



**Government
of South Australia**

Dog and Cat Management Board

2019-20 Annual Report

DOG AND CAT MANAGEMENT BOARD

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To:

The Hon David Speirs

Minister for Environment and Water

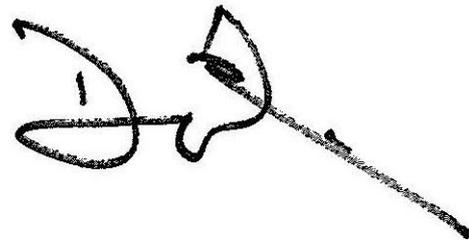
This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Sector Regulations 2010*, the *Public Finance and Audit Act 1987* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

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

David Parkin

Chairperson

A handwritten signature in black ink, appearing to be 'D. Parkin', with a long horizontal stroke extending to the right.

Date: 29 September 2020

Signature

From the Chairperson

On behalf of the Board I am pleased to present the 2019-20 Dog and Cat Management Board's Annual Report.

COVID-19 has compelled the Board and its stakeholders to creatively adapt in order to function effectively. This Annual Report demonstrates the Board's agility in this respect. It has continued to work collaboratively with stakeholders on community safety initiatives and improving the outcome of dog and cat management in South Australia.

In April 2020, the Board released its strategic plan to 2025. This was the culmination of research, robust discussion and strategic workshops. It hones the future direction for state-wide dog and cat management for the next five years.

The plan sets a challenging course forward for the Board, building on previous steady progress, including the significant changes to state dog and cat management legislation, which delivered mandatory desexing and microchipping for all dogs and cats and a state-wide Dog and Cat Online database. This database provides a single access point for data linked to every known South Australian domestic dog and cat, including its registration and microchip details, desexing status, and breeder history.

Online usage of Dogs and Cats Online has significantly increased with owners taking on the responsibility of registering and maintaining their dog and cat details themselves. This has considerably reduced council administrative costs.

Owners, veterinarians, microchip implanters, the RSPCA and Animal Welfare League now register and update microchip details in Dogs and Cats Online free of charge, eliminating national microchip database fees.

The statistics indicate that an increasing number of dogs and cats are being identified and returned to their owners through microchip identification and up to date Dogs and Cats Online records, which in turn also reduces cost to councils and impounding fees incurred by the owners.

Interstate local government authorities are showing interest in purchasing Dogs and Cats Online software developed by the Board to manage dog and cat management records.

Looking ahead, the Board's focus will continue to be on reducing the incidence of dog attacks, educating the community on safe behaviour around dogs, and encouraging proactive cat management.

It has been a privilege to work with, and learn from, committed, qualified and informed Board colleagues, the staff of the Dog and Cat Management Board unit, the local government sector, both through the Local Government Association and directly with Member Councils and the other Industry stakeholders.



David Parkin
Chairperson
Dog and Cat Management Board



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Overview: about the agency

Our strategic focus

<p>Our purpose</p>	<p>The Dog and Cat Management Board (the Board) administers the <i>Dog and Cat Management Act 1995</i> (the Act), and provides expert advice to the Minister for Environment and Water (the Minister), the Local Government Association (LGA), Councils, industry stakeholders and the public in relation to dog and cat management.</p> <p>The Board is the only body of its type in Australia. It 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 and the Outback Communities Authority. The Board also plays a key role as an advocate and intermediary, working with vets, microchip implanters, breeders and pedigree organisations, animal rescue and shelter organisations and assistance dog organisations to ensure South Australia’s dog and cat management practices meet the Objects of the Act.</p> <p>The Board is an advocate for the broader community and a vital link between state and local government.</p>
<p>Our approach</p>	<ul style="list-style-type: none"> • Meeting the needs of diverse stakeholders. • Addressing cat management and building consensus around cat management approaches. • Resolving issues with the current legislation. • Effectively engaging with stakeholders and communicating key messages to target audiences. • Managing current and future activities within a limited budget. • Maximising the functionality of Dogs and Cats Online. • Sharing effective dog and cat management outcomes nationally. • Identifying dog and cat management interventions based on evidence and analysis. • Building effective partnerships to reduce red-tape.
<p>Our functions, objectives and deliverables</p>	<p>The Board’s functions are defined by the <i>Dog and Cat Management Act 1995</i> (the Act) which are outlined here in simple terms.</p> <ul style="list-style-type: none"> • 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 Dog and Cat Management Act 1995 (the Act). • Keep the Act under review and make recommendations to the Minister. • Advise the Minister or the LGA on the operation of the Act or issues directly relating to dog or cat management in South Australia.

	<ul style="list-style-type: none"> • Undertake or facilitate research relating to dog or cat management. • Manage, maintain and enhance Dogs and Cats Online system. • Develop policy, procedures and guidelines relating to administration dog and cat management. • Monitor the administration and enforcement of the Act by councils. • Undertake or facilitate educational and training programs relating to dog or cat management and the Dogs and Cats Online system for authorised persons and industry groups. • Provide advice, support and assistance to councils about matters relating to the administration or enforcement of the provisions of the Act. • Accredite dogs as assistance dogs. • Accredite training programs for dogs and owners. • Keep and maintain registers for the purposes of the Act. • Consider all proposed by-laws referred to the Board. • Fix fees and charges for the purposes of the Act. • Carry out any other function assigned to the Board by the Minister.
<p>Our strategic outcomes</p>	<p>The Board’s strategic objectives are determined to meet the objects of the Act, which are –</p> <ol style="list-style-type: none"> 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. <p>In April 2020, the Board released a new five year strategic plan for 2020-2025 comprising two key programs.</p> <p>Program 1 Responsible ownership and effective management of dogs and cats</p> <ul style="list-style-type: none"> • Educational program delivery opportunities. • Develop and implement a cat management strategy and plan. • Develop a plan for improved dog attack data and dog attack counter measures. • Advise the Minister and LGA on amendments required to the Dog and Cat Management Act. • Monitor emerging issues. <p>Program 2 Effective Board and organisational performance</p> <ul style="list-style-type: none"> • Develop and implement a communication and engagement strategy and action plan.

	<ul style="list-style-type: none">• Design and implement a framework and action plan for the ongoing management of Dogs and Cats Online.• Develop and implement a rolling five year forward financial projections document.• Implement a new Board meeting cycle with meetings every second month and workshops/briefings in the alternate months.• Develop and implement a regular annual facilitated assessment of the Board's performance. <p>Refer to the Board's strategic plan on its website.</p>
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Our organisational structure

In accordance with section 12 of the Act, the Board consists of nine members, generally appointed for terms 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.

The Board's operations are managed by staff seconded from the Department of Environment and Water (DEW) and a range of other contractors.

Changes to the agency

During 2019/2020 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister

The Dog and Cat Management Board is a portfolio agency of the Minister for Environment and Water, the Hon David Speirs MP.

Our Executive team

The Board is supported in its operations and delivery of outcomes by staff from the Department for Environment and Water through a Service Level Agreement (DEW).

Legislation administered by the agency

Dog and Cat Management Act 1995

Dog and Cat Management Regulations 2017

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

A suite of corporate services are provided to the Board, through a Service Level Agreement with the Department of Environment and Water (DEW). A fee is charged for these services.

The Board is almost entirely funded by a percentage of dog registration fees, remitted by councils and breeder registration fees. No funding from the State Budget or from existing DEW resources is required to support the Board's operations. Reporting on this matter is contained in the DEW Annual Report 2019-2020.

The agency's performance

Performance at a glance

Funded through a portion of registration and breeder registration fees the Board provides a valuable advocacy and consultative service to South Australian Government, Local Government Association, councils, dog and cat owners and industry stakeholders for the effective management of dogs and cats in South Australia.

The Board takes a leadership role by empowering councils with the tools they need to build safer communities, combatting the problem of increasing dog attacks, encouraging the proactive management of cats and educating the community about safe behaviour around dogs.

Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	The Board has increased its staffing level with the introduction of the Team Leader Dogs and Cats Online and Data Analyst to support Dogs and Cats Online
Lower costs	<p>Dogs and Cats Online continues to provide savings to councils through registration renewal notices, reduced postage and administration costs, easier annual reporting processes and streamlined registration.</p> <p>Most importantly, Dogs and Cats Online continues to deliver efficiencies in the field to Authorised Officers. It breaks down council boundaries by facilitating the quick identification and return of lost pets to their owners.</p> <p>Dog and cat owners, vets and shelters such as the RSPCA and AWL are now registering and updating microchip details free of charge on Dogs and Cats Online, saving on national microchip database fees.</p>
Better Services	<p>Dogs and Cats Online has revolutionised the way dog and cat information is gathered and managed in South Australia</p> <p>Dogs and Cats Online has replaced 68 council and Outback Communities Authority dog and cat registers with a single access point for data linked to every known dog and cat in the state, including microchip, desexing status and breeder information.</p> <p>Dog and cat owners can register their pet, update their details and link microchip details online from their home or from a smart device.</p>

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Dogs and Cats Online	Good quality dog and cat ownership data.	<p>295,448 dogs were registered on Dogs and Cats Online at 30 June 2020. An increase of 3,998 dogs from the 2018/2019 registration period.</p> <p>There are 52,600 cat registration records on Dogs and Cats Online. This includes records that are no longer 'active' (e.g. deceased or permanently lost).</p> <p>Note: Annual cat registration is not a requirement throughout South Australia, so figures are reported differently to dogs.</p> <p>Total of 1,131 dog incident reports logged on Dogs and Cats Online.</p>
Legislative amendments	<p>Second tranche of changes to the <i>Dog and Cat Management Act 1995</i>.</p> <p>Mandatory microchipping and desexing for dogs and cats.</p>	<p>Of the 'active' records on Dogs and Cats Online (alive animals, at home, belonging to an owner):</p> <ul style="list-style-type: none"> • 91% dogs microchipped • 72% dogs desexed. • 95% cats microchipped • 77% cats desexed
Living Safely with Pets program (dog bite reduction in reception to year 4 school students).	Increased exposure to responsible pet ownership practices through educational programs.	<p>The program was suspended during the year due to COVID-19.</p> <p>The program delivered 123 school visits, conducting 319 presentations to 10,689 children.</p>

Agency objectives	Indicators	Performance
<p>Greyhound muzzling exemption program</p>	<p>There has been a steady increase in the number of greyhounds being issued with muzzling exemptions which confirms more ex-racing dogs are being adopted into the community.</p> <p>In April 2020 the Board rolled out a wide-scale exemption framework for councils to facilitate community events for greyhounds to exercise off-leash in a safe controlled environment. We continue to work with GAPSA to ensure as many greyhounds as possible are adopted.</p>	<p>The Board granted 413 muzzle exemptions for adopted greyhounds, an increase from 388 in 2018-19.</p>

Corporate performance summary

Not Applicable

Employment opportunity programs

Program name	Performance
Nil	Not applicable

Agency performance management and development systems

Performance management and development system	Performance
DEW 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.
Induction of Board Members	Induction sessions are conducted as Board Members are appointed.

Work health, safety and return to work programs

Program name	Performance
The Board abides by the relevant health and safety policies and procedures that have been adopted by the Board and DEW to meet whole of Government and legislative requirements.	Reporting on this matter is contained within the DEW Annual Report 2019-20

Workplace injury claims	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Total new workplace injury claims	0	0	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

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

Work health and safety regulations	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

**before third party recovery

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

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

Financial performance

Financial performance at a glance

Full audited financial statements for 2019-20 are attached to this report.

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

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

The website also provides details of [across government contracts.](#)

Risk management

Risk and audit at a glance

Council members abide by the risk management policies of the Department for Environment and Water.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Nil	0

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

Strategies implemented to control and prevent fraud

The Board have contracted DEW (and, through DEW, Shared Services) to provide a range of services to the Board, including management and advice on budgets and risks, procurement and insurance.

In particular, DEW are contracted to provide the following services:

- Financial Fraud: Provide legislatively compliant systems, consistent with the DEW systems and practices.
- Risk Management of Fraud: Provide on-going vigilance of fraud and raise issues immediately if anomalies are identified. Report immediately on any issues of suspected fraud.

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

Public interest disclosure

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

0

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

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

Reporting required under any other act or regulation

Act or Regulation	Requirement
<p><i>Dog and Cat Management Act 1995</i> <i>Section 24 – Annual report</i></p>	<p>(1) The Board must, on or before 30 September in every year, forward to the Minister, the LGA and each council a report on the Board's operations for the preceding financial year.</p> <p>(2) The report must contain—</p> <ul style="list-style-type: none"> (a) the audited statements of account of the Fund for the preceding financial year; and (b) a report on the status of dog and cat management in South Australia; and (c) any other information required by or under the provisions of this Act or any other Act. <p>(3) The Minister must, within 6 sitting days after receiving a report under this section, cause a copy of the report to be laid before both Houses of Parliament.</p>
<p>Registered Dogs</p> <p>There were 295,448 dogs registered at 30 June 2020, 3,998 more than recorded in the previous financial year. The figure above includes:</p> <ul style="list-style-type: none"> • 13,185 working dogs • 1,385 racing greyhounds • 377 Assistance dogs <p>The percentage of all 'active' dogs on Dogs and Cats Online that are microchipped is 91%.</p> <p>The percentage of all 'active' dogs on Dogs and Cats Online that are desexed is 72%.</p> <p>In the 2018/19 Annual Report the percentage of microchipped (90%) and desexed (74%) dogs on Dogs and Cats Online excluded dogs that were 'exempt' and included incomplete vet entered microchip and desexing records. This data set is no longer applicable.</p> <p>Registered Cats</p> <p>52,600 cats have been registered in Dogs and Cats Online since 29 May 2018 in accordance with mandatory microchip registration. Note: annual cat microchip registration is not a requirement.</p>	

Act or Regulation	Requirement
<p>During the annual report period 38,242 cat owners interacted with Dogs and Cats Online. This included the registration of new cats and updates to current records.</p> <ul style="list-style-type: none"> • The percentage of all ‘active’ cats on Dogs and Cats Online that are microchipped is 95%. • The percentage of all ‘active’ cats on Dogs and Cats Online that are desexed is 77%. <p>In the 2018/19 Annual Report the percentage of microchipped (98%) and desexed (84%) cats on Dogs and Cats Online excluded cats that were ‘exempt’ and included incomplete vet entered microchip and desexing records. This data set is no longer applicable.</p>	
<p>Breeders 3,927 registered breeders (1,134 pedigree association members and 2,793 non pedigree self-registered) on Dogs and Cats Online.</p>	
<p>Veterinary Organisations 149 veterinary organisations, 589 veterinarians and veterinary staff are registered on Dogs and Cats Online.</p>	
<p>Payment Method into Dogs and Cats Online Dog, cat and breeder registrations and other related payments were processed in Dogs and Cats Online in 2019/20 through a variety of payment methods reducing the time previously spent by council counter staff processing registration forms and payment.</p>	
<p>Payment methods include:</p> <ol style="list-style-type: none"> 1. Bpay – 8.6% 2. Credit Card – 76.7% (note: some of this was taken over the counter by council) 3. Cash/Cheque/Eftpos – 14.7% 	
<p>Impounded Dogs</p>	
<ul style="list-style-type: none"> • Number of dogs collected and returned to owner before impounded 	3,639 dogs
<ul style="list-style-type: none"> • Total number of dogs impounded and subsequently returned to the owners 	3,430 dogs
<ul style="list-style-type: none"> • Total number of dogs impounded <i>Over the past 10 years, the number of dogs impounded have been progressively declining. In 2010/11 13,308 dogs were impounded.</i> 	4,982 (decrease of 1,236 dogs impounded from 2018/19 figure)
<p>Dog Attacks/Harassments - Councils There were 2,425 dog attacks/harassments reported directly to councils in the 2019-20 financial year. This is an increase of 335 on reported incidents last year.</p>	

Act or Regulation	Requirement
Dog Attacks/Harassments – Dogs and Cats Online	
There were 1,131 logged dog incident reports logged on Dogs and Cats Online. The table below breaks the incident down by category.	
0- Incident not substantiated	164
1- Dog that exhibits menacing aggression, without actually biting	327
2- Dog that inflicts a single (not serious) bite wound where offending dog was provoked	73
3- Dog that inflicts a single (not serious) bite wound without provocation	293
4- Dog that inflicts multiple bite wounds where offending dog was provoked	20
5- Dog that inflicts multiple bite wounds without provocation	187
6- Life threatening attack (potential grievous bodily harm)	48
7- Attack of Level 3 or above whilst the subject of a Dangerous Dog or Destruction Order	13
8- Attack of Level 3 or above and the owner has had a dog in the previous 5 years that was the subject of a Dangerous Dog or Destruction Order	6

Hospital Admission Statistics

For SA residents of all ages, the frequency of hospital admissions following dog bite had risen steadily over the preceding seven years, and in 2019-20 it rose again by 42 cases compared to last year (an 11% increase, compared to a 7% increase last year). Amongst children aged 0-9 years there were 23 more cases (a 30% increase compared to last year's increase of 15%, but only a 9% increase compared to 2016-17). An increase of six cases was also noted for people aged 70+ years, with the frequency equalling the number that occurred in 2017-18.

<i>Financial year</i>	<i>Admissions, all ages</i>	<i>Admissions, ages 0-9</i>	<i>Admissions, ages 70+</i>
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
2017-18	354	67	35
2018-19	380	77	29
2019-20	422	100	35

The upward trend in total cases over the eight-year reporting period was statistically significant ($p < 0.002$). The last three years show a uniformly increasing frequency for people of all ages and for children aged 0-9.

Act or Regulation	Requirement
	<p>People aged 70+ are not showing this uniform increase. Given that the population base has changed over the eight-year reporting period, with a marked growth in the number of older people, holding the number of older cases in check is therefore all the more gratifying.</p> <p>Dog-attack prevention is currently one of the priority objectives of the Dog and Cat Management Board.</p> <p>Data submitted to the Board by SA Health also showed that relative to last year there was a slight decrease in the number of people hospitalised due to cat strike or other incidents involving cats. There were 152 such people in 2019-20, compared to 158 people in 2018-19, 129 people in 2017-18, and 130 people in 2016-17.</p>

Reporting required under the *Carers' Recognition Act 2005*

Not applicable.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	0

Note: the section below is mandated

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	0

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

Service Improvements resulting from complaints or consumer suggestions over 2019-20

The Board anticipated an increase in public enquiries around the dog and cat registration period, therefore ensured the following service improvements were put in place:

- Engaged an external call centre.
- Standard responses and FAQs.
- DL flyers provided to dog and cat owners, vets and councils.
- Instruction manuals, video tutorials and training sessions for councils, vets and shelters.
- Enhancement to Dogs and Cats Online system.

Appendix: Audited financial statements 2019-20

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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To the Chairperson Dog and Cat Management Board

Opinion

I have audited the financial report of the Dog and Cat Management Board (the Board) for the financial year ended 30 June 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2020, their financial performance and their cash flows for the year then ended in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from a Presiding Member, the Chief Financial Officer, Department for Environment and Water and Program Manager, Department for Environment and Water.

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 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* (including Independence Standards) 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 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 issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as determined 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.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 25(7) of the *Dog and Cat Management Act 1995*, I have audited the financial report of the Board for the financial year ended 30 June 2020.

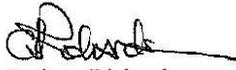
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- 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 about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson

Auditor-General

28 September 2020

Dog and Cat Management Board

Financial Statements

For the year ended 30 June 2020

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
- present a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2020 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.



D T Parkin
Presiding Member
25 September 2020



L Allery
Program Manager
Department for Environment and Water
25 September 2020



S O'Brien
Chief Financial Officer
Department for Environment and Water
25 September 2020

Dog and Cat Management Board
Statement of Comprehensive Income
for the year ended 30 June 2020

	Note	2020 \$'000	2019 \$'000
Income			
Fees and charges	2.1	2 602	3 601
Interest	2.2	26	63
Total income		2 628	3 664
Expenses			
Board and employee benefits expenses	3.3	32	380
Supplies and services	4.1	2 087	2 064
Depreciation and amortisation	4.2	180	135
Other	4.3	12	12
Total expenses		2 311	2 591
Net result		317	1 073
Total comprehensive result		317	1 073

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

Dog and Cat Management Board
Statement of Financial Position
as at 30 June 2020

	Note	2020 \$'000	2019 \$'000
Current assets			
Cash and cash equivalents	6.1	1 998	2 025
Receivables	6.2	91	110
Total current assets		2 089	2 135
Non-current assets			
Property, plant and equipment	5.1	44	54
Intangible assets	5.2	1 336	1 115
Total non-current assets		1 380	1 169
Total assets		3 469	3 304
Current liabilities			
Payables	7.1	193	111
Employee benefits	3.4	-	218
Total current liabilities		193	329
Non-current liabilities			
Payables	7.1	-	2
Employee benefits	3.4	-	14
Total non-current liabilities		-	16
Total liabilities		193	345
Net assets		3 276	2 959
Equity			
Retained earnings		3 276	2 959
Total equity		3 276	2 959

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

Dog and Cat Management Board
Statement of Changes in Equity
for the year ended 30 June 2020

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2018	1 886	1 886
Net result for 2018-19	1 073	1 073
Total comprehensive result for 2018-19	1 073	1 073
Balance at 30 June 2019	2 959	2 959
Net result for 2019-20	317	317
Total comprehensive result for 2019-20	317	317
Balance at 30 June 2020	3 276	3 276

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

Dog and Cat Management Board
Statement of Cash Flows
for the year ended 30 June 2020

	Note	2020 Inflows (Outflows) \$'000	2019 Inflows (Outflows) \$'000
Cash flows from operating activities			
Cash inflows			
Fees and charges		2 612	3 586
Interest		30	61
Cash generated from operating activities		<u>2 642</u>	<u>3 647</u>
Cash outflows			
Employee benefits and Board member expenses		(273)	(173)
Payments for supplies and services		(2 023)	(2 192)
Other payments		(12)	(12)
Cash used in operating activities		<u>(2 308)</u>	<u>(2 377)</u>
Net cash provided by operating activities		<u>334</u>	<u>1 270</u>
Cash flows from investing activities			
Cash outflows			
Purchase of intangibles		(361)	(505)
Cash used in investing activities		<u>(361)</u>	<u>(505)</u>
Net cash used in investing activities		<u>(361)</u>	<u>(505)</u>
Net (decrease) / increase in cash and cash equivalents		<u>(27)</u>	<u>765</u>
Cash and cash equivalents at the beginning of the reporting period		2 025	1 260
Cash and cash equivalents at the end of the reporting period	6.1	<u>1 998</u>	<u>2 025</u>

The accompanying notes form part of these financial statements.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

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Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

1 About the Dog and Cat Management Board

The financial activities of the Dog and Cat Management Board (the Board) are administered through the Dog and Cat Management Fund (the Fund) in accordance with the *Dog and Cat Management Act 1995*. 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, comprising registration fees
- any other money received by the Board for professional services
- interest accruing from investment of the Fund.

The Department for Environment and Water (DEW) provides administrative and workforce support to the Board. These services are provided by DEW to the Board on a cost recovery basis under a Service Level Agreement. The Board reflects costs invoiced by DEW under the Service Level Agreement as fee for service expenses (refer to note 4.1).

1.1. Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*
- relevant Australian Accounting Standards with reduced disclosure requirements.

For the 2019-20 financial statements the Board adopted AASB 9 – *Financial Instruments* and is required to comply with new *Treasurer's Instructions (Accounting Policy Statements)* issued on 22 March 2019. Further information is provided in note 9.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the notes associated with the item measured.

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

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

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

1.2. Objectives and programs

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:

- encourage responsible dog and cat ownership
- reduce public and environmental nuisance caused by dogs and cats
- promote the effective management of dogs and cats through encouragement of de-sexing of dogs and cats.

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

- improved dog management through responsible dog ownership and community collaboration
- improved cat management through responsible cat ownership and community collaboration
- connecting Councils, community, professionals and agencies interested in and responsible for dog and cat management
- leadership in dog and cat management and effective administration of the Dog and Cat Management Act.

The Board achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister.

From 1 July 2018, the Dogs and Cats Online (DACO) system was introduced by the Board as South Australia's central digital database to track pets, replacing separate Council registers. The DACO system is the primary collection process for annual pet registration fees on behalf of Councils, and stores information such as ownership, breeder and microchip data to support Councils and the Board in the discharge of their obligations under the Act. Registration fees collected by the Board through the DACO system are paid into the Fund, and the prescribed percentage of dog registration fees are subsequently disbursed to each Council in respect of the dogs registered in the area of the Council. See note 8 for further details on administered items.

1.3. Impact of COVID-19 pandemic on the Board

The COVID-19 pandemic impacted from March 2020. DEW on behalf of the Board managed the move of a significant number of staff to work from home arrangements where feasible. DEW also ensured precautions were taken for staff and the public where sites and facilities remained open, adopting best practice advice to ensure personal safety at those sites.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

2. Income

2.1. Fees and charges

	2020	2019
	\$'000	\$'000
Fees, levies and licences	2 602	3 601
Total revenues from fees and charges	2 602	3 601

Revenue from fees and charges relate to registration fees pursuant to section 26(5) of the Act. The fees are recognised upon receipt.

Fees received in 2019-20 comprise registration fees relating to the 2019-20 year collected through the DACO system.

Fees received in 2018-19 include the prescribed portion of registration fees in relation to the 2017-18 year that were collected directly by Councils prior to the introduction of the DACO system and paid into the Fund in arrears.

	2020	2019
	\$'000	\$'000
Fees, levies and licences received		
Regulation 6 Prescribed Councils	1 856	2 576
Other Councils	503	831
Breeders registration	243	194
	2 602	3 601

2.2. Interest

	2020	2019
	\$'000	\$'000
Interest - Deposits with the Treasurer	26	63
Total interest revenues	26	63

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board include the Minister for Environment and Water, the Board Chairperson and other members of the Board who have responsibility for the strategic direction and management of the Board.

Total compensation for key management personnel was \$30 000 in 2019-20 and \$30 000 in 2018-19.

The compensation disclosed in this note excludes salaries and other benefits the Minister for Environment and Water receives. 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 DTF) under section 6 of the *Parliamentary Remuneration Act 1990*.

No transactions with key management personnel or related parties occurred during 2019-20.

3.2. Board and committee members

Members during the 2020 financial year were:

Dog and Cat Management Board

Dr S J Hazel
 Dr M F Jenkins
 Dr D Mcfetridge (appointed August 2019)
 D T Parkin Chair (appointed December 2019)
 S A Reardon
 Dr P E J Roetman (appointed August 2019)
 G C Russell (resigned June 2020)
 Dr R L Somers
 P S Warren

Board and committee remuneration

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

	2020	2019
\$0 - \$19 999	9	9
Total number of members	9	9

The total remuneration received or receivable by members was \$30 000 (2019: \$30 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

3.3. Board and employee benefits expenses

	2020	2019
	\$'000	\$'000
Salaries and wages	-	305
Board and committees fees	29	29
Annual leave	-	15
Employment on-costs - superannuation	1	13
Long Service Leave	-	10
Employment on-costs - other	2	7
Other employment related expenses	-	1
Total Board and employee expenses	32	380

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

The Board had one employee in 2019. Employee benefits expenses included all costs related to employment including wages and salaries, non-monetary benefits and leave entitlements. These were recognised when incurred.

Costs incurred by DEW in the provision of services to the Board are recovered pursuant to the SLA between DEW and the Board. These are included in Supplies & Services (Note 4.1)

3.4. Employee benefits liabilities

	2020	2019
	\$'000	\$'000
Current		
Accrued salaries and wages	-	199
Annual leave	-	19
Total current employee benefits	-	218
Non-current		
Long service leave	-	14
Total non-current employee benefits	-	14
Total employee benefits	-	232

Services to the Board are also provided by personnel employed by DEW; 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 DEW.

The Board had one employee in 2019. Employee benefits accrued as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits were measured at present value and short-term employee benefits were measured at nominal amounts.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

4. Expenses

Board and employee benefits expenses are disclosed in note 3.3.

4.1. Supplies and services

	2020	2019
	\$'000	\$'000
Fee for service - direct salaries	686	594
Fee for service - Dogs and Cats Online (DACO) project	372	394
Service Level Agreement (DEW)	287	212
Printing and publishing	248	193
Fee for service - Educational programs	212	168
General administration	203	365
Sponsorships	40	23
Information technology and communication charges	13	17
Fee for service - other	12	6
Accommodation	7	9
Staff development	3	4
Vehicle	1	2
Contractors	-	73
Other	3	4
Total supplies and services	2 087	2 064

4.2. Depreciation and amortisation

	2020	2019
	\$'000	\$'000
Depreciation		
Vehicles	10	10
Total depreciation	10	10
Amortisation		
Application software - internally developed	170	125
Total amortisation	170	125
Total depreciation and amortisation	180	135

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.

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

4.2 Depreciation and amortisation (continued)

Useful life

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)
<i>Property, plant and equipment</i>	
Vehicles	15
<i>Intangibles</i>	
Application software - internally developed	10

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

4.3. Other expenses

	2020	2019
	\$'000	\$'000
Other	12	12
Total other expenses	12	12

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

5. Non-financial assets

5.1. Property, plant and equipment by asset class

	2020	2019
	\$'000	\$'000
Vehicles		
Vehicles at cost (deemed fair value)	147	147
Accumulated depreciation	(103)	(93)
Total vehicles	<u>44</u>	<u>54</u>
Total property, plant and equipment	<u>44</u>	<u>54</u>

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment is recorded at fair value. Detail about the Board's approach to fair value is set out in note 11.1.

Impairment

There were no indications of impairment of property, plant and equipment at 30 June 2020.

5.2. Intangible assets

	2020	2019
	\$'000	\$'000
Computer software		
Application software - internally developed	1 643	1 252
Accumulated amortisation	(307)	(137)
Total computer software	<u>1 336</u>	<u>1 115</u>

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date.

Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software relates to the Board's DACO system.

Reconciliation 2019-20

	2020	2019
	\$'000	\$'000
Carrying amount at 1 July 2019	1 115	705
Acquisitions	391	535
Amortisation	(170)	(125)
Carrying amount at 30 June 2020	<u>1 336</u>	<u>1 115</u>

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

6. Financial assets

6.1. Cash and cash equivalents

	2020	2019
	\$'000	\$'000
Deposits with the Treasurer	1 998	2 025
Total cash and cash equivalents	1 998	2 025

6.2. Receivables

	2020	2019
	\$'000	\$'000
<u>Current</u>		
Trade receivables		
From non-government entities	9	19
Total trade receivables	9	19
Accrued revenue	-	4
Prepayments	82	87
Total current receivables	91	110
Total receivables	91	110

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

7. Liabilities

Employee benefits liabilities are disclosed in note 3.4.

7.1. Payables

	2020 \$'000	2019 \$'000
<u>Current</u>		
Trade payables	159	94
Accrued expenses	34	11
Employment on-costs	-	6
Total current payables	193	111
<u>Non-current</u>		
Employment on-costs	-	2
Total non-current payables	-	2
Total payables	193	113

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

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

8. Other disclosures

The Dogs and Cats Online (DACO) system sits within each council and money collected is deposited into the Dog and Cat Management Fund (established under the *Dog and Cat Management Act 1995*).

During the financial year the Board must transfer the percentage of dog registrations fee collected fixed in the *Dog and Cat Management Regulations 2017*. The Board does not control these funds and they are recorded as administered items below.

8.1. Administered items

Statement of Comprehensive Income for the Year Ended 30 June 2020	2020	2019
	\$'000	\$'000
Income		
Registration fee	9 645	9 238
Total income	9 645	9 238
Expenses		
Registration fee remittance payments to Councils	9 645	9 238
Total expenses	9 645	9 238
Net result	-	-
Statement of Financial Position as at 30 June 2020	2020	2019
	\$'000	\$'000
Current assets		
Cash and cash equivalents	13	449
Receivables	66	102
Total current assets	79	551
Total assets	79	551
Current liabilities		
Payables	79	551
Total current liabilities	79	551
Total current liabilities	79	551
Total liabilities	79	551
Net assets	-	-
Equity		
Retained earnings	-	-
Total equity	-	-

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

8.1. Administered items (continued)

Statement of Cash Flows for the Year Ended 30 June 2020	2020	2019
	Inflows	Inflows
	(Outflows)	(Outflows)
	\$'000	\$'000
Cash flows from operating activities		
Cash inflows		
Registration fee	9 681	9 136
Cash generated from operating activities	<u>9 681</u>	<u>9 136</u>
Cash outflows		
Registration fee remittance payments to Councils	(10 117)	(8 687)
Cash used in operating activities	<u>(10 117)</u>	<u>(8 687)</u>
Net cash (used in) / provided by operating activities	<u>(436)</u>	<u>449</u>
Net increase in cash and cash equivalents	(436)	449
Cash and cash equivalents at the beginning of the reporting period	449	-
Cash and cash equivalents at the end of the reporting period	<u>13</u>	<u>449</u>

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

9. Changes in accounting policy

9.1. Presentation of Financial Statements

Treasurer's Instructions (Accounting Policy Statements) issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the department. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

10. Outlook

10.1. Unrecognised contractual commitments

	2020	2019
	\$'000	\$'000
Within one year	165	165
Later than one year but not longer than five years	165	330
Total expenditure commitments	330	495

Expenditure commitments reflect DACO system support and maintenance costs.

10.2. Contingent assets and liabilities

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.

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

10.3. COVID-19 pandemic outlook for the Board

The COVID-19 pandemic may continue to impact the operations of the Board in 2020-21. Minor delays in delivery of outputs may continue to arise from travel restrictions, and changes to working arrangements for staff.

10.4. Events after the reporting period

There are no known events after balance date that affects 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 2020

11. Measurement and risk

11.1. Fair value

AASB 13 *Fair Value Measurement* 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.

Initial 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.

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 (that is the amount recorded by the transferor public authority immediately prior to the restructure).

Revaluation

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years. All PPE held by the Board was acquired for less than 1.5 Million and is therefore recognised at cost (deemed fair value).

Financial risk management

Risk management is managed by the Board and Board Secretary with the support of DEW officers 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 risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

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

Refer to note 7.1 for further information.

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 the respective financial asset/financial liability note.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2020

11.1. Fair value (continued)

Classification of financial instruments

The Board measures all financial instruments at amortised cost.

Category of financial asset and financial liability	Note	2020 Carrying amount \$'000	2019 Carrying amount \$'000
Financial assets			
Cash and cash equivalents			
Cash and cash equivalents		1 998	2 025
Financial assets at amortised cost			
Receivables	(1), (2)	-	4
Total financial assets		1 998	2 029
Financial liabilities			
Financial liabilities at amortised cost			
Payables	(1)	151	96
Total financial liabilities		151	96

Receivables and payables

- (1) The Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (for example, Commonwealth, State and Local Government 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 they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost.
- (2) The receivables amount disclosed here excludes prepayments. Prepayments are presented in note 6.2.