



DOG AND CAT
MANAGEMENT BOARD
ANNUAL REPORT
2013 - 14



Government of South Australia
Dog and Cat Management Board

DOG AND CAT MANAGEMENT BOARD

Annual Report

1 July 2013 to 30 June 2014

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Letter of Transmittal



Government of South Australia

Dog and Cat Management Board

Hon Ian Hunter MLC
Minister for Sustainability
Environment and Conservation
Parliament House
North Terrace
ADELAIDE SA 5000

Dear Minister

In accordance with the requirements of section 24 of the *Dog and Cat Management Act 1995* and the *Public Sector Act 2009*, I have pleasure in presenting the annual report of the Dog and Cat Management Board for the year ended 30 June 2014.

Key highlights include:

- An expanded delivery of the 'Living Safely with Pets' education program, which reached over 33,000 primary school children throughout the reporting period. However, in spite of an increased emphasis on education, there remains an upward trend in admissions to hospitals resulting from dog related injuries
- A focus on cat management, including developing and releasing a 'Guide to Preparing a Cat By-law' in collaboration with the Local Government Association.
- A recent independent evaluation indicating that the Board has exemplary governance arrangements and is a role model for the sector.

I commend the report to you.

Yours sincerely

A handwritten signature in black ink that reads 'Jan Connolly'.

Jan Connolly
Chairperson
Dog and Cat Management Board

Plans and Objectives

The Dog and Cat Management Board (the Board) provides expert advice to the Minister for Sustainability, Environment and Conservation (the Minister) and the Local Government Association (LGA) on dog and cat management in South Australia.

The Board set the following strategic priorities for the reporting period of 2013-14:

- Establish a population of both sociable and safe dogs in our community.
- Improve the management and care of owned and unowned cats.
- Maximise the benefits from new and existing partnerships which foster and facilitate leadership and initiative in dog and cat management.
- Audit the administration of the *Dog and Cat Management Act 1995* (the Act) to ensure compliance.

The Board's priority to 'establish a population of safe and sociable dogs in our community' aligns with the Government's Strategic Priority of 'safe communities and healthy neighbourhoods'. The Board's strategic plan contributes to a number of additional targets in South Australia's Strategic Plan (SASP). These include the following:

- *Target 1 – Urban spaces* – by promoting the development and management of well-designed and integrated dog parks, which provide safe and accessible places for people to interact with their dogs
- *Target 78 – Healthy South Australians* – by encouraging people to exercise with their dogs and by promoting responsible dog management to reduce the incidence of dog related injury in the community
- *Target 83 – Sport and recreation* – through promoting responsible dog ownership and encouraging the development of areas where people can safely exercise their dogs
- *Target 86 – Psychological wellbeing* – by promoting the social benefits of dog and cat ownership and encouraging responsible pet ownership to reduce social nuisance.

Throughout 2013-14 the Board's Chair was female, which contributes to SASP Target 31 of increasing the number of women chairing State Government boards and committees to 50% by 2014.

The Board achieves its objectives through activities identified in strategic, operational and financial plans which are provided to the Minister. Review of the Board's performance and strategic direction occurs annually allowing the Strategic Plan to be updated to reflect current and ongoing priority areas. The current Strategic Plan covers the period to 2017. An annual operational plan is developed to support the Board's Strategic Plan and describes the priorities, initiatives and budget of the Board for each financial year.



It's dog registration time in council with discounts for micro-chipped, trained and desexed dogs. Desexing improves health, lessens the urge to wander and reduces aggression to people and other dogs.

Bring out the best in your best friend.

Find the facts at dogandcatboard.com.au

GOODDOG[™]

An Initiative of the **DOG AND CAT MANAGEMENT BOARD** and your Local Council.

Highlights, Operations and Initiatives



The year in review

The Board believes that a strong legislative framework, backed by community education, is key to establishing a population of safe and social dogs and to better meeting the community's expectations around cat management. During the reporting period, the Board has continued to review the Act and developed a package of proposed amendments, aimed at addressing the incidence of dog attacks within the community, improving cat management within the State, and increasing the ability of local governments to effectively manage dogs and cats. Throughout the review, the Board has undertaken in-depth consultation with key stakeholders, including the LGA, the Local Government Authorised Persons' Association (APA), the Royal Society for the Prevention of Cruelty to Animals SA (RSPCA), the Animal Welfare League (AWL), the Australian Veterinary Association (AVA), the Feline Association of SA, Dogs SA and the Governing Council of the Cat Fancy. As a result of the consultation, the Board formed a view on a range of changes to the Act and communicated that view to the Minister. At the end of the financial year, the Minister was considering that advice, with the assistance of the Board and DEWNR officers.

Throughout 2013-14, the Board has also undertaken the following operations and initiatives towards meeting its strategic priorities:

Priority 1: Establish a population of both sociable and safe dogs in our community.

The Board continued to reinforce its message of responsible pet ownership through delivery of its 'Living Safely with Pets' education program. The program, which was launched by the Minister in 2013, teaches primary school children from Reception to Year 3 how to behave safely around pets. Throughout the reporting period the program was delivered through 314 school visits and reached 33,024 children. The program's website 'Victor and Victoria's Pet Town' was also launched and includes a number of educational activities for children as well as teaching and information resources for teachers.

The Board implemented the 'Every Dog Can Bite' campaign, as part of its strategy to reduce the incidence of dog bites in the community. The campaign was developed to educate dog owners that desexing can reduce a dog's aggressive behaviours and decrease a dog's inclination to wander. Research obtained and reviewed by the Board shows a clear link between desexing and a reduction in the likelihood a dog will be involved in an attack on humans or other animals. A key message to pet owners, particularly those with young children is, "every dog can bite". This campaign has been concentrated on those areas of South Australia with the greatest incidence of dog attacks.

During the reporting period the Board also released a public awareness campaign promoting the Board's key messages in relation to registration, desexing and microchipping. Campaign elements included a street presence with signs and posters in bus shelters,

printed materials for councils and vets and social media presence. The campaign engaged key stakeholders, such as the AVA, the RSPCA and the AWL.

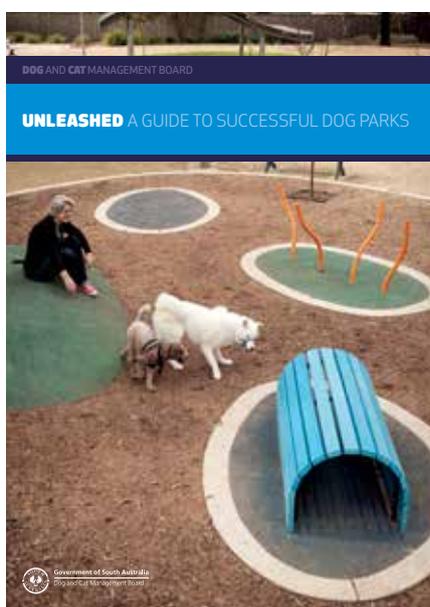
In response to growing interest in the role that off-leash dog parks play in the community, the Board developed and published 'Unleashed – A Guide to Successful Dog Parks'. The Board believes that dog parks provide an invaluable space for exercising and socialising dogs in a safe and controlled environment for the benefit of both owners and their dogs. The Guide is the only publication of its kind in Australia and was conceived as a resource to support councils, planners, landscape architects and developers in the planning, design and management of effective off-leash dog parks which will meet the needs of the community. Endorsed by the Planning Institute of Australia (SA) and prepared in conjunction with an urban planner and community engagement specialist, the Guide reflects current international thinking and draws on research on dog park use in metropolitan Adelaide, undertaken for the Board by the University of Adelaide. The Board provided a presentation on 'Unleashed – A Guide to Successful Dog Parks' at the annual APA conference in May 2014.

The Board reviewed reporting of dog attacks and incidents and is concerned there is likely to be a level of under-reporting. Currently, council animal management officers report dog incidents through paper-based forms. Medical practitioners are additionally required to report certain dog bite incidents to the Board. After an extensive tender process, the Board appointed an IT contractor to develop an Online Dog Incident Reporting system. This will enable the relevant officers to input information about dog incidents quickly and simply. The Board will then have access to the resulting statistical information to underpin research and policy-making.

The Board funded research, conducted by the University of Adelaide, aimed at discovering more about puppies sold through non-breeder sources, and the people who buy puppies from these sources. The findings have shown an increase in the purchasing of puppies through the internet and identified that there are potentially higher risks with online sales, with many online advertisements omitting important information about the animal's health status and whether or not it is micro-chipped and vaccinated. This information has ramifications for any future regulation of pet shops and breeders.

In 2013, the Board attended the Royal Adelaide Show with a new stand in the Pet Centre. This provided an opportunity to promote the Board's key messages including the importance of desexing to reduce aggression in dogs and to reduce unwanted litters of cats. The Board's 'Living Safely with Pets' education program was also promoted, and a survey of dog and cat owners on levels of desexing and microchipping was undertaken. The Board also sponsored a number of Royal Show Awards including Neutered Bitch and Neutered Dog and Best and Reserve Domestic or part Pedigree in the cat section.

The Board presented a paper on 'Moulding the Pet Owners of the Future' at the 2013 Animal Management in Rural and Remote Communities (AMRRIC) Conference and Australian Institute of Animal Management (AIAM) Conference. The presentation discussed the need for a long-term generational strategy to shape the next generation of responsible dog and cat owners.



Priority 2: Improve the management and care of owned and unowned cats

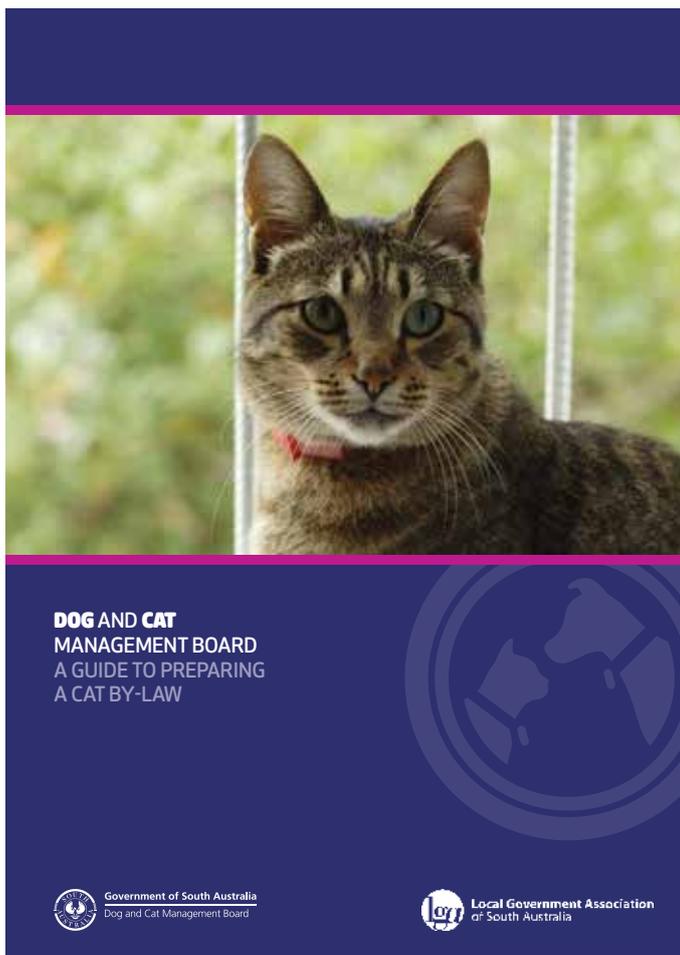
In collaboration with the LGA, the Board has developed and released a 'Guide to Preparing a Cat By-law'. This document is designed to provide councils with assistance in implementing consistent and effective by-laws that are suited to their local area, and undertaking an appropriate level of community engagement. The Board also worked with the LGA to further refine the existing LGA Cat By-law template.

In collaboration with the University of South Australia, the Board commenced a citizen science research project to survey South Australians to assess public attitudes towards cats and cat management. The 'Understanding Urban Cats Through Citizen Science' project will include the GPS tracking of a group of owned and semi-owned cats in various locations around Adelaide and a critical assessment of current and potential cat management policies based on the research findings.

In May 2014, the Board released its Responsible Cat Owner Campaign. The campaign was aimed at cat owners and promoted the Board's key messaging of microchipping, desexing and keeping cats contained within the owner's property.

During the reporting period the Board undertook a survey of 608 South Australian cat owners to obtain information on the rates of ownership, desexing and microchipping. The survey has established valuable baseline data, which provides insight into the management of the owned cat population in South Australia and will be used to inform future Board projects. The results will also contribute to the Board's strategic objective to improve the management and care of owned and unowned cats.

The Board attended the annual APA conference in May 2014 and presented on cat management issues. The presentation provided an overview of current cat management in South Australia, updates in relation to the latest research and a summary of the relevant legislation and the Board's proposed legislative amendments.



Priority 3: Maximise the benefits from new and existing partnerships that foster and facilitate leadership and initiative in dog and cat management

A Memorandum of Understanding (MOU) between the Board and the AWL was signed. This now represents four MOUs signed between the Board and related stakeholder organisations (LGA, RSPCA, AIAM and AWL).

In April 2014 the Board attended the LGA Showcase held in the Westpac Centre, West Lakes. The Showcase was an excellent opportunity to interact with local government elected members and the Board provided a range of information including its new publications 'Unleashed- Guide to Successful Dog Parks' and the 'Guide to Preparing a Cat By-law'.

Bi-monthly stakeholder meetings with RSPCA, AWL and AVA were facilitated by the Board to discuss common objectives and to develop strategies to improve state-wide dog and cat management. These meetings allowed the Board to collaborate with its stakeholders in the development of its public communication campaigns, review of the Act, and general dog and cat management issues.

The Board supported the Mid Murray Council in the construction of an enclosed off-leash dog recreational park at Mannum. The park is designed to benefit the local community by providing a safe and enjoyable place for people to exercise and socialise their dogs. As Mannum is a central location in a popular tourist area, the park also provides an important space for the high volume of visitors traveling to the region to exercise and socialise their dogs.

In 2014 the Board conducted a Stakeholder Survey to measure satisfaction with and awareness of the Board's services and activities. The survey results included a number of positive increases, primarily in relation to the level of information received from the Board, and the Board's resources and website. Perceptions and satisfaction with the Board's activities and quality of service has been largely stable across the last two years. The feedback received from the Stakeholder Survey will be used to identify new opportunities to collaborate and engage with stakeholders and improve existing relationships.

Priority 4: Audit the administration of the Dog and Cat Management Act 1995 to ensure compliance

The Board audits the 68 councils and Outback Communities' Authority in South Australia, to ensure that dog and cat management practices and procedures comply with the Act. The third round of council audits is currently underway. Throughout the audit process, advice is provided to councils in relation to any legislative non-compliance identified, and corrective actions have identified time-frames for rectification.

The Board continues to work with councils to improve the administration and enforcement of the Act. A comprehensive review of the audit process was conducted during the reporting period. As a result, improved transparent and streamlined processes were implemented to support operational and financial reporting and compliance across all South Australian councils.

Pursuant to the Act, the Board issues guidelines and standard forms to councils for the administration and enforcement of dog and cat management. A review of the Board approved council related forms was also conducted during the reporting period, to improve efficiency and assist with local government compliance.

An audit was undertaken by the Crown Solicitor's Office during June 2014 to evaluate the Board's compliance with its responsibilities under the Act. The Crown Solicitor's report indicated 100% compliance with the Act.

Role, Legislation and Structure



The Dog and Cat Management Board is established under section 10 of the Act.

The Act defines the powers and functions of the Board and specifies council responsibilities for the day-to-day enforcement and administration of the legislative provisions for the management of dogs and cats. The Act provides the framework against which breaches of the legislation may be identified and resolved through fairness, equity and conciliation.

Objects of the Dog and Cat Management Act 1995

The objects of the Act are:

- (a) To encourage responsible dog and cat ownership;
- (b) To reduce public and environmental nuisance caused by dogs and cats;
- (c) To promote the effective management of dogs and cats (including through encouragement of the desexing of dogs and cats).

Role and Functions of the Dog and Cat Management Board

The Act describes the functions of the Board.

The functions of the Board are:

(1) The Board has the following functions:

- (a) to plan for, promote, and provide advice about, the effective management of dogs and cats throughout South Australia;
- (b) to oversee the administration and enforcement of the provisions of this Act relating to dogs, including—
 - (i) monitoring the administration and enforcement of this Act by councils; and
 - (ii) issuing guidelines and providing advice to councils about
 - (A) planning for the effective management of dogs;
 - (B) training for dog management officers;
 - (C) the appropriate level of administration and enforcement in the circumstances prevailing in the area;
 - (D) the issuing of orders or related directions under this Act;
 - (E) the standard of facilities used for the detention of dogs under this Act;
 - (F) the keeping of registers under this Act and the issuing of certificates of registration and registration discs;
 - (G) any other matter related to the administration or enforcement of the provisions of this Act relating to dogs; and
 - (iii) otherwise providing support and assistance to councils;

- (ba) to accredit dogs as disability dogs, guide dogs or hearing dogs;
 - (c) to inquire into and consider all proposed by-laws referred to it under this Act, with a view to promoting the effective management of dogs and cats, and, to the extent that the Board considers it appropriate, the consistent application of by laws throughout South Australia;
 - (d) to advise the Minister or the Local Government Association (LGA), either on its own initiative or at the request of the Minister or the LGA, on the operation of this Act or issues directly relating to dog or cat management in South Australia;
 - (e) to undertake or facilitate research relating to dog or cat management;
 - (f) to undertake or facilitate educational programs relating to dog or cat management;
 - (g) to keep this Act under review and make recommendations to the Minister with respect to the Act and regulations made under the Act;
 - (h) to carry out any other function assigned to the Board by the Minister or by or under this Act.
- (2) The Board's functions may extend to providing the following services as the Board thinks fit:
- (a) the accreditation of training programs for dogs and owners;
 - (b) the accreditation of procedures for testing the behaviour of dogs;
 - (c) the carrying out of any other function relating to responsible dog and cat ownership or the effective management of dogs and cats.
- (3) The Board may fix a fee for providing a service under subsection (2).



By-Laws

Under section 90 of the Act, the Board is required to consider all proposed council by-laws for the control or management of dogs or cats. The council must consider any recommendations of the Board relating to the by-law. Draft dog by-laws from the following councils were considered by the Board during the reporting period:

- Barossa Council
- City of Charles Sturt
- City of Marion
- Flinders Ranges Council
- Yorke Peninsula Council.

Draft cat by-laws from the following councils were considered by the Board during the reporting period:

- Barossa Council
- City of Charles Sturt
- City of Marion
- District Council of Peterborough
- Flinders Ranges Council
- Yorke Peninsula Council.

All dog and cat by-laws were in line with the LGA by-law templates, the Board's Cat By-law guideline and in keeping with the Board's recommendations regarding consistency.

Plans of Management Relating to Dogs and Cats

Section 26A of the Act requires that each council must prepare a plan relating to the management of dogs and cats within its area, which must be presented to the Board for approval at least 6 months before it is to take effect.

Plans of Management relating to dogs and cats from the following councils were approved during the reporting period:

- Berri Barmera Council
- City of Prospect
- City of Victor Harbor
- Clare and Gilbert Valleys Council
- Coorong District Council
- District Council of Elliston
- District Council of Franklin Harbour
- District Council of Mount Remarkable
- District Council of Orroroo Carrieton
- District Council of Yankalilla
- Flinders Ranges Council
- Municipal Council of Roxby Downs
- Outback Communities Authority
- Renmark Paringa Council
- Town of Gawler.



Greyhound Exemptions

During the reporting period 193 greyhound exemptions were granted by the Board in accordance with section 45E (1) of the Act.

Disability Dogs

During the reporting period 2 disability dogs were accredited by the Board in accordance with Section 21A of the Act.

Advice to Minister

Pursuant to section 21(1)(d) the Board continues to provide advice and assistance to the Minister, the LGA and councils on dog and cat management issues including dog registration fees, council by-laws and options for cat management.

This year the Board has provided the Minister with advice regarding:

- The Board's comprehensive package of proposed legislative amendments to the *Dog and Cat Management Act 1995*
- The findings of the Parliamentary Select Committee on Dogs and Cats as Companion Animals
- Ministerial approval of council Dog Registration Fees
- The Dog and Cat Management Fund
- The Board's strategic objectives and three year plan.

Board Members 2013 - 14



Ms Jan Connolly - Chair



Mr Chris Button



Cr Rosemary Clancy



Mr John Darzanos



Cr Janet Loveday



Dr Katina D'Onise



Dr Susan Hazel



Ms Helen Radoslovich



Ms Ann Mclean

Membership

The Board is made up of nine members appointed by the Governor.

As at 30 June 2014 Dog and Cat Management Board membership was as follows:(1)

Presiding Member	Appointed pursuant to the following section of the Act
Ms Jan Connolly	Jointly nominated by the Minister and the Local Government Association
Member	
Mr Chris Button	Nominated by the Local Government Association
Cr Rosemary Clancy	Nominated by the Local Government Association
Mr John Darzanos	Nominated by the Local Government Association
Cr Janet Loveday	Nominated by the Local Government Association
Dr Katina D'Onise	Nominated by the Minister
Dr Susan Hazel	Nominated by the Minister
Ms Helen Radoslovich	Nominated by the Minister
Ms Ann Mclean	Nominated by the Minister
Deputies	
Dr Ronald Somers (Deputy to K D'Onise)	Nominated by the Minister

Meetings: General and Special

A total of eleven general Board meetings were held during the 2013-14 financial year.

One special Board meeting was held during the 2013-14 financial year.

Attendance by appointed members at meetings:

Member	Meeting attendance	Comments
J Connolly	12	
C Button	9	
K D'Onise	9	
J Loveday	10	Appointed in August 13
A McLean	10	
S Hazel	10	Appointed in August 13
R Clancy	11	
J Darzanos	11	
H Radoslovich	10	
R Somers	1	Deputy to K D'Onise



Advisory Committee Membership

Under section 22(e) the Board established a Finance, Audit and Risk Management Subcommittee (FARM Committee) in May 2013. The FARM Committee superseded the Finance Subcommittee established in 2009. In accordance with the FARM Committee's Charter, the membership of the FARM Committee is appointed by the Board in May of each year for a term of 12 months. The role of the FARM Committee is to provide strategic advice and recommendations to the Board on matters relating to the effectiveness of the Board's financial performance, legal/regulatory and compliance environment, including:

- financial plans and budgets of the Board
- preparation and integrity of the Board's financial statements
- the Board's risk register and action plan
- internal controls, policies and procedures that the Board uses to identify and manage risks
- Board's legal and regulatory compliance
- external Auditor's annual audit of the Board's financial statements
- other matters referred to it by the Board.

The Committee has no executive powers in regards to its findings and recommendations.

Membership of the Committee during the reporting period was:

June 13-May 14

- Mr Chris Button
- Ms Helen Radoslovich
- Cr Jan Loveday

May 14-June 14

- Cr Jan Loveday
- Ms Helen Radoslovich
- Mr John Darzanos

Meetings are also attended by the Board Secretary, the Program Manager and the DEWNR Finance Officer appointed to provide financial services to the Board.

Seven meetings of the Committee were held during the financial year.

Policies of the Board

During 2013-14 the Board reviewed a number of existing policies and implemented several new policies. The following policies and guidelines were adopted during the reporting period:

- Matters Reserved for the Dog and Cat Management Board
- Media Policy
- Communications Policy
- Council Compliance Audit Flowchart
- Competitive Grant Policy
- Risk Management Policy
- Disability Dog Accreditation Policy
- Incident Severity Scale Guideline
- Approval of Greyhound Muzzle Exemptions
- Accreditation of Behavioural Assessments for Greyhounds
- Dangerous Dog Training Policy.

Senior Animal Management Officers Forum

The Board continued to facilitate the Senior Animal Management Officer's Forum (SAMOF). SAMOF provides an opportunity for attendees to discuss management and operational matters that arise in the enforcement and administration of the Act, share initiatives, ensure that the Act is consistently applied, and collectively propose solutions to solve common issues. The forum also provides an opportunity for the Board to consult with those working in the field on a range of legislative, policy and operational matters.

Meeting Location				
	Corporation of the City of Whyalla	City of West Torrens	Mid Murray Council	City of Micham
Attendance	23	32	22	24

Additional Stakeholders

The following stakeholder groups are consulted on issues relevant to them:

- Animal Law Committee of Law Society of SA
- Animal Welfare League of South Australia Inc
- Assistance Dogs Australia
- Australian Institute of Animal Management
- Australian Veterinary Association
- Council officers
- Dogs SA
- Department of Environment, Water and Natural Resources
- Dog Obedience Clubs
- Feline Association of South Australia
- The Governing Council of the Cat Fancy of South Australia Inc.
- Guide Dogs SA & NT
- Law Society of South Australia (Animal Law Committee)
- Lions Hearing Dogs
- Local Government Association of South Australia
- Local Government Authorised Persons Association
- Pet Industry Association Australia
- Royal Society for the Blind
- RSPCA (South Australia) Inc
- SA Health
- Seeing Eye Dogs.

The Board appreciates the support and advice provided by these organisations.



Statistics

The Board collects statistical information annually from councils and the Department of Health and Ageing relating to dog and cat management. This information is reported in the annual report and used by the Board to guide policy development.

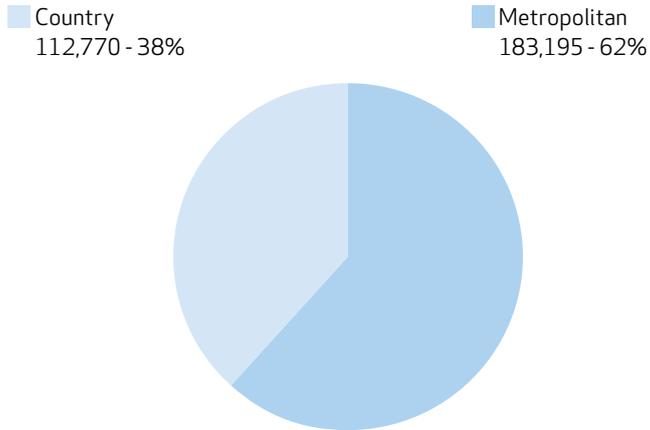
Table 1: Number of Dogs Registered In South Australia

Year	Metropolitan	Country	Total
2013-14	183,195	112,776	295,965
2012-13	186 954	110 760	297 714
2011-12	181 145 (*180 752)	110 034 (*110 316)	291 179 (*291 068)
2010-11	184 433	109 544	293 977
2009-10	184 440	110 537	294 977
2008-09	189 012	108 652	297 664
2007-08	198 114	107 041	305 155
2006-07	183 863	106 210	290 073
2005-06	188 513	101 045	289 558
2004-05	179 841	99 599	279 440
2003-04	188 543	110 207	298 750

The number of dogs registered in South Australia over the last 11 years averaged 293,658 with the 2013-14 figure of 295,965 rising above the average. The 2013-14 metropolitan registration figure of 183,195 is below the average for metropolitan registrations of 185,788 and a decrease from 2012-13 figure. There continues to be an increase in the number of country registrations from 2010-11, now above the average of 107,880.

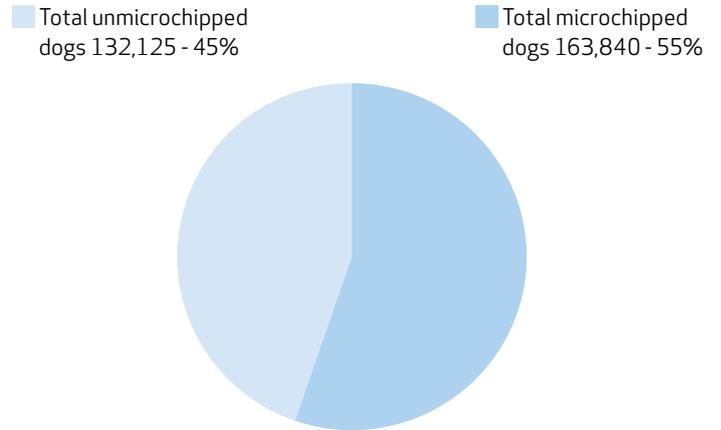
*The 2011-12 Annual Report of the Dog and Cat Management Board reported incorrect information regarding dog registration numbers in South Australia. Table 1 indicating the number of dogs registered in 2011-12 has been adjusted to indicate the correct figures (incorrect figures in brackets).

Figure 1: Number of dogs registered in South Australia 2013-14



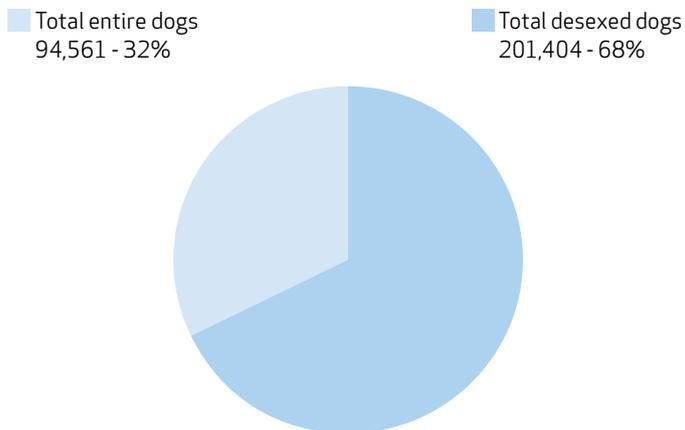
The total number of dogs registered in South Australia in 2013-14 was 295,965. This represents a decrease of 1,749 or 0.59% over 2012-13.

Figure 3: Total number of registered dogs where the microchip rebate is claimed in South Australia 2013-14



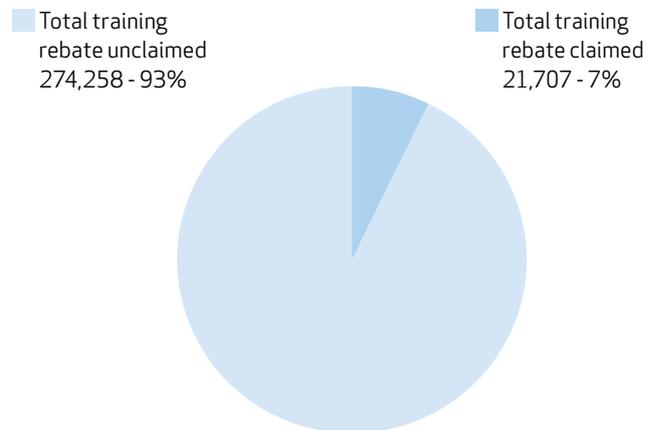
There has been a 3% increase in the number of registered dogs where the microchip rebate is claimed since 2012-13

Figure 2: Total number of registered dogs where the desexing rebate is claimed in South Australia 2013-14



There has been a 1% increase in the number of registered dogs where the desexing rebate is claimed since 2012-13

Figure 4: Total number of registered dogs where the training rebate is claimed in South Australia 2013-14



There has been a 1% increase in the number of registered dogs where the training rebate is claimed since 2012-13

Dogs impounded and returned to owner – statistics

Table 2: Number of Dogs Collected by Councils as a Result of Dogs Wandering at Large					
Year		Dogs Impounded	Impounded Dogs returned to owner	Dogs returned to owner before impoundment	Percentage returned to owner
2013-14	Metropolitan	6356	4401	1610	74.18%
	Country	4039	2494	1550	
	Total	10,395	6,895	3,160	
2012-13	Metropolitan	7,128	4,726	1,787	71.60%
	Country	4,367	2,587	1,443	
	Total	11,495	7,313	3,230	
2011-12	Metropolitan	8,349	5,459	1,764	69.20% (*86%)
	Country	4,224	2,285	1,342	
	Total	12,573	7,744	3,106	
2010-11	Metropolitan	8,520	5,664	1,330	67.04% (*60.05%)
	Country	4,788	2,328	1,489	
	Total	13,308	7,992	2,819	

*The 2011-12 Annual Report of the Dog and Cat Management Board reported incorrect information regarding Table 2: Number of dogs collected by councils as a result of dogs wandering at large. The table has been adjusted to indicate the correct figures (incorrect figures in brackets).

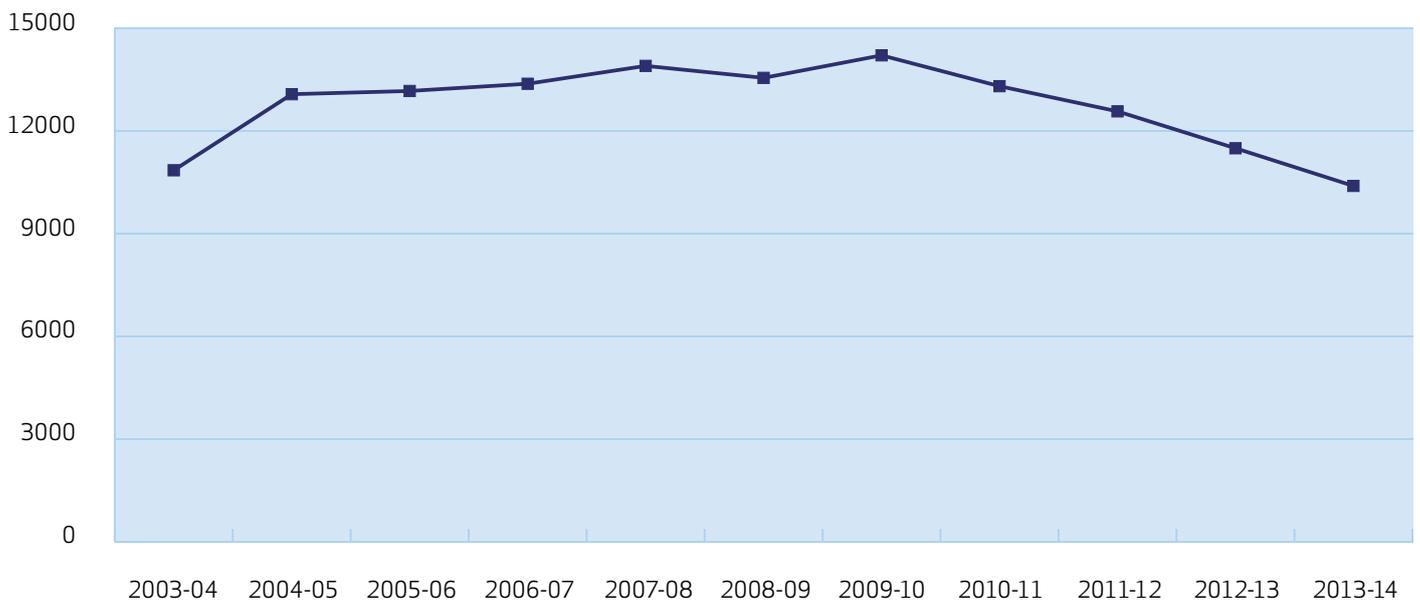
This table represents the return to owner reportable figures within the 72 hours statutory detention period as identified in the Act. Dogs transferred to shelters after the detention period may still be reclaimed, however these statistics are not included here.

Number of dogs impounded – This total only relates to dogs that cannot be identified or the owner cannot be located and these dogs are then officially impounded.

Number of dogs returned to owner – These are the dogs that have been impounded and subsequently returned to owner.

Number of dogs collected and returned to owner – These are the total number of identified dogs that are wandering at large, collected by an Animal Management Officer and returned to their owner before they are impounded.

Figure 5: Impounded wandering dogs



The number of dogs that cannot be identified or for which an owner cannot be located has continued to decrease since 2009-10. The actions of council Animal Management Officers continue to have a positive influence in improving the rate of dogs returned to owners where dogs have an appropriate form of identification such as a registration disc and/or microchip.

Reported Dog Attacks - Statistics

Table 3: Number of Dog Attacks/Harassments Reported to Councils

Year	Harassment	Attack	Total
2013-14	743	1,318	2,061
2012-13	792	1,320	2,112
2011-12	966	1,354	2,320
2010-11	721	1,267	1,988
2009-10	1,832	994	2,826
2008-09	1,281	1,058	2,339
2007-08	1,393	804	2,197
2006-07	1,540	978	2,518
2005-06	1,467	708	2,175
2004-05	1,613	793	2,406
2003-04	1,564	715	2,279

Table 4: Type of Dog Attacks/Harassments Reported to Councils

Year	Type	Harassment	Attack	Total
2013-14	Human	422	454	876
	Animal	321	864	
2012-13	Human	496	431	927
	Animal	296	889	1,185
2011-12	Human	583	440	1,023
	Animal	383	914	1,297

Harassment is defined as a dog troubling or annoying a person without being the primary cause of physical injury i.e. the dog may chase a person or animal but not bite them. Attack is defined as a dog acting with force or harmfully resulting in physical injury such as bruising, puncture wounds or laceration.

Overall, in 2013-14 there was a decrease in the number of harassment and attack reports lodged with councils. This reflects a decrease in the number of reported harassments against humans and animals, as well as a decrease in the number of harassments against humans. A slight increase in reported attacks against humans has been recorded. The majority of attacks reported to councils relate to attacks against animals.

Figure 6: Dog attacks / harassments reported to councils

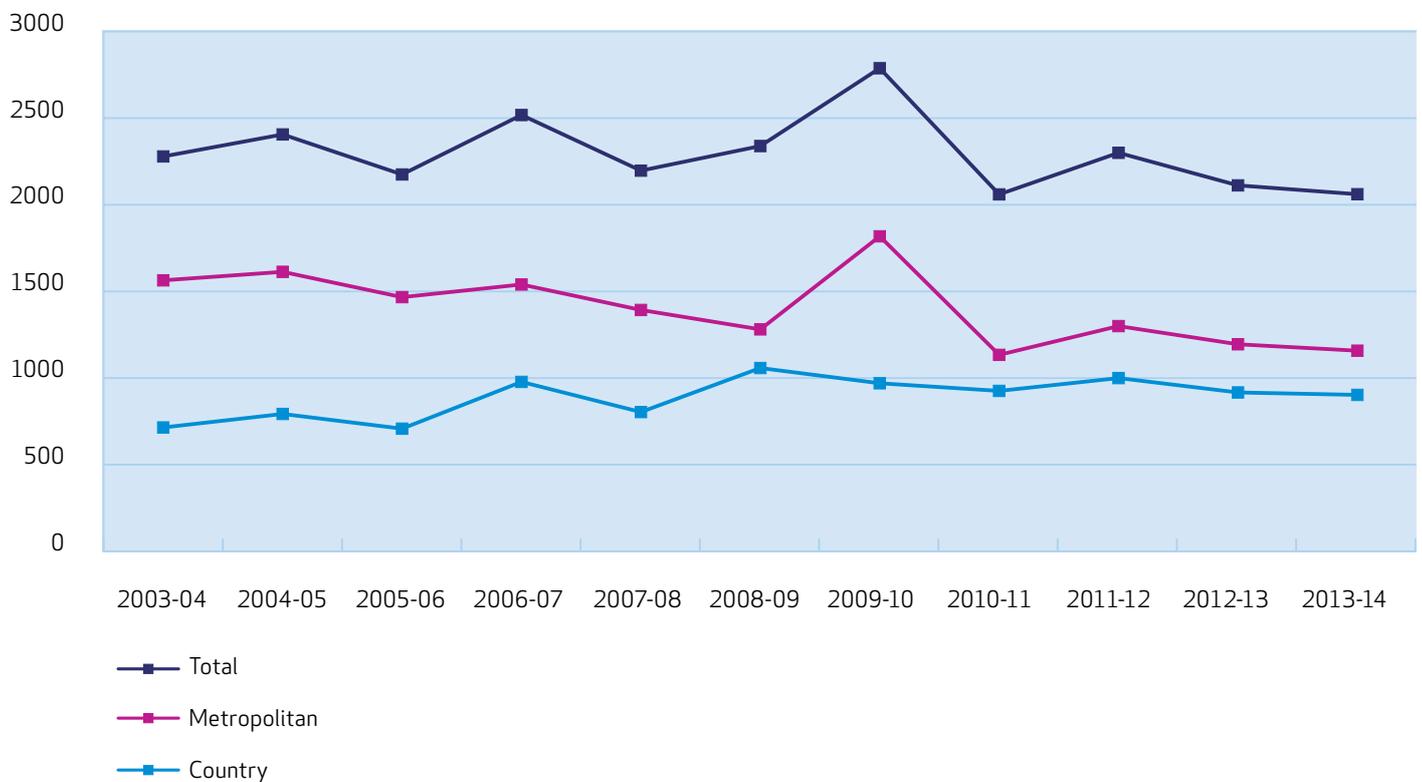




Table 5: State-wide hospital admissions for dog related incidents

Year	Hospital admissions
2013-14	265
2012-13	235
2011-12	230
2010-11	195
2009-10	220
2008-09	183
2007-08	160
2006-07	230
2005-06	184
2004-05	190
2003-04	163
2002-03	132
2001-02	136
2000-01	118

The number of admissions to hospital from dog attacks has increased in 2013-14 to 265 admissions with an average of 3.2 days of admission per individual. This rise is consistent with previous years where there has been a small increase in the average number of dog attacks leading to a hospital admission from year to year. Young children continue to be the most commonly admitted age group following a dog attack with an even spread across the other age groups.

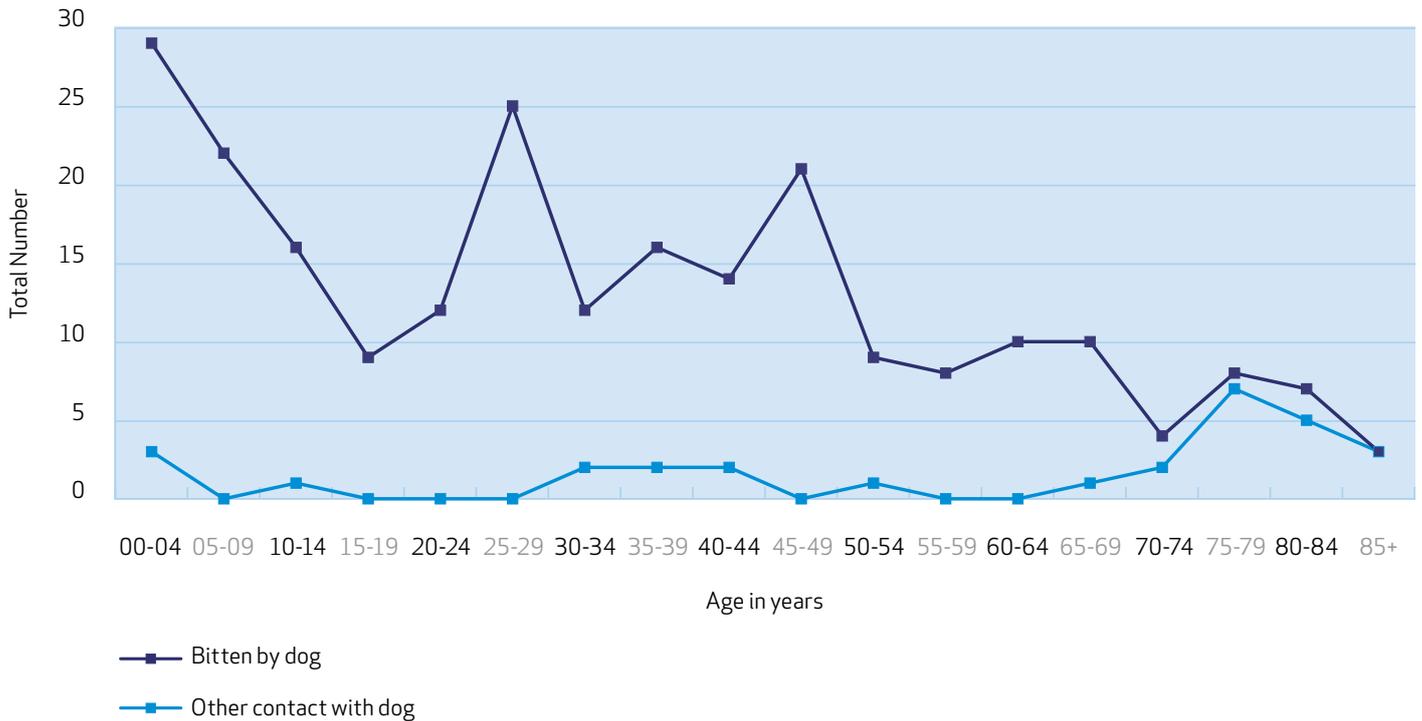
*Admission data is for all public hospitals only

Table 6 provides information obtained through the South Australian Department for Health and Ageing relating to the severity of injury by age group. The length of stay in hospital has been presented as both a total and an average across the number of admissions within each age range.

Table 6: Admissions to hospital for dog related incident by age 2013-14					
Age categories	Bitten by dog	Other contact by dog	Total	Percent (%)	Length of stay (days)
0-4	29	3	32	12.1	49 (average 1.5 days)
5-9	22	0	22	8.3	31 (average 1.4 days)
10-14	16	1	17	6.4	29 (average 1.7 days)
15-19	9	0	9	3.4	14 (average 1.6 days)
20-24	12	0	12	4.5	28 (average 2.3 days)
25-29	25	0	25	9.4	46 (average 1.8 days)
30-34	12	2	14	5.3	29 (average 2.1 days)
35-39	16	2	18	6.8	41 (average 2.3 days)
40-44	14	2	16	6.0	52 (average 3.3 days)
45-49	21	0	21	7.9	51 (average 2.4 days)
50-54	9	1	10	3.8	23 (average 2.3 days)
55-59	8	0	8	3.0	50 (average 6.3 days)
60-64	10	0	10	3.8	28 (average 2.8 days)
65-69	10	1	11	4.2	29 (average 2.6 days)
70-74	4	2	6	2.3	47 (average 7.8 days)
75-79	8	7	15	5.7	86 (average 5.7 days)
80-84	7	5	12	4.5	162 (average 13.5 days)
85+	4	3	7	2.6	63 (average 9.0 days)
Total	236	29	265	100	858

*Admission data is for all public hospitals only

Figure 7: Hospital admissions data: bitten by dog or struck by dog 2013-14



Admissions for dog bites tend to be concentrated in younger age groups, whereas being struck by a dog leading to hospital admissions was equally common in older age groups.

The South Australian Department for Health and Ageing has also provided data on the number of presentations to emergency departments that related to dog attacks or harassments. The data are likely to represent an undercount of emergency department presentations for dog attacks as some of the relevant cases treated were not coded as being dog-related incidents.

There has been a stable number of presentations to an emergency department in South Australian public hospitals. Presentations to the emergency department relating to a dog attack are spread across more age groups than hospital admissions, although incidents involving children still feature highly in emergency department presentations.

Table 7: Emergency department presentations for dog related incidents

Year	Presentations
2013-14	455
2012-13	455
2011-12	430
2010-11	405

Table 8: Emergency department presentations for dog related incident by age 2013-14

Age categories	Bitten by dog	Other contact by dog	Total	Percent (%)
0-4	36	2	38	8.4
5-9	24	4	28	6.2
10-14	20	5	25	5.5
15-19	18	6	24	5.3
20-24	27	4	31	6.8
25-29	34	14	48	10.5
30-34	28	4	32	7.0
35-39	24	6	30	6.6
40-44	20	9	29	6.4
45-49	26	12	38	8.4
50-54	23	4	27	5.9
55-59	21	6	27	5.9
60-64	19	8	27	5.9
65-69	18	4	22	4.8
70-74	8	3	11	2.4
75-79	4	2	6	1.3
80-84	8	1	9	2.0
85+	0	3	3	0.6
Total	358	97	455	100

*Emergency Department presentation data is from major metropolitan hospitals only



Reported Injury by Cats - Statistics

Table 9: State-wide hospital admissions bitten or struck by a cat

Year	Hospital admissions
2013-14	111
2012-13	84
2011-12	63
2010-11	55
2009-10	55

The following table presents admissions to hospital for cat related incidents by age for 2013-14.

Table 10 represents admissions to hospital for cat related incidents by age for 2013-14.

Table 10: Admissions to hospital for cat related incident by age 2013-14			
Age categories	Bitten/struck by cat	Percent (%)	Length of stay (days)
0-4	2	1.8	2.0
5-9	0	-	-
10-14	2	1.8	6.0
15-19	4	3.6	8.0
20-24	4	3.6	11.0
25-29	13	11.7	38.0
30-34	5	4.5	19.0
35-39	5	4.5	17.0
40-44	8	7.2	24.0
45-49	8	7.2	23.0
50-54	13	11.7	47.0
55-59	8	7.2	28.0
60-64	10	9.0	26.0
65-69	9	8.1	27.0
70-74	4	3.6	6.0
75-79	5	4.5	16.0
80-84	6	5.4	27.0
85+	5	4.5	33.0
Total	111	100.0	358

There is an upward trend in admissions due to cat related incidents. More adults than young children were admitted due to a cat related incidents; this is in contrast to dog related incidents where children are more frequently the victim than adults.

Governance Arrangements

The Board, an independent statutory authority established under the *Dog and Cat Management Act 1995*, is an entity within the Sustainability, Environment and Conservation Portfolio and subject to the administrative requirements of the public sector. The Department of Environment, Water and Natural Resources (DEWNR) provides support to the Board through a service level agreement.

Management of Human Resources

Dog and Cat Management Board members (other than government employees) received the following remuneration as determined by the Governor:

- Chair: \$221 per four hour session
\$55.25 per hour (out of session)
- Member: \$177 per four hour session

Employee Numbers, Gender and Status

By agreement between the Chair of the Board and the Chief Executive of DEWNR, administrative and executive support to the Board has been provided by DEWNR on a cost recovery basis.

The Board funds the following positions through a service level agreement with DEWNR:

Program Manager	1.0 (ASO6)
Project Officer - Communications	1.0 (ASO6)
Policy Officer	1.0 (ASO5)
Project Officer – Compliance	1.0 (ASO4)
Project Officer	1.0 (ASO4)
Administration and Project Officer	1.0 (ASO4)

In addition to the scope of projects covered by the core staff, temporary agency staff are employed on an as needs basis to assist with the completion of projects.

The Board employs a Board Secretary on a part-time basis through an employment agency.

The gender balance of the Board is always taken into consideration when members are appointed. During the reporting period membership consisted of seven women and two men.

The following matters are also contained in the DEWNR Annual Report 2013-2014:

- Superannuation contribution by the Dog and Cat Management Board
- Executives
- Leave Management
- Workforce Diversity
- Voluntary Flexible Working Arrangements
- Performance Development
- Leadership and Management Development
- Accredited Training Packages
- Employment Opportunity Programs
- Work Health and Safety and Injury Management
- Financial Performance
- Account Payment Performance
- Carers Recognition Act 1993
- Disability Access and Inclusion Plans
- Energy Efficiency Action Plan Report
- Greening of Government Operations Framework

Contractual Arrangements

The Board did not enter into any contractual arrangements exceeding \$4 million in value during the reporting period.

Fraud

It is declared that there were no instances of fraud detected in the activities undertaken by the Board in this reporting period. A detailed report to this effect was made to the Auditor-General. Financial services are provided to the Board by DEWNR. Strategies to detect instances of fraud are also reported in the DEWNR Annual Report 2013-14.

Consultants

The Board did not engage any consultants in this reporting period.

Overseas Travel

It is declared that no member of the Board has travelled overseas on Board business during this reporting period.

Asbestos Management in Government Buildings

The Board does not own any buildings and is therefore not required to develop an asbestos risk reduction program.

Urban Design Charter

No events occurred in 2013-14 that required the Board to consider the principles of urban design contained in the South Australian Urban Design Charter.

Freedom of Information - Information Statements

Through the SLA, the Board participates and abides by the arrangements outlined in the DEWNR Freedom of Information regime. Reporting on this matter is contained on the DEWNR website. Please visit <http://www.environment.sa.gov.au/> to view the DEWNR FOI Statement.

Whistleblowers Protection Act 1993

Reporting requirements against the *Whistleblowers Protection Act 1993* requires the Board to report on the number of occasions on which public interest information has been disclosed to a Responsible Officer of the agency. There were no disclosures made during the 2013-14 financial year.

Regional Impact Assessment Statements

No Regional Impact Assessment Statements were undertaken by the Board in 2013-14.

Reconciliation Statement

The Board acknowledges and respects the traditional custodians on whose ancestral lands it meets and the land that it considers and protects. The Board acknowledges Aboriginal people's deep feeling of attachment and relationship to country. In fulfilling its functions, the Board is aware of the cultural heritage of the traditional owners and strives to achieve mutually satisfying outcomes wherever these matters are concerned.

Acknowledgments

The Chair thanks the Minister for Sustainability, Environment and Conservation, local councils and the Local Government Association for their support and encouragement; fellow Board members for their commitment and valuable contribution; the Board Secretary, and staff of the Board for their dedication, hard work and good humour; and staff of DEWNR for their support via the service level agreement throughout the year. The Chair would like to acknowledge and thank outgoing Board Members Mr Chris Button, Cr Rosemary Clancy and Ms Ann McLean.





DOG AND CAT
MANAGEMENT BOARD
FINANCIAL STATEMENTS
1ST JULY 2013
30TH JUNE 2014



Government of South Australia
Dog and Cat Management Board



Our ref: A14/290

30 September 2014

Ms J Connolly
Chairperson
Dog and Cat Management Board
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Tel +618 8226 9640
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ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

Dear Ms Connolly

**Audit of the Dog and Cat Management Board
for the year ended 30 June 2014**

The audit of the accounts of the Dog and Cat Management Board (the Board) for the year ended 30 June 2014 has been completed.

The audit covered the principal financial operations of the Board and included the testing of systems and internal controls and financial transactions.

The audit coverage and its conduct is directed to meeting statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the requirements of Australian Auditing Standards.

Returned herewith are the financial statements of the Board together with the IAR, which is unmodified.

In addition, there were no matters that warranted inclusion in an audit management letter.

Finally, I would like to express my appreciation to the management and staff of the Board in providing assistance during the year to my officers in the conduct of the annual audit.

Yours sincerely

A handwritten signature in black ink, appearing to read 'S O'Neill', with a horizontal line extending to the right.

S O'Neill
Auditor-General



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**To the Chairperson of the Board
Dog and Cat Management Board**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the accompanying financial report of the Dog and Cat Management Board for the financial year ended 30 June 2014. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2014
- a Statement of Financial Position as at 30 June 2014
- a Statement of Changes in Equity for the year ended 30 June 2014
- a Statement of Cash Flows for the year ended 30 June 2014
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chair of the Finance, Audit and Risk Management Committee, the Board Secretary and the Chief Financial Officer, Department of Environment, Water and Natural Resources.

The Board's Responsibility for the Financial Report

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board, as well as the overall presentation of the financial report.

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

Opinion

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

A handwritten signature in black ink, appearing to read 'S O'Neill', with a small flourish at the end.

S O'Neill
AUDITOR-GENERAL
30 September 2014

Dog and Cat Management Board

Annual Financial Statements

For the Year Ended 30 June 2014

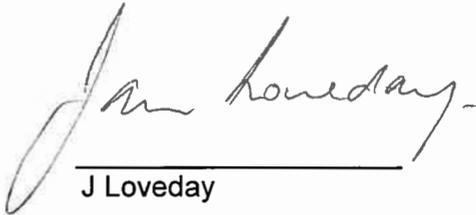
Dog and Cat Management Board

Certification of the Financial Report

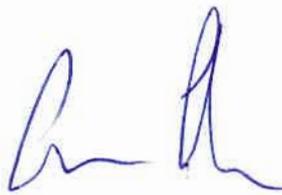
We certify that the attached general purpose financial statements for the Dog and Cat Management Board:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Board; and
- present a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2014 and the results of its operations and cash flows for the financial year.

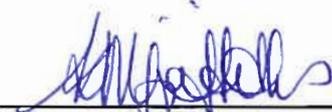
We certify that the internal controls employed by the Dog and Cat Management Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



J Loveday
Chair Finance, Audit and
Risk Management
Dog and Cat Management
Board



A Lamb
Board Secretary
Dog and Cat Management
Board



Michelle Griffiths
Chief Financial Officer
Department of Environment,
Water and Natural Resources

29 September 2014

29 September 2014

29 September 2014

Dog and Cat Management Board
Statement of Comprehensive Income
For the Year Ended 30 June 2014

	Note	2014 \$'000	2013 \$'000
Expenses			
Board member expenses	5	37	25
Supplies and services	6	1,676	1,563
Grants and subsidies	7	10	20
Depreciation expense	8	10	10
Other expenses	9	9	8
Total expenses		1,742	1,626
Income			
Revenues from fees and charges	10	1,444	1,343
Interest revenues	11	19	28
Other income		2	-
Total income		1,465	1,371
Net cost of providing services		277	255
Net result		(277)	(255)
Total comprehensive result		(277)	(255)

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

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

Dog and Cat Management Board
Statement of Financial Position
As at 30 June 2014

	Note	2014 \$'000	2013 \$'000
Current assets			
Cash and cash equivalents	12	399	713
Receivables	13	4	2
Total current assets		403	715
Non-current assets			
Property, plant and equipment	14	104	114
Total non-current assets		104	114
Total assets		507	829
Current liabilities			
Payables	15	164	209
Total current liabilities		164	209
Total liabilities		164	209
Net assets		343	620
Equity			
Retained earnings		343	620
Total equity		343	620
The total equity is attributable to the SA Government as owner			
Unrecognised contractual commitments	17		
Contingent assets and liabilities	18		

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

Dog and Cat Management Board
Statement of Changes in Equity
For the Year Ended 30 June 2014

	Retained Earnings	Total
	<small>\$'000</small>	<small>\$'000</small>
Balance at 30 June 2012	875	875
Net result for 2012-13	<u>(255)</u>	<u>(255)</u>
Total comprehensive result for 2012-13	(255)	(255)
Balance at 30 June 2013	<u>620</u>	<u>620</u>
Net result for 2013-14	<u>(277)</u>	<u>(277)</u>
Total comprehensive result for 2013-14	(277)	(277)
Balance at 30 June 2014	<u>343</u>	<u>343</u>

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

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

Dog and Cat Management Board

Statement of Cash Flows

For the Year Ended 30 June 2014

	Note	2014 \$'000	2013 \$'000
Cash flows from operating activities			
Cash outflows			
Board member payments		(37)	(25)
Payments for supplies and services		(1,721)	(1,563)
Payments of grants and subsidies		(10)	(20)
Other payments		(9)	(8)
Cash used in operations		<u>(1,777)</u>	<u>(1,616)</u>
Cash inflows			
Fees and charges		1,444	1,343
Interest received		19	30
Cash generated from operations		<u>1,463</u>	<u>1,373</u>
Net cash used in operating activities	16	<u>(314)</u>	<u>(243)</u>
Net decrease in cash and cash equivalents		<u>(314)</u>	<u>(243)</u>
Cash and cash equivalents at the beginning of the period		713	956
Cash and cash equivalents at the end of the period	12	<u><u>399</u></u>	<u><u>713</u></u>

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

Dog and Cat Management Board

Note Index

For the Year Ended 30 June 2014

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Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2014

1 Objectives of the Dog and Cat Management Board

The Dog and Cat Management Board (the Board) was established under the *Dog and Cat Management Act 1995* (the Act) to:

- plan for, promote, and provide advice about the effective management of dogs and cats throughout South Australia; and
- oversee the administration and enforcement of the provisions of the Act.

The Objectives of the Act are:

- (a) to encourage responsible dog and cat ownership;
- (b) to reduce public and environmental nuisance caused by dogs and cats; and
- (c) to promote the effective management of dogs and cats (including through encouragement of the desexing of the dogs and cats).

The priorities of the Board in achieving the Objectives of the Act are to:

- (a) establish a population of both sociable and safe dogs in our community;
- (b) improve the management and care of owned and unowned cats;
- (c) maximise the benefits from new and existing partnerships which foster and facilitate leadership and initiative in dog and cat management; and
- (d) ensure the efficient administration of the *Dog and Cat Management Act 1995*.

2 Summary of significant accounting policies

(a) Statement of compliance

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

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

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

(b) Basis of preparation

The preparation of the financial statements requires:

- the use of certain accounting estimates and management to exercise its judgement in the process of applying the Board's accounting policies. Areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable notes;
- the selection and application of accounting policies in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported; and
- compliance with Accounting Policy Statements issued pursuant to section 41 of the *Public Finance and Audit Act 1987*. In the interest of public accountability and transparency the Accounting Policy Statements require the following note disclosures, which have been included these financial statements:
 - (a) revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at reporting date, classified according to their nature. A threshold of \$100 000 for separate identification of these items may be utilised.
 - (b) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

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

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

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

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

(c) Reporting entity

The financial activities of the Board are administered through the Dog and Cat Management Fund (the Fund) in accordance with the Act. The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to Section 21(1) of the *Public Finance and Audit Act 1987*.

The Fund's sources of revenue consist of:

- money required to be paid into the Fund under the Act (representing a proportion of dog registration fees received by councils);
- any other money received by the Board for professional services; and
- interest accruing from investment of the Fund.

The Department of Environment, Water and Natural Resources (DEWNR) provides administrative and workforce support to the Board. These services are provided by DEWNR to the Board on a cost recovery basis under a Service Level Agreement. The Board reflects costs invoiced by DEWNR under the Service Level Agreement as fee for service expenses, refer to Note 6.

(d) Comparative information

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

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

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2014

(e) Rounding

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

(f) Taxation

The Board is not subject to income tax. The Board is liable for payroll tax and fringe benefits tax.

DEWNR prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the GST legislation. Under these provisions, DEWNR is liable for the payments and entitled to the receipts associated with GST. Therefore the Board's net GST receivable/payable is recorded in DEWNR's Statement of Financial Position. GST cash flows applicable to the Board are recorded in DEWNR's Statement of Cash Flows.

(g) Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

(h) Income

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

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

The notes accompanying the financial statements disclose income where the counterparty/transaction is with an entity within the SA Government as at the reporting date, classified according to their nature.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature.

The following are specific recognition criteria:

Fees and Charges

Revenues from fees and charges relate to dog registration fees received from councils. The fees are recognised upon receipt.

Appropriations for activity funding are recognised as revenues when the Reporting Entity obtains control over the funding. Control over appropriations is normally obtained upon receipt.

Other income

Other income consists of donations, recoveries of insurance claims, reimbursement for expenses incurred, and other sundry income.

(i) Expenses

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

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

The notes accompanying the financial statements disclose expenses where the counterparty/transaction is with an entity within the SA Government as at the reporting date, classified according to their nature.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature.

The following are specific recognition criteria:

Board member expenses

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

Superannuation

The amount charged to the Statement of Comprehensive Income represents the contributions made by the Board to superannuation plans in respect of current services of current Board members. The Department of Treasury and Finance centrally recognises the superannuation liability in the whole of government general purpose financial statements.

Depreciation of non-current assets

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Assets' residual values and useful lives are reviewed and adjusted if appropriate, on an annual basis.

Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate.

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

Class of Asset	Useful Life (years)
Vehicles	15

Grants and subsidies

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
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(j) Current and non-current classification

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

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

(k) Assets

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

Where an asset line item combine amounts expected to be settled within twelve months and more than twelve months, the Board has separately disclosed the amounts expected to be recovered after more than twelve months.

The notes accompanying the financial statements disclose financial assets where the counterparty/transaction is with an entity within the SA Government as at the reporting date, classified according to their nature.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature.

Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position includes cash at bank and on hand.

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

Cash is measured at nominal value.

Receivables

Receivables include amounts receivable from goods and services provided, and other accruals.

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are generally settled within 30 days after the issue of an invoice.

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

Non current assets

Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value less accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements then the assets are recognised at book value, i.e. the amount recorded by the transferor public authority immediately prior to the restructure.

All non-current tangible assets with a value of \$10 000 or greater are capitalised.

Revaluation of non current assets

All non-current tangible assets are valued at fair value; and revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years. There are no assets with an acquisition cost exceeding \$1 million and therefore all assets are valued at cost (deemed fair value).

Impairment

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

Fair value measurement

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

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

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

Non-financial assets

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

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

The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years' are deemed to approximate fair value.

Dog and Cat Management Board
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(l) Liabilities

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

Where a liability line item combine amounts expected to be settled within twelve months and more than twelve months, the Board has separately disclosed the amounts expected to be settled after more than twelve months.

The notes accompanying the financial statements disclose financial liabilities where the counterparty/transaction is with an entity within the SA Government as at the reporting date, classified according to their nature.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature.

Payables

Payables include creditors, accrued expenses and board member remuneration on-costs.

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

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

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

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

Employee benefits

The Board has no employees. Services to the Board are provided by personnel employed by DEWNR, hence no employee benefits or related provisions are included in the Board's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEWNR.

(m) Unrecognised contractual commitments and contingent assets and liabilities

Commitments include operating lease, capital and remuneration commitments arising from contractual or statutory sources and are disclosed at their nominal value.

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

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

3 New and revised accounting standards and policies

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

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

- reviewed its fair value valuation techniques (both internal estimates and independent valuation appraisal) for non-financial assets to ensure they are consistent with the standard. Previously, the Board has used the cost approach or the market approach to determine fair value. The Board will continue to measure its non-financial assets using either the cost or market approach. The application of AASB 13 has not had a material impact on the fair value measurements; and
- included additional disclosures where required to assist users in assessing the valuation techniques and inputs used to ascertain fair value measurements used for asset and liability measurements.

Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Board for the period ending 30 June 2014. An assessment has been made on the impact of the new and amended standards and interpretations and it is considered there will be no impact on the accounting policies or the financial statements of the Board.

4 Activities of the Board

The Board achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister. Administrative support is provided via a service level agreement with DEWNR.

Dog and Cat Management Board
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5 Board member expenses	2014	2013
	\$'000	\$'000
Allowances paid	2	-
Board and committee fees	29	22
Board member remuneration on-costs - superannuation	2	2
Board member remuneration on-costs - other	2	1
Other expenses	2	-
Total: Board member expenses	37	25

6 Supplies and services	2014	2013
	\$'000	\$'000
Contractors	29	30
Service Level Agreement (DEWNR)	109	106
Fee for service - direct salaries	598	598
Fee for service - projects *	522	581
General administration	278	103
Printing and publishing	46	62
Donations and sponsorships	10	6
Information technology and communication expenses	36	5
Minor works, maintenance and equipment	2	6
Staff development	16	23
Transportation	2	2
Travel and accommodation (includes Council audits)	7	7
Vehicle	11	12
Other	10	22
Total: Supplies and services	1,676	1,563

* The Board Secretary and an AS02 Administrative Assistant are engaged through labour hire companies. The Board pays these organisations a fee and they, in turn, take responsibility for payroll issues including superannuation liabilities.

Supplies and services provided by entities within the SA Government

Service Level Agreement (DEWNR)	109	106
Fee for service - direct salaries	598	598
Total: Supplies and services provided by entities within the SA Government	707	704

7 Grants and subsidies	2014	2013
	\$'000	\$'000
Grants and subsidies paid/payable to entities external to the SA Government		
Mid Murray Council	10	-
The District Council of Ceduna	-	9
On Q Conference Support	-	5
University of Adelaide	-	6
Total: Grants and subsidies - Non SA Government	10	20

8 Depreciation expense	2014	2013
	\$'000	\$'000
Vehicles	10	10
Total: Depreciation	10	10

9 Other expenses	2014	2013
	\$'000	\$'000
Other (incl audit fees)	9	8
Total: Other expenses	9	8

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

Total: Audit fees	9	8
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Other services

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2014

10 Revenues from fees and charges

	2014	2013
	\$'000	\$'000
Fees, levies and licences*	1,443	1,343
Sale of goods	1	-
Total: Revenues from fees and charges	1,444	1,343

* Fees, levies and licences:

Pursuant to section 26(5) of the Act, each Council must pay into the Fund the percentage of dog registration fees fixed by Regulation. Councils listed under Schedule 1 to the Regulations are required to contribute twenty percent of dog registration fees to the Fund, whilst all other Councils contribute ten percent of dog registration fees.

Fees, levies and licences received from Councils

Schedule 1 listed Councils	967	1,048
Other Councils	476	295
	1,443	1,343

11 Interest revenues

	2014	2013
	\$'000	\$'000
Interest on deposit accounts - from entities within the SA Government	19	28
Total: Interest revenues	19	28

12 Cash and cash equivalents

	2014	2013
	\$'000	\$'000
Deposits with the Treasurer	399	713
Total: Cash and cash equivalents	399	713

Interest rate risk

Cash deposits are recognised at their nominal amounts and interest is credited to revenue as it accrues. The Board invests surplus funds with the Treasurer. Interest is earned on the average monthly balance at rates based on the DTF 90 day average overnight cash interest rate and interest is paid at the end of each quarter.

13 Receivables

	2014	2013
	\$'000	\$'000
Current		
Receivables	2	-
Accrued revenues	2	2
Total: Current receivables	4	2
Receivables from entities within the SA Government		
Accrued revenues	2	2
Total: Receivables from entities within the SA Government	2	2

14 Property, plant and equipment

	2014	2013
	\$'000	\$'000
Vehicles		
At cost (deemed fair value)	147	148
Less: Accumulated depreciation	(43)	(34)
Total: Vehicles	104	114
Total: Property, plant and equipment	104	114

Carrying amount of property, plant and equipment

All items of property, plant and equipment had a 'fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years', and have not been revalued in accordance with APF III. The carrying value of these items are deemed to approximate fair value. These assets are classified in level 3 as there has been no subsequent adjustments to their value, except for management assumptions about the assets condition and remaining useful life.

Valuation techniques and inputs

Valuation techniques used to derive level 3 fair values together with the reconciliation of level 3 fair value measurements are detailed at Note 14. The following table summarises the quantitative information about the significant unobservable inputs used in Level 3 fair value measurement.

Description	Valuation technique	Unobservable input	Range of inputs
Vehicles	Depreciated Cost	Cost, Useful Life	refer Note 14, 2 (i) & (k)

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2014

15 Payables	2014	2013
	<small>\$'000</small>	<small>\$'000</small>
Current		
Accrued expenses	14	13
Creditors	150	196
Total: Current payables	164	209

Payables to entities within the SA Government		
Accrued expenses	9	8
Total: Payables to entities within the SA Government	9	8

Interest rate and credit risk

Creditors and accruals are raised for all amounts billed but unpaid. Sundry creditors are normally settled within 30 days. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

16 Cash flow reconciliation	2014	2013
	<small>\$'000</small>	<small>\$'000</small>
Reconciliation of cash and cash equivalents at the end of the reporting period:		
Cash and cash equivalents disclosed in the Statement of Financial Position	399	713
Cash and cash equivalents disclosed in the Statement of Cash Flows	399	713
Reconciliation of net cash provided by operating activities to net result		
Net cash used in operating activities	(314)	(243)
Add/less non-cash items		
Depreciation expense of non-current assets	(10)	(10)
Movement in assets and liabilities		
Increase/(decrease) in receivables	2	(2)
Decrease in payables	45	-
Net result	(277)	(255)

17 Unrecognised contractual commitments

The Board had no unrecognised contractual commitments as at 30 June 2014. All capital commitments associated with the Board are managed by the Department of Environment, Water and Natural Resources and reflected in their financial statements.

18 Contingent assets and liabilities

The Board is not aware of the existence of any contingent assets or contingent liabilities.

19 Remuneration of board members

Members of the board and committee during the 2013-14 financial year were:

Dog and Cat Management Board
 Button, C J
 Clancy, R A
 Connolly, J R
 Darzanos, J
 D'Onise, K *
 Loveday, J (appt 01/08/2013)
 Hazel, S (appt 01/08/2013)
 McLean, A V
 Radoslovich, H M

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

	2014	2013
	<small>No. of members</small>	<small>No. of members</small>
\$ nil	1	2
\$1 - \$9 999	8	7
Total number of members	9	9

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$33 000 (2013: \$23 000).

* In accordance with the Premier and Cabinet's Circular No 016, government employees did not receive any remuneration for board/committee duties during the financial year.

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

20 Events after the reporting period

There are no known events after balance date that affect these general purpose financial statements in a material manner.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2014

21 Financial instruments/financial risk management

Categorisation of financial instruments

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

Statement of Financial Position line item	Note number	2014		2013	
		Carrying amount \$'000	Fair value \$'000	Carrying amount \$'000	Fair value \$'000
Financial assets					
Cash and cash equivalents	12	399	399	713	713
Receivables ⁽¹⁾	13	4	4	2	2
Financial liabilities					
Payables ⁽¹⁾	15	155	155	201	201

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Govt taxes, fees and charges; audit fees payable to the Auditor-General's Dept etc). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levy receivables/payables, tax equivalents, commonwealth tax etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

Fair value

The Board does not recognise any financial assets or financial liabilities at fair value, but does disclose fair value in the notes.

- The carrying value less impairment provisions of receivables and payables is a reasonable approximation of their fair values due to the short-term nature of these. Refer to Notes 2, 13 and 15.

Credit risk

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

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

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

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

Allowances for impairment of financial assets are calculated on past experience and current and expected changes in credit rating. At reporting date there is no evidence to indicate that any of the financial assets are impaired.

Ageing analysis of financial assets

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

Financial assets item	Current (Not overdue) \$'000	Overdue for < 30 days \$'000	Overdue for 30-60 days \$'000	Overdue for > 60 days \$'000	Total \$'000
2014					
Not Impaired Receivables	4	-	-	-	4
2013					
Not Impaired Receivables	2	-	-	-	2

Maturity analysis of financial assets and liabilities

All financial assets and liabilities are due to mature within one year.

Liquidity risk

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

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

The carrying amount of financial liabilities recorded in the Table Categorisation of financial instruments represents the department's maximum exposure to financial liabilities.

Market risk

The Board has no interest bearing liabilities as at the end of the reporting period. There is no exposure to foreign currency or other price risks.

Sensitivity Analysis

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

DOG AND CAT
MANAGEMENT BOARD
ANNUAL REPORT
2013 - 14

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