

Useful life

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment, and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Plant and Equipment	3-10
Motor Vehicles	3-10
Buildings	50
Intangibles	5

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed on an annual basis. Changes in the expected 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.

5.3 Property, motor vehicles, plant and equipment

Property, plant and equipment with a value equal to or in excess of $5 000 is capitalised, otherwise it is expensed. These asset classes is subsequently measured at fair value. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

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

Land and buildings

An independent valuation of land and buildings owned by Dairysafe was performed at 30 June 2023, by a certified practicing valuer from M3 Property Pty Ltd.

Fair value of land has been determined using the market approach. The valuation was based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in use, fair value was determined by applying an adjustment to reflect the restriction.

Motor vehicles, plant and equipment

All items of motor vehicles, plant, and equipment had a fair value at the time of acquisition less than $1.5 million and had an estimated useful life of less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

5.4 Intangible Assets

	Other Computer Software $'000	Total $'000
Gross Carrying Amount	98	98
Accumulated Depreciation	(50)	(50)
Carrying Amount	48	48
Reconciliation 2023-2024		
Carrying amount at 1 July 2023	67	67
Acquisitions	-	-
Amortisation	(19)	(19)
Carrying amount at 30 June 2024	48	48

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to $5,000.

6. Financial Assets

6.1 Cash and cash equivalents	2024 $'000	2023 $'000
Cash at bank	1,281	1,376
Total cash and cash equivalents	1,281	1,376

6.2 Receivables	2024 $'000	2023 $'000
Contract receivables	62	181
Pre-paid expenses	10	7
Total current receivables	72	188

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the object of collecting the contractual cash flows and they are measured at amortised cost.

6.3 Categorisation of financial assets	2024 Carrying amount $'000	2023 Carrying amount $'000
Financial assets		
Cash and cash equivalents		
Cash and cash equivalents	1,281	1,376
Financial assets at amortised cost		
Contractual Receivables	-	7
Total financial assets	1,281	1,383

Receivables as disclosed in this note does not include statutory amounts as these are not financial instruments.

7. Liabilities

Employee related liabilities are disclosed in Note 3.4.

7.1 Payables	2024 $'000	2023 $'000
Current		
Contractual payables	1	3
Accrued expenses	118	44
Total current payables	119	47

Payables and accruals are raised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short term nature.

7.2 Other Liabilities	2024 $'000	2023 $'000
Current		
Accreditation fees received in advance	21	21
Other	-	150
Total current other liabilities	21	171

7.3 Categorisation of financial liabilities	2024 Carrying amount $'000	2023 Carrying amount $'000
Financial liabilities		
Financial liabilities at amortised cost		
Contractual Payables	1	3
Total financial liabilities	1	3

Payables as disclosed in this note does not include accrued expenses or statutory amounts as these are not financial instruments.

8. Outlook

8.1 Unrecognised commitments

Commitments arising from contractual sources are disclosed at their nominal value.

	2024 $'000	2023 $'000
Other Contractual commitments		
Not later than one year	10	-
Less than one year but not later than 5 years	13	-
Total capital commitments	23	-

8.2 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.

Dairysafe is not aware of any contingent assets or contingent liabilities.

8.3 Events after balance date

All events occurring after financial statement balance date, and for which financial reporting framework requires adjustment or disclosure, have been adjusted or disclosed.