



HOUSE OF ASSEMBLY
LAID ON THE TABLE

02 Nov 2017

**Government
of South Australia**

Maralinga Lands Unnamed Conservation Park (Mamungari) Co-management Board

2016-17 Annual Report

Delay in meeting the 30 September 2017 statutory deadline to Minister

Whilst the main body of the attached Annual Report was completed prior to 30 September 2017, the audit opinion on the financial statements was not received in sufficient time to enable the Minister to table the Annual Report within the statutory timeframe.



**Government
of South Australia**

**Maralinga Lands Unnamed Conservation Park
(Mamungari) Co-management Board
2016-17 Annual Report**

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Date presented to Minister: 9 October 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 and Finance Audit Act 1987*, section 43L of the *National Parks and Wildlife Act 1972* 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 Maralinga Lands Unnamed Conservation Park
(Mamungari) Co-management Board by:

Mr Jeremy Lebois

Chairperson

Signature 

28/9/17
Date

Contents

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

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 Maralinga Lands Unnamed Conservation Park (Mamungari) Co-management Board was established under the *Maralinga Tjarutja Land Rights Act 1984* and the *National Parks and Wildlife Act 1972*. The Board is responsible for providing the duties of a Co-management Board over the Mamungari Conservation Park.

The functions of the Maralinga Lands Unnamed Conservation Park (Mamungari) Co-management Board are:

- To carry out the function assigned to the Board by or under the Act; and
- To carry out the functions assigned to the Board by the co-management agreement; and
- To carry out other functions assigned to the Board by the Minister.

Through its broad membership, the Board demonstrates a strong commitment by government to reconciliation and resolution of native title claims, providing the public with assurance that Aboriginal people and their culture and rights are held in high regard and are well considered.

Objectives

The Board provides expert advice to the Minister on park operation issues. The Board set the following strategic priorities for 2016-17:

- Managing natural heritage for our environment, our community and our prosperity
- Managing cultural heritage for our community and our education
- Managing tourism and recreation for our prosperity and our environment
- Managing fire for our environment, our education and our health

Key strategies and their relationship to SA Government objectives

Key strategy	SA Government objective
Recognising the importance of connection to country for Aboriginal people's physical and mental health and spiritual wellbeing and embedding into all work practices.	South Australia's Strategic Plan (SASP) Target 6: Improve the overall wellbeing of Aboriginal South Australians.
Developing capacity within communities and supporting Aboriginal people to pursue leadership roles within community and within the Board.	SASP Target 28: Increase the number of Aboriginal South Australians participating in community leadership and in community leadership development programs.

Key strategy	SA Government objective
Engage with Aboriginal organisations, business and labour hire entities for Aboriginal employment opportunities on all projects.	SASP Target 51: Halve the gap between Aboriginal and non-Aboriginal unemployment rates by 2018.

Agency programs and initiatives and their effectiveness and efficiency

Program name	Indicators of performance/effectiveness/efficiency	Comments
Advise the Minister on any matter referred to the Board by the Director or Minister.	Provide the Minister and/or Director with a broad based community view on a variety of park issues.	There is public value in supporting Aboriginal people to manage their parks, and to protect and promote their culture, while maintaining park access and use for the general public. The ability for Aboriginal people to exercise Traditional rights is an expectation of the general community.

Legislation administered by the agency

The Board is responsible for complying with the *National Parks and Wildlife Act 1972* and the *Maralinga Lands Unnamed Conservation Park Co-management Agreement 2004*.

Organisation of the agency

In accordance with Section 11 of the *Maralinga Lands Unnamed Conservation Park Co-management Agreement*, the Board consists of eight members appointed by the Minister.

The membership of the Board has been staggered to ensure that at any one time, half of the appointed Board members have at least two years remaining on his or her term of office. Members are appointed up to a four-year period.

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 has no staff of its own and utilises the services of DEWNR. Reporting on this matter is contained in the DEWNR Annual Report 2016-17.

Executive, administrative and project support were provided to the Board from existing DEWNR and AW region resources.

Agency performance management and development systems

Performance management and development system	Assessment of effectiveness and efficiency
The Board undertake a performance review, including evaluation of its effectiveness and governance responsibilities.	Not assessed in this reporting period.
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
This 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/maralinga-conservation-park-co-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/maralinga-conservation-park-co-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/maralinga-conservation-park-co-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
Consultancies above \$10 000 each	-	\$0
Total all consultancies		\$0

Data is available at: <https://data.sa.gov.au/data/dataset/maralinga-conservation-park-co-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 Board is a corporate entity and is responsible for the administration of its Board funds. The Board's audited Financial Statements for 2016-17 are included in Appendix 1.

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 of public complaints as requested by the Ombudsman

Summary of complaints by subject

Public complaints received by the Maralinga Lands Unnamed Conservation Park (Mamungari) Co-management Board	
Category of complaints by subject	Number of instances
All complaints	No specific complaints have been received by the Board.

Data for the past five years is available at: <https://data.sa.gov.au/data/dataset/maralinga-conservation-park-co-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 1: Audited financial statements 2016-17

For official use only



Government of South Australia
Auditor-General's Department

Our ref: A17/343

3 October 2017

Mr J Lebois
Presiding Member
Maralinga Lands Unnamed Conservation Park Board
c/ Ms M Healy
Acting Regional Manager
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Dear Mr Lebois

**Audit of the Maralinga Lands Unnamed Conservation Park 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 Maralinga Lands Unnamed Conservation Park Board, with the Independent Auditor's Report. This report is unmodified.

2 Opinion on financial controls

In my opinion, the controls exercised by the Maralinga Lands Unnamed Conservation Park 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 non-compliance with governing legislation, are sufficient to provide reasonable assurance that the financial transactions of the Maralinga Lands Unnamed Conservation Park Board have been conducted properly and in accordance with law.

3 Audit management letter

An audit management letter will be forwarded shortly detailing matters arising from the audit.

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What the audit covered

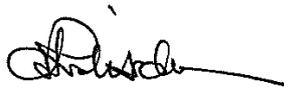
Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- 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

enc

INDEPENDENT AUDITOR'S REPORT



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Auditor-General's Department

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To the Presiding Member Maralinga Lands Unnamed Conservation Park Board

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 15F(2) of the *Maralinga Tjarutja Land Rights Act 1984*, I have audited the financial report of the Maralinga Lands Unnamed Conservation Park 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 Maralinga Lands Unnamed Conservation Park 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 Presiding Member and the Officer responsible for financial administration.

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 Maralinga Lands Unnamed Conservation Park 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 Officer responsible for financial administration and the Board for the financial report

The Officer responsible for financial administration 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

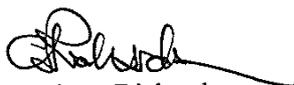
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an 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 Officer responsible for financial administration
- 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 Officer responsible for financial administration 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.



Andrew Richardson

Auditor-General

3 October 2017

Maralinga Lands Unnamed Conservation Park Board

Certification of the Financial Statements

We certify that the attached general purpose financial statements for the Maralinga Lands Unnamed Conservation Park Board:

- comply with any relevant Treasurer's Instructions issued under Section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Maralinga Lands Unnamed Conservation Park Board; and
- present a true and fair view of the financial position of the Maralinga Lands Unnamed Conservation Park Board as at 30 June 2017 and the results of its operation and cash flows for the financial year.

We certify that the internal controls employed by the Maralinga Lands Unnamed Conservation Park 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.



.....
Jeremy Lebois
Presiding Member of the Board

Date: 28/09/2017



.....
Mary-Anne Healy
Officer responsible for financial administration

Date: 28/09/2017

Maralinga Lands Unnamed Conservation Park Board

Annual Financial Statements

For the Year Ended 30 June 2017

Maralinga Lands Unnamed Conservation Park Board

Statement of Comprehensive Income for the year ended 30 June 2017

	Note	2017 \$'000	2016 \$'000
Expenses			
Board member expenses	4	11	21
Supplies and services	5	180	126
Depreciation	6	1	1
Total expenses		192	148
Income			
Other income	7	5	5
Total income		5	5
Net cost of providing services		187	143
Revenue from SA Government			
Revenues from SA Government	8	160	170
Total revenues from SA Government		160	170
Net result		(27)	27
Total comprehensive result		(27)	27

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.

Maralinga Lands Unnamed Conservation Park Board

Statement of Financial Position as at 30 June 2017

	Note	2017 S'000	2016 S'000
Current assets:			
Cash and cash equivalents	9	374	364
Receivables	10	6	9
Total current assets		380	373
Non-current assets:			
Property, plant and equipment	11	5	6
Total non-current assets		5	6
Total assets		385	379
Current liabilities:			
Payables	12	49	16
Total current liabilities		49	16
Total liabilities		49	16
Net assets		336	363
Equity:			
Retained earnings		336	363
Total equity		336	363

The total equity is attributable to the SA Government as owner

Unrecognised contractual commitments 13

Contingent assets and liabilities 14

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

Maralinga Lands Unnamed Conservation Park Board

Statement of Changes in Equity for the year ended 30 June 2017

	Note	Retained earnings \$'000	Total equity \$'000
Balance at 30 June 2015		336	336
Net result for 2015-16		27	27
Total comprehensive result for 2015-16		27	27
Balance at 30 June 2016		363	363
Net result for 2016-17		(27)	(27)
Total comprehensive result for 2016-17		(27)	(27)
Balance at 30 June 2017		336	336

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

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

Maralinga Lands Unnamed Conservation Park Board

Statement of Cash Flows for the year ended 30 June 2017

		2017	2016
		Inflows (Outflows)	Inflows (Outflows)
	Note	\$'000	\$'000
Cash flows from operating activities:			
Cash outflows:			
Board member expenses		(12)	(23)
Payments for supplies and services		(162)	(159)
GST paid to the ATO		-	(2)
Cash used in operations		<u>(174)</u>	<u>(184)</u>
Cash inflows:			
GST received from the ATO		1	-
Other receipts		7	4
Cash generated from operations		<u>8</u>	<u>4</u>
Cash flows from SA Government:			
Receipts from SA Government		176	187
Cash generated from SA Government		<u>176</u>	<u>187</u>
Net cash provided by operating activities		<u>10</u>	<u>7</u>
Net increase in cash and cash equivalents		10	7
Cash and cash equivalents at 1 July		364	357
Cash and cash equivalents at 30 June	9	<u>374</u>	<u>364</u>

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

Maralinga Lands Unnamed Conservation Park Board

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. Objective of the Maralinga Lands Unnamed Conservation Park Board

The Maralinga Lands Unnamed Conservation Park Board (the Board) was established on 24 August 2004 pursuant to the *Maralinga Tjarutja Land Rights Act 1984* and the *National Parks and Wildlife Act 1972* under regulation 4 of the *Maralinga Tjarutja Land Rights (Establishment of Co-management Board) Regulations 2004*.

The functions of the Board as set out in the regulations are as follows:

1. To carry out the functions assigned to the Board by or under the *National Parks and Wildlife Act 1972*; and
2. To carry out the functions assigned to the Board by the co-management agreement; and
3. To carry out the other functions assigned to the Board by or under the *Maralinga Tjarutja Land Rights Act 1984*, or by the Minister for Sustainability, Environment and Conservation.

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 relevant 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 requires management to exercise its judgement in the process of applying the Board's accounting policies. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable notes.
- accounting policies are selected and applied 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 disclosures, which have been included in this financial report:
 - 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.

(c) Reporting Entity

The Board is established pursuant to section 15B of the *Maralinga Tjarutja Land Rights Act 1984*.

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 reports costs invoiced by DEWNR under the Service Level Agreement as fee for service expenses (refer to note 5).

(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.

Maralinga Lands Unnamed Conservation Park Board

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

(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, fringe benefits tax, goods and services tax (GST) and emergency services levy.

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

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

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating 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 provides 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 twelve months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

(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 ie the amount recorded by the transferor public authority immediately prior to the restructure.

Depreciation and amortisation

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, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis.

Maralinga Lands Unnamed Conservation Park Board

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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)
Buildings	5
Plant and equipment	5-10

Impairment

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

All non-current tangible assets are valued at fair value.

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

Fair value measurement - Non-financial assets

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

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

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

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

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

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the ATO. If GST is not payable to, or recoverable from, the ATO, 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. **Board member expenses**

	2017 \$'000	2016 \$'000
Board sitting fees	10	19
On costs – superannuation	1	2
Total board member expenses	11	21

Maralinga Lands Unnamed Conservation Park Board

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

(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, fringe benefits tax, goods and services tax (GST) and emergency services levy.

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

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

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating 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 provides 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 twelve months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

(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 ie the amount recorded by the transferor public authority immediately prior to the restructure.

Depreciation and amortisation

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, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis.

Maralinga Lands Unnamed Conservation Park Board
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5. Supplies and services	2017	2016
	\$'000	\$'000
Accountancy fees	7	5
Travel and accommodation	25	21
Fee for services		
Fee for services - DEWNR	45	45
Fee for services - land and park management	80	33
Auditors remuneration	10	9
Other	13	13
Total supplies and services	180	126
	<hr/>	<hr/>
6. Depreciation	2017	2016
	\$'000	\$'000
Plant and equipment	1	1
Total depreciation	1	1
	<hr/>	<hr/>
7. Other income	2017	2016
	\$'000	\$'000
Camping permits and fees	5	5
Total other income	5	5
	<hr/>	<hr/>
8. Revenues from SA Government	2017	2016
	\$'000	\$'000
Grant from DEWNR	160	170
Total revenues from SA Government	160	170
	<hr/>	<hr/>
9. Cash and cash equivalents	2017	2016
	\$'000	\$'000
Cash at bank	374	364
Total cash and cash equivalents	374	364
	<hr/>	<hr/>
10. Receivables	2017	2016
	\$'000	\$'000
Current		
Accounts receivable	-	1
GST input tax recoverable	6	8
Total current receivables	6	9
	<hr/>	<hr/>

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

Maralinga Lands Unnamed Conservation Park Board
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

11. Property, plant and equipment		2017	2016
		\$'000	\$'000
Buildings			
Buildings at cost (deemed fair value)		104	104
Accumulated depreciation		(104)	(104)
Total buildings		<u>-</u>	<u>-</u>
Plant and equipment			
Plant and equipment at cost (deemed fair value)		76	76
Accumulated depreciation		(71)	(70)
Total plant and equipment		<u>5</u>	<u>6</u>
Total property, plant and equipment		<u>5</u>	<u>6</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.

While the Board's buildings are fully depreciated, they are still in use.

Impairment

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

12. Payables		2017	2016
		\$'000	\$'000
Current:			
Creditors		32	3
Accrued expenses		17	13
Total current payables		<u>49</u>	<u>16</u>

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owing but unpaid. Sundry creditors are normally settled within 30 days from the date the invoice is first received.

13. Unrecognised contractual commitments

The Board had no unrecognised contractual commitments as at 30 June 2017.

14. Contingent assets and contingent liabilities

The Board is not aware of the existence of any contingent assets or contingent liabilities as at 30 June 2017.

15. Remuneration of board members

Members of the board during the 2016-17 financial year were:

Members

Mr John Mungee (Presiding member) (term expired 17/6/17)

Mr Keith Peters

Ms Dora Queama (term expired 17/6/17)

Mr Bruce Hogan (term expired 17/6/17)

Ms Josie McArthur (term expired 17/6/17)

Dr Matthew Ward*(term expired 17/6/17)

Mr Mark Anderson*(term expired 17/6/17)

Proxies

Mr Robert Singer (term expired 17/6/17)

Ms Marjorie Kugena (term expired 17/6/17)

Ms Cindy Watson

Maralinga Lands Unnamed Conservation Park Board
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Mr Parka Hogan (term expired 17/6/17)
Ms Debbie Hansen (term expired 17/6/17)
Mr Bruce Macpherson* (term expired 17/6/17)
Mr Robert Sleep* (term expired 17/6/17)
Ms Ollanta Lipcer* (term expired 17/6/17)

* Denotes government employees

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

	2017	2016
Nil	8	6
\$1 - \$9 999	7	10
Total number of members	15	16

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions. The total remuneration received or receivable by members was \$11,000 (2016: \$21,000).

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

16. Related Party Transactions

The board is a statutory authority established pursuant to the to the *Maralinga Tjarutja Land Rights Act 1984* and the *National Parks and Wildlife Act 1972* under regulation 4 of the *Maralinga Tjarutja Land Rights (Establishment of Co-management Board) Regulations 2004* and is a wholly owned and controlled entity of 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.

The Board does not have any staff. DEWNR staff provide administrative and workforce support to the Board. DEWNR staff are not considered key management personnel of the Board.

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

Total compensation for the Board's key management personnel was \$11,000 (2016: \$21,000). 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*.

Transactions with Key Management Personnel and other related parties

During the year payments of \$55 000 were made by the Board to an Aboriginal Community, Oak Valley (Maralinga) Inc to undertake the land management work across Mamungari Conservation Park. The two members of the Maralinga Tjarutja Council are also members of the Maralinga Lands Unnamed Conservation Park Board.

During the year payments of \$25 000 were made by the Board to Pila Nguru Aboriginal Corporation RNTBC to assist the Board with land management work including track closures, monitoring compliance of Park rules, interpretation including erection of signage, flora and fauna pest management, and care and protection of cultural sites within the Mamungari Conservation Park. A member of Pila Nguru Aboriginal Corporation RNTBC is also a member of the Maralinga Lands Unnamed Conservation Park Board.

Maralinga Lands Unnamed Conservation Park Board
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

17. Financial risk management/Financial instruments

Financial risk management

Risk management is managed by DEWNR's corporate services section and DEWNR's 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 Principals and Guidelines*.

The Board's exposure to financial risk (liquidity, credit and market) is low due to the nature of financial instruments held.

The Board is funded principally from grants from DEWNR. The Board works with DEWNR 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.

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: loan and receivables; and financial liabilities measured at cost are detailed below:

	Note	2017 Carrying Amount / Fair value \$'000	2016 Carrying Amount / Fair value \$'000
Financial assets:			
Cash and equivalent			
Cash and cash equivalents	9	374	364
Loans and receivables			
Receivables ⁽¹⁾	10	-	1
Total Financial assets		374	365
Financial liabilities:			
Financial liabilities at cost			
Payables ⁽¹⁾	12	39	7
Total Financial liabilities		39	7

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Govt. taxes, fees and charges; 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've excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost.

18. Events after the reporting period

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