



**Government  
of South Australia**

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Dog and Cat  
Management Board

**Dog and Cat Management Board  
2016-17 Annual Report**

Dog and Cat Management Board  
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ISSN 1832-9446

Date presented to Minister: 29 September 2017

To:  
The Hon Ian Hunter MLC  
Minister for Sustainability, Environment and Conservation

This annual report is presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Sector Regulations 2010*, the *Public Finance and Audit Act 1987*, section 24 of the *Dog and Cat Management Act 1995* and meets the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Dog and Cat Management Board by:

**Dr Felicity-ann Lewis**

**Chairperson**



29/09/2017

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Signature

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Date

## Contents

<b>Contents</b> .....	<b>3</b>
<b>Section A: Reporting required under the <i>Public Sector Act 2009</i>, the <i>Public Sector Regulations 2010</i> and the <i>Public Finance and Audit Act 1987</i></b> .....	<b>4</b>
Agency purpose or role .....	4
Objectives .....	4
Key strategies and their relationship to SA Government objectives .....	5
Agency programs and initiatives and their effectiveness and efficiency .....	5
Legislation administered by the agency .....	5
Organisation of the agency.....	6
Other agencies related to this agency (within the Minister’s area/s of responsibility) .....	6
Employment opportunity programs .....	6
Agency performance management and development systems .....	6
Occupational health, safety and rehabilitation programs of the agency and their effectiveness .....	7
Fraud detected in the agency .....	7
Strategies implemented to control and prevent fraud .....	7
Whistle-blowers’ disclosure .....	7
Executive employment in the agency.....	7
Consultants .....	8
Financial performance of the agency .....	8
Other information requested by the Minister(s) or other significant issues affecting the agency or reporting pertaining to independent functions.....	9
<b>Section B: Reporting required under any other act or regulation</b> .....	<b>10</b>
<b>Section C: Reporting of public complaints as requested by the Ombudsman.</b>	<b>12</b>
Summary of complaints by subject .....	12
Complaint outcomes.....	12
<b>Appendix: Audited financial statements 2016-17</b> .....	<b>13</b>

## **Section A: Reporting required under the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987***

### **Agency purpose or role**

The Dog and Cat Management Board administers the *Dog and Cat Management Act 1995* (the Act), and provides expert advice to the Minister for Sustainability, Environment and Conservation (the Minister) and the Local Government Association (LGA).

The only body of its type, the board is the public face for the management of companion dogs and cats in South Australia, and provides policy leadership for each of the State's 68 councils. The board also plays a key role as an advocate and intermediary, working with animal rescue and shelter organisations, vets, breeders and pedigree organisations to ensure South Australia's dog and cat laws reflect best practice and expert advice.

With more than 60% of South Australian households having a pet dog or cat, the board is a powerful advocate for the broader community and a vital link between state and local government.

### **Objectives**

The following strategic objectives have been established under the board's *Strategic and Operational Plan 2014-17*:

- Improve dog and cat management through responsible ownership and community collaboration.
- Improve the management and care of owned and unowned cats.
- Maximise the benefits from new and existing partnerships that foster and facilitate leadership and initiative in dog and cat management.
- Continued efficient administration of the *Dog and Cat Management Act 1995*.

These objectives are underpinned by four key strategies, which the board strives to implement through its operational plan:

1. Establish a population of both sociable and safe dogs in our community.
2. Improve the care and management of owned and unowned cats.
3. Maximise the benefits from new and existing partnerships that foster and facilitate leadership and initiative in dog and cat management.
4. Ensure the efficient administration of the *Dog and Cat Management Act 1995*.

### Key strategies and their relationship to SA Government objectives

Key strategy	SA Government objective
Establish a population of both sociable and safe dogs in our community.	South Australia's Strategic Plan (SASP) 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.
Improve the care and management of owned and unowned cats.	SASP Target 69: Lose no species: by promoting desexing and confinement of cats to the home.
Maximise the benefits from new and existing partnerships that foster and facilitate leadership and initiative in dog and cat management.	SASP Target 32: Customer and client satisfaction with government services: by championing reform of the Act to address inadequacies in the law and empowering local government.
Ensure the efficient administration of the <i>Dog and Cat Management Act 1995</i> .	SASP Target 32: Customer and client satisfaction with government services: by championing reform of the Act to address inadequacies in the law and empowering local government.

### Agency programs and initiatives and their effectiveness and efficiency

Program name	Indicators of performance/effectiveness/efficiency	Comments
Living Safely with Pets program (dog bite reduction in reception to year 4 school students).	Increase in the number of school students enrolled in the program for each financial year.	The 2016-17 financial year saw 31 885 students take part, up from 19 884 in the previous reporting period.
Greyhound muzzling exemption program.	Increase in the number of greyhounds being issued with muzzling exemptions – proof of an increase in ex-racing dogs being adopted into the community.	431 exemptions were granted in 2016-17 reporting period, up from 284 the previous financial year.

### Legislation administered by the agency

The board is responsible for complying with the *Dog and Cat Management Act 1995* and *Dog and Cat Management Regulations 2010*, which are administered by the Department of Environment, Water and Natural Resources (DEWNR).

### Organisation of the agency

In accordance with section 12 of the Act, the board consists of nine members appointed for a term of three years. Four members are nominated by the LGA, four are nominated by the Minister and a chairperson is jointly nominated by the LGA and the Minister. The board membership and remuneration is reported in the South Australian Government Board and Committee Information Annual Report.

### Other agencies related to this agency (within the Minister’s area/s of responsibility)

Department of Environment, Water and Natural Resources.

### Employment opportunity programs

The board employs a full-time board secretary. Executive, administrative and project support were provided to the board from existing DEWNR resources. Reporting on this matter is contained in the DEWNR Annual Report 2016-17.

### Agency performance management and development systems

Performance management and development system	Assessment of effectiveness and efficiency
Performance review of board secretary to the board.	The secretary to the board is a board appointee, and is subject to an annual performance review. This is carried out by the board members against an agreed set of key performance indicators and milestones. This process is considered standard practice and effective.
Government employees supporting the board’s operations undertake a performance review and development program with their managers.	Two sessions are held on an annual basis. This is considered to be effective.

**Occupational health, safety and rehabilitation programs of the agency and their effectiveness**

Occupational health, safety and rehabilitation programs	Effectiveness
The board abides by the relevant health and safety policies and procedures that have been adopted by DEWNR to meet whole of Government and legislative requirements	Reporting on this matter is contained within the DEWNR Annual Report 2016-17.

**Fraud detected in the agency**

Category/nature of fraud	Number of instances
It is declared that there were no instances of fraud detected in the activities undertaken by the board in this reporting period.	0

**Strategies implemented to control and prevent fraud**

Strategies to detect instances of fraud are reported in the DEWNR Annual Report 2016-17.

Data is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

**Whistle-blowers' disclosure**

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Whistle-blowers' Protection Act 1993* 0

Data is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

**Executive employment in the agency**

Executive classification	Number of executives
SAES Level 1	0

Data is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

For further information, the Office for the Public Sector has a data dashboard for further information on the breakdown of executive gender, salary and tenure by agency.

## Consultants

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Consultants	Purpose	Value
All consultancies below \$10,000 each	-	\$0
<b>Consultancies above \$10,000 each</b>		
OzTrain	Project management	\$41 100
Becky Hirst Consulting	Planning day facilitation/reporting	\$13 552
Square Holes Market Research	Market research	\$21 175
<b>Total all consultancies</b>		<b>\$75 827</b>

Data is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

See also <https://www.tenders.sa.gov.au/tenders/index.do> for a list of all external consultancies, including nature of work and value. See also the Consolidated Financial Report of the Department of Treasury and Finance <http://treasury.sa.gov.au/> for total value of consultancy contracts across the SA Public Sector.

## Financial performance of the agency

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2016-17 are attached to this report.

The Dog and Cat Management Board is funded through dog and cat registration fees remitted by local government. The board remains in a strong financial position, completing the 2016-17 financial year with a net surplus of \$128 000. There have been no changes in risk exposure since the last reporting period.

The costs associated with the administration of the board are met from within existing DEWNR resources. Members are remunerated in accordance with a recommendation by the Chief Executive, Department of the Premier and Cabinet, in line with the Cabinet-approved Remuneration Framework.



**Other financial information**

Nil to report.

**Other information requested by the Minister(s) or other significant issues affecting the agency or reporting pertaining to independent functions**

Nil to report.

## Section B: Reporting required under any other act or regulation

### ***Dog and Cat Management Act 1995***

#### **Section 24(2)**

Name of Act or regulation inc date

For the purposes of section 24(2) of the *Dog and Cat Management Act 1995*, the report must contain a report on the status of dog and cat management in South Australia.

Data provided to the board showed 292 047 dogs were registered in South Australia during the 2016-17 financial year, 3 568 less than the previous financial year. The greatest variation was in dogs registered in country councils. Despite representing just 37 per cent of the state's dog population, 2 487 fewer dogs were registered in country areas than the preceding financial year, compared to 1 081 fewer in the metropolitan area.

Significant increases were recorded in the number of dogs microchipped, with 196 997 microchipped in 2016-17, up from 188 445 in 2015-16.

208 000 dogs were reported as being desexed, a reduction of 516 from the previous financial year.

The number of dogs impounded by councils continues to fall, corresponding to a continued rise in dogs returned to owners prior to impounding. 7 688 dogs were impounded in 2016-17 (down from 8 482 the previous year) while 3 885 were returned before impoundment (opposed to 3 607 in 2015-16).

Dog attacks/harassments reported to councils continues to rise, with 2 313 reported in the 2016-17 financial year, up from 2 179 the previous year.

For SA residents of all ages, the frequency of hospital admission following dog bite has risen steadily over the past five years, increasing by almost 100 in the last financial year.

Financial year	Admissions, all ages	Admissions, ages 0-9	Admissions, ages 70+
2012-13	211	65	20
2013-14	237	51	23
2014-15	252	56	34
2015-16	299	84	28
2016-17	391	92	28

During this period, the frequency has increased by more than 85%, with an increase of more than 30% in the last year alone (compared to the annual increase of 18% last year). The upward trend in case numbers was statistically significant ( $p < 0.01$ ), and the annual increase in the latest year (92) was nearly double that from the previous year (47).

The upward trends in both the number of cases and the rate of annual increase further justify recent moves by the state government to reduce the risk of dog attack by increasing the prevalence of desexed animals in the community, due to the positive behaviour modification this procedure brings.

Three dog attacks were reported directly to the board during the reporting period by emergency physicians.

Data submitted to the board by SA Health also shows there was a small increase in the number of people hospitalised due to cat strike or other incidents involving cats. 130 people were hospitalised in 2016-17, up from 127 in the previous year.

Changes to the Act in the 2016-17 financial year will see much greater information reported on cats in future years, as microchipping and desexing data is captured in the new Dogs and Cats Online (DACO) system, commissioned in the 2016-17 financial year for completion in the following reporting period.

## Section C: Reporting of public complaints as requested by the Ombudsman

### Summary of complaints by subject

Public complaints received by the Dog and Cat Management Board	
Category of complaints by subject	Number of instances
All complaints	No specific complaints have been received by the board.

Data is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

### Complaint outcomes

Nature of complaint or suggestion	Services improved or changes as a result of complaints or consumer suggestions
All complaints	No complaints have been received or acted upon.

## **Appendix: Audited financial statements 2016-17**

**For official use only**



**Government of South Australia**  
**Auditor-General's Department**

Our ref: A17/290

28 September 2017

Dr F Lewis  
Chairperson  
Dog and Cat Management Board  
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audgensa@audit.sa.gov.au  
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Dear Dr Lewis

**Audit of the Dog and Cat Management Board  
for the year to 30 June 2017**

We have completed the audit of your accounts for the year ended 30 June 2017. Three key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 opinion on your financial controls
- 3 audit management letter recommending you address identified weaknesses.

**1 Independent Auditor's Report**

We are returning the financial statements for the Dog and Cat Management Board, with the Independent Auditor's Report. This report is unmodified.

**2 Opinion on financial controls**

In my opinion, the controls exercised by the Dog and Cat Management Board in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, except for in relation to implementation of a Financial Management Compliance Program, are sufficient to provide reasonable assurance that the financial transactions of the Dog and Cat Management Board have been conducted properly and in accordance with law.

**3 Audit management letter**

During the year we sent the agency an audit management letter detailing the weaknesses we noted and improvements we considered you need to make.

We have received responses to these matters and we will follow these up in the 2017-18 audit.

## **For official use only**

### **What the audit covered**

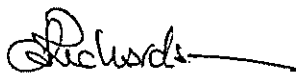
Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue from fees and charges
- accounts payable
- cash
- property, plant and equipment
- financial accounting – general ledger.

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

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

Yours sincerely



Andrew Richardson  
**Auditor-General**

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## To the Chairperson Dog and Cat Management Board

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Dog and Cat Management Board for the financial year ended 30 June 2017.

### Opinion

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2017, 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.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2017
- a Statement of Financial Position as at 30 June 2017
- a Statement of Changes in Equity for the year ended 30 June 2017
- a Statement of Cash Flows for the year ended 30 June 2017
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chairperson, Board Secretary and the Chief Financial Officer, Department of Environment, Water and Natural Resources.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Dog and Cat Management Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants have been met.

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



## **Responsibilities of the Board Secretary and the Board for the financial report**

The Board Secretary 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 the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible for overseeing the entity's financial reporting process.

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

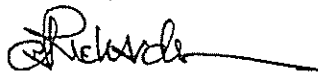
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board Secretary
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

I communicate with the Board Secretary and the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

A handwritten signature in black ink, appearing to read 'A Richardson', with a long horizontal flourish extending to the right.

Andrew Richardson

**Auditor-General**

28 September 2017

# **Dog and Cat Management Board**

## **Financial Statements**

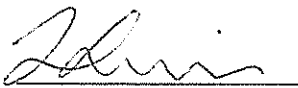
For the year ended 30 June 2017

## Dog and Cat Management Board Certification of the Financial Statements

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 Board; and
- present a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2017 and the results of its operations and cash flows for the financial year.

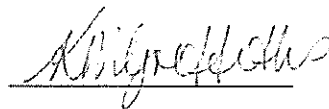
We certify that the internal controls employed by the Dog and Cat Management Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



F Lewis  
Chairperson  
Dog and Cat Management  
Board  
27/09/2017



A Lamb  
Board Secretary  
Dog and Cat Management  
Board  
27/09/2017



M Griffiths  
Chief Financial Officer  
Department of Environment,  
Water and Natural Resources  
27/09/2017

**Dog and Cat Management Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2017*

	Note	2017 \$'000	2016 \$'000
<b>Expenses</b>			
Board and employee benefits	5	184	74
Supplies and services	6	1 292	1 195
Depreciation	7	10	10
Other	8	12	10
<b>Total expenses</b>		<b>1 498</b>	<b>1 289</b>
<b>Income</b>			
Fees and charges	9	1 607	1 525
Interest	10	19	17
<b>Total income</b>		<b>1 626</b>	<b>1 542</b>
<b>Net benefit from providing services</b>		<b>128</b>	<b>253</b>
<b>Net result</b>		<b>128</b>	<b>253</b>
<b>Total comprehensive result</b>		<b>128</b>	<b>253</b>

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 2017*

	Note	2017 \$'000	2016 \$'000
<b>Current assets</b>			
Cash and cash equivalents	11	1 180	951
Receivables	12	2	2
<b>Total current assets</b>		<b>1 182</b>	<b>953</b>
<b>Non-current assets</b>			
Property, plant and equipment	13	74	84
<b>Total non-current assets</b>		<b>74</b>	<b>84</b>
<b>Total assets</b>		<b>1 256</b>	<b>1 037</b>
<b>Current liabilities</b>			
Payables	14	252	170
Employee benefits	15	11	5
<b>Total current liabilities</b>		<b>263</b>	<b>175</b>
<b>Non-Current liabilities</b>			
Employee benefits	15	4	1
<b>Total non-current liabilities</b>		<b>4</b>	<b>1</b>
<b>Total liabilities</b>		<b>267</b>	<b>176</b>
<b>Net assets</b>		<b>989</b>	<b>861</b>
<b>Equity</b>			
Retained earnings		989	861
<b>Total equity</b>		<b>989</b>	<b>861</b>

The total equity is attributable to the SA Government as owner

Unrecognised contractual commitments 16

Contingent assets and liabilities 17

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 2017*

	<b>Retained Earnings</b>	<b>Total equity</b>
	<b>\$'000</b>	<b>\$'000</b>
Balance at 30 June 2015	608	608
Net result for 2015-16	253	253
Total comprehensive result for 2015-16	253	253
Balance at 30 June 2016	861	861
Net result for 2016-17	128	128
Total comprehensive result for 2016-17	128	128
Balance at 30 June 2017	989	989

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 2017*

	Note	2017 \$'000	2016 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash outflows</b>			
Employee benefits and Board member expenses		( 174)	( 68)
Payments for supplies and services		(1 211)	(1 233)
Other payments		( 12)	( 10)
<b>Cash used in operations</b>		<u>(1 397)</u>	<u>(1 311)</u>
<b>Cash inflows</b>			
Fees and charges		1 607	1 527
Interest		19	17
<b>Cash generated from operations</b>		<u>1 626</u>	<u>1 544</u>
<b>Net cash provided by operating activities</b>		<u>229</u>	<u>233</u>
<b>Net increase in cash and cash equivalents</b>		<u>229</u>	<u>233</u>
<b>Cash and cash equivalents at the beginning of the period</b>		951	718
<b>Cash and cash equivalents at the end of the period</b>	11	<u>1 180</u>	<u>951</u>

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



**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
**for the year ended 30 June 2017**

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**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
- oversee the administration and enforcement of the provisions of the Act.

The objectives of the Act are to:

- (a) encourage responsible dog and cat ownership
- (b) reduce public and environmental nuisance caused by dogs and cats
- (c) 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
- (d) continue the efficient administration of the Dog and Cat Management Act 1995.

**2 Significant accounting policies**

**(a) Statement of compliance**

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

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

The Board has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Board is a not for profit entity.

**(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.
- 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 disclosure, which has been included in these financial statements:
  - (a) 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 financial statements have been prepared based on a 12 month period and presented in Australian currency.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
**for the year ended 30 June 2017**

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**2 Significant accounting policies (continued)**

**(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
- 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.

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

**(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) Current and non-current classification**

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

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
**for the year ended 30 June 2017**

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**2 Significant accounting policies (continued)**

**(i) Non-current assets**

Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at 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, for example 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.

Depreciation

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

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

The Board holds its property, plant and equipment and intangible assets for their service potential (value in use).

All non-current tangible assets are valued at fair value. Specialised assets would rarely be sold and typically any costs of disposal would be negligible, accordingly the recoverable amount will be close to or greater than fair value.

The Board also expects for all other non-current tangible assets that any costs of disposal will be negligible and the recoverable amount to be close to or greater than fair value.

*Fair value measurement - Non-financial assets*

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**  
**Notes to and forming part of the financial statements**  
**for the year ended 30 June 2017**

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**2 Significant accounting policies (continued)**

**(j) Liabilities**

*Employee benefits*

The Board has one employee. These benefits accrue for the employee as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Services to the Board are also provided by personnel employed by DEWNR; hence no other 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.

Salaries and wages, annual leave, SERL and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date. The annual leave liability and the SERL liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employee up to the end of the reporting period using the projected unit credit method.

The estimated liability for long service leave is based on actuarial assumptions over expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

The unconditional portion of the long service leave provision is classified as current as the board does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 10 years of service.

**(k) Unrecognised contractual commitments and contingent assets and liabilities**

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Contingent assets and 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 2016-17.

**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**  
**Notes to and forming part of the financial statements**  
for the year ended 30 June 2017

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**5 Board and employee benefits expenses**

	2017	2016
	\$'000	\$'000
Salaries and wages	117	38
Annual leave	8	3
LSL	3	2
Employment on-costs - superannuation	15	5
Employment on-costs - other	9	4
Other employment related expenses	3	4
Board and committees fees	29	18
<b>Total Board and employee expenses</b>	<b>184</b>	<b>74</b>

The Board has one employee. Employee benefits expenses include all costs related to employment including wages and salaries, non-monetary benefits and leave entitlements. These are recognised when incurred.

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

**6 Supplies and services**

	2017	2016
	\$'000	\$'000
Service Level Agreement (DEWNR)	173	116
Fee for service - direct salaries	479	414
Fee for service - Educational programs	165	228
Fee for service - Dogs and Cats Online (DACO) project	187	36
Fee for service - other	144	279
General administration	22	37
Printing and publishing	34	2
Sponsorships	37	20
Information technology and communication expenses	11	22
Minor works, maintenance and equipment	1	1
Staff development	6	3
Transportation	5	2
Travel and accommodation (includes Council audits)	6	8
Vehicle	10	10
Other	12	17
<b>Total supplies and services</b>	<b>1 292</b>	<b>1 195</b>

**7 Depreciation expense**

	2017	2016
	\$'000	\$'000
Vehicles	10	10
<b>Total depreciation expense</b>	<b>10</b>	<b>10</b>

**8 Other expenses**

	2017	2016
	\$'000	\$'000
Other (incl audit fees)	12	10
<b>Total other expenses</b>	<b>12</b>	<b>10</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
for the year ended 30 June 2017

**9 Revenues from fees and charges**

	2017	2016
	\$'000	\$'000
Fees, levies and licences*	1 607	1 525
<b>Total revenues from fees and charges</b>	<b>1 607</b>	<b>1 525</b>

\* Fees, levies and licences:

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

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.

	2017	2016
	\$'000	\$'000
Fees, levies and licences received from Councils		
Schedule 1 listed Councils	1 284	1 223
Other Councils	323	302
	<b>1 607</b>	<b>1 525</b>

**10 Interest revenues**

	2017	2016
	\$'000	\$'000
Interest on deposit accounts - from entities within the SA Government	19	17
<b>Total interest revenues</b>	<b>19</b>	<b>17</b>

**11 Cash and cash equivalents**

	2017	2016
	\$'000	\$'000
Deposits with the Treasurer	1 180	951
<b>Total cash and cash equivalents</b>	<b>1 180</b>	<b>951</b>

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.

**12 Receivables**

	2017	2016
	\$'000	\$'000
Current		
Accrued revenue	2	2
<b>Total current receivables</b>	<b>2</b>	<b>2</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
for the year ended 30 June 2017

**13 Property, plant and equipment**

	2017	2016
	\$'000	\$'000
<b>Vehicles</b>		
At cost (deemed fair value)	147	147
Less: Accumulated depreciation	( 73)	( 63)
<b>Total vehicles</b>	<u>74</u>	<u>84</u>
<b>Total property, plant and equipment</b>	<u><u>74</u></u>	<u><u>84</u></u>

**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.

**Impairment**

There were no indications of impairment of property, plant and equipment at 30 June 2017.

**14 Payables**

	2017	2016
	\$'000	\$'000
<b>Current</b>		
Accrued expenses	24	15
Creditors	227	155
Employment on-costs	1	-
<b>Total current payables</b>	<u>252</u>	<u>170</u>

**15 Employee benefits**

	2017	2016
	\$'000	\$'000
<b>Current employee benefits</b>		
Accrued salaries and wages	2	2
Annual leave	9	3
<b>Total current employee benefits</b>	<u>11</u>	<u>5</u>
<b>Non-current employee benefits</b>		
Long service leave	4	1
<b>Total non-current employee benefits</b>	<u>4</u>	<u>1</u>

AASB 119 contains the calculation methodology for long service leave liability. The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave. AASB 119 requires the use of yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 2016 (2.00%) to 2017 (2.50%).

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4% for long service leave liability and 3% for annual leave and skills, experience and retention leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
**for the year ended 30 June 2017**

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**16 Unrecognised contractual commitments**

The Board had no unrecognised contractual commitments as at 30 June 2017. All capital commitments associated with the Board are managed by the Department of Environment, Water and Natural Resources and reflected in their financial statements.

**17 Contingent assets and liabilities**

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

**18 Remuneration of board members**

Members of the board and committee during the financial year ended 30 June 2017 were:

**Dog and Cat Management Board**

Mr J Darzanos  
Dr S J Hazel  
Ms V A Jacobs \*  
Mrs J G Kilby  
Dr F Lewis  
Mrs J M Loveday  
Dr R L Somers  
Mr P S Warren  
Ms W J Wakefield \*

	2017	2016
	No. of	No. of
	members	members
The number of members whose remuneration received or receivable falls within the following bands:		
\$nil	2	2
\$1 - \$9 999	6	8
\$10 000 - 19 999	1	-
<b>Total number of members</b>	<b>9</b>	<b>10</b>

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 \$30 000 (2016: \$22 000).

\* 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.



**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
for the year ended 30 June 2017

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**19 Related Party Transactions**

The Board is a body corporate and was established pursuant to the *Dog and Cat Management Act 1995* and is wholly owned and controlled by the Crown.

Related parties of the Board include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

**Key Management Personnel**

Key management personnel of the Board include the Minister for Sustainability, Environment and Conservation.

Total compensation of the Board's key management personnel was \$30 000 (2016: \$22 000). Salaries and other benefits the Minister for Sustainability, Environment and Conservation receives are excluded from this total. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

**20 Events after the reporting period**

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

**21 Financial risk management/financial instruments**

**Financial risk management**

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

The Board's exposure to financial risk (liquidity, credit and market) is insignificant based on past experience and current assessment of risk.

The Board is funded principally from regulatory fees received from local government. 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.

There have been no changes in risk exposure since the last reporting period.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
for the year ended 30 June 2017

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**21 Financial risk management/financial instruments (continued)**

**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 or the respective financial asset/financial liability note.

The carrying amounts of each of the following categories of financial assets and liabilities; receivables and payables measured at costs are detailed below.

	Notes	2017 Carrying amount / Fair value \$'000	2016 Carrying amount / Fair value \$'000
<b>Financial assets</b>			
Cash and cash equivalents	11	1 180	951
Receivables <sup>(1)</sup>	12	2	2
<b>Total financial assets</b>		<b>1 182</b>	<b>953</b>
<b>Financial liabilities</b>			
Payables <sup>(1)</sup>	14	240	160
<b>Total financial liabilities</b>		<b>240</b>	<b>160</b>

<sup>(1)</sup> 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: Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).