

Dog and Cat Management Board Annual Report 1 July 2010 to 30 June 2011

HOUSE OF ASSEMBLY
LAID ON THE TABLE

10 November 2011



Government of South Australia

Dog and Cat Management Board

**Dog and Cat
Management Board**
Department for
Environment and Heritage
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Letter of Transmittal

Hon Paul Caica MP
Minister for Environment and Conservation
Parliament House
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ADELAIDE SA 5000

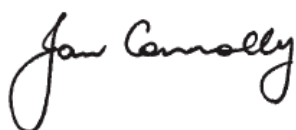
Dear Minister

In accordance with the requirements of the *Public Sector Act 2009* and the *Dog and Cat Management Act 1995*, I have pleasure in presenting the annual report of the Dog and Cat Management Board for the year ended 30 June 2011.

Highlights for this year have included:

- A report on Proposal for Legislative Amendment for Cat Management in South Australia
- A report on Proposal for Legislative Amendment for Dog Management in South Australia
- Presentations to the Legislative Review Committee and Natural Resources Committee of Parliament regarding local government by-laws and cat management in South Australia
- A survey of local government, a key stakeholder, concerning awareness and satisfaction levels with the service delivery of the Board
- Detailed research regarding the incidence of dog attack in the South Australian community.

The Board takes pleasure in reporting on achievements against operational objectives identified for the 2010-11 year.



Jan Connolly
Chair
Dog and Cat Management Board

Table of Contents

Letter Of Transmittal	1
Introduction	3
Functions	4
Membership	5
Board Meetings And Attendance	7
Finance Committee	8
Advisory Committees	9
Planning And Management	11
Plans And Objectives	12
Operations And Initiatives	13
Provision Of Public Information	16
By-Laws And Animal Management Plans	17
Policies Of The Board	18
Advice To Minister And Local Government Association	18
Public Education And Promotion Programs	19
Statistics	20
Dog Registration - Statistics	21
Dogs Impounded And Returned To Owner - Statistics	22
Reported Dog Attacks - Statistics	25
Reported Injury By Cats - Statistics	30
Training Undertaken By Animal Management Officers	32
Human Resource Management	33
Staffing	33
Disability Action Plan	34
Equal Opportunity Employment Programs	34
Gender Reporting	34
Occupational Health, Safety And Welfare	34
Financial Performance	35
Account Payment Performance	35
Contractual Arrangements	35
Energy Efficiency Action Plan Reports	36
Greening Of Government Operations (Gogo) Framework	36
Use of Consultants	36
Overseas Travel	36
Whistleblowers Protection Act 1993	36
Fraud	37
Freedom Of Information	37
Regional Impact Assessment	37
Aboriginal Reconciliation Statement	37
Acknowledgments	37
Financial Statements	38

Introduction

The Dog and Cat Management Board (the Board) is constituted under section 10 of the *Dog and Cat Management Act 1995* (the Act) as a body corporate. The Board is an instrumentality of the Crown and is the only statutory authority of its kind in Australia.

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

The Board provides a focal point for advice both to councils and the community on the Act and its application.

Some of the Board's priorities for 2010-11 included:

- To develop a position on cat management
- To facilitate responsible pet ownership education
- To implement systems to listen to stakeholders
- To develop strategic partnerships and pursue new opportunities
- To provide recommendations to improve the legislation regarding policy, administration and reporting issues
- To develop and establish systems to measure incidence of dog attacks.

Functions

Section 21 of the Act describes the functions of the Board as follows:

Section 21 – Functions of the Board

- (1) The Board has the following functions:
 - (a) to plan for, promote, and provide advice about, the effective management of dogs and cats throughout South Australia;
 - (b) to oversee the administration and enforcement of the provisions of this Act relating to dogs, including—
 - (i) monitoring the administration and enforcement of this Act by councils; and
 - (ii) issuing guidelines and providing advice to councils about—
 - (A) planning for the effective management of dogs;
 - (B) training for dog management officers;
 - (C) the appropriate level of administration and enforcement in the circumstances prevailing in the area;
 - (D) the issuing of orders or related directions under this Act;
 - (E) the standard of facilities used for the detention of dogs under this Act;
 - (F) the keeping of registers under this Act and the issuing of certificates of registration and registration discs;
 - (G) any other matter related to the administration or enforcement of the provisions of this Act relating to dogs; and
 - (iii) otherwise providing support and assistance to councils;
 - (ba) to accredit dogs as disability dogs, guide dogs or hearing dogs;
 - (c) to inquire into and consider all proposed by-laws referred to it under this Act, with a view to promoting the effective management of dogs and cats, and, to the extent that the Board considers it appropriate, the consistent application of by-laws throughout South Australia;
 - (d) to advise the Minister or the Local Government Association (LGA), either on its own initiative or at the request of the Minister or the LGA, on the operation of this Act or issues directly relating to dog or cat management in South Australia;
 - (e) to undertake or facilitate research relating to dog or cat management;
 - (f) to undertake or facilitate educational programs relating to dog or cat management;
 - (g) to keep this Act under review and make recommendations to the Minister with respect to the Act and regulations made under the Act;
 - (h) to carry out any other function assigned to the Board by the Minister or by or under this Act.
- (2) The Board's functions may extend to providing the following services as the Board thinks fit:
 - (a) the accreditation of training programs for dogs and owners;
 - (b) the accreditation of procedures for testing the behaviour of dogs;
 - (c) the carrying out of any other function relating to responsible dog and cat ownership or the effective management of dogs and cats.
- (3) The Board may fix a fee for providing a service under subsection (2).

Membership

Pursuant to Section 12 of the Act, the Board consists of nine members appointed by the Governor, of whom:

- (1)
 - (a) 4 will be nominated by the LGA; and
 - (b) 4 will be nominated by the Minister; and
 - (c) one, to chair the Board, will be jointly nominated by the LGA and the Minister.
- (2) The members of the Board nominated by the LGA under subsection (1)(a) must together have the following attributes:
 - (a) practical knowledge of and experience in local government, including local government processes, community consultation and the law as it applies to local government;
 - (b) experience in the administration of legislation;
 - (c) experience in financial management;
 - (d) experience in education and training.
- (2a) The members of the Board nominated by the Minister under subsection (1)(b) must together have the following attributes:
 - (a) experience in state government processes and the administration of legislation;
 - (b) veterinary experience in the care and treatment of dogs or cats;
 - (c) a demonstrated interest in the welfare of dogs or cats;
 - (d) a demonstrated interest in the keeping and management of dogs or cats
 - (e) experience in community health or medicine.
- (2b) The person nominated to chair the Board must, in the opinion of the LGA and the Minister, have the abilities and experience required to promote the effective performance of the Board and its functions.
- (3) If the LGA fails to nominate a person within 8 weeks of a written request for the nomination from the Minister, the Governor may appoint a person nominated by the Minister and that person will be taken to have been duly appointed as a member of the Board.
- (4) At least one member of the Board must be a woman and one a man.

Membership

The membership of the Board during the reporting period was:

Chair

Ms Jan Connolly Jointly nominated by the Minister and the Local Government Association

Members

Mr Chris Button Nominated by the Local Government Association

Cr Rosemary Clancy Nominated by the Local Government Association

Cr Jeffrey Cook Nominated by the Local Government Association

Mr John Darzanos Nominated by the Local Government Association

Dr Katina D’Onise Nominated by the Minister

Ms Judy Hughes Nominated by the Minister

Dr Ian McBryde Nominated by the Minister

Mrs Helen Radoslovich Nominated by the Minister

Dr Lillian Mwanri Nominated by the Minister (Deputy for Dr Katina D’Onise)

Board Meetings and Attendance

During the reporting period, 10 Board meetings and one full day workshop to review the Dog and Cat Management Board Strategic Plan were held.

The Board seeks to hold its meetings at council chambers and meeting rooms to develop closer relationships with councils. Council Mayors, Chief Executive Officers and other senior staff members are invited to meet with the Board during this time. During the financial year the Board conducted 5 meetings at metropolitan council sites (Glenelg x 2, Brighton, Campbelltown, Salisbury), 1 meeting at a northern regional council site (Whyalla) and 1 meeting at the Animal Welfare League Animal Shelter in Wingfield.

Date	28/7/2010	25/8/2010	15/9/2010	27/10/2010	24/11/2010	15/12/2010	19/1/2011	23/2/2011	16/3/2011	13/4/2011	24/5/2011	Attendance
Connolly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	11 of 11
Button	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	11 of 11
D'Onise	#	✓	✓	✓	x	✓	✓	✓	✓	✓	x	8 of 10
Hughes	✓	✓	x	x	✓	✓	x	✓	✓	✓	✓	8 of 11
Cook	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	11 of 11
McBryde	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	11 of 11
Clancy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	10 of 11
Darzanos	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	10 of 11
Radoslovich	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	9 of 11
Mwanri	✓ [^]											1 of 1

[^] Dr Lillian Mwanri attended as a proxy for Dr Katina D'Onise
maternity leave

Finance Committee

The Board established a Finance Committee (the Committee) in July 2009. The membership of the Committee is appointed by the Board in May of each year for a term of 12 months in accordance with the Committee's terms of reference. The role of the Committee is to provide advice and recommendations to the Board on financial matters including:

- Proposed financial plans and budgets
- Budget reviews during the year
- Financial accounts of the Board for each year
- Financial implications for the Board of significant projects
- Future strategic options that impact on the budget
- Any other matters referred to it by the Board.

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

Membership of the Committee during the reporting period was:

- Ms Connolly
- Dr McBryde
- Mr Button.

Meetings are also attended by the Board's Executive Officer and the Department of Environment and Natural Resources (DENR) Finance Officer appointed to provide financial services to the Board.

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

Advisory Committees

Senior Council Officers Group

The Board has established a forum for team leaders and managers of Council Animal Management Officers. The forum provides an opportunity for attendees to discuss operational matters arising from their roles in enforcing the Act, share initiatives, assist in the consistent application of the Act, and collectively solve common issues. The forum also provides an opportunity for the Board to consult on a range of legislative, policy and operational matters.

Councils represented on the forum are:

Adelaide City	Mitcham
Adelaide Hills	Mount Barker
Alexandrina	Norwood, Payneham & Saint Peters
Barossa	Onkaparinga
Campbelltown	Playford
Charles Sturt	Port Adelaide Enfield
Clare & Gilbert Valley	Prospect
Holdfast Bay	Salisbury
Gawler	Tea Tree Gully
Light Regional	Unley
Mallala	West Torrens
Marion	Victor Harbor
Mid Murray	

During the year members discussed and/or provided comment on:

- Development of terms of reference for the operation of the Senior Council Officers Group
- Development of a council secure website to provide access to online data entry and access to council only information
- Development of a list of Australian National Kennel Council (ANKC) recognised breeds and their alternative names to ensure consistency amongst councils when recording dog registrations by breed.

Advisory Committees

Additional Stakeholders

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

- Animal Welfare League of South Australia Inc
- Assistance Dogs Australia
- Australian Veterinary Association
- Authorised Persons Association
- Council officers
- Delta Accredited Obedience Instructors
- Department of Environment and Natural Resources
- Department of Transport, Energy and Infrastructure
- Dog Obedience Clubs
- Feline Association of South Australia
- The Governing Council of the Cat Fancy of South Australian Inc
- Guide Dogs SA & NT
- Lions Hearing Dogs
- Local Government Association of South Australia
- Pet Industry Association Australia
- Royal Society for the Blind
- RSPCA (South Australia) Inc
- SA Police Dog Unit
- Seeing Eye Dogs
- South Australian Canine Association (trading as Dogs SA).

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

Planning and Management

The Board achieves its objectives through activities identified in strategic, operational and financial plans which are approved by the Minister. Revision of the Board's performance, plan and strategic direction occurs annually and the Strategic Plan is updated to reflect future actions for a further three years. The current strategic plan covers the period to 2014. An annual Operational Plan is developed to support the Board's Strategic Plan and describes the priorities and initiatives of the Board for the financial year.

During the reporting period the Board continued to collect data to inform its decision making. Information products and educational programs continued to be provided to improve the community's knowledge of responsible pet ownership, with the intent of reducing the incidence of dog attacks. The Board has also undertaken activities to improve its understanding of what support stakeholders require and the level of satisfaction that they have with the Board.

Research documents were collated and analysed to enable the Board to report to the Minister on potential legislative amendments to the *Dog and Cat Management Act 1995*. Two papers regarding this have been submitted to the Minister in the reporting period. The first report was a Proposal for Legislative Amendment for Cat Management in South Australia and, most recently, a second report relating to a Proposal for Legislative Amendment for Dog Management in South Australia was submitted. The reports outline the recommendations of the Board for improving dog and cat management within South Australia and are now with the Minister for consideration.

Plans and Objectives

Dog and Cat Management Board Strategic Plan

At the April 2011 strategic planning meeting, the Board reviewed progress towards the 2010-13 Strategic Priorities. The projects completed in 2010-11 were measured against previously identified key performance indicators.

The Board's 2010-13 Strategic Priorities as listed below contribute to Objective 2 of South Australia's Strategic Plan (SASP) 'Improving Wellbeing'.

- Bold animal management: *Act decisively for better dog and cat management*
- Stakeholder relations: *Identify, engage, maintain and partner with stakeholders*
- Legislative change and compliance:
Ensure our legislation delivers good dog and cat management
- Policy development and implementation:
Develop clear policy and communicate it effectively
- Measure performance, undertake research and use resources strategically:
Act decisively for better dog and cat management
- Communication, education strategy and media:
Communicate and use the media to our advantage
- Administration: *Create a structure which delivers*

The Board's Strategic Plan contributes to a number of additional targets in SASP. These include the following:

- *T1.7 Performance within the Public Sector* – by provision of appropriate services and information, and by contributing to a sound evidence-based approach to strategic policy change and development
- *T2.3 Sport and Recreation* – through promotion of development of areas where people can safely exercise their dogs in a responsible manner
- *T2.4 Healthy South Australians* – by encouraging people to exercise with their dogs and by promoting responsible dog management to reduce the incidence of dog related injury in the community
- *T2.7 – Psychological wellbeing* – by promoting the social benefits of dog and cat ownership and promotion of responsible pet ownership to reduce social nuisance.

A female Chair of the Board also contributes to SASP Target 5.2 of increasing the number of women chairing State Government boards and committees to 50% by 2010.

Operations and Initiatives

During the 2010-11 reporting period, the Board has undertaken the following operations and initiatives to meet its Strategic Priorities.

Strategic Priority - Bold Animal Management

- Established a system to monitor dog bite presentations at hospital emergency departments
- Undertook a Health Omnibus survey and analysis that provided evidential support to Board recommendations on legislative amendments to the *Dog and Cat Management Act 1995*
- Commissioned a research report on dog ownership and dog attacks in South Australia
- Revised the dog incident report form to improve collection of data relating to dog attacks
- Delivered *We are Family* presentations to Hospitals, Birthing Clinics and Mother Support groups across South Australia to educate parents about safe child/pet interactions
- Completed baseline analysis on community attitudes towards wandering cats and used the results to inform development of an awareness campaign to influence behaviour change relating to the semi-ownership of cats (semi-ownership is defined as people feeding cats that they do not own)

Strategic Priority - Stakeholder relations

- Determined awareness and satisfaction levels of local government towards the Board and its activity
- Established research partnerships with the University of Adelaide, School of Urban Animal Science; the University of Adelaide, Discipline of Psychiatry; and the Australian Institute of Animal Management
- Continued to support improvements to the standard of facilities available to councils for the impoundment of dogs at the RSPCA and the Animal Welfare League
- Convened the Senior Animal Management Officers Group to support the exchange of information between operational staff and councils
- Provided a financial grant to the Port Pirie Veterinary Clinic to contribute towards the costs of holding an information event to promote microchipping, desexing and responsible pet ownership

Operations and Initiatives

Strategic Priority - Legislative change and compliance

- Prepared legislative amendment recommendations for dog and cat management (based on research evidence) for consideration by the Minister
- Established guidelines on the development of *Plans of Management Relating to Dogs and Cats* to assist council staff when developing council plans
- Undertook financial and operational audits of 17 councils as part of the five year audit program
- Provided advice to council officers on the legislation, responsibilities and powers of authorised officers and the legislative obligations of councils regarding dog management
- Revised the documentation used by councils pursuant to the Act ensuring legal validity and appropriate application, and provided web based capacity to lodge on-line forms

Strategic Priority - Policy development and implementation

- Delivered a professional development course to Animal Management Officers on seven occasions with a total of 102 attendees. Five courses were delivered within the metropolitan area and two courses were delivered in regional areas (Whyalla and Mount Gambier)
- Completed a gap analysis of guidelines and policies

Strategic Priority - Measure performance, undertake research and use resources strategically

- Supported two Honours level projects to investigate puppy pre-schools across the Adelaide area and to evaluate the delivery of the *We are Family* program to hospitals and birthing clinics
- Commissioned Harrison's Health Omnibus survey questions relating to the incidence of dog attacks within the community and analysed the results
- Established a research partnership with the University of Adelaide, School of Urban Animal Science to investigate the use of dog parks in South Australia
- Commissioned an analysis of the 2009-10 shelter admission and fate data for dogs and cats
- Undertook an evaluation of the professional development training provided to council Animal Management Officers
- Commissioned a research report on dog ownership and purchasing decisions
- Commissioned market research on dog ownership and dog attacks in South Australia

Operations and Initiatives

Strategic Objective 6 – Communication, education strategy and media

- Revised the Board's Communication Strategy with the aim of establishing the Board as a strong, consistent and balanced media/advocacy voice for dog and cat management and public safety in South Australia
- Initiated the development of creative concepts for a campaign to address cat semi-ownership behaviour in the community
- Provided an interpretative exhibition trailer for use by councils to assist the delivery of consistent responsible dog ownership messages at community and microchipping events in South Australia
- Utilised media opportunities to promote the Board's responsible ownership messages and provide a supportive media outlet for councils. Assessment of print media reports about dogs and cats in general indicates more stories have been negative rather than positive but a significant proportion have been information only (28% positive, 51% negative, 20% information based)
- Promoted socially responsible dog ownership key messages to the community through attendance and exhibition at the 2010 Royal Adelaide Show, 2011 Pregnancy Expo and the 2011 RSPCA Million Paws walk
- Drafted a publication that provides guidelines for people to assist them to confine their cats to the home
- Developed a cat trapping information sheet to inform people on the best practice for trapping cats in a safe and humane manner
- Reviewed the *We are Family* booklet to ensure material is still relevant to the South Australian context
- Drafted a cat fact sheet for councils that provides the bare and empirical facts regarding the cat populations of South Australia

Provision of Public Information

The Board provides the following information to stakeholders through provision of booklets, brochures, marketing postcards, posters, research results and websites:

- *Dogs and the Law* brochure
- *Teaching Your Dog New Tricks* brochure
- *Good Owners Lead to Good Dogs* brochure
- *Golden Rules for Dog Owners* brochure
- *Dogs 101* brochure
- Section 45D of the Act – *Guard, Patrol and Attack Trained Dogs* booklet
- *Kids Caring for Dogs* activity book
- *Barking – Problems Solved* booklet
- *We are Family* booklet, DVD and flyer
- Dog Owners handbook
- Cat Owners handbook
- *Select An Owner* interactive website and promotional postcard

Further information regarding responsible dog and cat management is available through the Board's websites:

www.dogandcatboard.com.au

www.gooddogsa.com.au

www.goodcatsa.com.au

By-Laws and Animal Management Plans

Under section 90 of the Act, the Board is required to consider all proposed council by-laws for the control or management of dogs or cats.

The council must consider any recommendations of the Board relating to the by-law.

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

- District Council of Tumby Bay
- District Council of Streaky Bay
- District Council of Peterborough
- Town of Gawler
- City of Mount Gambier
- Corporation of the Adelaide City Council
- City of Port Lincoln
- City of Burnside.

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

- District Council of Streaky Bay
- District Council of Peterborough
- Corporation of the Adelaide City Council.

Section 26A of the Act requires that each council must prepare a Plan Relating to the Management of Dogs and Cats within its area, which must be presented to the Board for approval at least 6 months before it is to take effect.

Animal Management Plans from the following councils were approved during the reporting period:

- City of Marion
- City of Charles Sturt
- Kangaroo Island Council.

Policies of the Board

The Board has adopted the following new policies during the reporting period:

- Approving Plans of Management Relating to Dogs and Cats
- Accrediting Training Programs and Behavioural Assessment Procedures for Dogs
- Approval of Greyhound Muzzle Exemptions.

Advice to Minister and Local Government Association

The Board continues to provide advice and assistance to the Minister, the LGA and councils on dog and cat management issues, including dog registration fees, council by-laws and the options for cat management. The Board and the LGA continue to support the Memorandum of Understanding between the organisations to ensure the working relationship is effective and productive.

This year the Board has provided the Minister with a report on cat management in South Australia based on research evidence, including recommendations for legislative amendments to improve the management of cats. A further report on dog management issues and recommendations has been presented for the Minister's consideration.

Public Education and Promotion Programs

In 2010-11, the Board supported several public education and promotional programs. Approximately \$230 035 was expended for public education and promotional purposes and included:

- Funding the evaluation and delivery of the Delta Dog Safe program to 31 364 school children in South Australia
- Supporting training and delivery of the *We are Family* program and resources
- Attending expos and community events to promote, encourage and facilitate responsible dog and cat ownership
- Re-printing of brochures and information for free distribution to the community on topics assisting socially responsible ownership
- Initiating the development of creative concepts for a campaign to address cat semi-ownership behaviour in the community.

It is intended that these initiatives will in time result in an increase in:

- Child awareness of how to behave around dogs and cats
- Recognition of dangerous dogs in the community
- Dog registration compliance
- Responsible dog ownership
- Dog owner awareness of the relevant legislation
- The number of wandering/impounded dogs returned to owners
- Removal of dog faeces by dog owners
- Responsible cat ownership and voluntary microchipping and desexing compliance

And a decrease in:

- Dog attacks to both people and animals.

It is anticipated that these initiatives will assist in the management of:

- Dogs wandering at large
- Dogs placed in animal shelters due to inappropriate selection and behaviour
- Barking dog complaints
- Social nuisance caused by cats
- The semi-owned cat population.

Statistics

The Board annually collects statistical information relating to dog management and reports that information in the annual report. This information is used by the Board to guide policy development.

The Board has undertaken further research to investigate the following dog management issues:

- Dog registrations and the numbers of dogs found wandering at large
- Reported dog attacks in public places
- Barking complaints
- Deficiencies in community awareness on appropriate dog management practice.

This year the Board undertook to have 10 questions relating to dog attacks included in the Harrison's Health Omnibus survey. The objective of this was to explore and quantify the incidence and nature of dog attacks within the community.

The survey indicated several key findings in relation to the attacks, the victims and the dogs involved and are outlined below.

The attacks

- The incidence of dog attacks in South Australia over the past three years was 3.5% of the population.
- The most common attacks were when the victims were out walking (21%), or playing with or patting the dog that subsequently attacked them (18%).
- The majority of injuries were treated at home – about two in every three. After this, 19% were treated by a GP, 11% were treated at an emergency department and then sent home, and 1% were treated at an emergency department and then admitted to hospital.
- Approximately one in every five attacks was reported to the local council and the severity of the injury sustained had little influence on whether the attack was reported.

The victims

- Slightly more males were attacked than females (54% vs 46%). However, for children, there were more females attacked.
- Approximately three in every ten victims were children aged less than 14 years. However the single largest age bracket of victims was people aged 45 to 54 years (20%).

The dogs

- Approximately four in every 10 attacks were by unknown dogs and approximately another four in 10 attacks were by dogs owned by family, friends or neighbours.
- Consistently, most attacks occurred either in the street or a public park, or another person's house.

Statistics

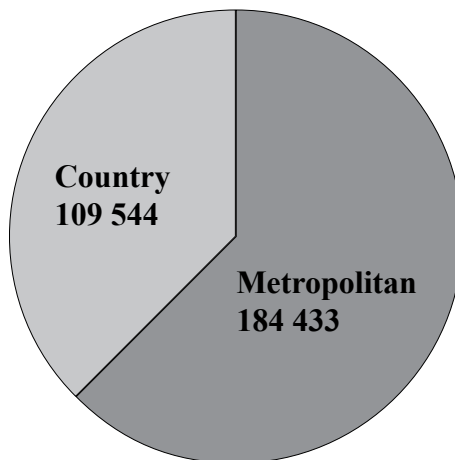
The findings of this Omnibus survey need to be considered when interpreting the following statistical data.

Table 1: Number of Dogs Registered In South Australia

Year	Metropolitan	Country	Total
2010-11	184 433	109 544	293 977
2009-10	184 440	110 537	294 977
2008-09	189 012	108 652	297 664
2007-08	198 114	107 041	305 155
2006-07	183 863	106 210	290 073
2005-06	188 513	101 045	289 558
2004-05	179 841	99 599	279 440
2003-04	188 543	110 207	298 750
2002-03	191 201	106 540	297 741
2001-02	182 078	105 594	287 672

Table 1 referring to dog registration numbers in South Australia contained incorrect information in the Annual Report of the Dog and Cat Management Board for 2009-10. The number of dogs registered in 2009-10 has been adjusted to show correct figures in the above table. The number of dogs registered in South Australia over the last 10 years averaged 293,501 with the 2010-11 figure of 293 977 being slightly above average. The average for metropolitan registrations has been 187,004 indicating a decrease in the number of metropolitan registrations from 2009-10. There has been a decrease in the number of country registrations from 2009-10, however this is slightly above average for the last ten years. (Average = 106,497).

**Figure 1:
Number of Dogs
Registered in South
Australia 2010-11**



Dogs Impounded and Returned to Owner - Statistics

Table 2 Number of Dogs Impounded by Councils as a Result of Wandering at Large				
		Dogs Impounded	Dogs Returned to Owner	Percentage Returned to Owner
2010-11	See Table 3			
2009-10	Metropolitan Country	8 589	5 542	62.72%
		5 620	3 370	
	Total	14 209	8 912	
2008-09	Metropolitan Country	8 525	5 533	63.16%
		5 026	3 026	
	Total	13 551	8 559	
2007-08	Metropolitan Country	8 860	6 621	67.51%
		5 041	2 764	
	Total	13 901	9 385	
2006-07	Metropolitan Country	8 146	5 179	59.85%
		5 233	2 829	
	Total	13 379	8 008	
2005-06	Metropolitan Country	8 574	5 024	56.83%
		4 594	2 460	
	Total	13 168	7 484	
2004-05	Metropolitan Country	8 698	4 997	57.36%
		4 376	2 502	
	Total	13 074	7 499	
2003-04	Metropolitan Country	6 031	3 437	53.00%
		4 551	2 314	
	Total	10 852	5 751	
2002-03	Metropolitan Country	8 364	4 300	52.00%
		5 259	2 773	
	Total	13 623	7 073	
2001-02	Metropolitan Country	7 855	3 844	50.00%
		4 836	2 466	
	Total	12 691	6 310	

Statistics

The Board reviewed the data provided by councils for impoundment of dogs and found a number of anomalies that influenced interpretation of the data. The Board has worked with councils to improve data collection and provide more refined analysis. Councils now report on the following categories:

Number of dogs collected and returned to owner; These are the total number of dogs that are wandering at large but are collected by the Animal Management Officer and identified. These can be returned to their owner immediately and are not taken to a pound to await their owner's identification or collection.

Number of dogs impounded; This total is different to the number of dogs collected and returned to owner; these are dogs that cannot be identified or the owner cannot be located and these dogs are then officially impounded.

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

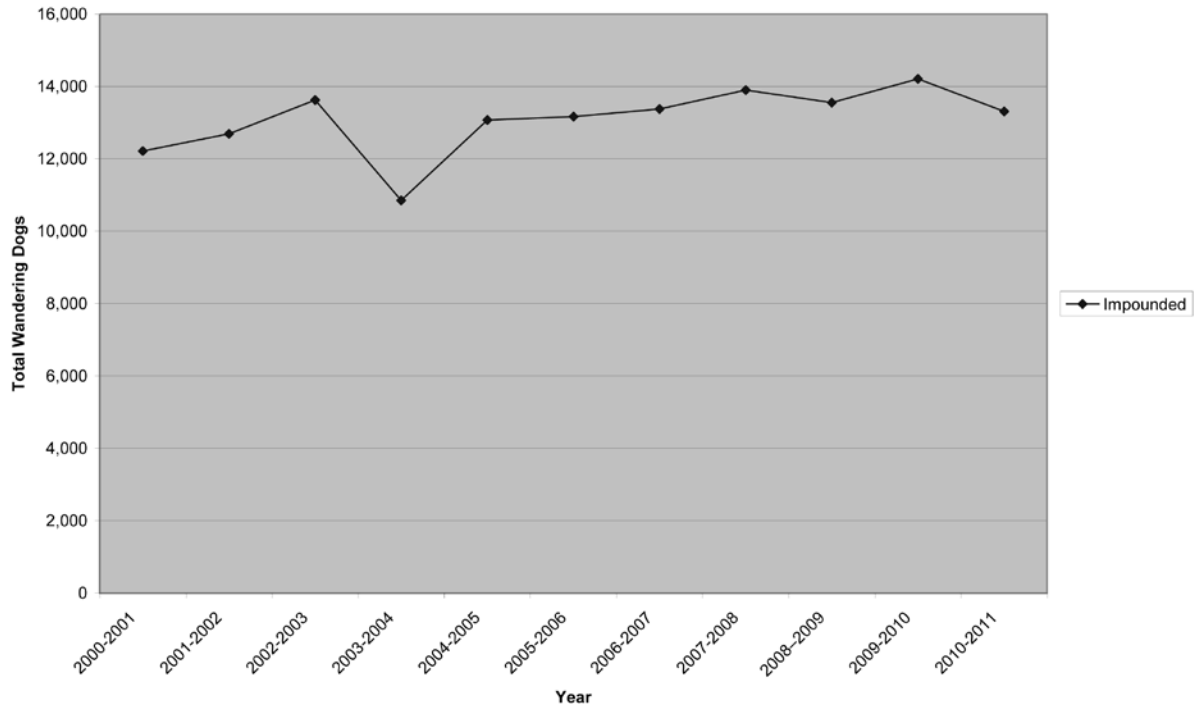
Collection of the new data was established at the beginning of the 2010-11 financial year and will be ongoing. Table 3 indicates the data collected for 2010-11.

Table 3 Number of Dogs Collected by Councils as a Result of Wandering at Large					
		Dogs Impounded *n = 69	Dogs Returned to Owner n = 69	Dogs Returned to Owner before Impoundment n = 69	Percentage Returned to Owner
2010-11	Metropolitan	8 520	5 664	1 330	
	Country	4 788	2 328	1 489	
	Total	13 308	7 992	2 819	60.05%

* n = number of councils for which the data was provided

Statistics

Figure 2:
Wandering Dog Impounding Data – All Councils



The trend for the number of dogs returned to owners has not been shown due to a change in data collection procedures for the 2010-11 period. The collection of data for the return of dogs prior to impoundment is a new category included in dog return statistics. This data contributes to a significant increase in the number of dogs that have been returned to their owners.

The actions of council Animal Management Officers have had a positive influence in improving the rate of dogs return to owners where dogs have been carrying an appropriate form of identification. This also reinforces the importance of dogs being clearly identified by council registration disks or microchip to increase the probability of the dog's return to owner.

Reported Dog Attacks - Statistics

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

Year	Harassment	Attack	Total
2010-11	721	1 267	1 988
2009-10	1 832	994	2 826
2008-09	1 281	1 058	2 339
2007-08	1 393	804	2 197
2006-07	1 540	978	2 518
2005-06	1 467	708	2 175
2004-05	1 613	793	2 406
2003-04	1 564	715	2 279
2002-03	1 635	775	2 410
2001-02	1 873	775	2 648

Table 5: Type of Dog Attacks/Harassments Reported to Councils

Year		Harassment	Attack	Total
2010-11	Human	422	471	893
	Animal	299	796	1 095
2009-10	Human	1 031	404	1 435
	Animal	801	590	1 391

The figures represent the dog attack/harassments which have been reported to council. The 2009-10 year was the first year the Board requested the attacks/harassments to animals be separated from the attacks/harassments to humans.

Harassment is defined as the dog troubling or annoying a person without being the primary cause of physical injury i.e. the dog may chase a person or animal but not bite them. Attacks are defined as the dog acting with force or acting harmfully that results in physical injury such as bruising, punctures and lacerations.

The Harrison's Health Omnibus survey findings indicates that the actual figures for attack or harassment of people is likely to be greater than numbers reported by councils. However council data does provide an indication of the trend for incidence of dog attack within the community.

In 2010-11 there were less incidents of harassment from dogs reported to council, but a higher number of reports for dog attack. The majority of the attacks reported to council relate to animal attacks.

Statistics

Figure 3:
Dog Attacks / Harassments Reported To Councils

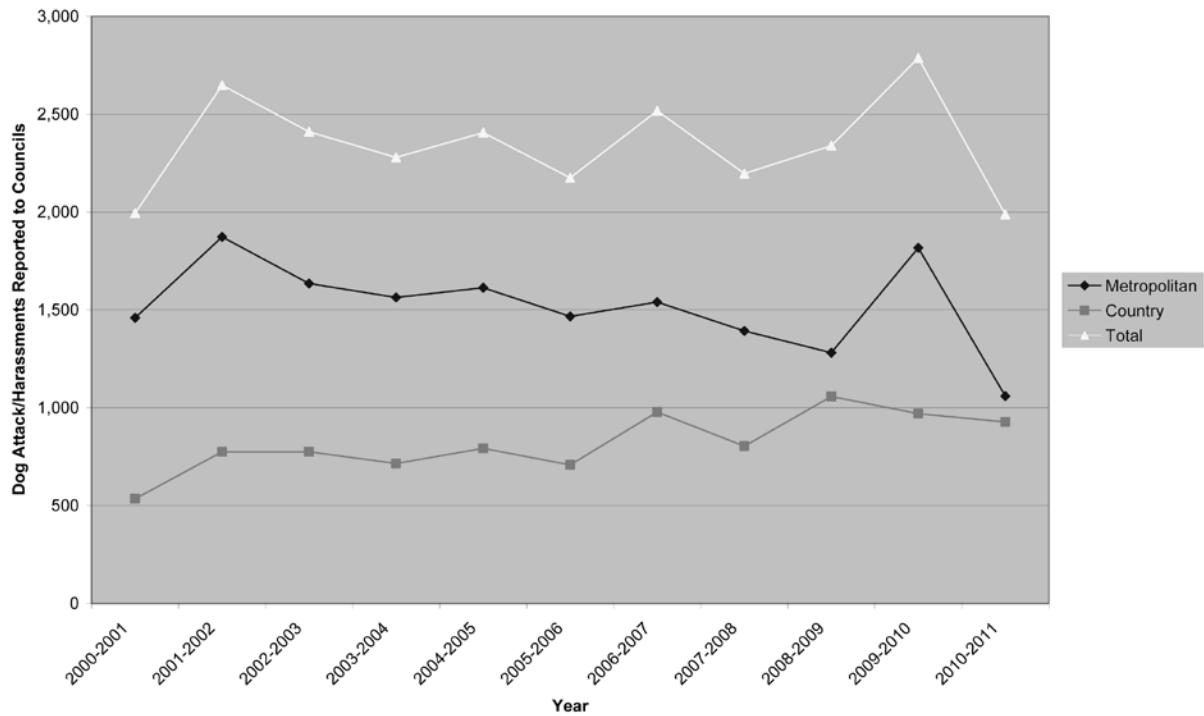


Table 6: State-Wide Hospital Admissions for Dog Related Incidents

Year	Hospital Admissions
2010-11	195
2009-10	220
2008-09	183
2007-08	160
2006-07	230
2005-06	184
2004-05	190
2003-04	163
2002-03	132
2001-02	136
2000-01	118

*Admission data is for all public hospitals only

Statistics

The number of admissions to hospital from dog attacks has remained relatively steady, with 195 admissions for 2010-11. Young children continue to be the most commonly admitted age group following a dog attack.

Table 7: Admissions to Hospital for Dog Related Incident by Age 2010-11

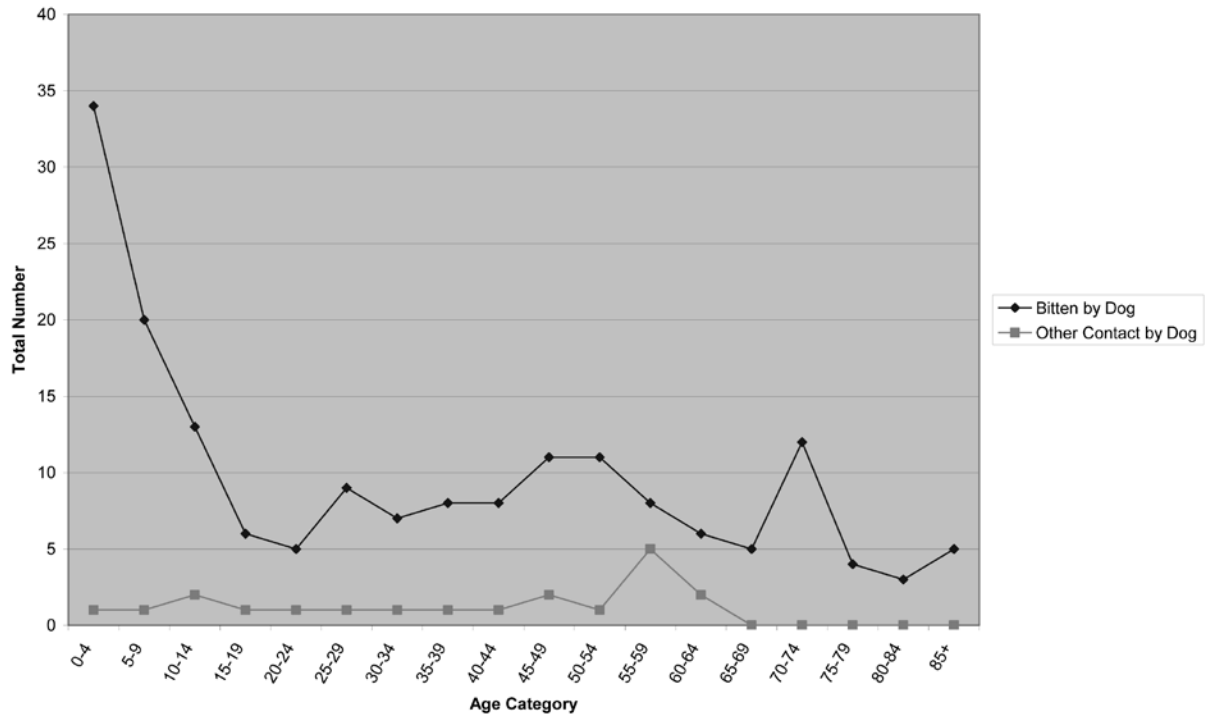
Age Categories	Bitten by Dog	Other Contact by Dog	Total	Percent (%)
0-4	34	1	35	17.9
5-9	20	1	21	10.8
10-14	13	2	15	7.7
15-19	6	1	7	3.6
20-24	5	1	6	3.1
25-29	9	1	10	5.1
30-34	7	1	8	4.1
35-39	8	1	9	4.6
40-44	8	1	9	4.6
45-49	11	2	13	6.7
50-54	11	1	12	6.2
55-59	8	5	13	6.7
60-64	6	2	8	4.1
65-69	5	0	5	2.5
70-74	12	0	12	6.2
75-79	4	0	4	2.1
80-84	3	0	3	1.5
85+	5	0	5	2.5
Total	175	20	195	100

*Admission data is for all public hospitals only

The Harrison's Health Omnibus survey found the 45 to 54 year old age group reported the greatest number of dog attacks victims but fewer admissions to hospital. The Omnibus findings indicate that only approximately 1% of all victims of dog attack are admitted to hospital which suggests that 195 admissions represents only 1% of all dog bite related incidents which have occurred in the reporting period.

Statistics

Figure 4:
Hospital Admissions Data: Bitten by Dog or Struck By Dog 2010-11



Admissions for dog bites tended to be concentrated in younger age groups, whereas being struck by a dog leading to hospital admission was more common in older age groups.

Statistics

The Department of Health has kindly provided data for the first time on the presentations to emergency departments relating to dog attacks or harassment. This data does not include those who went on to be admitted to hospital. The data is likely to represent an undercount of emergency department presentations for dog attacks, as it requires explicit identification of dog attack by the treating doctor, rather than a description of the injury incurred from the attack. Children are the most likely to present to a hospital emergency department as a result of a dog attack incident. Over time it will be possible to compare figures from year to year, which will be a valuable source of information for the Board to inform policy and evaluate initiatives to reduce the risk of dog attack/harassment.

Table 8: Emergency Department Presentations for Dog Related Incident by Age 2010-11

Age Categories	Bitten by Dog	Other Contact by Dog	Total	Percent (%)
0-4	39	8	47	11.6
5-9	20	8	28	6.9
10-14	23	3	26	6.4
15-19	22	7	29	7.2
20-24	33	4	37	9.1
25-29	26	9	35	8.6
30-34	27	2	29	7.2
35-39	26	7	35	8.6
40-44	16	5	21	5.2
45-49	18	5	23	5.7
50-54	15	5	20	4.9
55-59	10	7	17	4.2
60-64	10	6	16	4.0
65-69	13	2	15	3.7
70-74	13	1	14	3.5
75-79	5	3	8	2.0
80-84	4	1	5	1.2
85+	2	0	2	0.5
Total	322	83	405	100

* Emergency Department presentation data is from major metropolitan hospitals only

Reported Injury by Cats - Statistics

Table 9: State-Wide Hospital Admissions Bitten or Struck by Cat

Year	Hospital Admissions
2010-11	55
2009-10	55

2009-10 was the first time the Board has had access to hospital admissions due to cat attack or being struck by a cat. This data is available to the Board from the Department of Health.

The table referring to hospital admissions from cat related injuries contained incorrect percentage information in the Annual Report of the Dog and Cat Management Board for 2009- 10. This has been corrected. The following table presents admissions to hospital for cat related incidents by age for 2010-11.

Statistics

Table 10: Admissions to Hospital for Cat Related Incident by Age 2010-11

Age Categories	Bitten / Struck by Cat	Percent
0-4	1	1.8
5-9	0	0.0
10-14	1	1.8
15-19	0	0.0
20-24	4	7.3
25-29	3	5.5
30-34	5	9.1
35-39	14	25.5
40-44	2	3.6
45-49	4	7.3
50-54	3	5.5
55-59	1	1.8
60-64	3	5.5
65-69	1	1.8
70-74	5	9.1
75-79	2	3.6
80-84	3	5.5
85+	3	5.5
Total	55	100

The number of admissions relating to cats is substantially lower than those relating to dogs. Cat related incidents lead to more admissions for adults than for young children in contrast to the younger age distribution of dog attack victims.

Training Undertaken by Animal Management Officers

The Board, in conjunction with the LGA, commissioned the development and delivery of the Animal Management Officer Development course to build a consistent knowledge base across councils on the role, powers and responsibilities of authorised officers under the *Dog and Cat Management Act 1995*. The course is delivered in two components – an online learning environment and a TAFE coordinated face to face learning environment. It was attended by 102 authorised officers during the reporting period. The Board continued to financially support the availability of the course to authorised officers until June 2011.

Through a funding agreement with the RSPCA, Dog Handling Techniques and Behaviour training is made freely available to Animal Management Officers. During the reporting period 82 Animal Management officers attended the training.

Human Resource Management

Pursuant to Department of the Premier and Cabinet Circular PC016: *Remuneration for Government Appointed Part-time Boards and Committees*, it is a long-standing policy of government that government employees are not paid for board membership without the specific approval of the Chief Executive, Department of the Premier and Cabinet.

Members of the Board are paid the following remuneration levels as determined by the Governor:

Chair: \$221 per four hour session

Members: \$177 per four hour session

Staffing

By agreement between the Chair of the Board and the Chief Executive of the Department of Environment and Natural Resources (DENR), all administrative and executive support to the Board has been provided by DENR on a cost recovery basis.

The Board has no staff of its own but funds through a service level agreement with DENR the following ongoing positions:

Executive Officer	1.0
Urban Animal Management Officer	1.0
Communications/Project Manager	1.0
Administrative Officer	1.0

Temporary agency staff are employed on an as needs basis to assist the completion of projects in addition to the scope of projects covered by the core staff.

One DENR redeployee has been working for the Board in a Project Officer - Communications capacity on a temporary basis since April 2011.

Disability Action Plan

The Board uses the facilities and services of DENR staff. The members of the Board are aware of, and abide by, their obligations under the *Commonwealth Disability Discrimination Act 1992* and the *State Equal Opportunity Act 1984*. Reporting on this matter is contained in the DENR Annual Report 2010-11.

Equal Opportunity Employment Programs

The Board has no staff of its own and is serviced by staff of DENR. The Board is aware of, and abides by, equal opportunity policies and programs of DENR. Reporting on this matter may be viewed in the DENR Annual Report 2010-11.

Gender Reporting

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

The appointment of a female Chair to the Board contributes to the South Australia's Strategic Plan Target 5.2 of increasing the number of women chairing State Government boards and committees to 50% by 2010.

Occupational Health, Safety and Welfare

An induction process is carried out for new members. Appropriate training measures are taken for field trips. As a user of DENR facilities and equipment, the Board is aware of, and abides by, DENR's OHS&W policies. Reporting on this matter is contained in the DENR Annual Report 2010-11.

Financial Performance

The Board is a body corporate under Section 10 of the Act and is required to cause proper accounts to be kept of its financial affairs.

The Dog and Cat Management Fund is established under section 25 of the Act and is to be kept and administered by the Board. The Board must keep proper accounts of the receipts and payments from the Fund. The Auditor-General may at any time, and must at least once in each year, audit the accounts of the Fund.

The financial statements, as audited by the Auditor General's office, are attached.

Account Payment Performance

DENR provides the administrative resources for processing account payments for the Board. Reporting on this matter is contained in the DENR Annual Report 2010-11.

Contractual Arrangements

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

Energy Efficiency Action Plan Reports

The Board uses the facilities and services of the staff of DENR. Reporting on this matter is contained in the DENR Annual Report 2010-11.

Greening of Government Operations (Gogo) Framework

The Board uses the facilities and services of the staff of DENR. The members of the Board are aware of, and abide by, their obligations in relation to minimisation of waste, reduction in energy consumption and conservation of water. Reporting on this matter is contained in the DENR Annual Report 2010-11.

Use of Consultants

The Dog and Cat Management Board hired no consultants during the reporting period.

Overseas Travel

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

Whistleblowers Protection Act 1993

Reporting requirements against the *Whistleblowers Protection Act 1993* require the Board report on the number of occasions on which public interest information has been disclosed to a Responsible Officer of the agency. There were no disclosures made during the 2010-11 financial year.

Fraud

It is declared that there were no instances of fraud detected in the activities undertaken by the Board for the year 2010-11. Reporting on strategies to detect instances of fraud is reported in the DENR Annual Report 2010-11.

Freedom of Information

In cooperation with DENR, the Board participates and abides by the arrangements outlined in the DENR Freedom of Information regime. Reporting on this matter is contained on the DENR website: <http://www.environment.sa.gov.au>.

Regional Impact Assessment

No Regional Impact Assessment Statements were undertaken by the Board in 2010-11.

Aboriginal Reconciliation Statement

The Board would like to acknowledge the land on which it meets is the traditional lands for the Kaurna people and that it respects their spiritual relationship with their country. The Board also acknowledges the Kaurna people as the custodians of the greater Adelaide region and that their cultural and heritage beliefs are still as important to the living Kaurna people today.

In fulfilling its functions, the Board is cognisant of the cultural and natural heritage of traditional owners and strives to achieve positive outcomes wherever these matters are concerned.

Acknowledgments

The Chair thanks the Minister for Environment and Conservation, local councils and the Local Government Association for their support and encouragement; fellow Board members for their commitment and valuable contribution; the Executive Officer and staff of the Board for their dedication, hard work and good humour; and staff of DENR for their support via the service level agreement throughout the year.



Our Ref: A11/290

2 November 2011

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Ms J Connolly
Chairperson
Dog and Cat Management Board
GPO Box 1047
ADELAIDE SA 5001

Dear Ms Connolly

**The audit of the Dog and Cat Management Board
for the year ended 30 June 2011**

The audit of the accounts of the Dog and Cat Management Board (the Board) for the year ended 30 June 2011 has been completed.

The audit covered the principal areas of the financial operations of the Board and included the test review of systems and processes and internal controls and financial transactions.

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

Returned herewith are the financial statements of the Board together with the Independent Auditor's Report, which is unmodified.

Finally, I would like to express my appreciation to the staff of the Board for their assistance during the year.

Yours sincerely

A handwritten signature in black ink, appearing to read 'S O'Neill'.

S O'Neill
AUDITOR-GENERAL

enc



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To the Chairperson of the Board Dog and Cat Management Board

As required by section 31 of the Public Finance and Audit Act 1987 and section 25 of the Dog and Cat Management Act 1995, I have audited the accompanying financial report of the Dog and Cat Management Board for the financial year ended 30 June 2011. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2011
- a Statement of Financial Position as at 30 June 2011
- a Statement of Changes in Equity for the year ended 30 June 2011
- a Statement of Cash Flows for the year ended 30 June 2011
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chairperson, the Executive Officer and the Director Financial Services.

The Board's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the financial report gives a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2011, 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.



S O'Neill
AUDITOR-GENERAL
2 November 2011


Dog and Cat Management Board

Certification of the Financial Report

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

- comply with relevant Treasurer's Instructions issued under Section 41 of the *Public Finance and Audit Act 1987*, and relevant *Australian Accounting Standards*;
- are in accordance with the accounts and records of the Board; and
- present a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2011 and the results of its operations and cash flows for the financial year.

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



J Connolly
Chairperson
Dog and Cat
Management Board
October 11



B Luxton
Executive Officer
Dog and Cat Management
Board
October 11



R Denton-Brown
Director, Financial Services
Department of Environment and
Natural Resources
31 October 11

Dog and Cat Management Board
Statement of Comprehensive Income
For the Year Ended 30 June 2011

	Note	2011 \$'000	2010 \$'000
Expenses			
Board member expenses	5	32	66
Supplies and services	6	751	909
Grants and subsidies	7	160	165
Depreciation	8	10	4
Total expenses		<u>953</u>	<u>1,144</u>
Income			
Revenues from fees and charges	9	1,146	1,115
Grants and contributions	10	-	10
Interest revenues	11	45	36
Total income		<u>1,191</u>	<u>1,161</u>
Net result		<u>238</u>	<u>17</u>
Total comprehensive result		<u>238</u>	<u>17</u>

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

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

Dog and Cat Management Board
Statement of Financial Position
As at 30 June 2011

	Note	2011 \$'000	2010 \$'000
Current assets			
Cash and cash equivalents	12	831	890
Receivables	13	4	4
Other assets	14	1	-
Total current assets		836	894
Non-current assets			
Property, plant and equipment	15	133	143
Total non-current assets		133	143
Total assets		969	1,037
Current liabilities			
Payables	16	117	423
Total current liabilities		117	423
Total liabilities		117	423
Net assets		852	614
Equity			
Retained earnings		852	614
Total equity		852	614

The total equity is attributable to the SA Government as owner

Contingent assets and liabilities 18

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

Dog and Cat Management Board
Statement of Changes in Equity
For the Year Ended 30 June 2011

	Retained Earnings	Total
	\$'000	\$'000
Balance at 1 July 2009	597	597
Net result for 2009/10	17	17
Total comprehensive result for 2009/10	17	17
Balance at 30 June 2010	614	614
Net result for 2010/11	238	238
Total comprehensive result for 2010/11	238	238
Balance at 30 June 2011	852	852

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

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

na

Dog and Cat Management Board

Statement of Cash Flows

For the Year Ended 30 June 2011

	Note	2011 \$'000	2010 \$'000
Cash flows from operating activities			
Cash outflows			
Board member payments		(32)	(66)
Payments for supplies and services		(1,058)	(773)
Payments of grants and subsidies		(160)	(165)
Cash used in operations		(1,250)	(1,004)
Cash inflows			
Fees and charges		1,146	1,115
Grants and contributions		-	10
Interest received		45	34
Cash generated from operations		1,191	1,159
Net cash (used in)/provided by operating activities	17	(59)	155
Cash flows from investing activities			
Cash Outflows			
Purchase of property, plant and equipment		-	(147)
Net cash (used in) investing activities		-	(147)
Net (decrease)/increase in cash and cash equivalents		(59)	8
Cash and cash equivalents at the beginning of the period		890	882
Cash and cash equivalents at the end of the period	12	831	890

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

Dog and Cat Management Board

Note Index

For the Year Ended 30 June 2011

Note Contents

Objectives and policies notes

- 1 Objectives of the Dog and Cat Management Board
- 2 Summary of significant accounting policies
- 3 New and revised accounting standards and policies
- 4 Activities of the Board

Expense notes

- 5 Board member expenses
- 6 Supplies and services
- 7 Grants and subsidies
- 8 Depreciation

Income notes

- 9 Revenues from fees and charges
- 10 Grants and contributions
- 11 Interest revenues

Asset notes

- 12 Cash and cash equivalents
- 13 Receivables
- 14 Other assets
- 15 Property, plant and equipment

Liability notes

- 16 Payables

Other notes

- 17 Cash flow reconciliation
- 18 Contingent assets and liabilities
- 19 Remuneration of board members
- 20 Events after the reporting period
- 21 Financial instruments/financial risk management

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

1 Objectives of the Dog and Cat Management Board

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

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

The Objects of the Act are:

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

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

- (a) act decisively for better dog and cat management;
- (b) identify, engage, maintain and partner with stakeholders;
- (c) ensure the legislation delivers good dog and cat management;
- (d) measure performance, undertake research and use resources strategically; and
- (e) communicate and use the media.

2 Summary of significant accounting policies

(a) Statement of compliance

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

Except for AASB 2009-12, which the Board has early adopted, Australian accounting standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Board for the reporting period ending 30 June 2011.

(b) Basis of preparation

The preparation of the financial statements requires:

- the use of certain accounting estimates and management to exercise its judgement in the process of applying the Board's accounting policies. Areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable notes;
- the selection and application of accounting policies in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported; and
- compliance with Accounting Policy Statements issued pursuant to section 41 of the *Public Finance and Audit Act 1987*. In the interest of public accountability and transparency the Accounting Policy Statements require the following note disclosures, which have been included these financial statements:
 - (a) revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at reporting date, classified according to their nature. A threshold of \$100 000 for separate identification of these items may be utilised. The Board has elected to utilise this threshold in relation to transactions applicable to revenue and expense items. The threshold has not been applied to financial assets and financial liabilities, i.e. all financial assets and financial liabilities relating to SA Government have been separately disclosed;
 - (b) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The Board's Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention.

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

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

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2011 and the comparative information presented.

(c) Reporting entity

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

The Fund's sources of revenue consist of:

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

DENR provides administrative and workforce support to the Board. These services are provided by DENR to the Board on a cost recovery basis under a Service Level Agreement. The Board reflects costs invoiced by DENR under the Service Level Agreement as fee for service expenses, refer to Note 6.

(d) Comparative information

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

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

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

(e) Rounding

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

(f) Taxation

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

Shared Services SA prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the GST legislation. Under these provisions, DENR is liable for the payments and entitled to the receipts associated with GST.

(g) Events after the reporting period

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

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

(h) Income and expenses

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

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

The following are specific recognition criteria:

Income

Fees and Charges

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

Contributions received

Contributions are recognised as an asset and income when the Board obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met (i.e. the amount can be reliably measured and the flow of resources is probable).

Generally, the Board has obtained control or the right to receive for:

- Contributions with unconditional stipulations - this will be when the agreement becomes enforceable i.e. the earlier of when the receiving entity has formally been advised that the contribution (i.e. grant application) has been approved; agreement/contract is executed; and/or the contribution is received.
- Contributions with conditional stipulations - this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for contributions received or receivable under the agreement.

All contributions received by the Board have been contributions with unconditional stipulations attached and have been recognised as an asset and income upon receipt.

Expenses

Board member remuneration

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

Superannuation

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

Grants and subsidies

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

(i) Current and non-current classification

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

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

(j) Cash and cash equivalents

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

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

Cash is measured at nominal value.

(k) Receivables

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

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

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

(l) Non Current asset acquisition and recognition

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

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

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

(m) Revaluation of Non Current Assets

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

(n) Depreciation of non-current assets

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

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

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

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

Class of Asset	Useful Life (years)
Vehicles	15

(o) Payables

Payables include creditors and accrued expenses.

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

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

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

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

(p) Employee benefits

The Board has no employees. Services to the Board are provided by personnel employed by DENR, hence no employee benefits or related provisions are included in the Board's financial statements.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

(q) 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.

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

3 New and revised accounting standards and policies

The Board did not change any of its accounting policies during 2010-11.

Except AASB 2009-12, which the Board has early-adopted, the Australian accounting standards and interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Board for the period ending 30 June 2011. The Board has assessed the impact of the new and amended standards and interpretations and considers there will be no impact on the accounting policies or the financial statements of the Board.

4 Activities of the Board

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

2011

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

5 Board member expenses	2011	2010
	\$'000	\$'000
Allowances paid	3	3
Employment on-costs - superannuation	1	1
Employment on-costs - other	1	1
Board and committees fees	21	19
Other expenses *	6	42
Total: Board member expenses	32	66

* 2010 included costs associated with the establishment of the Professional Development Course for Animal Management Officers.

6 Supplies and services	2011	2010
	\$'000	\$'000
Contractors	95	83
Auditors remuneration	8	7
Fee for service	462	527
General administration	115	250
Information technology & communication expenses	8	4
Minor works, maintenance & equipment	22	14
Transportation	1	2
Travel and accommodation	7	6
Vehicle and aircraft	10	11
Other	23	5
Total: Supplies and services	751	909

	2011	2010
	\$'000	\$'000
Audit fees paid/payable to the Auditor-General's Department	8	7
Total: Audit fees	8	7

	2011	2010
	\$'000	\$'000
Supplies and services provided by entities within the SA Government		
Auditor's remuneration	8	7
Total: Supplies and services provided by entities within the SA Government	8	7

7 Grants and subsidies	2011	2010
	\$'000	\$'000
Animal Welfare League of South Australia Inc	50	50
RSPCA South Australia Inc	50	50
Delta Society	60	50
Australian Veterinary Association	-	14
Other	-	1
Total: Grants and subsidies	160	165

8 Depreciation	2011	2010
	\$'000	\$'000
Vehicles	10	4
Total: Depreciation	10	4

9 Revenues from fees and charges	2011	2010
	\$'000	\$'000
Fees, levies and licences*	1,146	1,115
Total: Revenues from fees and charges	1,146	1,115

* Fees, levies and licences:

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

	2011	2010
	\$'000	\$'000
Schedule 1 listed Councils	920	896
Other Councils	226	219
	1,146	1,115

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

	2011	2010
	<small>\$'000</small>	<small>\$'000</small>
10 Grants and contributions		
University of South Australia	-	10
Total: Grants and contributions	<u>-</u>	<u>10</u>
11 Interest revenues		
Interest on deposit accounts - from entities within the SA Government	45	36
Total: Interest revenues	<u>45</u>	<u>36</u>
12 Cash and cash equivalents		
Deposits with the Treasurer	831	890
Total: Cash and cash equivalents	<u>831</u>	<u>890</u>
13 Receivables		
Current		
Accrued revenues	4	4
Total: Current receivables	<u>4</u>	<u>4</u>
Receivables from entities within the SA Government		
Accrued revenues	4	4
Total: Receivables from entities within the SA Government	<u>4</u>	<u>4</u>
14 Other assets		
Current		
Prepayments	1	-
Total: Other current assets	<u>1</u>	<u>-</u>
15 Property, plant and equipment		
Vehicles		
At cost (deemed fair value)	147	147
Less: Accumulated depreciation	(14)	(4)
Total: Vehicles	<u>133</u>	<u>143</u>
Total: Property, plant and equipment	<u>133</u>	<u>143</u>
16 Payables		
Current		
Accrued expenses	8	18
Creditors	109	405
Total: Current payables	<u>117</u>	<u>423</u>
Payables to entities within the SA Government		
Accrued expenses	8	8
Creditors	-	14
Total: Payables to entities within the SA Government	<u>8</u>	<u>22</u>

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

17 Cash flow reconciliation

	2011	2010
	<small>\$'000</small>	<small>\$'000</small>
Reconciliation of cash and cash equivalents at the end of the reporting period:		
Cash and cash equivalents disclosed in the Statement of Financial Position	831	890
Cash and cash equivalents disclosed in the Statement of Cash Flows	831	890
Reconciliation of net cash provided by operating activities to net result		
Net cash (used in) / provided by operating activities	(59)	155
Less non-cash items		
Depreciation	(10)	(4)
Movement in assets and liabilities		
Increase in receivables	-	2
Increase/(decrease) in other assets	1	-
Decrease/(increase) in payables	306	(136)
Net result	238	17

18 Contingent assets and liabilities

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

19 Remuneration of board members

Members that were entitled to receive remuneration for membership during the 2010/11 financial year were:

Dog and Cat Management Board

Button, C J
 Clancy, R A
 Connolly, J R
 Cook, J G
 D'Onise, K
 Darzanos, J
 McBryde, I D B
 Radoslovich, H M

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

	2011	2010
	<small>No. of employees</small>	<small>No. of employees</small>
\$1 - \$9 999	8	11
	8	11

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees and super contributions. The total remuneration received or receivable by members was \$20 600 (2010: \$19 300).

During the 2010/11 financial year, members of the Board were paid superannuation of \$1 500 (2010: \$500).

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

For the purpose of this table, the travel allowance paid to members has not been included as remuneration as it is considered to be a reimbursement of direct out-of-pocket expenses incurred by the relevant members.

20 Events after the reporting period

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2011

21 Financial instruments/financial risk management

Categorisation of financial instruments

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

Statement of Financial Position line item	Note number	2011		2010	
		Carrying amount \$'000	Fair value \$'000	Carrying amount \$'000	Fair value \$'000
Financial assets					
Cash and cash equivalents	12	831	831	890	890
Receivables	13	4	4	4	4
Financial liabilities					
Payables	16	117	117	423	423

Credit risk

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

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

Allowances for impairment of financial assets are calculated on past experience and current and expected changes in credit rating. Currently the Board does not hold any collateral as security for any of its financial assets. At reporting date there is no evidence to indicate that any of the financial assets are impaired.

Ageing analysis of Financial Assets

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

Financial assets item	Current (Not overdue) \$'000	Overdue for < 30 days \$'000	Overdue for 30–60 days \$'000	Overdue for > 60 days \$'000	Total \$'000
2011					
Not impaired					
Receivables	4	-	-	-	4
2010					
Not impaired					
Receivables	4	-	-	-	4

Maturity analysis of financial assets and liabilities

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

Liquidity risk

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

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

Market risk

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

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