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Audit Office of South Australia

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Our ref: A25/013

Professor M Doroudi
Chief Executive
Department of Primary Industries and Regions
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Dear Professor Doroudi

Audit of Department of Primary Industries and Regions for the year to 30 June 2025

We have completed the audit of your accounts for the year ended 30 June 2025. The key outcome from the audit is the Independent Auditor's Report on your agency's financial report.

1 Independent Auditor's Report

We are returning the financial report for the Department of Primary Industries and Regions, with the Independent Auditor's Report. This report is unmodified.

The *Public Finance and Audit Act 1987* allows me to publish documents on the Audit Office of South Australia website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 14 October 2025.

My annual report to Parliament indicates that we have issued an unmodified Independent Auditor's Report on your financial report.

2 Audit management letter

As the audit did not identify any significant matters requiring management attention, we did not issue any audit management letters.

What the audit covered

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue, including grant revenue and consultancies and services revenue
- expenditure, including supplies and services and grants and subsidies expenses
- employee related expenses and liabilities
- loans receivable and borrowings
- fixed assets
- other financial assets, including investments in shares
- general ledger
- cash
- procurement reporting.

Particular attention was given to:

- the assumptions included in the revaluation of investments in shares and the quality of associated disclosures
- accounting for revenue, particularly for research grant revenue. This included reviewing judgements made by PIRSA for revenue recognition and associated disclosures.

We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely

Andrew Blaskett
Auditor-General

22 September 2025

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