

Dog and Cat Management Board

Annual Report

1 July 2011 to
30 June 2012



Government
of South Australia



Dog and Cat Management Board
Annual Report 2011-12

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Letter of Transmittal

Hon Paul Caica MP
Minister for Sustainability, Environment and Conservation
Parliament House
North Terrace
ADELAIDE SA 5000

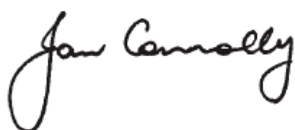
Dear Minister

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 2012.

Highlights for this year have included:

- Release of the Board's research showing that desexing dogs can lead to a 4-7 fold reduction in dog attack related injury
- A health monitor survey into the incidence of dog attacks in the South Australian community
- A review of injury surveillance systems on the reporting of dog bite related injuries in the community
- Delivery of programs across schools to ensure young children are educated on safe and responsible behaviour around dogs
- A Homeless Cats Campaign initiative co-branded with the Local Government Association (LGA), Australian Veterinary Association (AVA), RSPCA and the Animal Welfare League (AWL) to reduce the number of un-owned cats in the community
- Renewal of the Memorandum of Understanding (MOU) with LGA
- Reporting on operational, financial and statutory compliance of 17 local councils through the now triennial audit cycle

The Board takes pleasure in reporting on achievements against operational objectives identified for the 2011-12 year.



Jan Connolly
Chair
Dog and Cat Management Board

Plans and Objectives

Planning and Management

The Dog and Cat Management Board (the Board) achieves its objectives through activities identified in strategic, operational and financial plans which are provided to the Minister for Sustainability, Environment and Conservation (the Minister). Review of the Board's performance 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 2015. 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 on dog and cat management to inform its decision making.

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* (the Act). Three papers regarding this have been submitted to the Minister in the reporting period. The first report presented a 'proposal for legislative amendment to control dogs which pose a higher risk of causing fatal injury to people in South Australia'. The second report provided an 'implementation plan for the requirement to desex dogs (and associated amicability testing)' in response to research showing that un-desexed dogs are seven times more likely to bite than desexed dogs and the third report presented 'administrative amendments to the Act to provide for improved control of cats through local government by-law'.

The reports outline the recommendations of the Board for improving dog and cat management within South Australia and are with the Minister for consideration.

In addition, a wide range of products including brochures and information sheets as well as 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 and semi-ownership of cats.

Plans and Objectives



Dog and Cat Management Board Strategic Plan

The Board's 2011-14 strategic priorities are:

- Bold animal management:
Act decisively for better dog and cat management
- Exemplary stakeholder relations:
Make our stakeholder relationships exemplary and mutually beneficial
- Strategic financial management:
Manage our finances to deliver our short and long term goals
- Legislative compliance:
Help others to comply with the legislation
- Constant communication:
Promote, educate, engage and inform

Plans and Objectives



The intent to promote responsible dog management to reduce the incidence of dog related injury in the community aligns well with the Government Strategic Priority of ‘*safe communities and healthy neighbourhoods*’.

The Board’s strategic plan contributes to a number of additional targets in the South Australian Strategic Plan (SASP). These include the following:

- *Target 83 – Sport and recreation* – through promotion of development of areas where people can safely exercise their dogs in a responsible manner
- *Target 78 – Healthy South Australians* – by encouraging people to exercise with their dogs and by promoting responsible dog management to reduce the incidence of dog related injury in the community
- *Target 86 – Psychological wellbeing* – by promoting the social benefits of dog and cat ownership and promotion of responsible pet ownership to reduce social nuisance

The appointment of a female Chair of the Board also contributes to SASP Target 31 of increasing the number of women chairing State Government boards and committees to 50% by 2014.

At the May 2012 strategic planning meeting, the Board reviewed progress towards the 2011-14 strategic priorities. Many of the Board’s initiatives are longer term in nature and projects may be scheduled beyond the usual three year planning cycle via a rolling strategic plan. The projects completed in 2011-12 were measured against previously identified key performance indicators.

Operations and Initiatives

During the 2011-12 reporting period, the Board has undertaken the following operations and initiatives to meet its strategic priorities:

Strategic priority – Bold animal management

- Researched management interventions which reduce the risk of dog bite related injury to people, including:
 - desexing all dogs (with exception) and,
 - breed specific controls

As a result, the Board formed a position regarding the most appropriate intervention being desexing of dogs, strategies for the long term breeding of only sociable dogs and education of dog owners as to the responsibilities associated with ownership. The Board has discounted Breed Specific Legislation as evidence interstate and overseas has shown that it does not address the issue.
- Reviewed the accuracy of the injury surveillance systems accessible to the Board
- Researched the proportions of reported and unreported dog bite incidents to people which showed that many cases are not reported through the surveillance systems currently available to the Board. Research results indicate a significant under reporting of dog bite incidents.
- Delivered the We are Family program to hospitals, birthing clinics and mother support groups across South Australia to educate new parents about safe child/pet interactions
- Created opportunities for more suppliers to be involved in school-based education programs on safe and responsible behaviour around dogs
- Implemented the Help Homeless Cats SA social media campaign to inform and educate people about the impacts of feeding cats that they do not own. Work will continue to reduce the number of unowned and wandering cats
- Provided advice to the Minister regarding strategies to mitigate the risk of dog related injury to people
- Commissioned research on current status of pet ownership to advance the Board's understanding of the issues and options for management and improved control of cats
- Developed resource publications which:
 - Build community awareness of contributing factors to cat overpopulation
 - Improve voluntary compliance towards responsible cat ownership
 - Provide self help resources for the community to address dog and cat management issues including, nuisance barking and wandering

Operations and Initiatives

Strategic priority – Exemplary stakeholder relations

- Re-signed the Memorandum of Understanding (MOU) with the Local Government Association for a further three year period
- Co-signed an MOU with SA Health to articulate research arrangements while also drafting MOUs with the RSPCA, Animal Welfare League and Australian Institute of Animal Management
- Identified and implemented stakeholder engagement activities (such as Council visits and campaign partnerships) as an outcome of the Stakeholder satisfaction survey conducted across Local Government
- Redeveloped the Board's council secure website to provide councils with access to Board resources and to make it easier for councils to complete statutory reporting requirements.

Strategic priority – Strategic financial management

- Developed a financial modelling tool to project possible outcomes of variations to registration fees received and enable budgeting across a longer timeframe
- Developed a three year rolling Strategic Plan including priority actions to enable delivery of the Board's strategy across a longer timeframe.
- Re-signed a Service Level Agreement with the Department of Environment & Natural Resources to utilise cost efficient and effective administrative & support services

Strategic priority – Legislative compliance

- Undertook an independent audit of the Board's compliance with the legislation – of the 65 sections of the Act, only one incident of non-compliance was recorded which will be rectified by late 2012. This was a significant improvement on the result achieved from the last self-audit in 2009
- Reported on operational, financial and statutory compliance of 17 local councils through the now triennial audit cycle

Operations and Initiatives



Strategic priority – Constant communication

- Presented research findings underpinning the Board's position on dog and cat management improvement strategies to the State Executive Committee of the LGA
- Utilised media opportunities to promote the Board's responsible ownership messages and provide a media outlet for councils
- Redeveloped the Board's publicly accessible website
- Developed and distributed print and online publication material freely to all stakeholders
- Prepared and distributed four stakeholder newsletters
- Presented research findings at the national conference of the Australian Institute of Animal Management
- Promoted socially responsible dog ownership key messages to the community through attendance and exhibition at the 2011 Royal Adelaide Show, 2012 Pregnancy, Babies and Children's Expo and the 2012 Million Paws Walk

Operations and Initiatives



Provision of Public Information

The Board informs stakeholders through the provision of booklets, brochures, marketing postcards, posters, research results and websites. These include:

Dog Owners Handbook

Your Dog and the Law brochure

Teaching Your Dog New Tricks brochure

Good Owners Lead to Good Dogs brochure

Dogs 101 brochure

Kids and Dogs activity book

Barking Problems Solved booklet

We are Family booklet, DVD and flyer

Cat Owners Handbook

Good Cats Play At Home booklet

Help Homeless Cats SA brochures

Select an Owner interactive website and promotional postcard

Identifying your cat information sheet

Humane Cage Trapping of Cats information sheet

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

www.goodcatsa.com/homeless

Operations and Initiatives

Public Education and Promotion Programs

In 2011-12, the Board supported several public education and promotional programs. Approximately \$393 000 was expended for public education and promotional purposes and included:

- Supporting training and delivery of the We are Family program and resources
- Attending expos and community events (Animal Expo, Pregnancy, Babies and Children's Expo, RSPCA Million Paws Walk and Royal Adelaide Show) 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
- Implementing the Help Homeless Cats SA Campaign to increase community awareness of the semi-owned cat problem
- Delivery of the Delta Dog Safe program across schools to ensure young children are educated on safe behaviour around dogs

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 owners
- Responsible cat ownership and voluntary microchipping and desexing compliance

And a decrease in:

- Dog attacks to both people and animals
- Semi-ownership of cats in the community

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

Role, Legislation and Structure

The Board is constituted under section 10 of 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 specifies local government councils' responsibilities 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.

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

(1) The Board has the following functions:

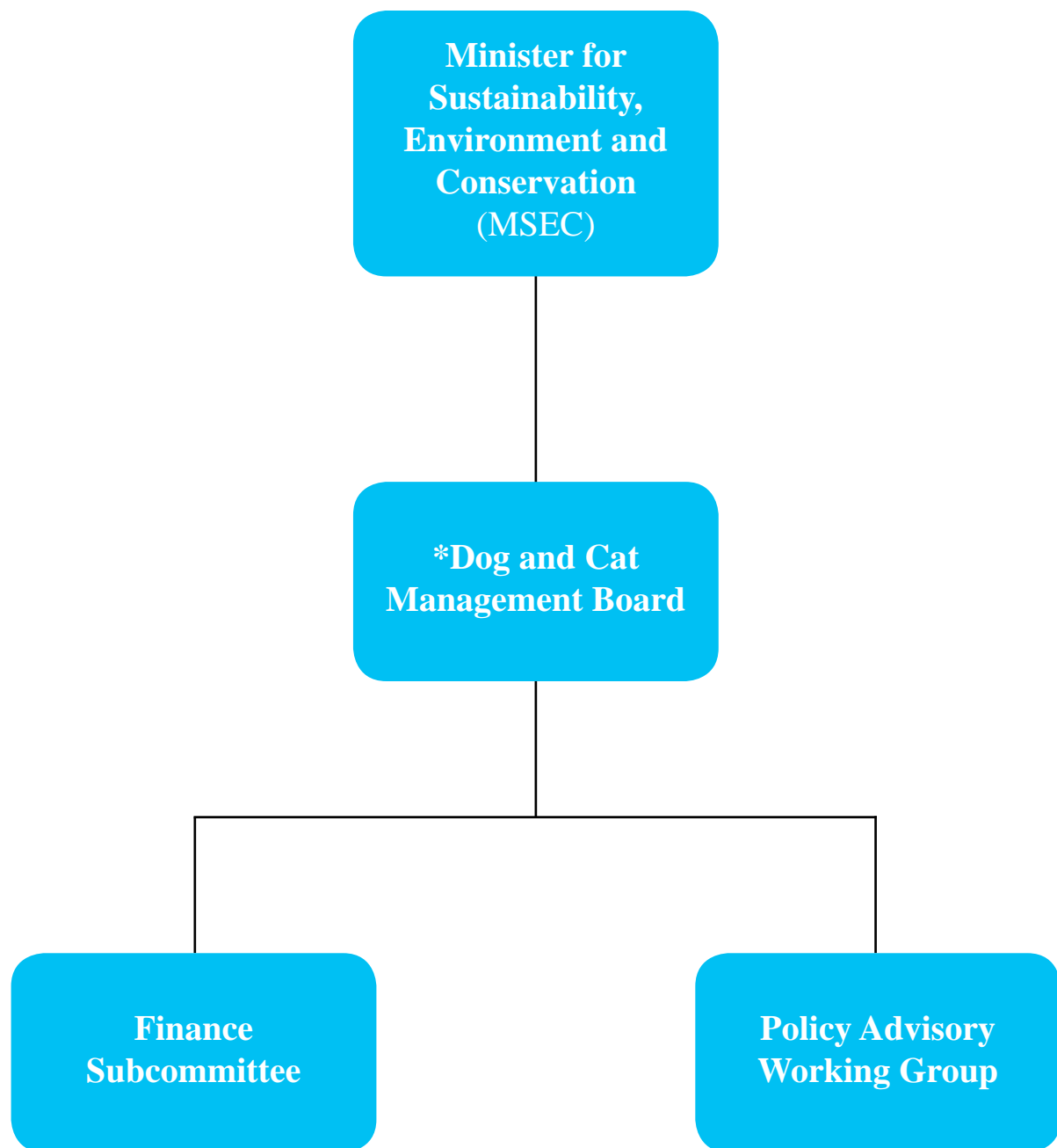
- (a) to plan for, promote, and provide advice about, the effective management of dogs and cats throughout South Australia;
- (b) to oversee the administration and enforcement of the provisions of this Act relating to dogs, including—
 - (i) monitoring the administration and enforcement of this Act by 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;

Role, Legislation and Structure



- (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 Boards 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).

Role, Legislation and Structure



*Staffing and services provided by DENR via a Service Level Agreement

Role, Legislation and Structure

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.

Role, Legislation and Structure



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

Mr John Darzanos

Nominated by the Local Government Association

Cr Rosalie Haese

Nominated by the Local Government Association

Dr Katina D'Onise

Nominated by the Minister

Dr Ian McBryde

Nominated by the Minister

Ms Helen Radoslovich

Nominated by the Minister

Ms Ann Mclean

Nominated by the Minister

Role, Legislation and Structure



The Board seeks to hold its meetings in local government areas 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 and members take the opportunity to view local pounds and shelters. During the financial year the Board conducted three meetings at metropolitan council sites (Mitcham, West Torrens and Onkaparinga) and one meeting at a southern regional council site (Mount Gambier).

Attendance by appointed members at meetings:

Date	26/07/11	30/08/11	25/10/11	29/11/11	18/12/11	31/01/12	28/02/12	13/03/12	27/03/12	1/05/12	29/05/12	26/06/12	Attendance
Connolly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12 of 12
Button	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	11 of 12
D'Onise	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	11 of 12
Haese	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	11 of 12
McLean	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12 of 12
McBryde	✓	✓	✗	✓	✓	✓	✓	✓	✓	✗	✓	✓	10 of 12
Clancy	✗	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	10 of 12
Darzanos	✓	✓	✓	✓	✗	✓	✓	✓	✗	✓	✓	✗	9 of 12
Radoslovich	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✗	10 of 12

During the recording period, eight declarations of interest in agenda items were recorded.

Role, Legislation and Structure



Advisory Committee Membership

Finance Committee

Under section 22 (e) of the *Dog and Cat Management Act 1995*, the Board established a Finance Subcommittee (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
- the 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 to its findings and recommendations.

Membership of the Committee during the reporting period was:

- Ms Jan Connolly
- Dr Ian McBryde
- Mr Chris Button

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

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

Role, Legislation and Structure

Policy Advisory Working Group

The Policy Advisory Group provides guidance and advice to the Board in the review, development and implementation of policies, guidelines and standard operating procedures.

Membership of the Group during the reporting period was:

- Ms Helen Radoslovich
- Mr John Darzanos

In addition, the Board seeks comment, views and advice on both operational and policy matters from organisations with an interest in the *Dog and Cat Management Act 1995*.

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
- Auditing of Council Compliance with the *Dog and Cat Management Act 1995*
- Application of the Training Rebate on Registration Fees

Senior Animal Management Officers Forum

The Board continued with the forum for team leaders and managers of senior animal management officers within local government. The forum provides an opportunity for attendees to discuss operational matters arising from their roles in enforcing the Act, share initiatives, assist in the constant application of the Act, and collectively propose solutions to solve common issues. The forum also provides an opportunity for the Board to consult on a range of legislative, policy and operational matters.

Role, Legislation and Structure



Additional Stakeholders

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

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

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

Role, Legislation and Structure

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:

- Adelaide Hills Council
- District Council of Cleve
- City of Holdfast Bay
- Town of Gawler
- Port Augusta City Council
- Wattle Range Council
- Council of Mallala

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

- Adelaide Hills Council
- City of Salisbury
- District Council of Cleve
- City of Holdfast Bay
- Port Augusta City Council

All dog and cat by-laws were in line with the LGA template (model by-law) and in keeping with the Board's recommendations regarding consistency.

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.

Role, Legislation and Structure



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

- City of Port Adelaide Enfield
- City of Unley
- City of Holdfast Bay
- City of Salisbury
- Wakefield Regional Council
- Wudinna District Council
- Kingston District Council
- Rural City of Murray Bridge
- District Council of Ceduna
- Adelaide City Council
- City of West Torrens

As at July 2012, there were 54 animal management plans being followed up by officers of the Board.

Role, Legislation and Structure



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 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 advice regarding:

- the control of dogs which pose a higher risk of causing fatal injury to people in South Australia,
- an implementation plan for the requirement to desex dogs (a supplementary report to *The Potential of Compulsory Dog Sterilisation to Lower the Risk of Dog-Bite Injury in South Australia* provided in 2010/11) and
- administrative amendments to the *Dog and Cat Management Act 1995* to provide for improved control of cats through local government by-law.

Statistics

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

Table 1: Number of Dogs Registered In South Australia

Year	Metropolitan	Country	Total
2011-12	180 752	110 316	291 068
2010-11	180 328 (*184 433)	109 544	289 872 (*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

Table 1: The number of dogs registered in South Australia over the last 10 years averaged 293,429 with the 2011-12 figure of 291,068 falling slightly below that average. The average for metropolitan registrations has been 186,460 indicating a decrease in the number of metropolitan registrations from 2010-11. There has been an increase in the number of country registrations from 2010-11, now slightly above the average of the last ten years (106,969).

*The 2010-11 Annual Report of the Dog and Cat Management Board reported incorrect information regarding dog registration numbers in South Australia. Table 1 indicating the number of dogs registered in 2010-11 has been adjusted to indicate the correct figures (incorrect figures in brackets).

Figure 1: Total number of dogs registered in South Australia 2011-12

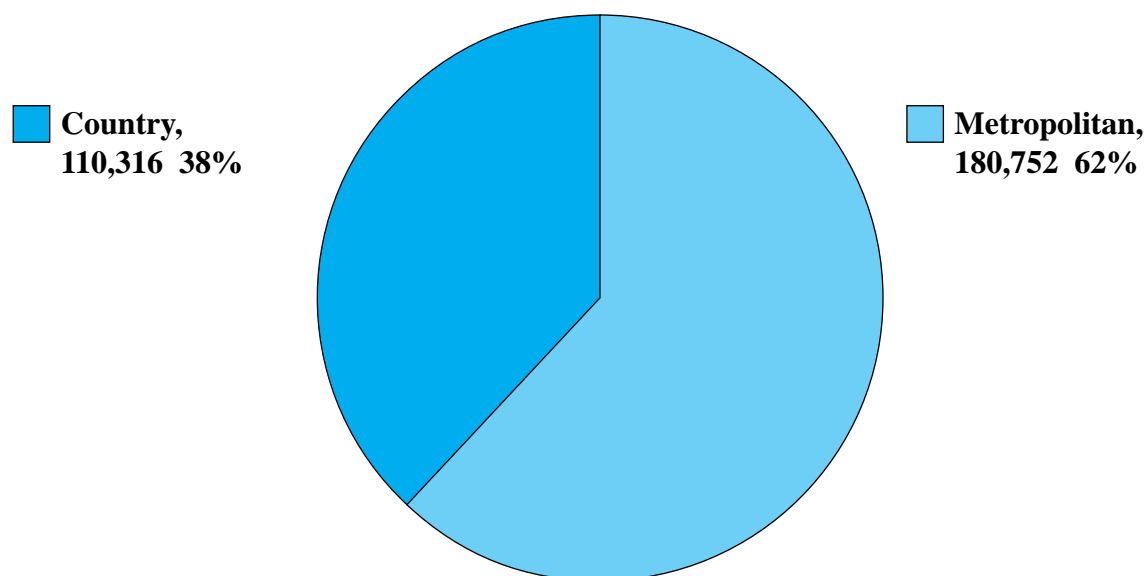
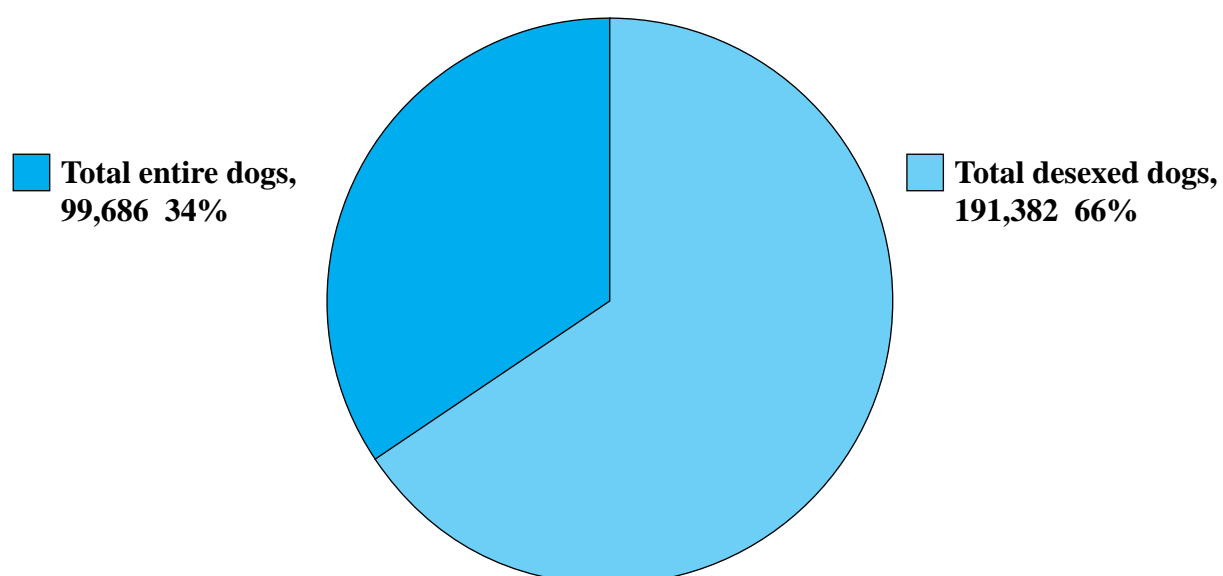


Figure 2: Total number of dogs desexed in South Australia 2011-12



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
*2011-12	See Table 3			
*2010-11	See Table 3			
2009–10	Metropolitan Country Total	8 589 5 620 14 209	5 542 3 370 8 912	62.72%
2008–09	Metropolitan Country Total	8 525 5 026 13 551	5 533 3 026 8 559	63.16%
2007–08	Metropolitan Country Total	8 860 5 041 13 901	6 621 2 764 9 385	67.51%
2006–07	Metropolitan Country Total	8 146 5 233 13 379	5 179 2 829 8 008	59.85%
2005–06	Metropolitan Country Total	8 574 4 594 13 168	5 024 2 460 7 484	56.83%
2004–05	Metropolitan Country Total	8 698 4 376 13 074	4 997 2 502 7 499	57.36%
2003–04	Metropolitan Country Total	6 031 4 551 10 852	3 437 2 314 5 751	53.00%
2002–03	Metropolitan Country Total	8 364 5 259 13 623	4 300 2 773 7 073	52.00%
2001–02	Metropolitan Country Total	7 855 4 836 12 691	3 844 2 466 6 310	50.00%

*New reporting parameters were established in 2010-2011 to more accurately reflect the numbers of dogs returned to their owners prior to impounding. The new parameters have meant that direct comparison with data from previous years can not be made and a new table has been incorporated for reporting purposes.

Statistics

Post 2010-2011 Councils are now able to report information to the Board within the following categories:

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.

Number of dogs collected and returned to owner – these are the total number of identified dogs that are wandering at large, collected by an Animal Management Officer and returned to their owner without requirement for impoundment.

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 2011-12.

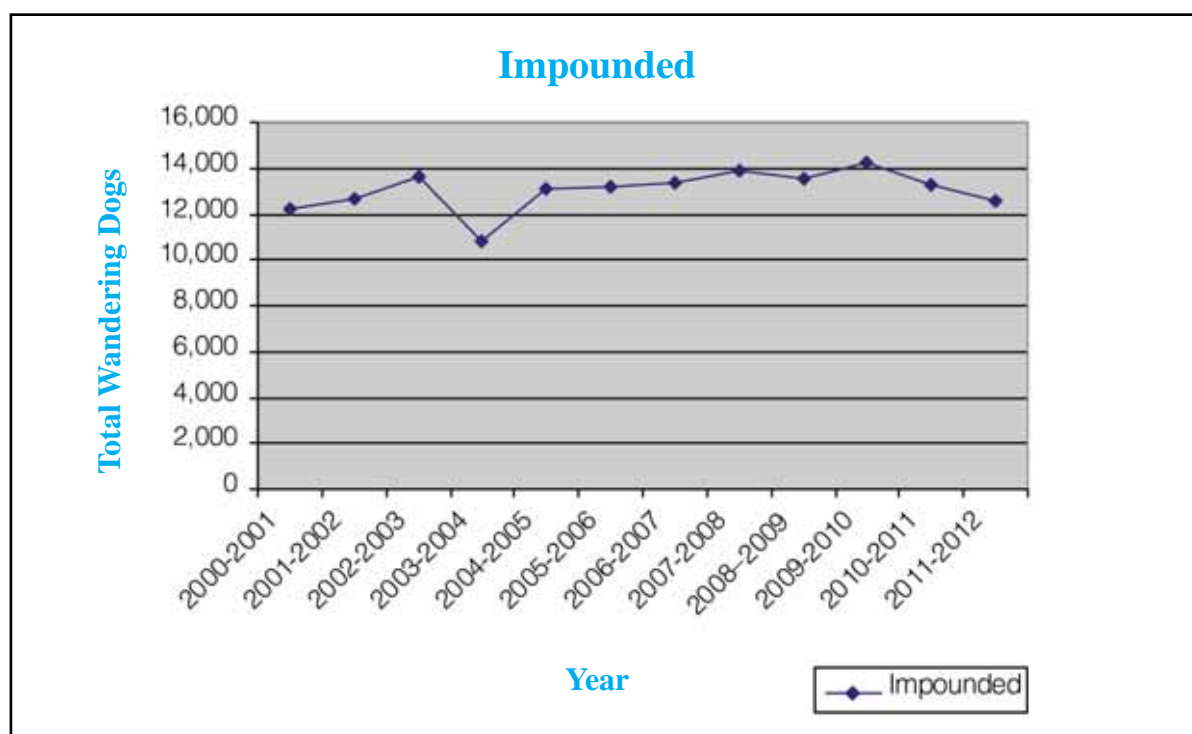
Table 3 Number of Dogs Collected by Councils as a Result of Wandering at Large					
		Dogs Impounded	Dogs returned to owner	Dogs returned to owner before impoundment	Percentage returned to owner
2011-12	Metropolitan	8 349	5 459	1 764	
	Country	4 224	2 285	1 342	
	Total	12 573	7 744	3 106	86%
2010-11	Metropolitan	8 520	5 664	1 330	
	Country	4 788	2 328	1 489	
	Total	13 308	7 992	2 819	60.05%

* Number of councils for which the data was provided.

Statistics



Figure 3: Wandering dog impounding data – all councils



The actions of council Animal Management Officers have had a positive influence in improving the rate of dogs returned 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 possibility of the dog's return to owner.

Statistics

Reported Dog Attacks - Statistics

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

Year	Harassment	Attack	Total
2011-12	966	1 354	2 320
2010-11	721	1 267	1 988
2009-10	1 832	994	2 826
2008-09	1 281	1 058	2 339
2007-08	1 393	804	2 197
2006-07	1 540	978	2 518
2005-06	1 467	708	2 175
2004-05	1 613	793	2 406
2003-04	1 564	715	2 279
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
2011-12	Human	583	440	1 023
	Animal	383	914	1 297
2010-11	Human	422	471	893
	Animal	299	796	1 095

The figures represent the dog attack/harassments which have been reported to council.

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.

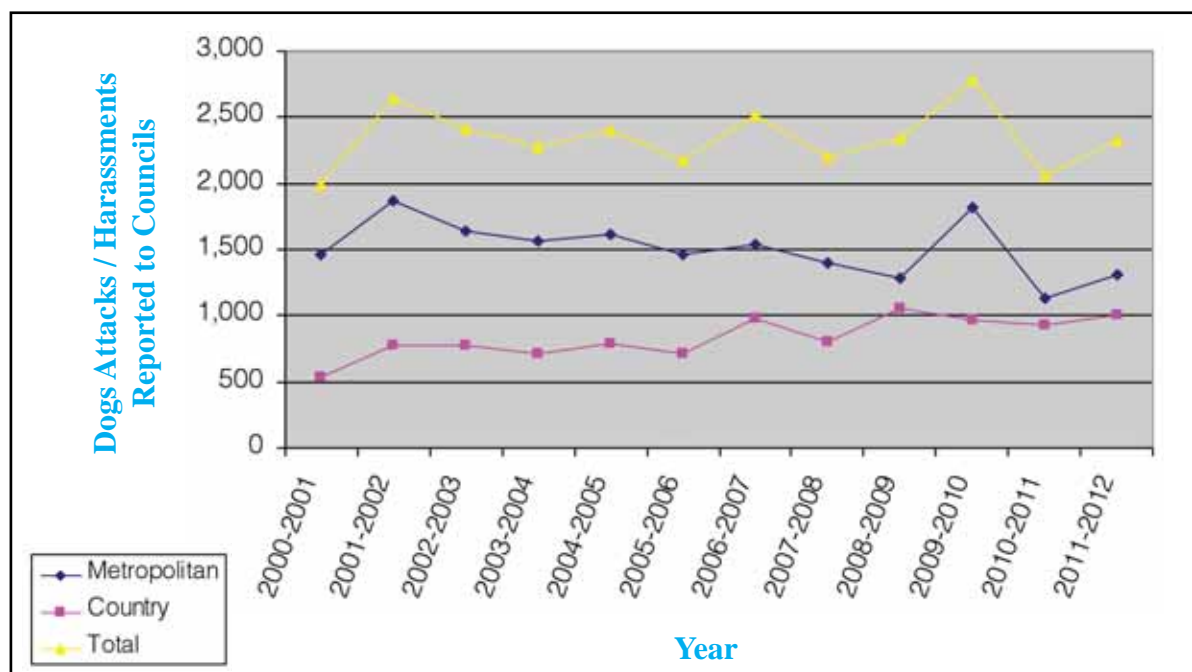
In 2011-12 there was an increase in the number of harassment reports lodged with council, and a higher number of reported dog attacks. The majority of attacks reported to council relate to animal attacks. Over the last 12 years there appears to have been a slowly increasing number of people admitted to hospital for the management of dog related injury.

To improve this the Board is looking at strategies to increase the desexing of dogs in the community. Research has found that desexing helps reduce aggression in dogs and therefore may lead to a reduced risk of attacks.

Research has shown that, on average across all breed categories, intact male dogs are about seven times more likely to bite than neutered males and intact female dogs are about ten times more likely to bite than spayed females.

Statistics

Figure 4: Dog attacks / harassments reported to councils



Reported Injury by Dogs - Statistics

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

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

*Admission data is for all public hospitals only

Statistics

The number of admissions to hospital from dog attacks has increased to 230 admissions for 2011-12. This increase is not statistically significant to admissions statistics from previous years. Young children continue to be the most commonly admitted age group following a dog attack.

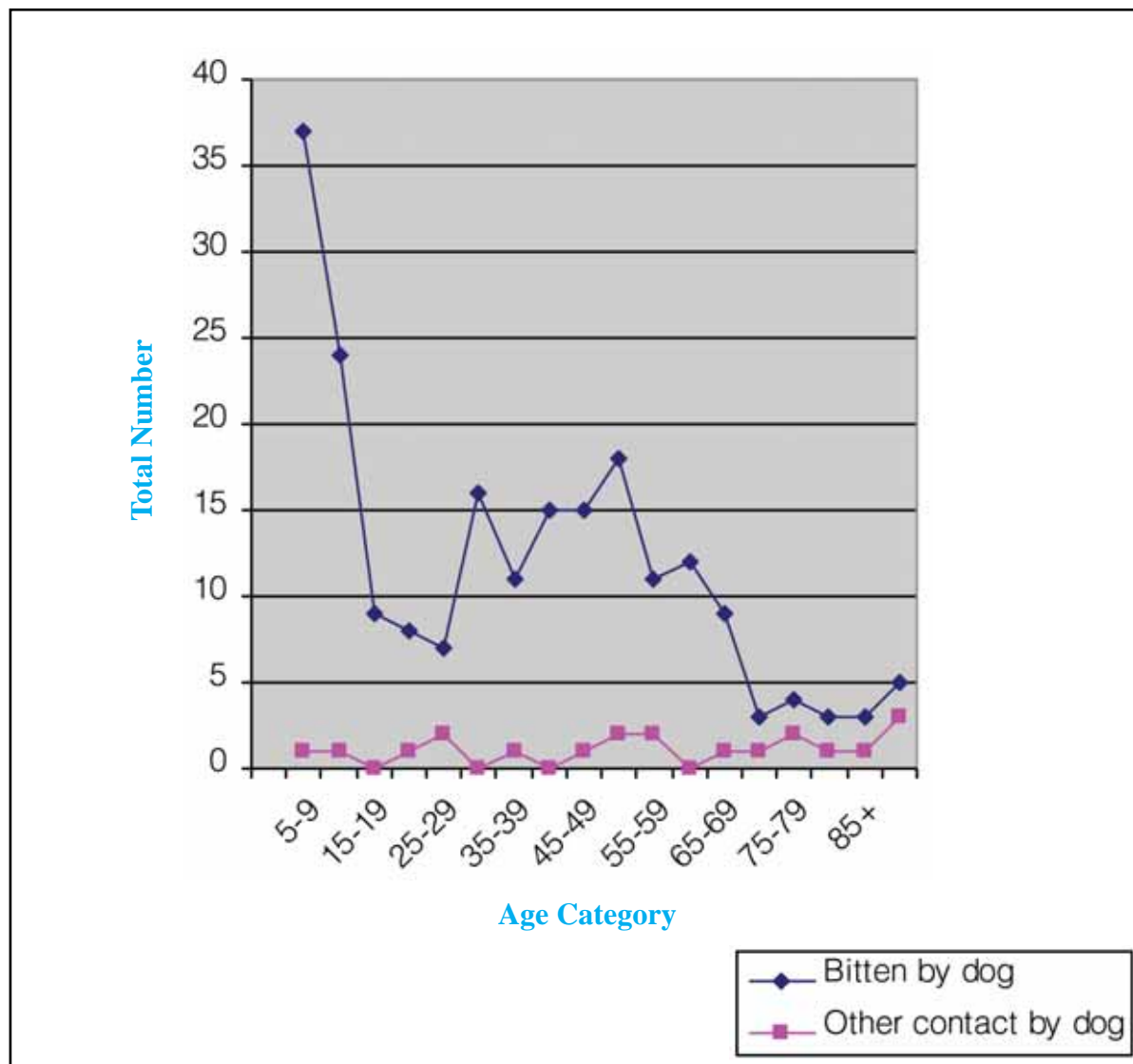
Table 7: Admissions to Hospital for Dog Related Incident by Age 2011-12

Age Categories	Bitten by Dog	Other Contact by Dog	Total	Percent (%)	Length of stay (days)	ICU (hours)
0-4	37	1	38	16.5	49 (average 1.3 days)	0
5-9	24	1	25	10.9	45 (average 1.8 days)	0
10-14	9	0	9	3.9	22 (average 2.4 days)	0
15-19	8	1	9	3.9	20 (average 2.2 days)	36
20-24	7	2	9	3.9	16 (average 1.7 days)	0
25-29	16	0	16	6.9	56 (average 3.5 days)	0
30-34	11	1	12	5.2	33 (average 2.75 days)	0
35-39	15	0	15	6.5	32 (average 2.1 days)	0
40-44	15	1	16	6.9	40 (average 2.5 days)	0
45-49	18	2	20	8.7	40 (average 2 days)	0
50-54	11	2	13	5.6	41 (average 3.1 days)	0
55-59	12	0	12	5.2	32 (average 2.7 days)	0
60-64	9	1	10	4.3	43 (average 4.3 days)	0
65-69	3	1	4	1.7	12 (average 3 days)	0
70-74	4	2	6	2.6	27 (average 4.5 days)	0
75-79	3	1	4	1.7	30 (average 7.5 days)	0
80-84	3	1	4	1.7	75 (average 18.7 days)	35
85+	5	3	8	3.5	60 (average 7.5 days)	0
Total	210	20	230	100	673	71

*Admission data is for all public hospitals only

Table 7 provides new information obtained through the Department for Health and Ageing relating to the severity of injury. The length of stay in hospital and the number of hours spent in an Intensive Care Unit (ICU) indicates the severity of injury sustained to patients who fall within a particular age range. The length of stay in hospital has been presented as both a total and an average across the number of admissions within that age range.

Figure 5: Hospital admissions data: bitten by dog or struck by dog 2011-12



Statistics

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

The South Australian Department for Health and Ageing has also provided data on the presentations to emergency departments relating to dog attacks or harassment. 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 most likely to present to a hospital emergency department as a result of a dog attack incident.

Table 8: Emergency Department Presentations for Dog Related Incidents

Year	Presentations
2011-12	430
2010-11	405

Table 9: Emergency Department Presentations for Dog Related Incident by Age 2011-12

Age Categories	Bitten by Dog	Other Contact by Dog	Total	Percent (%)
0-4	44	9	53	12.3
5-9	29	3	32	7.4
10-14	29	3	32	7.4
15-19	22	3	25	5.8
20-24	38	7	45	10.4
25-29	35	10	45	10.4
30-34	29	5	34	7.9
35-39	24	4	28	6.5
40-44	28	4	32	7.4
45-49	19	7	26	6.0
50-54	10	1	11	2.5
55-59	12	3	15	3.4
60-64	16	2	18	4.1
65-69	8	1	9	2.0
70-74	7	2	9	2.0
75-79	4	3	7	1.6
80-84	4	2	6	1.3
85+	3	0	3	0.6
Total	361	69	430	100

* Emergency Department presentation data is from major metropolitan hospitals only

Statistics

Reported Injury by Cats - Statistics

Table 10: State-Wide Hospital Admissions Bitten or Struck by a Cat

Year	Hospital Admissions
2011-12	63
2010-11	55
2009-10	55

This data is available to the Board from the Department for Health and Ageing.

The following table presents admissions to hospital for cat related incidents by age for 2011-12.

Table 11: Admissions to Hospital for Cat Related Incident by Age 2011-12

Age Categories	Bitten / Struck by Cat	Percent	Length of stay (days)	ICU (hours)
0-4	0	0.0	0	0
5-9	3	4.8	5	0
10-14	1	1.6	1	0
15-19	2	3.2	6	0
20-24	0	0.0	0	0
25-29	2	3.2	6	0
30-34	6	9.5	14	0
35-39	0	0.0	0	0
40-44	5	7.9	12	0
45-49	6	9.5	20	0
50-54	0	0.0	0	0
55-59	4	6.3	22	0
60-64	6	9.5	14	0
65-69	6	9.5	64	0
70-74	5	7.9	15	0
75-79	3	4.8	8	0
80-84	7	11.1	38	0
85+	7	11.1	37	0
Total	63	100	262	0

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 distribution of dog attack victims.

Dog and Cat Management Board

Financial Statements

1 July 2011 to
30 June 2012



Government
of South Australia





Our ref: A12/290

28 September 2012

Ms J Connolly
Chairperson
Dog and Cat Management Board
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www.audit.sa.gov.au

Dear Ms Connolly

Audit of the Dog and Cat Management Board for the year ended 30 June 2012

The audit of the accounts of the Dog and Cat Management Board (the Board) for the year ended 30 June 2012 has been completed.

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

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

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

Yours sincerely

Simon O'Neill
Auditor-General

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

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* 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 2012. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2012
- a Statement of Financial Position as at 30 June 2012
- a Statement of Changes in Equity for the year ended 30 June 2012
- a Statement of Cash Flows for the year ended 30 June 2012
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Acting Chairperson of the Dog and Cat Management Board, the Executive Officer of the Dog and Cat Management Board and the Director Corporate Services, Department of Environment, Water and Natural Resources.

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 determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the 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 2012, 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
28 September 2012

Dog and Cat Management Board

Annual Financial Statements

For the Year Ended 30 June 2012

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 2012 and the results of its operations and cash flows for the financial year.

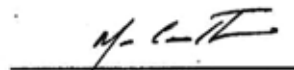
We certify that the internal controls employed by the Dog and Cat Management Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



H Radoslovich
A/ Chairperson
Dog and Cat
Management Board
28 September 2012



B Luxton
Executive Officer
Dog and Cat Management
Board
28 September 2012



M Cawthorne
Director, Corporate Services
Department of Environment,
Water and Natural Resources
28 September 2012

Dog and Cat Management Board
Statement of Comprehensive Income
For the Year Ended 30 June 2012

	Note	2012 \$'000	2011 \$'000
Expenses			
Board member expenses	5	29	32
Supplies and services	6	1,127	751
Grants and subsidies	7	119	160
Depreciation	8	10	10
Total expenses		1,285	953
Income			
Revenues from fees and charges	9	1,250	1,146
Interest revenues	10	58	45
Total income		1,308	1,191
Net cost of providing services		(23)	(238)
Net result		23	238
Total comprehensive result		23	238

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

2m

Dog and Cat Management Board
Statement of Financial Position
As at 30 June 2012

	Note	2012 \$'000	2011 \$'000
Current assets			
Cash and cash equivalents	11	956	831
Receivables	12	4	4
Other current assets	13	-	1
Total current assets		<u>960</u>	<u>836</u>
Non-current assets			
Property, plant and equipment	14	<u>124</u>	<u>133</u>
Total non-current assets		<u>124</u>	<u>133</u>
Total assets		<u>1,084</u>	<u>969</u>
Current liabilities			
Payables	15	<u>209</u>	<u>117</u>
Total current liabilities		<u>209</u>	<u>117</u>
Total liabilities		<u>209</u>	<u>117</u>
Net assets		<u>875</u>	<u>852</u>
Equity			
Retained earnings		<u>875</u>	<u>852</u>
Total equity		<u>875</u>	<u>852</u>

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 2012

	Retained Earnings	Total
	\$'000	\$'000
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
Net result for 2011-12	23	23
Total comprehensive result for 2011-12	23	23
Balance at 30 June 2012	875	875

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

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

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Dog and Cat Management Board

Statement of Cash Flows

For the Year Ended 30 June 2012

	Note	2012 \$'000	2011 \$'000
Cash flows from operating activities			
Cash outflows			
Board member payments		(29)	(32)
Payments for supplies and services		(1,034)	(1,058)
Payments of grants and subsidies		(119)	(160)
Cash used in operations		<u>(1,182)</u>	<u>(1,250)</u>
Cash inflows			
Fees and charges		1,250	1,146
Interest received		58	45
Cash generated from operations		<u>1,308</u>	<u>1,191</u>
Net cash provided by/(used in) operating activities	16	<u>126</u>	<u>(59)</u>
Cash flows from investing activities			
Cash Outflows			
Purchase of property, plant and equipment		(1)	-
Cash used in investing activities		<u>(1)</u>	<u>-</u>
Net cash (used in) investing activities		<u>(1)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		<u>125</u>	<u>(59)</u>
Cash and cash equivalents at the beginning of the period		831	890
Cash and cash equivalents at the end of the period	11	<u>956</u>	<u>831</u>

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

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Dog and Cat Management Board

Note Index

For the Year Ended 30 June 2012

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Ren

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2012

1 Objectives of the Dog and Cat Management Board

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

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

The Objectives of the Act are:

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

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

- (a) influence better dog and cat management across South Australia;
- (b) further develop strategic and mutually beneficial partnerships with major stakeholders and pursue new opportunities;
- (c) manage finances to achieve short and long term goals;
- (d) facilitate legislative compliance; and
- (e) enhance the Board's profile in the community as an authority on dog and cat management.

2 Summary of significant accounting policies

(a) Statement of compliance

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

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

Australian accounting standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Board for the reporting period ending 30 June 2012. These are outlined in Note 3.

(b) Basis of preparation

The preparation of the financial statements requires:

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

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

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

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

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2012 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.

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.

Where the Board has applied an accounting policy retrospectively; retrospectively restated items in the financial statements; reclassified items in the financial statements; it has provided three Statements of Financial Positions and related notes.

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2012

(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. Therefore the Board's net GST receivable/payable is recorded in DENR's Statement of Financial Position. GST cash flows applicable to the Board are recorded in DENR's Statement of Cash Flows.

(g) Events after the reporting period

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

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

(h) Income 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 notes accompanying the financial statements disclose income, expenses, financial assets and financial liabilities where the counterparty/transaction is with an entity within the SA Government as at the reporting date, classified according to their nature.

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

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.

Expenses

Board member expenses

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

Superannuation

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

Depreciation of non current

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

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

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

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

Class of Asset	Useful Life (years)
Vehicles	15

Grants and subsidies

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

All contributions paid by the Board have been contributions with unconditional stipulations attached.

(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) Assets

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

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

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.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2012

Receivables

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

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

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

Non Current assets

Acquisition and recognition

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

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

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

Revaluation of non current assets

All non-current tangible assets are valued at 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).

Impairment

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

For revalued assets, an impairment loss is offset against the asset revaluation surplus.

(k) Liabilities

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

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

Payables

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

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

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

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

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

Employee benefits

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

(l) Unrecognised contractual commitments and contingent assets and liabilities

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

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

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

3 New and revised accounting standards and policies

The board did not voluntarily change any of its accounting policies during 2011/2012.

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 2012. 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.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2012

5 Board member expenses

	2012	2011
	\$'000	\$'000
Allowances paid	-	3
Board member remuneration on-costs - superannuation	1	1
Board member remuneration on-costs - other	1	1
Board and committee fees	18	21
Other expenses	9	6
Total: Board member expenses	29	32

6 Supplies and services

	2012	2011
	\$'000	\$'000
Contractors	54	95
Auditors remuneration	10	8
Service Level Agreement (DENR)	88	52
Fee for service - direct salaries	421	223
Fee for service - projects	299	187
General administration	75	56
Printing and publishing	100	59
Donations and sponsorships	10	9
Information technology and communication expenses	15	8
Minor works, maintenance and equipment	6	22
Transportation	2	1
Travel and accommodation (includes Council audits)	13	7
Vehicle and aircraft	14	10
Other	20	14
Total: Supplies and services	1,127	751

Auditor's remuneration

Auditor's remuneration (included above) represents amounts paid/payable to the Auditor-General's Department for audit services. No other services were provided by the Auditor-General's Department.

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

	10	8
Total: Audit fees	10	8

Supplies and services provided by entities within the SA Government

Service Level Agreement(DENR)	88	52
Auditor's remuneration	10	8
Total: Supplies and services provided by entities within the SA Government	98	60

7 Grants and subsidies

	2012	2011
	\$'000	\$'000
Grants and subsidies paid/payable to entities external to the SA Government		
Animal Welfare League of South Australia Inc	47	50
RSPCA South Australia Inc	30	50
Delta Society	35	60
University of Adelaide	2	-
Authorised Persons Association	5	-
Total: Grants and subsidies - Non SA Government	119	160

8 Depreciation

	2012	2011
	\$'000	\$'000
Vehicles	10	10
Total: Depreciation	10	10

9 Revenues from fees and charges

	2012	2011
	\$'000	\$'000
Fees, levies and licences*	1,250	1,146
Total: Revenues from fees and charges	1,250	1,146

*** Fees, levies and licences:**

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

Fees, levies and licences received from Councils

Schedule 1 listed Councils	1,003	920
Other Councils	247	226
	1,250	1,146

Dog and Cat Management Board
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For the Year Ended 30 June 2012

10 Interest revenues

Interest on deposit accounts - from entities within the SA Government
Total: Interest revenues

2012	2011
£'000	£'000
58	45
58	45

11 Cash and cash equivalents

Deposits with the Treasurer
Total: Cash and cash equivalents

2012	2011
£'000	£'000
956	831
956	831

Interest rate risk

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

12 Receivables

Receivables from entities within the SA Government
 Accrued revenues
Total: Receivables from entities within the SA Government

2012	2011
£'000	£'000
4	4
4	4

13 Other current assets

Current
 Prepayments
Total: Other current assets

2012	2011
£'000	£'000
-	1
-	1

14 Property, plant and equipment

Vehicles
 At cost (deemed fair value)
 Less: Accumulated depreciation
Total: Vehicles

2012	2011
£'000	£'000
148	147
(24)	(14)
124	133
124	133

Total: Property, plant and equipment

15 Payables

Current
 Accrued expenses
 Creditors
Total: Current payables

2012	2011
£'000	£'000
9	8
200	109
209	117

Payables to entities within the SA Government
 Accrued expenses
 Creditors
Total: Payables to entities within the SA Government

2012	2011
£'000	£'000
9	8
3	-
12	8

Interest rate and credit risk

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2012

16 Cash flow reconciliation

	2012 \$'000	2011 \$'000
Reconciliation of cash and cash equivalents at the end of the reporting period:		
Cash and cash equivalents disclosed in the Statement of Financial Position	956	831
Cash and cash equivalents disclosed in the Statement of Cash Flows	956	831
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash provided by / (used in) operating activities	126	(59)
Less non-cash items		
Depreciation expense of non-current assets	(10)	(10)
Movement in assets and liabilities		
(Decrease)/increase in receivables	-	1
(Decrease)/increase in other assets	(1)	-
(Decrease)/increase in payables	(92)	306
Net cost of providing services	<u>23</u>	<u>238</u>

17 Unrecognised contractual commitments

The Board had no unrecognised contractual commitments as at 30 June 2012. All capital commitments associated with the Board are managed by the Department for Environment and Natural Resources and reflected in their financial statements.

18 Contingent assets and liabilities

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

19 Remuneration of board members

Members of the board and committee during the 2011-12 financial year were:

Dog and Cat Management Board

Button, C J
Clancy, R A
Connolly, J R
Cook, J G *
Darzanos, J
D'Onise, K **
Haese, R E*** (Appointed 14 July 2011)
McBryde, I D B
McLean, A V (Appointed 14 July 2011)
Radoslovich, H M
Thomas H *** deputy to D'Onise (Appointed 14 June 2012)

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

	2012 No. of members	2011 No. of members
\$ nil	2	-
\$1 - \$9 999	9	8
Total number of members	<u>11</u>	<u>8</u>

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 \$19 000 (2011: \$22 000).

* Cook's term of appointment expired on 11 June 2011 and the last sitting fee was paid in the 2011-12 year.

** D'Onise received only partial remuneration due to changes in her employment conditions during the term of her appointment requiring cessation of payment as she was no longer eligible under Premier and Cabinet's Circular Number 16 to claim remuneration.

*** In accordance with the Premier and Cabinet's Circular Number 16, government employees did not receive any remuneration for board/committee duties during the financial year.

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

20 Events after the reporting period

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

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2012

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	2012		2011	
		Carrying amount \$'000	Fair value \$'000	Carrying amount \$'000	Fair value \$'000
Financial assets					
Cash and cash equivalents	11	956	956	831	831
Receivables ⁽¹⁾	12	4	4	4	4
Financial liabilities					
Payables ⁽¹⁾	15	200	200	109	109

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levy receivables/payables, tax equivalents, commonwealth tax etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost) except for employee on-costs which are determined via reference to the employee benefit liability to which they relate.

Fair value

The Board does not recognise any financial assets or financial liabilities at fair value (refer to Note 2 "Summary of Significant Accounting Policies" and Notes relevant to financial assets and financial liabilities)

Credit risk

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

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

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

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

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

Ageing analysis of financial assets

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

Financial assets item	Current (Not overdue) \$'000	Overdue for < 30 days \$'000	Overdue for 30-60 days \$'000	Overdue for > 60 days \$'000	Total \$'000
2012					
Not impaired					
Receivables	4	-	-	-	4
2011					
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.

Sensitivity Analysis

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

**Dog and Cat Management Board
Annual Report 2011-12**

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**Government
of South Australia**