



**DOG AND CAT**  
**MANAGEMENT BOARD**  
ANNUAL REPORT  
2012 - 13



Government of South Australia  
Dog and Cat Management Board

# **DOG AND CAT MANAGEMENT BOARD**

## **Annual Report**

**1 July 2012 to 30 June 2013**

For further information please contact:

Executive Officer  
Dog and Cat Management Board  
GPO Box 1047  
ADELAIDE SA 5001  
Telephone: (08) 8124 4962  
E-mail: [dcmb@sa.gov.au](mailto:dcmb@sa.gov.au)  
Website: [www.dogandcatboard.com.au](http://www.dogandcatboard.com.au)  
ABN: 48 100 971 189  
ISSN: 1832-9446

30 September 2013

# Table of Contents

|  |           |
|--|-----------|
| <b>Letter of Transmittal</b>                           | <b>04</b> |
| <b>Plans and Objectives</b>                            | <b>05</b> |
| <b>Highlights, Operations and Initiatives</b>          | <b>06</b> |
| The year in review                                     | 06        |
| <b>Role, Legislation and Structure</b>                 | <b>10</b> |
| Objects of the Dog and Cat Management Act 1995         | 10        |
| Role and Functions of the Dog and Cat Management Board | 10        |
| By-Laws  | 12        |
| Plans of Management Relating to Dogs and Cats          | 13        |
| Greyhound Exemptions                                   | 13        |
| Disability Dogs  | 13        |
| Advice to Minister                                     | 13        |
| Membership   | 14        |
| Meetings: General and Special                          | 14        |
| Advisory Committee Membership                          | 15        |
| Finance Committee                                      | 15        |
| Policy Advisory Working Group                          | 15        |
| Policies of the Board                                  | 16        |
| Senior Animal Management Officers Forum                | 16        |
| Additional Stakeholders                                | 16        |
| Statistics   | 17        |
| Reported Dog Attacks – Statistics                      | 20        |
| Reported Injury by Cats – Statistics                   | 26        |
| Governance Arrangements                                | 27        |
| <b>Management of Human Resources</b>                   | <b>28</b> |
| Employee Numbers, Gender and Status                    | 28        |
| Gender Reporting                                       | 28        |
| Contractual Arrangements                               | 28        |
| Fraud  | 28        |
| Consultants  | 29        |
| Overseas Travel  | 29        |
| Urban Design Charter                                   | 29        |
| Freedom of Information – Information Statements        | 29        |
| Whistleblowers Protection Act 1993                     | 29        |
| Regional Impact Assessment Statements                  | 29        |
| Reconciliation Statement                               | 29        |
| Acknowledgements                                       | 29        |
| <b>Financial Statements</b>                            | <b>31</b> |
| <b>Independent Auditors Report</b>                     | <b>35</b> |
| <b>Annual Financial Statements</b>                     | <b>37</b> |

# Letter of Transmittal



**Government of South Australia**

Dog and Cat Management Board

Hon Ian Hunter MLC  
Minister for Sustainability  
Environment and Conservation  
Parliament House  
North Terrace  
ADELAIDE SA 5000

Dear Minister

In accordance with the requirements of the *Dog and Cat Management Act 1995* and the *Public Sector Act 2009*, I have pleasure in presenting the annual report of the Dog and Cat Management Board for the year ended 30 June 2013.

Yours sincerely

A handwritten signature in black ink that reads "Jan Connolly".

Jan Connolly  
**Chairperson**  
**Dog and Cat Management Board**

# Plans and Objectives

The Dog and Cat Management Board (the Board) provides expert advice to the Minister for Sustainability, Environment and Conservation (the Minister) on dog and cat management in South Australia.

The Board set the following strategic priorities for the reporting period of 2012-2013:

- Establish a population of both sociable and safe dogs in our community.
- Improve the management and care of owned and unowned cats.
- Review the performance of the Dog and Cat Management Act and establish systems and processes which ensure 100% compliance with the Legislation.
- Maximise the benefits from new and existing partnerships and articulate our collaborative actions.
- Implement systems and processes which deliver the Board's priorities.

The Board's priority to establish a population of safe and sociable dogs to reduce the incidence of dog related injury in the community aligns with the Government's Strategic Priority of 'safe communities and healthy neighbourhoods'. The Board's strategic plan contributes to a number of additional targets in South Australia's Strategic Plan (SASP). These include the following:

- *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 83 – Sport and recreation* – through promotion of development of areas where people can safely exercise their dogs in a responsible manner
- *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 Board's Chair is female which contributes to SASP Target 31 of increasing the number of women chairing State Government boards and committees to 50% by 2014.

The Board achieves its objectives through activities identified in strategic, operational and financial plans which are provided to the Minister. Review of the Board's performance and strategic direction occurs annually allowing the Strategic Plan to be updated to reflect current and ongoing priority areas. The current Strategic Plan covers the period to 2016. An annual operational plan is developed to support the Board's Strategic Plan and describes the priorities, initiatives and budget of the Board for each financial year.





# Highlights, Operations and Initiatives



**The year in review:** During the 2012-13 reporting period, the Board has undertaken the following operations and initiatives towards meeting its strategic priorities:

## **Priority 1: Establish a population of both sociable and safe dogs in our community.**

The Board's education program *Living Safely with Pets* was launched on 13 March 2013 by the Minister. The program teaches primary school children from reception to Year 3 how to behave safely around pets.

During the reporting period the program has delivered 116 visits across 30 municipalities to over 10,713 children across the State. All primary schools in South Australia have received the curriculum package with a number using it prior to school visits.

The Board continued to support the We Are Family program, a guide to nurturing the child-pet relationship from pregnancy to pre-school, providing education resources to hospitals and veterinary surgeries and direct citizen exposure through the 2013 Pregnancy, Babies and Children's Expo.

The Board's research summary paper 'Mitigating The Risk of Dog Related Injury In Our Community' and an accompanying desexing information sheet, approved by representatives of the Australian Veterinary Association's South Australian Division and the Board were disseminated to Mayors, Chief Executive

Officers, Animal Management Officers and Team Leaders across Local Government and all Local Government Elected Members.

The Board presented a paper on desexing at the national conference of the Australian Institute of Animal Management (AIAM). The paper provided epidemiological evidence that desexing dogs is a significant component in reducing dog related injury in the community.

In collaboration with participants of the Senior Animal Management Officers Forum, the Board designed roadside signs promoting dog registration renewal requirements along with a message encouraging dog owners to desex, train and microchip their dog to



receive a discounted rate on registration fees.

To support councils in implementing the signs the Board funded the purchase of up to ten signs for each council. 91% of councils erected the signs and over 500 signs are at prominent locations around the state.

The Board has developed a Guideline for Fenced Dog Parks to assist local government, developers, state government agencies and consultants to effectively develop and manage successful dog parks, which create safe environments for both people and dogs.

In January 2013, the Board provided a submission to the Parliamentary Select Committee on Dogs and Cats as Companion Animals. The Board's submission focussed on the management related considerations of breeding, acquiring and owning dogs and cats as companion animals within our community and factors which may contribute to their relinquishment.

To reinforce the Board's recommendations to the Minister, and submission provided to the Select Committee on Dogs and Cats as Companion Animals, the Board has developed position statements on desexing and microchipping.

A research grant application was supported by the Board to fund an honours project through the School of Animal & Veterinary Science, University of Adelaide to research the origin and location of puppies sold through non-breeder sources, and the behaviours of the people who buy puppies from these sources.

Socially responsible dog ownership key messages were promoted through attendance and exhibition at the 2012 Royal Adelaide Show, Adelaide Animal Expo 2013 and the 2013 Million Paws Walk.

## **Priority 2: Improve the management and care of owned and unowned cats.**

The Board drafted a by-law template for the management of cats and implementation resource kit to assist councils with the planning and introduction of a cat management by-law. The cat by-law template will be promulgated to councils in collaboration with the Local Government Association (LGA) in 2013/14. The Board supported individual councils that are considering the introduction of a by-law for the management of cats by attending meetings and providing evidence, information and advice relating to cat management.

The Board facilitated a meeting of representatives from key stakeholder groups to commence development of a state-wide plan for the improved management of cats in South Australia. Representatives from the Australian Veterinary Association SA (AVA), Feline Association of South Australia, South Australian local governments, RSPCASA, AWLSA, Governing Council of the Cat Fancy SA, University of Adelaide and Board staff attended.

The Board continued to promote responsible cat ownership and the issues of homeless cats through the Help Homeless Cats SA Facebook site and distributed the Help Homeless Cats information brochure to all councils, veterinary clinics, Pet Industry Association of Australia accredited pet suppliers, cat associations, and animal welfare organisations.







### **Priority 3: Review the performance of the dog and cat management act and establish systems and processes which ensure 100% compliance with the legislation.**

The Board is undertaking the second round of audits of the 68 councils in South Australia to ensure that their dog and cat management practices and procedures comply with the *Dog and Cat Management Act 1995*. Advice regarding legislative non-compliance identified in the audit process are provided to councils with timelines for completion of corrective actions. The Board works with councils to improve administrative and regulatory compliance and assess the trends of non-compliance to resolve the causes and achieve a higher level of compliance across all councils.

To improve data integrity, the Board reviewed and amended the online audit form for end of financial year reporting (Form 26), assisting councils in meeting the financial reporting obligations as required under the *Act*.

The Board presented at the national conference of the Australian Institute of Animal Management on operational and financial compliance under the *Act* and at the Local Government Authorised Persons' Association Conference providing information about the role and work of the Board.

### **Priority 4: Maximise the benefits from new and existing partnerships and articulate our collaborative actions.**

During the reporting period Memorandum of Understandings (MOUs) between the Board and the Australian Institute of Animal Management (AIAM) and RSPCA were signed. This represents three MOUs signed between the Board and related stakeholder organisations (LGA, RSPCA and AIAM).

Bi-monthly stakeholder meetings with RSPCA, AVA, and AWL were implemented and facilitated by the Board to discuss common objectives and develop strategies to improve dog and cat management in South Australia. The Board collaborated with the AVA to develop agreed position statements on the desexing of dogs and cats.

The Board provided a grant to the District Council of Ceduna to create new facility for the detention of dogs under the *Act*. The construction of the pound provided an opportunity for council to work with local indigenous youth who were given an opportunity to develop skills in construction through on the job training and the opportunity to develop skills in construction. The project linked to the South Australian Government's scheme 'Skills for All'.

The Board provided sponsorship to Australian Institute for Animal Management conference and the Local Government Authorised Persons' Association to support annual awards for animal management officers.



The Board conducted a Stakeholder Survey to measure satisfaction with Board services and activities. The survey results included positive increases, primarily in awareness of the Board's role, functions and educational resources. Perceptions and satisfaction with the Board's activities and quality of service have been largely stable across the last two years. The Board developed a Stakeholder Engagement Strategy to identify new opportunities to collaborate and engage with stakeholders and improve existing stakeholder relationships.



As a component of fulfilling its functions under the Act pertaining to the accreditation of dogs as disability dogs, guide dogs and hearing dogs, the Board participated in seminars with the Lions Hearing Dogs and the Royal Society for the Blind to educate health care workers about the role of disability dogs in the community. The seminars provided information about the Disability Discrimination Act 1992, the Equal Opportunities Act 1984 and the Dog and Cat Management Act 1995.

The Board approved a new Charter for a Finance, Audit and Risk Management Subcommittee to replace the former Finance Subcommittee of the Board. The role and objectives of the new Subcommittee will be to oversee the financial plans and budgets of the Board, review the preparation and integrity of the Board's financial statements, establish internal controls, policies and procedures that the Board uses to identify and manage risks and address the Board's legal and regulatory compliance through independent audit.

The Board Governance Performance Assessment was completed by Board Members and staff in January / February 2013. The Board engaged an independent organisation to conduct a Board Governance Performance evaluation. The report detailed the results of the 2013 evaluation benchmarked against the performance of the Board in 2012 and against eight like organisations. The overall governance performance of the Board was evaluated as very good to exemplary.

#### **Priority 5: Implement systems and processes which deliver the Board's priorities.**

A compliance audit was undertaken by the Crown Solicitor's Office during July 2012. The Crown Solicitor's report indicated 98% compliance with the Act with only one mandatory area identified as being part compliant. This non-compliance has been remedied and 100% compliance is anticipated in the audit that will be conducted in 2014.

The Animal Management Officers Professional Development Program was updated to assist Councils to increase the level of professionalism, performance standards, skills and knowledge base of Authorised Persons.

The Board, Local Government Authorised Persons' Association and the Local Government Association have collaborated to roll out the regulatory training.

# Role, Legislation and Structure



The Dog and Cat Management Board is established under section 10 of the Act.

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

## Objects of the Dog and Cat Management Act 1995

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;
- (c) To promote the effective management of dogs and cats (including through encouragement of the desexing of dogs and cats).

## Role and Functions of the Dog and Cat Management Board

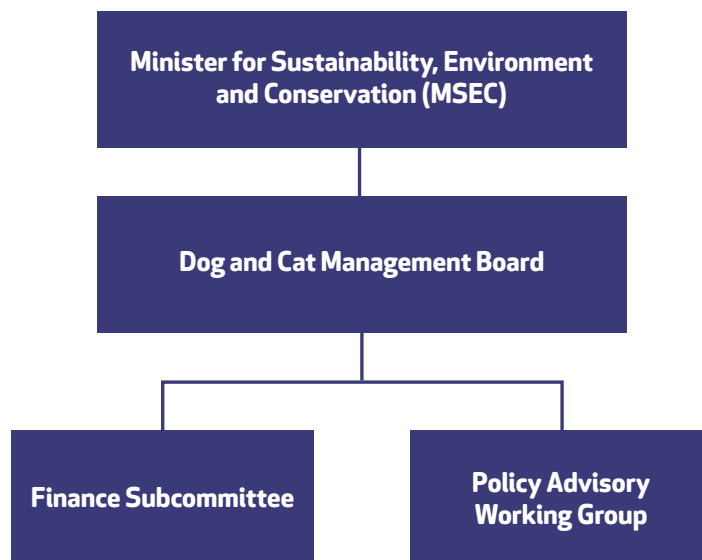
The Act describes the functions of the Board.

The functions of the Board are:

- (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 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).



\*Staffing and services provided by DEWNR via a Service Level Agreement





## By-Laws

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 Coober Pedy
- Berri Barmera Council
- City of Marion
- District Council of Ceduna

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

- District Council of Mallala
- District Council of Coober Pedy
- Berri Barmera Council
- Port Pirie Regional Council
- City of Marion
- District Council of Ceduna

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.

## Plans of Management Relating to Dogs and Cats

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.

Plans of management relating to dogs and cats from the following councils were approved during the reporting period:

- Adelaide City Council
- Adelaide Hills Council
- Alexandrina Council
- Barossa Council
- Campbelltown City Council
- City of Burnside
- City of Holdfast Bay
- City of Marion
- City of Mitcham
- City of Mount Gambier
- City of Onkaparinga
- City of Playford
- City of Port Lincoln
- City of Tea Tree Gully
- City of West Torrens
- District Council of Barunga West
- District Council of Cleve
- District Council of Coober Pedy
- District Council of Copper Coast
- District Council of Lower Eyre Peninsula
- District Council of Loxton Waikerie
- District Council of Mallala
- District Council of Mount Barker
- District Council of Peterborough
- District Council of Robe
- District Council of Streaky Bay
- District Council of Tumby Bay
- Light Regional Council
- Naracoorte Lucindale Council
- Port Pirie Regional Council
- Regional Council of Goyder
- Southern Mallee District Council
- Town of Walkerville
- Wakefield Regional Council
- Wattle Range Council
- Wudinna District Council



## Greyhound Exemptions

During the reporting period 146 greyhound exemptions were granted by the Board in accordance with Section 45E (1) of the *Act*.

## Disability Dogs

During the reporting period 17 disability dogs were accredited by the Board in accordance with Section 21A of the *Act*.

## Advice to Minister

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 working relationships are effective and productive.

This year the Board has provided the Minister with advice regarding the:

- Progress of legislative amendments to the *Dog and Cat Management Act 1995*
- Implementation of cat management by-laws by local government
- Reducing dog related injury

## Membership

The Board is made up 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.

## As at 30 June 2013 Dog and Cat Management Board membership was as follows:

| Presiding Member                         | Appointed pursuant to the following section of the Act                 |
|--|--|
| Ms Jan Connolly                          | Jointly nominated by the Minister and the Local Government Association |
| Member                                   |  |
| 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 Ann Mclean                            | Nominated by the Minister  |
| Ms Helen Radoslovich                     | Nominated by the Minister  |
| Deputies                                 |  |
| Ms Helen Thomas<br>(Deputy to K D'Onise) | Nominated by the Minister  |

## Meetings: General and Special

A total of eleven general Board meetings were held during the 2012-13 financial year.

Two special Board meetings were held during the 2012-13 financial year.

Attendance by appointed members at meetings:

| Member      | Meeting attendance | Comments                  |
|-------------|--------------------|---------------------------|
| Connolly    | 13                 |                           |
| Button      | 11                 |                           |
| Clancy      | 11                 |                           |
| Darzanos    | 10                 |                           |
| Haese       | 12                 |                           |
| D'Onise     | 5                  | Absent on maternity leave |
| McBryde     | 13                 |                           |
| McLean      | 10                 |                           |
| Radoslovich | 9                  |                           |
| Thomas      | 6                  | Deputy to K D'Onise       |





## Advisory Committee Membership

### Finance Committee

Under section 22 (e) of the *Act*, 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
- 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 Connolly
- Dr McBryde
- Mr Button



Meetings are also attended by the Board's Executive Officer and Program Manager and the DEWNR Finance Officer appointed to provide financial services to the Board.

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

In May 2013, the Board approved a new Charter for a Finance, Audit and Risk Management Subcommittee to replace the former Finance Subcommittee of the Board.

### Policy Advisory Working Group

The Policy Advisory Working 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:

- Helen Radoslovich
- John Darzanos

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



## Policies of the Board

The Board has adopted the following policies and guidelines during the reporting period:

- Policy for the Approval of Facilities used for detention of dogs and cats under the Dog and Cat Management Act 1995
- Risk Management Policy
- Access to the Dog Register Guideline (revised)
- Guideline for the keeping of dogs and cats in council facilities – Welfare
- Guideline for the keeping of dogs and cats in council facilities – Management

## Senior Animal Management Officers Forum

The Board continued to facilitate the Senior Animal Management Officers Forum (SAMOF). SAMOF provides an opportunity for attendees to discuss operational matters that arise in the enforcement and administration of the Act, share initiatives, ensuring that the Act is consistently applied, and collectively propose solutions to solve common issues. The Forum also provides an opportunity for the Board to consult with Animal Management Officers on a range of legislative, policy and operational matters.

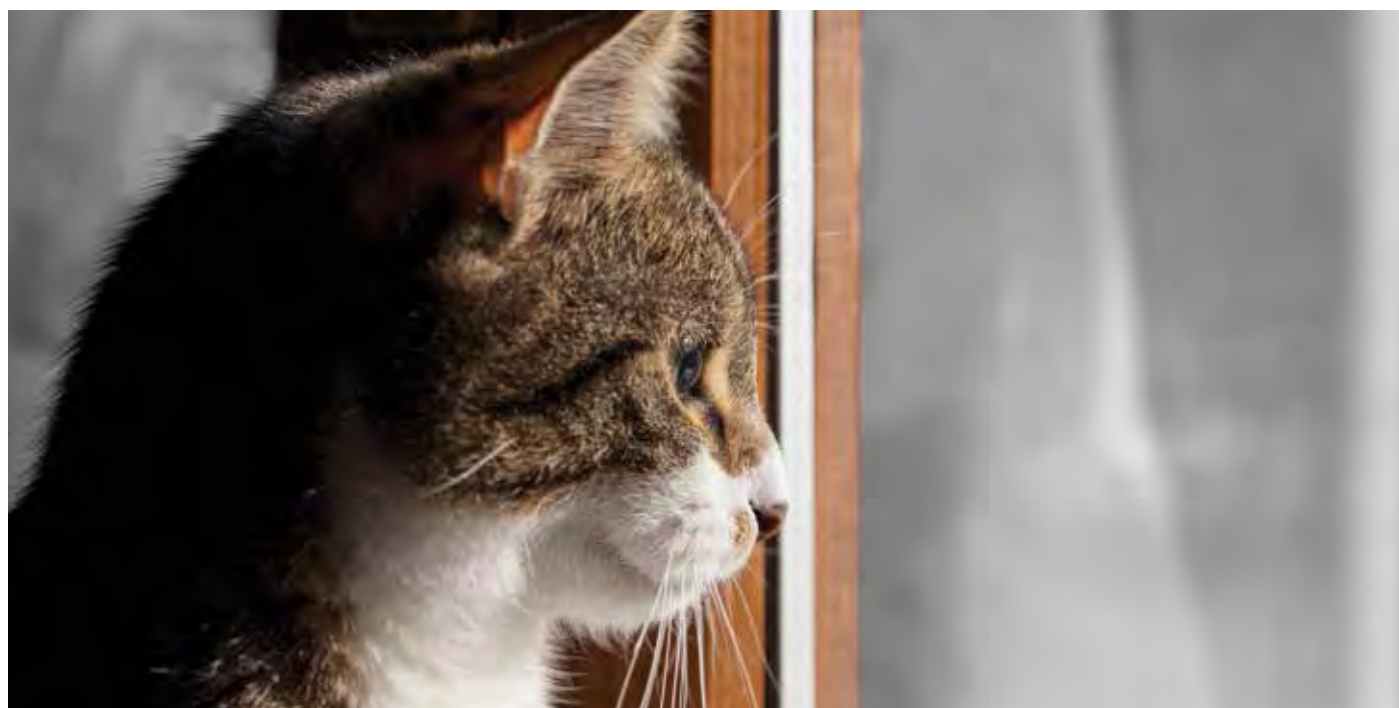
| Meeting Location |                |                      |                     |                        |
|------------------|----------------|----------------------|---------------------|------------------------|
|                  | City of Marion | City of Holdfast Bay | Alexandrina Council | Adelaide Hills Council |
| Attendance       | 17             | 20                   | 21                  | 31                     |

## Additional Stakeholders

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

- Animal Law Committee of Law Society of SA
- Animal Welfare League of South Australia Inc
- Assistance Dogs Australia
- Australian Institute of Animal Management
- Australian Veterinary Association
- Authorised Persons' Association
- Council officers
- Dogs SA
- Department of Environment, Water and Natural Resources
- Dog Obedience Clubs
- Feline Association of South Australia
- The Governing Council of the Cat Fancy of SA 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

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



## 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.

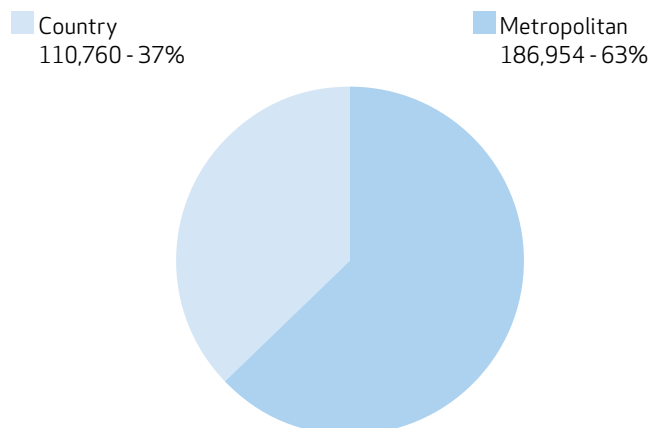
| Table 1: Number of Dogs Registered In South Australia |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| Year  | Metropolitan       | Country            | Total              |
| <b>2012-13</b>  | <b>186 954</b>     | <b>110 760</b>     | <b>297 714</b>     |
| 2011-12   | 181 145 (*180 752) | 110 034 (*110 316) | 291 179 (*291 068) |
| 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            |

Table 1: The number of dogs registered in South Australia over the last 10 years averaged 293,848 with the 2012-13 figure of 297,714 rising above the average. The 2012-13 metropolitan registration figures of 186,954 is in line with the average for metropolitan registrations of 186,485 and an increase from 2011-12 figures. There continues to be an increase in the number of country registrations from 2010-11, now above the average of the last ten years of 107,362.

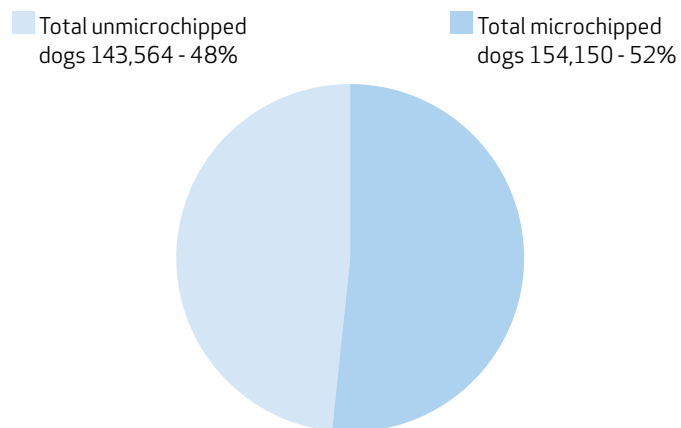
\*The 2011-12 Annual Report of the Dog and Cat Management Board reported incorrect information regarding dog registration numbers in South Australia. Table 1 indicating the number of dogs registered in 2011-12 has been adjusted to indicate the correct figures (incorrect figures in brackets).



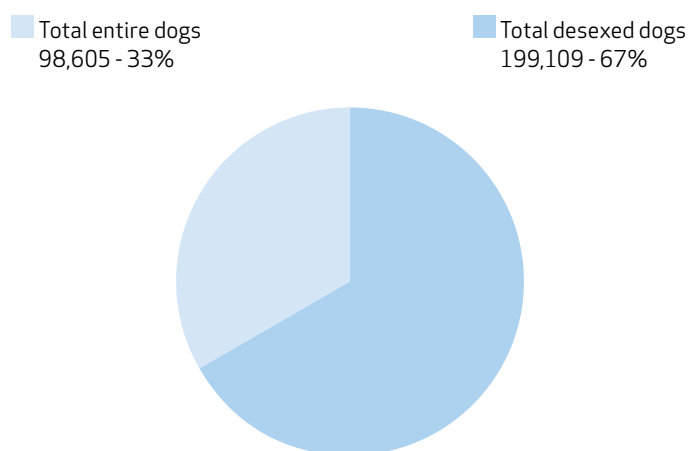
**Figure 1: Number of dogs registered in South Australia 2012-13**



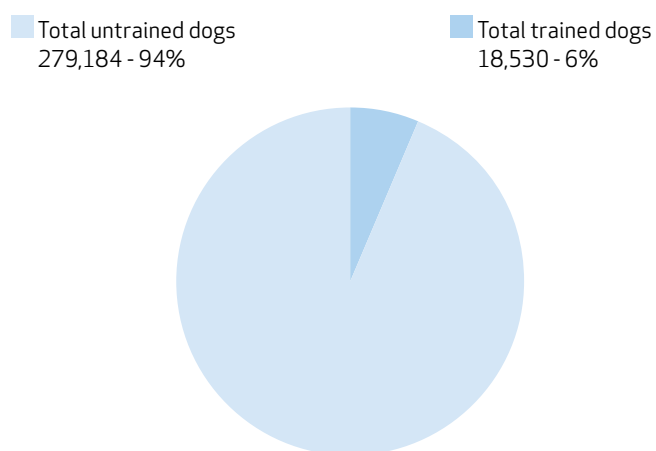
**Figure 3: Total number of registered dogs where the microchip rebate is claimed in South Australia 2012-13**



**Figure 2: Total number of registered dogs where the desexing rebate is claimed in South Australia 2012-13**



**Figure 4: Total number of registered dogs where the training rebate is claimed in South Australia 2012-13**



## Dogs impounded and returned to owner – statistics

**Table 2: Number of Dogs Collected by Councils as a Result of Dogs Wandering at Large**

| Year    |              | Dogs Impounded | Impounded Dogs returned to owner | Dogs returned to owner before impoundment | Percentage returned to owner |
|---------|--------------|----------------|----------------------------------|---|------------------------------|
| 2012-13 | Metropolitan | 7,128          | 4,726                            | 1,787                                     |                              |
|         | Country      | 4,367          | 2,587                            | 1,443                                     |                              |
|         | <b>Total</b> | <b>11,495</b>  | <b>7,313</b>                     | <b>3,230</b>                              | <b>71.60%</b>                |
| 2011-12 | Metropolitan | 8,349          | 5,459                            | 1,764                                     |                              |
|         | Country      | 4,224          | 2,285                            | 1,342                                     |                              |
|         | <b>Total</b> | <b>12,573</b>  | <b>7,744</b>                     | <b>3,106</b>                              | <b>69.20%<br/>(*86%)</b>     |
| 2010-11 | Metropolitan | 8,520          | 5,664                            | 1,330                                     |                              |
|         | Country      | 4,788          | 2,328                            | 1,489                                     |                              |
|         | <b>Total</b> | <b>13,308</b>  | <b>7,992</b>                     | <b>2,819</b>                              | <b>67.04%<br/>(*60.05%)</b>  |

\*The 2011-12 Annual Report of the Dog and Cat Management Board reported incorrect information regarding Table 2: Number of dogs collected by councils as a result of dogs wandering at large. The table has been adjusted to indicate the correct figures (incorrect figures in brackets).

This table represents the return to owner reportable figures within the 72 hours statutory detention period as identified in the Act. Dogs transferred to shelters after the detention period may still be reclaimed, however these statistics are not included here.

**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 before they are impounded.

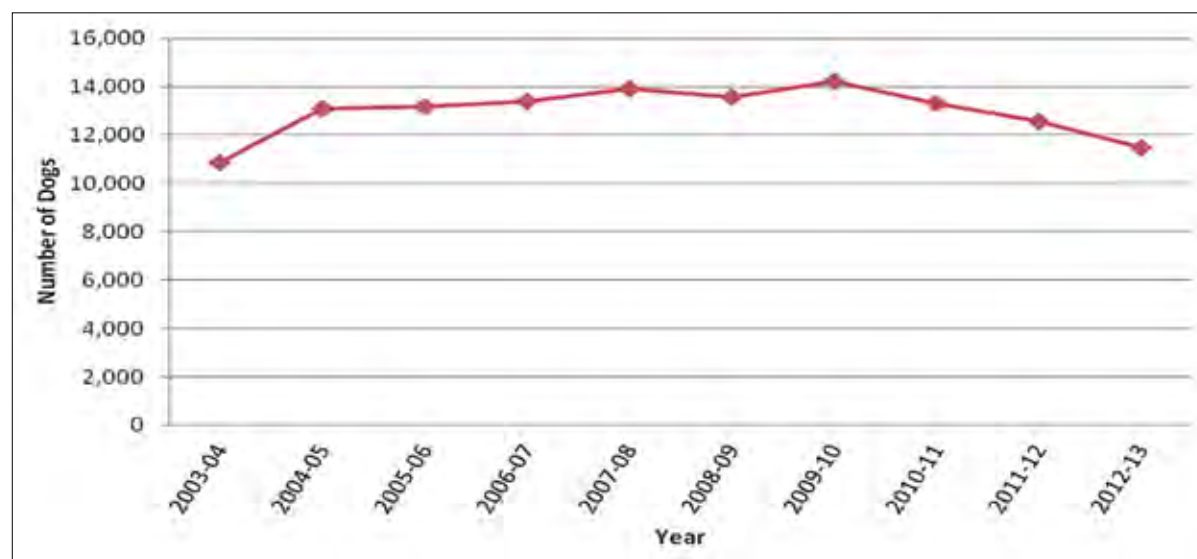
**Figure 5: Impounded wandering dogs**

Figure 5. The number of dogs that cannot be identified or for which an owner cannot be located has continued to decrease since 2009-10. The actions of council Animal Management Officers has continued to have a positive influence in improving the rate of dogs returned to owners where dogs have been carrying an appropriate form of identification such as registration disc and/or microchip.

## Reported Dog Attacks – Statistics

**Table 3: Number of Dog Attacks/Harassments Reported to Councils**

| Year           | Harassment | Attack       | Total        |
|----------------|------------|--------------|--------------|
| <b>2012-13</b> | <b>792</b> | <b>1,320</b> | <b>2,112</b> |
| 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        |



**Table 4: Type of Dog Attacks/Harassments Reported to Councils**

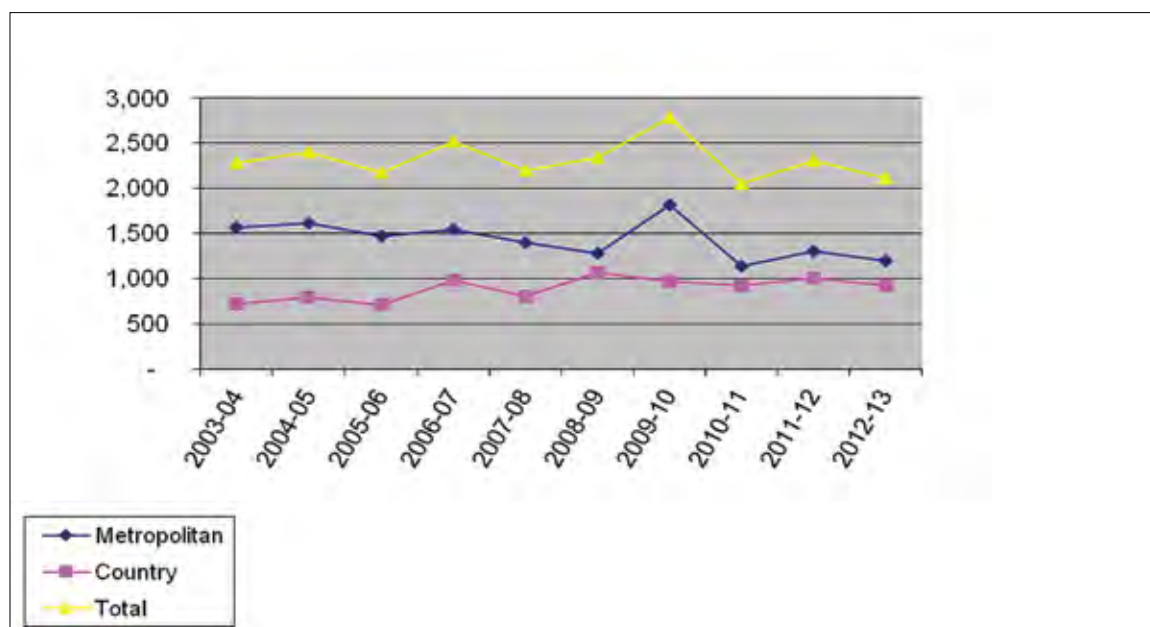
| Year           | Type            | Harassment               | Attack                   | Total                      |
|----------------|-----------------|--------------------------|--------------------------|----------------------------|
| <b>2012-13</b> | Human<br>Animal | <b>496</b><br><b>296</b> | <b>431</b><br><b>889</b> | <b>927</b><br><b>1,185</b> |
| 2011-12        | Human<br>Animal | 583<br>383               | 440<br>914               | 1,023<br>1,297             |

The figures in table 4 represent dog attack/harassment incidents that 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 harmfully resulting in physical injury such as bruising, puncture wounds or laceration.

In 2012-13 there was a decrease in the number of harassment reports lodged with councils, and a decrease in reported dog attacks. The majority of attacks reported to councils relate to animal attacks.

**Figure 6: Dog attacks / harassments reported to councils**





**Table 5: State-wide hospital admissions for dog related incidents**

| Year           | Hospital admissions |
|----------------|---------------------|
| <b>2012-13</b> | <b>235</b>          |
| 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                 |

The number of admissions to hospital from dog attacks has increased in 2012-13 to 235 admissions for 2012-13 with an average of 2.3 days of admission per individual. The annual number of cases does not represent a statistically significant increase on the figures from previous years, but neither does it provide evidence for a declining toll of injury attributable to dogs. Young children continue to be the most commonly admitted age group following a dog attack with an even spread across the other age groups.

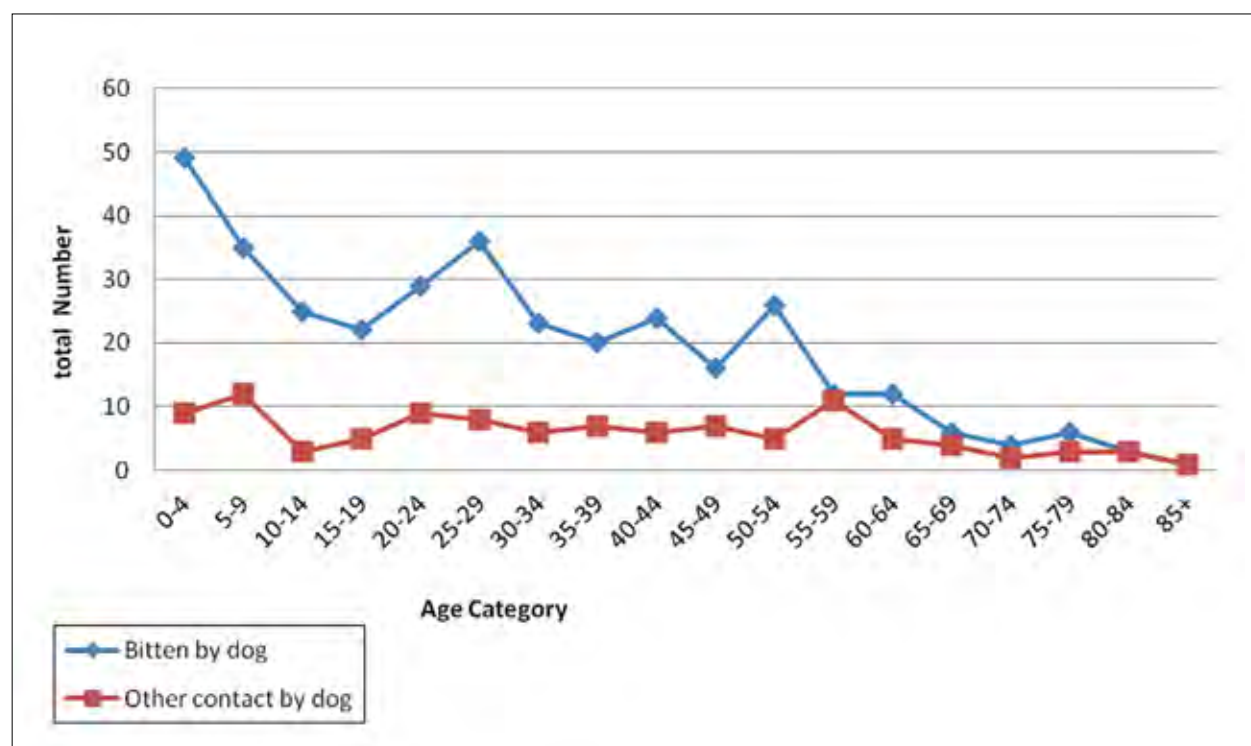
\*Admission data is for all public hospitals only

Table 6 provides information obtained through the Department for Health and Ageing relating to the severity of injury by age group. The length of stay in hospital and the number of hours spent in an Intensive Care Unit (ICU) indicates the severity of injury sustained by patients. 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.

| Table 6: Admissions to hospital for dog related incident by age 2012-13 |               |                      |            |              |                        |             |
|---|---------------|----------------------|------------|--------------|------------------------|-------------|
| Age categories  | Bitten by dog | Other contact by dog | Total      | Percent (%)  | Length of stay (days)  | ICU (hours) |
| 0-4   | 32            | 0                    | 32         | 13.6         | 46 (average 1.4 days)  | 0           |
| 5-9   | 33            | 0                    | 33         | 14.0         | 57 (average 1.7 days)  | 0           |
| 10-14   | 19            | 0                    | 19         | 8.1          | 30 (average 1.5 days)  | 0           |
| 15-19   | 7             | 2                    | 9          | 3.8          | 13 (average 1.4 days)  | 0           |
| 20-24   | 7             | 2                    | 9          | 3.8          | 14 (average 1.5 days)  | 0           |
| 25-29   | 13            | 1                    | 14         | 6.0          | 31 (average 2.2 days)  | 0           |
| 30-34   | 8             | 0                    | 8          | 3.4          | 12 (average 1.5 days)  | 0           |
| 35-39   | 11            | 0                    | 11         | 4.7          | 31 (average 2.8 days)  | 0           |
| 40-44   | 16            | 2                    | 18         | 7.7          | 39 (average 2.2 days)  | 0           |
| 45-49   | 12            | 1                    | 13         | 5.5          | 28 (average 2.2 days)  | 0           |
| 50-54   | 11            | 1                    | 12         | 5.1          | 30 (average 2.5 days)  | 0           |
| 55-59   | 9             | 1                    | 10         | 4.3          | 18 (average 1.8 days)  | 0           |
| 60-64   | 9             | 1                    | 10         | 4.3          | 36 (average 3.6 days)  | 0           |
| 65-69   | 4             | 3                    | 7          | 3.0          | 30 (average 4.3 days)  | 0           |
| 70-74   | 8             | 2                    | 10         | 4.3          | 22 (average 2.2 days)  | 68          |
| 75-79   | 8             | 4                    | 12         | 5.1          | 55 (average 4.6 days)  | 0           |
| 80-84   | 2             | 2                    | 4          | 1.7          | 13 (average 3.3 days)  | 0           |
| 85+   | 2             | 2                    | 4          | 1.7          | 42 (average 10.5 days) | 0           |
| <b>Total</b>  | <b>211</b>    | <b>24</b>            | <b>235</b> | <b>100.0</b> | <b>547</b>             | <b>68</b>   |

\*Admission data is for all public hospitals only

**Figure 7: Hospital admissions data: bitten by dog or struck by dog 2012-13**



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

The South Australian Department for Health and Ageing has also provided data on the number of presentations to emergency departments that related to dog attacks or harassment. The data are likely to represent an undercount of emergency department presentations for dog attacks as some of the relevant cases treated were not coded sufficiently to be included in the set of dog-related incidents. The increase in emergency department presentations is considered statistically significant.

The data further confirms that children in the 0-9 age category are represented as the highest category of presentation to a hospital emergency department as a result of a dog attack incident.

**Table 7: Emergency department presentations for dog related incidents**

| Year           | Presentations |
|----------------|---------------|
| <b>2012-13</b> | <b>455</b>    |
| 2011-12        | 430           |
| 2010-11        | 405           |



**Table 8: Emergency department presentations for dog related incident by age 2012-13**

| Age categories | Bitten by dog | Other contact by dog | Total      | Percent (%) |
|----------------|---------------|----------------------|------------|-------------|
| 0-4            | 49            | 9                    | 58         | 12.7        |
| 5-9            | 35            | 12                   | 47         | 10.3        |
| 10-14          | 25            | 3                    | 28         | 6.2         |
| 15-19          | 22            | 5                    | 27         | 5.9         |
| 20-24          | 29            | 9                    | 38         | 8.4         |
| 25-29          | 36            | 8                    | 44         | 9.7         |
| 30-34          | 23            | 6                    | 29         | 6.4         |
| 35-39          | 20            | 7                    | 27         | 5.9         |
| 40-44          | 24            | 6                    | 30         | 6.6         |
| 45-49          | 16            | 7                    | 23         | 5.1         |
| 50-54          | 26            | 5                    | 31         | 6.8         |
| 55-59          | 12            | 11                   | 23         | 5.1         |
| 60-64          | 12            | 5                    | 17         | 3.7         |
| 65-69          | 6             | 4                    | 10         | 2.2         |
| 70-74          | 4             | 2                    | 6          | 1.3         |
| 75-79          | 6             | 3                    | 9          | 2.0         |
| 80-84          | 3             | 3                    | 6          | 1.3         |
| 85+            | 1             | 1                    | 2          | 0.6         |
| <b>Total</b>   | <b>349</b>    | <b>106</b>           | <b>455</b> | <b>100</b>  |

\*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 a cat**

| Year           | Hospital admissions |
|----------------|---------------------|
| <b>2012-13</b> | <b>84</b>           |
| 2011-12        | 63                  |
| 2010-11        | 55                  |
| 2009-10        | 55                  |

The following table presents admissions to hospital for cat related incidents by age for 2012-13.

**Table 10: 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            | 3                    | 3.6          | 6                     | 0           |
| 5-9            | 0                    | 0.0          | 0                     | 0           |
| 10-14          | 1                    | 1.2          | 2                     | 0           |
| 15-19          | 4                    | 4.8          | 8                     | 0           |
| 20-24          | 2                    | 2.4          | 6                     | 0           |
| 25-29          | 4                    | 4.8          | 22                    | 0           |
| 30-34          | 6                    | 7.1          | 22                    | 0           |
| 35-39          | 3                    | 3.6          | 11                    | 0           |
| 40-44          | 4                    | 4.8          | 9                     | 0           |
| 45-49          | 4                    | 4.8          | 9                     | 0           |
| 50-54          | 10                   | 11.9         | 27                    | 0           |
| 55-59          | 9                    | 10.7         | 26                    | 0           |
| 60-64          | 10                   | 11.9         | 39                    | 0           |
| 65-69          | 1                    | 1.2          | 8                     | 0           |
| 70-74          | 9                    | 10.7         | 38                    | 0           |
| 75-79          | 3                    | 3.6          | 7                     | 0           |
| 80-84          | 8                    | 9.5          | 27                    | 0           |
| 85+            | 3                    | 3.6          | 28                    | 0           |
| <b>Total</b>   | <b>84</b>            | <b>100.0</b> | <b>295</b>            | <b>0</b>    |

There is a statistically significant upward trend in admissions due to cat related incidents. More adults than young children were admitted due to a cat related incidents; this is in contrast to dog related incidents where children are more frequently the victim than adults.

## Governance Arrangements

The Board, an independent statutory authority established under the *Dog and Cat Management Act 1995*, is an entity within the Sustainability, Environment and Conservation Portfolio and subject to the administrative requirements of the public sector. The Department of Environment, Water and Natural Resources (DEWNR) provides support to the Board through a service level agreement.



# Management of Human Resources

Dog and Cat Management Board members (other than government employees) received the following remuneration as determined by the Governor:

- Chair: \$221 per four hour session  
\$55.25 per hour (out of session)
- Member: \$177 per four hour session

## Employee Numbers, Gender and Status

By agreement between the Chair of the Board and the Chief Executive of DEWNR, all administrative and executive support to the Board has been provided by DEWNR on a cost recovery basis.

The Board funds through a service level agreement with DEWNR the following ongoing positions:

|  |            |
|--|------------|
| Executive Officer                        | 1.0 (ASO7) |
| Program Manager                          | 1.0 (ASO6) |
| Communications / Project Manager         | 1.0 (ASO6) |
| Policy Officer                           | 1.0 (ASO5) |
| Project Support Officer – Compliance     | 1.0 (ASO4) |
| Project Support Officer – Communications | 1.0 (ASO4) |
| Administrative Officer                   | 1.0 (ASO3) |

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.

## Gender Reporting

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

The gender of staff providing services to the Board is reported in the DEWNR Annual Report 2012-13

### **The following matters are also contained in the DEWNR Annual Report 2012-2013:**

- Superannuation contribution by the Dog and Cat Management Board
- Executives
- Leave Management
- Workforce Diversity
- Voluntary Flexible Working Arrangements
- Performance Development
- Leadership and Management Development
- Accredited Training Packages
- Employment Opportunity Programs
- Occupational Health and Safety and Injury Management
- Account Payment Performance
- Carers Recognition Act 2005
- Disability Action Plan
- Energy Efficiency Action Plan Report
- Greening of Government Operations Framework

## Contractual Arrangements

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

## Fraud

It is declared that there were no instances of fraud detected in the activities undertaken by the Board in this reporting period. Financial services are provided to the Board by DEWNR. Strategies to detect instances of fraud are reported in the DEWNR Annual Report 2012-13.

## Consultants

The Board did not engage any consultants in this reporting period.

## Overseas Travel

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

## Urban Design Charter

No events occurred in 2012-13 that required the Board to consider the principles of urban design contained in the South Australian Urban Design Charter.

## Freedom of Information – Information Statements

Through the service level agreement, the Dog and Cat Management Board participates and abides by the arrangements outlined in the DEWNR Freedom of Information regime. No FOI requests were made of the Board during the reporting period. Reporting on this matter is contained on the DEWNR website. Please visit <http://www.environment.sa.gov.au/> to view the DEWNR FOI Statement.

## Whistleblowers Protection Act 1993

Reporting requirements against the *Whistleblowers Protection Act 1993* requires the Board to 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 2012-13 financial year.

## Regional Impact Assessment Statements

No Regional Impact Assessment Statements were undertaken by the Board in 2012-13.

## Reconciliation Statement

The Board acknowledges and respects the traditional custodians on whose ancestral lands we meet and the land that it considers and protects. The Board acknowledges the Aboriginal people's deep feeling of attachment and relationship to country. In fulfilling its functions, the Board is aware of the cultural heritage of the traditional owners and strives to achieve mutually satisfying outcomes wherever these matters are concerned.

## Acknowledgements

The Chair thanks the Minister for Sustainability, 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 DEWNR for their support via the service level agreement throughout the year. The Chair would like to acknowledge and thank outgoing Board Members Dr Ian McBryde and Mrs Rosalie Haese, and the Hon Paul Caica MP, former Minister for Sustainability, Environment and Conservation.





**DOG AND CAT**  
**MANAGEMENT BOARD**  
FINANCIAL STATEMENTS  
1ST JULY 2012  
30TH JUNE 2013



**Government of South Australia**  
Dog and Cat Management Board





Our Ref: A13/290

27 September 2013

9th Floor  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
DX 56208  
Victoria Square  
Tel +618 8226 9640  
Fax +618 8226 9688  
ABN 53 327 061 410  
audgensa@audit.sa.gov.au  
www.audit.sa.gov.au

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

Dear Ms Connolly

**Audit of the Dog and Cat Management Board  
for the year ended 30 June 2013**

The audit of the accounts of the Dog and Cat Management Board (the Board) for the year ended 30 June 2013 has been completed.

The audit covered the principal financial operations of the Board and included the testing of systems and internal controls and financial transactions. The attachment to this letter details the significant finding from the audit that will need to be addressed by the Board in 2013-14.

The audit coverage and its conduct 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 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

S O'Neill  
**AUDITOR-GENERAL**

**1. Council audits****1.1 Auditing of Councils every three years**

The *Dog and Cat Management Act 1995* (the Act) Division 3 section 21 requires

- (i) monitoring the administration and enforcement of this Act by councils.

The Board's policy on the Auditing of Council Compliance with the Act requires audits to be performed every three years to satisfy the requirements of the Act.

A review of Council audit's performed in 2012-13 noted that five had not been achieved within the three year timeframe. A further seven audits scheduled for 2012-13 had not occurred. It was not clear what action was taken to address the findings observed in the Council audits.

**Risk exposure**

Requirements of the Act may not be satisfied.

**Recommendation**

Ensure compliance with the Board's policy requiring Council audit's every three years.



9th Floor  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
DX 56208  
Victoria Square  
Tel +618 8226 9640  
Fax +618 8226 9688  
ABN 53 327 061 410  
audgensa@audit.sa.gov.au  
www.audit.sa.gov.au

**To the Chair 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 2013. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2013
- a Statement of Financial Position as at 30 June 2013
- a Statement of Changes in Equity for the year ended 30 June 2013
- a Statement of Cash Flows for the year ended 30 June 2013
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chair of the Finance, Audit and Risk Management, the Executive Officer and the Chief Financial Officer, 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 2013, 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**  
27 September 2013



**Dog and Cat Management Board**  
**Annual Financial Statements**

**For the Year Ended 30 June 2013**

## 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 2013 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.



C Button

Chair Finance, Audit and  
Risk Management  
Dog and Cat Management  
Board

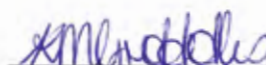
26 September 2013



B Luxton

Executive Officer  
Dog and Cat Management  
Board

26 September 2013



Michelle Griffiths

Chief Financial Officer  
Department of Environment,  
Water and Natural Resources

25 September 2013

2

**Dog and Cat Management Board**  
**Statement of Comprehensive Income**  
**For the Year Ended 30 June 2013**

|                                       | <b>Note</b> | <b>2013</b><br>\$'000 | <b>2012</b><br>\$'000 |
|---------------------------------------|-------------|-----------------------|-----------------------|
| <b>Expenses</b>                       |             |                       |                       |
| Board member expenses                 | 5           | 25                    | 20                    |
| Supplies and services                 | 6           | 1,515                 | 1,126                 |
| Grants and subsidies                  | 7           | 68                    | 119                   |
| Depreciation expense                  | 8           | 10                    | 10                    |
| Other expenses                        | 9           | 8                     | 10                    |
| <b>Total expenses</b>                 |             | <b>1,626</b>          | <b>1,285</b>          |
| <b>Income</b>                         |             |                       |                       |
| Revenues from fees and charges        | 10          | 1,343                 | 1,250                 |
| Interest revenues                     | 11          | 28                    | 58                    |
| <b>Total income</b>                   |             | <b>1,371</b>          | <b>1,308</b>          |
| <b>Net cost of providing services</b> |             | <b>255</b>            | <b>(23)</b>           |
| <b>Net result</b>                     |             | <b>(255)</b>          | <b>23</b>             |
| <b>Total comprehensive result</b>     |             | <b>(255)</b>          | <b>23</b>             |

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

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

**Dog and Cat Management Board**  
**Statement of Financial Position**  
**As at 30 June 2013**

|  | Note | 2013<br>\$'000 | 2012<br>\$'000 |
|--|------|----------------|----------------|
| <b>Current assets</b>  |      |                |                |
| Cash and cash equivalents                                      | 12   | 713            | 956            |
| Receivables  | 13   | 2              | 4              |
| <b>Total current assets</b>                                    |      | <u>715</u>     | <u>960</u>     |
| <b>Non-current assets</b>                                      |      |                |                |
| Property, plant and equipment                                  | 14   | 114            | 124            |
| <b>Total non-current assets</b>                                |      | <u>114</u>     | <u>124</u>     |
| <b>Total assets</b>  |      | <u>829</u>     | <u>1,084</u>   |
| <b>Current liabilities</b>                                     |      |                |                |
| Payables   | 15   | 209            | 209            |
| <b>Total current liabilities</b>                               |      | <u>209</u>     | <u>209</u>     |
| <b>Total liabilities</b>                                       |      | <u>209</u>     | <u>209</u>     |
| <b>Net assets</b>  |      | <u>620</u>     | <u>875</u>     |
| <b>Equity</b>  |      |                |                |
| Retained earnings  |      | 620            | 875            |
| <b>Total equity</b>  |      | <u>620</u>     | <u>875</u>     |
| The total equity is attributable to the SA Government as owner |      |                |                |
| Unrecognised contractual commitments                           | 17   |                |                |
| 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 2013**

|   | Retained<br>Earnings | Total        |
|---|----------------------|--------------|
|   | \$'000               | \$'000       |
| <b>Balance at 30 June 2011</b>                | <b>852</b>           | <b>852</b>   |
| Net result for 2011-12                        | 23                   | 23           |
| <b>Total comprehensive result for 2011-12</b> | <b>23</b>            | <b>23</b>    |
| <b>Balance at 30 June 2012</b>                | <b>875</b>           | <b>875</b>   |
| Net result for 2012-13                        | (255)                | (255)        |
| <b>Total comprehensive result for 2012-13</b> | <b>(255)</b>         | <b>(255)</b> |
| <b>Balance at 30 June 2013</b>                | <b>620</b>           | <b>620</b>   |

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

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

**Dog and Cat Management Board**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2013**

|   | Note | 2013<br>\$'000 | 2012<br>\$'000 |
|---|------|----------------|----------------|
| <b>Cash flows from operating activities</b>                 |      |                |                |
| <b>Cash outflows</b>  |      |                |                |
| Board member payments                                       |      | (25)           | (20)           |
| Payments for supplies and services                          |      | (1,515)        | (1,033)        |
| Payments of grants and subsidies                            |      | (68)           | (119)          |
| Other payments  |      | (8)            | (10)           |
| <b>Cash used in operations</b>                              |      | <u>(1,616)</u> | <u>(1,182)</u> |
| <b>Cash inflows</b>   |      |                |                |
| Fees and charges  |      | 1,343          | 1,250          |
| Interest received   |      | 30             | 58             |
| <b>Cash generated from operations</b>                       |      | <u>1,373</u>   | <u>1,308</u>   |
| <b>Net cash (used in)/provided by operating activities</b>  | 16   | <u>(243)</u>   | <u>126</u>     |
| <b>Cash flows from investing activities</b>                 |      |                |                |
| <b>Cash Outflows</b>  |      |                |                |
| Purchase of property, plant and equipment                   |      | -              | (1)            |
| <b>Cash used in investing activities</b>                    |      | <u>-</u>       | <u>(1)</u>     |
| <b>Net cash (used in) investing activities</b>              |      | <u>-</u>       | <u>(1)</u>     |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |      | <u>(243)</u>   | <u>125</u>     |
| Cash and cash equivalents at the beginning of the period    |      | 956            | 831            |
| <b>Cash and cash equivalents at the end of the period</b>   | 12   | <u>713</u>     | <u>956</u>     |

*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 2013**

| <b>Note</b> | <b>Contents</b> |
|-------------|-----------------|
|-------------|-----------------|

**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 expense  |
| 9 | Other expenses        |

**Income notes**

- |    |                                |
|----|--------------------------------|
| 10 | Revenues from fees and charges |
| 11 | Interest revenues              |

**Asset notes**

- |    |                               |
|----|-------------------------------|
| 12 | Cash and cash equivalents     |
| 13 | Receivables                   |
| 14 | Property, plant and equipment |

**Liability notes**

- |    |          |
|----|----------|
| 15 | Payables |
|----|----------|

**Other notes**

- |    |   |
|----|---|
| 16 | Cash flow reconciliation                        |
| 17 | Unrecognised contractual commitments            |
| 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 2013**

**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) establish a population of both sociable and safe dogs in our community
- (b) improve the management and care of owned and unowned cats
- (c) maximise the benefits from new and existing partnerships which foster and facilitate leadership and initiative in dog and cat management
- (d) audit the administration of the Dog and Cat Management Act, 1995 to ensure compliance

**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 2013. Refer to 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 2013 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.

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



**Dog and Cat Management Board**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2013**

**(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.

**(e) Rounding**

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

**(f) Taxation**

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

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

**(g) Events after the reporting period**

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

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

**(h) Income**

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

Income has been aggregated according to its nature and has 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 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:

*Fees and Charges*

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

**(i) Expenses**

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

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 expenses 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:

*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 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                  |

**Dog and Cat Management Board**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2013**

*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.

**(j) 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.

**(k) 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.

The notes accompanying the financial statements disclose financial assets 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.

*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.

*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 assets is only performed when its fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years. There are no assets with an acquisition cost exceeding \$1 million and therefore all assets are valued at cost (deemed fair value).

Impairment

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.

**(l) 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.

The notes accompanying the financial statements disclose 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.



**Dog and Cat Management Board**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2013**

*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 DEWNR, 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 DEWNR.

**(m) 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 2012-13.

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 2013. 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 DEWNR.

**Dog and Cat Management Board**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2013**

**5 Board member expenses**

|   | 2013      | 2012      |
|---|-----------|-----------|
|   | \$'000    | \$'000    |
| Board and committee fees                            | 22        | 18        |
| Board member remuneration on-costs - superannuation | 2         | 1         |
| Board member remuneration on-costs - other          | 1         | 1         |
| <b>Total: Board member expenses</b>                 | <b>25</b> | <b>20</b> |

**6 Supplies and services**

|  | 2013         | 2012         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| Contractors  | 30           | 54           |
| Service Level Agreement (DEWNR)                    | 106          | 88           |
| Fee for service - direct salaries                  | 598          | 421          |
| Fee for service - projects                         | 533          | 299          |
| General administration                             | 103          | 75           |
| Printing and publishing                            | 62           | 100          |
| Donations and sponsorships                         | 6            | 10           |
| Information technology and communication expenses  | 5            | 15           |
| Minor works, maintenance and equipment             | 6            | 6            |
| Staff development                                  | 23           | 5            |
| Transportation                                     | 2            | 2            |
| Travel and accommodation (includes Council audits) | 7            | 13           |
| Vehicle and aircraft                               | 12           | 14           |
| Other  | 22           | 24           |
| <b>Total: Supplies and services</b>                | <b>1,515</b> | <b>1,126</b> |

Supplies and services provided by entities within the SA Government

|   |            |           |
|---|------------|-----------|
| Service Level Agreement (DEWNR)   | 106        | 88        |
| <b>Total: Supplies and services provided by entities within the SA Government</b> | <b>106</b> | <b>88</b> |

**7 Grants and subsidies**

|  | 2013      | 2012       |
|--|-----------|------------|
|  | \$'000    | \$'000     |
| <b>Grants and subsidies paid/payable to entities external to the SA Government</b> |           |            |
| Animal Welfare League of South Australia Inc                                       | 48        | 47         |
| RSPCA South Australia Inc  | -         | 30         |
| Delta Society  | -         | 35         |
| The District Council of Ceduna   | 9         | -          |
| On Q Conference Support  | 5         | -          |
| University of Adelaide   | 5         | 2          |
| Authorised Persons Association   | -         | 5          |
| <b>Total: Grants and subsidies - Non SA Government</b>                             | <b>68</b> | <b>119</b> |

**8 Depreciation expense**

|                            | 2013      | 2012      |
|----------------------------|-----------|-----------|
|                            | \$'000    | \$'000    |
| Vehicles                   | 10        | 10        |
| <b>Total: Depreciation</b> | <b>10</b> | <b>10</b> |

**9 Other expenses**

|                              | 2013     | 2012      |
|------------------------------|----------|-----------|
|                              | \$'000   | \$'000    |
| Other (incl audit fees)      | 8        | 10        |
| <b>Total: Other expenses</b> | <b>8</b> | <b>10</b> |

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

|                          |   |    |
|--------------------------|---|----|
| <b>Total: Audit fees</b> | 8 | 10 |
|                          | 8 | 10 |

**Other services**

No other services were provided by the Auditor-General's Department

**10 Revenues from fees and charges**

|  | 2013         | 2012         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| Fees, levies and licences*                   | 1,343        | 1,250        |
| <b>Total: Revenues from fees and charges</b> | <b>1,343</b> | <b>1,250</b> |

\* 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 | 1,048 | 1,003 |
| Other Councils             | 295   | 247   |
|                            | 1,343 | 1,250 |



**Dog and Cat Management Board**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2013**

**11 Interest revenues**

|   | 2013      | 2012      |
|---|-----------|-----------|
|   | \$'000    | \$'000    |
| Interest on deposit accounts - from entities within the SA Government | 28        | 58        |
| <b>Total: Interest revenues</b>                                       | <b>28</b> | <b>58</b> |

**12 Cash and cash equivalents**

|   | 2013       | 2012       |
|---|------------|------------|
|   | \$'000     | \$'000     |
| Deposits with the Treasurer             | 713        | 956        |
| <b>Total: Cash and cash equivalents</b> | <b>713</b> | <b>956</b> |

**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.

**13 Receivables**

|  | 2013     | 2012     |
|--|----------|----------|
|  | \$'000   | \$'000   |
| Receivables from entities within the SA Government               |          |          |
| Accrued revenues   | 2        | 4        |
| <b>Total: Receivables from entities within the SA Government</b> | <b>2</b> | <b>4</b> |

**14 Property, plant and equipment**

|   | 2013       | 2012       |
|---|------------|------------|
|   | \$'000     | \$'000     |
| <b>Vehicles</b>                             |            |            |
| At cost (deemed fair value)                 | 148        | 148        |
| Less: Accumulated depreciation              | (34)       | (24)       |
| <b>Total: Vehicles</b>                      | <b>114</b> | <b>124</b> |
| <b>Total: Property, plant and equipment</b> | <b>114</b> | <b>124</b> |

**15 Payables**

|   | 2013       | 2012       |
|---|------------|------------|
|   | \$'000     | \$'000     |
| <b>Current</b>  |            |            |
| Accrued expenses  | 13         | 9          |
| Creditors   | 196        | 200        |
| <b>Total: Current payables</b>                              | <b>209</b> | <b>209</b> |
| <b>Payables to entities within the SA Government</b>        |            |            |
| Accrued expenses  | 8          | 9          |
| Creditors   | -          | 3          |
| <b>Total: Payables to entities within the SA Government</b> | <b>8</b>   | <b>12</b>  |

**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.

**16 Cash flow reconciliation**

|  | 2013         | 2012      |
|--|--------------|-----------|
|  | \$'000       | \$'000    |
| <b>Reconciliation of cash and cash equivalents at the end of the reporting period:</b> |              |           |
| Cash and cash equivalents disclosed in the Statement of Financial Position             | 713          | 956       |
| Cash and cash equivalents disclosed in the Statement of Cash Flows                     | 713          | 956       |
| <b>Reconciliation of net cash provided by operating activities to net result</b>       |              |           |
| Net cash (used in)/provided by operating activities                                    | (243)        | 126       |
| <b>Add/less non-cash items</b>   |              |           |
| Depreciation expense of non-current assets   | (10)         | (10)      |
| <b>Movement in assets and liabilities</b>  |              |           |
| (Decrease)/increase in receivables   | (2)          | -         |
| Increase/(decrease) in other assets  | -            | (1)       |
| (Increase)/decrease in payables  | -            | (92)      |
| <b>Net result</b>  | <b>(255)</b> | <b>23</b> |

**17 Unrecognised contractual commitments**

The Board had no unrecognised contractual commitments as at 30 June 2013. All capital commitments associated with the Board are managed by the Department of Environment, Water and Natural Resources and reflected in their financial statements.

**Dog and Cat Management Board**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2013**

## 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 2012-13 financial year were:

**Dog and Cat Management Board**

Button, C J  
Clancy, R A  
Connolly, J R  
Darzanos, J  
D'Onise, K \*  
Haese, R E  
McBryde, I D B  
McLean, A V  
Radoslovich, H M

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

|                                | 2013<br>No. of members | 2012<br>No. of members |
|--------------------------------|------------------------|------------------------|
| \$ nil                         | 2                      | 1                      |
| \$1 - \$9 999                  | 7                      | 9                      |
| <b>Total number of members</b> | <b>9</b>               | <b>10</b>              |

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees and super contributions. The total remuneration received or receivable by members was \$23 400 (2012: \$19 000).

\* 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.

## 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 | 2013                   |                   | 2012                   |                   |
|---|-------------|------------------------|-------------------|------------------------|-------------------|
|   |             | Carrying amount \$'000 | Fair value \$'000 | Carrying amount \$'000 | Fair value \$'000 |
| <b>Financial assets</b>                   |             |                        |                   |                        |                   |
| Cash and cash equivalents                 | 12          | 713                    | 713               | 956                    | 956               |
| Receivables <sup>(1)</sup>                | 13          | 2                      | 2                 | 4                      | 4                 |
| <b>Financial liabilities</b>              |             |                        |                   |                        |                   |
| Payables <sup>(1)</sup>                   | 15          | 201                    | 201               | 200                    | 200               |

(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).

### 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.

**Dog and Cat Management Board**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2013**

**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<br>(Not overdue)<br>\$'000 | Overdue for<br>< 30 days<br>\$'000 | Overdue for<br>30–60 days<br>\$'000 | Overdue for<br>> 60 days<br>\$'000 | Total<br>\$'000 |
|-------------------------------------|------------------------------------|------------------------------------|-------------------------------------|------------------------------------|-----------------|
| 2013<br>Not impaired<br>Receivables | 2                                  | -                                  | -                                   | -                                  | 2               |
| 2012<br>Not impaired<br>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.

The carrying amount of financial liabilities recorded in the Table Categorisation of financial instruments represents the department's maximum exposure to financial liabilities.

**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

### 2012 - 13

**For further information please contact:**

**Dog and Cat Management Board**

**GPO Box 1047**

**Adelaide SA 5001**

**Telephone: (08) 8124 4962**

**Facsimile: (08) 8124 4648**

**E-mail: [dcmb@sa.gov.au](mailto:dcmb@sa.gov.au)**

**Website: [www.dogandcatboard.com.au](http://www.dogandcatboard.com.au)**

**ABN: 48 100 971 189**

**ISSN: 1832-9446**

**30 September 2013**



**Government of South Australia**

**Dog and Cat Management Board**