

DOG AND CAT MANAGEMENT BOARD

ANNUAL REPORT

1 July 2015 to 30 June 2016



**Government
of South Australia**

Dog and Cat Management Board
Annual Report 2015-16

For further information please contact:

Board Secretary
Dog and Cat Management Board
GPO Box 1047
ADELAIDE SA 5001
Telephone: (08) 8124 4962
E-mail: DCMB@sa.gov.au
Website: www.dogandcatboard.com.au
ABN: 48 100 971 189
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LETTER OF TRANSMITTAL

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 section 24 of the *Dog and Cat Management Act 1995* (the Act) 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 2016.

Highlights for this year include:

- Contributing to the development of a substantial legislative reform package for the management of cats and dogs, including a further detailed business case for a state-wide dog and cat registration and microchip database.
- Providing support and input into the development of the *South Australian Standards and Guidelines for Breeding and Trading Dogs and Cats*.
- The delivery of a Citizens' Jury to debate further measures that can be introduced or trialled to reduce the number of unwanted pets.
- Continued delivery of the Living Safely with Pets and We Are Family education programs.

I commend the report to you.

Yours sincerely

A handwritten signature in black ink, appearing to read "Felicity-ann Lewis".

Felicity-ann Lewis
CHAIRPERSON
DOG AND CAT MANAGEMENT BOARD

30 September 2016

PLANS AND OBJECTIVES

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

The Board set the following strategic priorities for the reporting period of 2015-16:

- Establish a population of both sociable and safe dogs in our community.
- Improve the management and care of owned and unowned cats.
- Maximise the benefits from new and existing partnerships which foster and facilitate leadership and initiative in dog and cat management.
- Continued efficient administration of the *Dog and Cat Management Act 1995*.

The Board's priority to 'establish a population of safe and sociable dogs in our 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 2011*. These include the following:

- *Target 1 – Urban spaces* – by promoting the development and management of well-designed and integrated dog parks, which provide safe and accessible places for people to interact with their dogs
- *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 promoting responsible dog ownership and encouraging the development of areas where people can safely exercise their dogs
- *Target 86 – Psychological wellbeing* – by promoting the social benefits of dog and cat ownership and encouraging responsible pet ownership to reduce social nuisance.

The Board achieves its objectives through activities identified in its Strategic and Operational Plan and budget 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. An annual Operational Plan is developed to support the Board's Strategic Plan and describes the priorities, initiatives and budget for the financial year.

OPERATIONS AND INITIATIVES

THE YEAR IN REVIEW

Throughout 2015-16 the Board has focussed on providing strategic advice to the Minister and the Department of Environment, Water and Natural Resources (DEWNR) on the development of reforms to the dog and cat management legislation. The Board has remained the primary interface between the Government and the many diverse stakeholders in the sector. High degrees of trust and respect have developed between the Board and stakeholders, ensuring the Board can provide the best possible advice to government on legislative reforms.

The Board has also provided advice to DEWNR on the development of the *South Australian Standards and Guidelines for Breeding and Trading Dogs and Cats*, ensuring that the guidelines align with the proposed changes to the *Dog and Cat Management Act 1995*.

The Board continued to undertake the delivery of the *Citizen's Jury on Unwanted Cats and Dogs*, called by the Minister in June 2015. The Jury met in July and August of 2015, providing their final report to the Minister in August 2015.

The Board has collaborated with DEWNR and stakeholders to progress the Jury's recommendations approved by the Government. This included the establishment of a working party, by the Board, comprising of representatives of the Royal Society for the Prevention of Cruelty to Animals SA (RSPCA), Animal Welfare League SA (AWL) and Australian Veterinary Association (AVA) to develop an online test for pet owners.

Further recommendations by the Jury included the introduction of mandatory desexing for dogs and cats, mandatory registration of dog and cat breeders, and a centrally managed state-wide database for microchip data for dogs and cats. The Board has provided support to the Minister and DEWNR to incorporate these recommendations into the *Dog and Cat Management (Miscellaneous) Amendment Bill 2015* which was tabled in parliament in November 2015.

In November 2015 the Board formed a working group with representatives from the LGA to progress the development of a state-wide dog and cat registration and microchipping database.

In addition to supporting the development of the legislative reforms to the Act, the Board met with a range of individuals and organisations who attended meetings of the Board during 2015-16. Guest presenters during this period included:

- A University of South Australia Researcher and Project Lead for the Cat Tracker project.
- Representatives from Biosecurity and NRM, provided a briefing on the proposal to eradicate feral cats from Kangaroo Island.
- The General Inspector, Kangaroo Island Council, outlined dog and cat management strategies including, implementation and enforcement of a cat by-law and various dog management challenges faced by the Council.
- Representatives from the Port Augusta Council briefed the Board on various projects they have been running to increase dog registration, promote responsible dog ownership and improve relationships between the Council and dog and cat owners.

- Representatives from the Flinders Ranges Council, provided an update on issues in the region including the impact of feral and semi-owned cats on native wildlife.
- The Manager, Community Services, City of Onkaparinga providing an overview of local animal management issues and initiatives.
- The Coordinator for Aboriginal Health, Port Augusta advised the Board on educational programs running in indigenous townships and how legislative amendment messaging might be incorporated in the program.
- The Animals in Emergencies SA Framework Project Officer, gave a presentation on *Animals in Emergencies: South Australian Framework Project*.

In August 2015, the Board also visited the Animal Welfare League of South Australia's northern facility located in Edinburgh North to view the recently upgraded facilities.

OBJECTIVE 1: ESTABLISH A POPULATION OF BOTH SOCIABLE AND SAFE DOGS IN OUR COMMUNITY.

During the reporting period, the Board continued to provide the *'Living Safely with Pets'* program, to educate five to nine year old school children about dog and cat safety and responsible ownership. The program has been delivered to 19,844 children throughout South Australia.

The *'We Are Family'* program, a guide to nurturing the child-pet relationship from pregnancy to pre-school was also promoted through a stand at the Pregnancy, Babies and Children's Expo.

The Board has also met regularly throughout 2015-16 with dog trainers and representatives from the RSPCA to discuss dog training in relation to training dogs under a dangerous dog order, force free training practices and the impact of the proposed changes to the Act on dog training.

DISABILITY DOGS

In 2015-16, a total of 54 disability dogs were accredited by the Board in accordance with section 21A of the Act.

The Board has been actively discussing national accreditation arrangements for assistance dogs in Australia. Currently, there are various regulatory arrangements for assistance dogs across Australia, which is not ideal. The Board supports a national accreditation scheme, to create better clarity and consistency for assistance dogs throughout Australia.

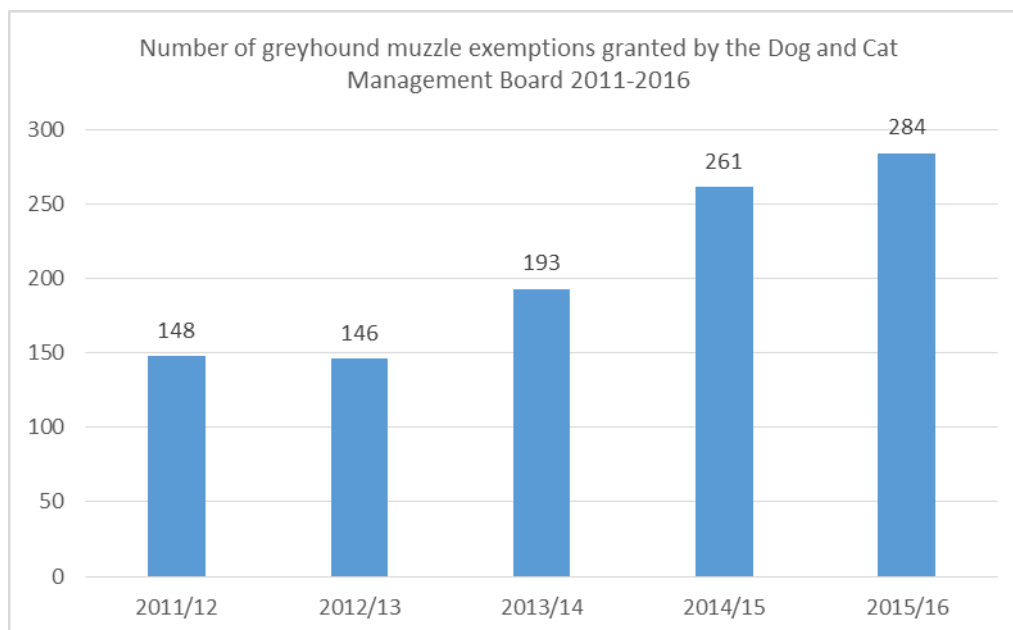
The Board Secretary attended a national stakeholder meeting in February 2016, facilitated by the Australian Human Rights Commission, to talk about issues around the accreditation of assistance dogs and to discuss potential improvements, including nationally consistent arrangements. The meeting involved representatives from Australian airlines, other transport providers, State and Commonwealth government agencies and assistance dog organisations.

In March 2016, the Board Chairperson wrote to the Hon Leesa Vlahos MP, South Australian Minister for Disabilities and the Hon Christian Porter MP, Commonwealth Minister for Social Services, to ask that they coordinate national discussions about developing a nationally consistent accreditation scheme for assistance dogs. The Board Chairperson also met with Minister Vlahos in May 2016 to discuss the matter.

The Board will continue to support work towards a national accreditation scheme for assistance dogs.

GREYHOUND EXEMPTIONS

During 2015-16, a total of 284 greyhound muzzle exemptions were granted by the Board in accordance with section 45E (1) of the Act. The last four years have seen a steady increase in the number of exemptions granted, with 23 more exemptions granted this reporting period compared with 2014-15.



OBJECTIVE 2: IMPROVE THE MANAGEMENT AND CARE OF OWNED AND UNOWNED CATS

In 2015-16, the Board continued as a project sponsor for the University of South Australia's Cat Tracker citizen science research project. The Cat Tracker project has been developed to assess public attitudes towards cats and cat management in South Australia and GPS track owned cats in various locations around South Australia to provide data on how far owned cats roam. A total of 450 cats were tracked through the project and nearly 4000 surveys completed. The results from this project will inform future cat strategies for the Board and local councils.

During the reporting period the Board has continued to support and advise on cat management initiatives in the Riverland through providing a representative on the Riverland Cat Management Working Group, established in May 2015 by the Riverland NRM Group, Riverland Local Government NRM Advisory Group and Natural Resources SA Murray Darling-Basin.

In March 2016, the Board provided material to the Adelaide Zoological Society for exhibiting as part of the Habitat is Home campaign at Monarto Zoo. The Board's publications *Good Cats Play*

at Home and *Homeless Cats the Facts* were made available to visitors, helping to promote responsible cat ownership and encouraging the containment of cats.

During 2015-16 the Board reviewed the Federal Government's *Threat Abatement Plan for Predation by Feral Cats*. The Board developed a position statement to define its role in the management of feral cats and met with representatives from PIRSA to discuss the Board's role in the management of cats.

OBJECTIVE 3: MAXIMISE THE BENEFITS FROM NEW AND EXISTING PARTNERSHIPS THAT FOSTER AND FACILITATE LEADERSHIP AND INITIATIVE IN DOG AND CAT MANAGEMENT

Stakeholder engagement and developing partnerships is a key role for the Board. The Board met with a range of stakeholders and individuals during 2015-16 to discuss responsible dog and cat ownership and management, and the proposed amendments to the Act. These organisations included: dog and cat breeding associations, Greyhound Racing SA, animal rescue organisations and foster groups, working livestock dog organisations, guard dog associations and TAFE SA.

The Board facilitated Bi-monthly stakeholder meetings with the RSPCA, AVL and AVA. These meetings allowed the Board to consult and collaborate with its stakeholders in the development of public communication campaigns, amendments to the Act, the Citizen's Jury on Unwanted Dogs and Cats, and general dog and cat management issues.

In June 2016, a working group comprised of local government representatives was formed by the Board to develop guidelines and procedures for local councils working with animal rescue organisations and foster groups.

The Board also attended significant events throughout 2015-16. These events provided the Board with the opportunity to disseminate information to stakeholders and the public on responsible dog and cat ownership, the proposed amendments to the Act and the state-wide registration and microchipping database. These events included:

- September 2015, exhibitor at the Royal Adelaide Show. The Board also sponsored a number of Royal Adelaide Show Awards including Neutered Bitch and Neutered Dog, and Best and Reserve Domestic or Part Pedigree in the cat section
- October 2015, exhibitor and delegate at the LGA Conference
- October 2015, three Board members attended as delegates to the Australian Institute of Animal Management Workshop
- April 2016, exhibitor at the LGA Showcase
- May 2016, exhibitor at the RSPCA Million Paws Walk.
- May 2016, Local Government Authorised Persons Association Professional Seminar, presented on the proposed dog and cat legislative reforms.

Sponsorships

In October 2015, the Board sponsored the annual Australian Institute of Animal Management Workshop. Members of the Board and national industry representatives attended the conference to discuss urban animal management issues.

The Board provided sponsorship for the Great SA Microchip Blitz delivered by Lost Pets of South Australia. Over the weekend of 21 and 22 November 2015, microchipping events were held across 10 locations in both metropolitan and regional South Australia. As a result of the success of these events, further Microchip Blitz days were held across the state. A total of 4021 animals have been microchipped through this program in 2015-16 and further events are anticipated in 2016-17.

The Board also sponsored the University of Adelaide's Companion Animal Special Interest Group (CASIG). CASIG is a student group run by the University of Adelaide's students of Animal and Veterinary Sciences. Sponsoring this group provided the Board with the opportunity to build a relationship with the students and the University and engage with them on the legislative reforms/implementation and the Board's strategic priorities.

OBJECTIVE 4: ENSURE THE EFFICIENT ADMINISTRATION OF THE DOG AND CAT MANAGEMENT ACT 1995

The Board audits the 68 councils and Outback Communities' Authority in South Australia to ensure that dog and cat management practices and procedures comply with the Act. Through the audit process, advice is provided to councils in relation to any legislative non-compliance identified and the corrective actions have identified timeframes for rectification.

During the reporting period the Board continued to facilitate the Senior Animal Management Officer's Forum (SAMOF). The forum provided an opportunity for the Board to consult with those working in the field on the proposed changes to the legislation, the business case for a state-wide database of dog and cat registration and microchip numbers, provisions in relation to rescue groups and foster carers, as well as policy and operational matters.

ROLE, LEGISLATION AND STRUCTURE

The 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.

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

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 Mount Remarkable By-Law No. 5 – Dogs
- District Council of the Copper Coast By-law No. 5 – Dogs
- Port Pirie Regional Council By-law No. 5 – Dogs
- District Council of Orroroo Carrieton By-law No. 5 – Dogs
- City of Victor Harbor By-law No. 5 – Dogs
- Kingston District Council By-law No. 5 – Dogs.
- Coorong District Council By-law No. 4 – Dogs.
- Alexandrina Council By-law No. 5 – Dogs.
- Tatiara District Council By-law No. 5 – Dogs

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

- District Council of Mount Remarkable By-Law No 6 – Cats
- District Council of the Copper Coast By-law No. 6 – Cats
- Port Pirie Regional Council By-law No. No. 6 – Cats
- District Council of Orroroo Carrieton By-law No. 6 – Cats
- City of Victor Harbor By-law No. 6 – Cats
- Tatiara District Council By-law No. 6 – Cats

It is expected that, once the details of the dog and cat management regulations are settled, a large number of councils will commence the process to update their By-laws.

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 six 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:

- City of Unley
- City of Charles Sturt

ADVICE TO MINISTER

Pursuant to section 21(1)(d) of the Act, 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.

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

- Legislative amendments to the *Dog and Cat Management Act 1995*
- The Citizens' Jury on unwanted dogs and cats
- Ministerial approval of council Dog Registration Fees
- The Dog and Cat Management Fund
- The Board's Strategic Objectives and three-year plan
- Dog attack statistics
- A further detailed business case for a state-wide database of dog and cat registration and microchip numbers
- Correspondence from Members of Parliament, stakeholder organisations and members of the public.

MEMBERSHIP

The Board is made up of nine members appointed by the Governor.

As at 30 June 2016, Dog and Cat Management Board membership was as follows:

	Appointed pursuant to the following section of the Act, Division 2, Section 12 - Composition of Board
Chairperson	
Dr Felicity-ann Lewis	Jointly nominated by the Minister and the Local Government Association
Member	
Mr John Darzanos	Nominated by the Local Government Association
Cr Janet Loveday	Nominated by the Local Government Association
Dr Ronald Somers	Nominated by the Minister
Dr Susan Hazel	Nominated by the Minister
Mr Rocky Warren	Nominated by the Local Government Association
Cr Gail Kilby	Nominated by the Local Government Association
Ms Wendy Wakefield	Nominated by the Minister
Ms Vicki Jacobs	Nominated by the Minister

MEETINGS: GENERAL AND SPECIAL

A total of nine general Board meetings were held during the 2015-16 financial year.

No special Board meetings were held during the 2015-16 financial year.

Attendance by appointed members at meetings:

Member	Meeting attendance	Comments
F Lewis	8/9	
J Loveday	7/9	
S Hazel	7/9	
J Darzanos	9/9	
H Radoslovich	6/8	Appointed up to 13 May 2016.
R Warren	8/9	
G Kilby	6/9	
W Wakefield	8/9	
R Somers	9/9	
V Jacobs	1/9	Appointed 14 June 2016.

STATISTICS

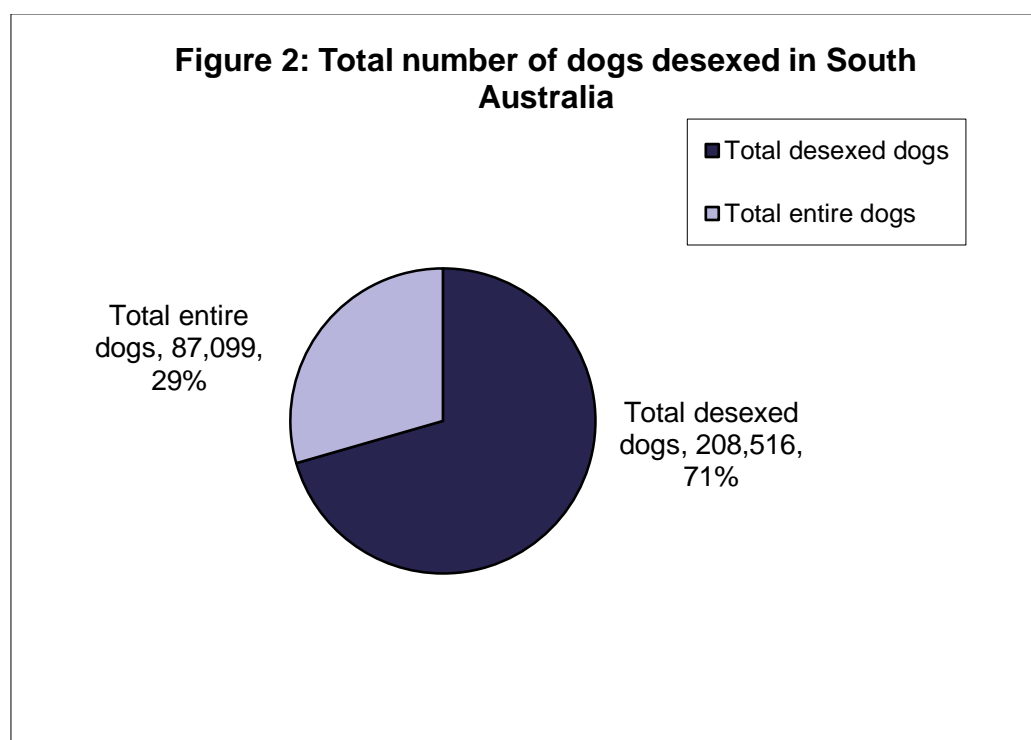
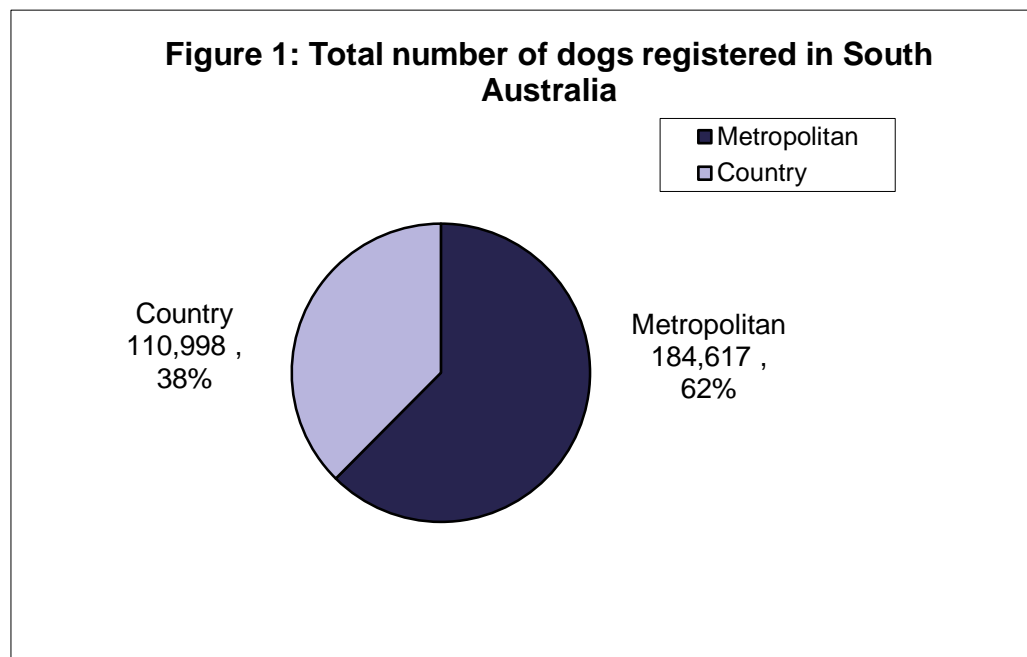
The Board collects statistical information annually from local councils and the South Australian Department for Health and Ageing relating to dog and cat management. This information is reported in the annual report and used by the Board to guide policy development.

Table 1: Number of Dogs Registered in South Australia			
Year	Metropolitan	Country	Total
2015-16	184,617	110,998	295,615
2014-15	185,674	112,183	297,857
2013-14	183,195	112,770	295,965
2012-13	186,954	110,760	297,714
2011-12	180,752	110,316	291,068
2010-11	180,328	109,544	289,872
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

The number of dogs registered in South Australia over the last 12 years averaged 294,008 with the 2015-16 figure of 295,615 rising above the average.

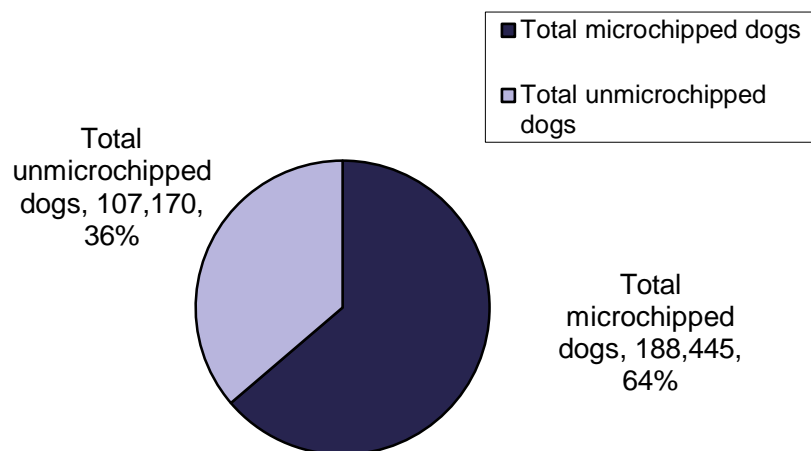
The 2015-16 metropolitan registration figures of 184,617 is slightly below the average for metropolitan registrations of 185,769 and a decrease from 2014-15.

There has been a small decrease in the number of country registrations from 2014-15, however it is still above the average of 108,239.



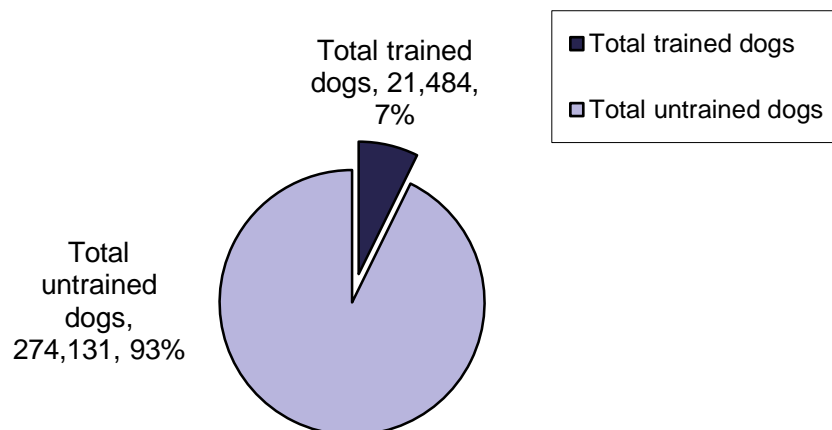
There has been a 2% increase in the number of registered dogs where the desexing rebate is claimed since 2014-15.

Figure 3: Total number of dogs microchipped in South Australia



There has been a 4% increase in the number of registered dogs where the microchip rebate is claimed since 2014-15.

Figure 4: Total number of dogs where the training rebate has been claimed in South Australia



There has been a no increase in the number of registered dogs where the trained rebate is claimed since 2014-15.

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
2015-16	Metropolitan Country Total	5302 3180 8,482	3040 2125 5,165	1806 1801 3,607	72.56%
2014-15	Metropolitan Country Total	5,840 3,534 9,374	3,849 2,233 6,082	2,222 1,814 4,036	75.45%
2013-14	Metropolitan Country Total	6,356 4,039 10,395	4,401 2,494 6,895	1,610 1,550 3,160	74.18%
2012-13	Metropolitan Country Total	7,128 4,367 11,495	4,726 2,587 7,313	1,787 1,443 3,230	71.60%
2011-12	Metropolitan Country Total	8,349 4,224 12,573	5,459 2,285 7,744	1,764 1,342 3,106	69.20%
2010-11	Metropolitan Country Total	8,520 4,788 13,308	5,664 2,328 7,992	1,330 1,489 2,819	67.04%

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.

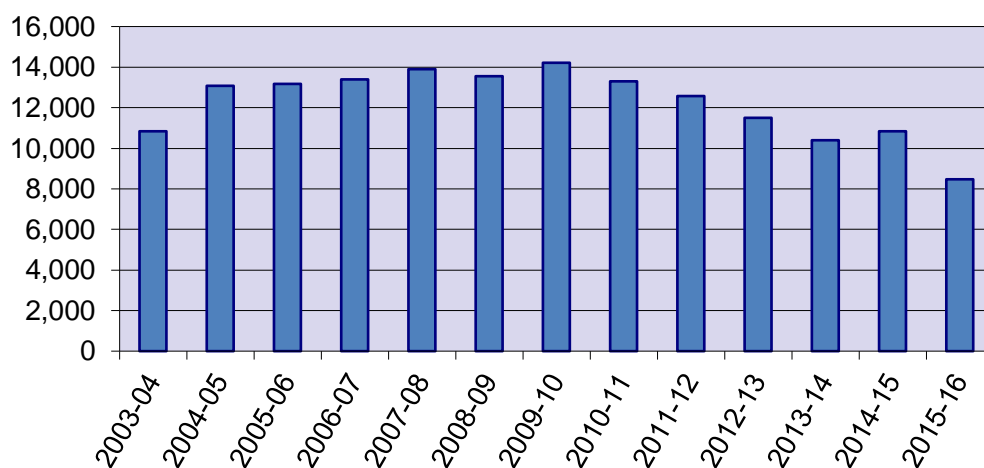
Number of dogs impounded – This total only relates to dogs that cannot be identified or the owner cannot be located and these dogs are then officially impounded.

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.

The number of dogs impounded by councils is at the lowest it has been in 13 years.

Figure 5: Wandering dog impounding data - all councils



Reported dog attacks – statistics

Year	Harassment	Attack	Total
2015-16	725	1,454	2,179
2014-15	653	1,347	2,000
2013-14	743	1,318	2,061
2012-13	792	1,320	2,112
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

The number of dog attacks reported to Council in 2015-16 is below the last twelve years average of 2,268. Compared to 2003-2004, dog harassment reported to council has halved but attacks have doubled.

Table 4: Type of Dog Attacks/Harassments Reported to Councils				
Year	Type	Harassment	Attack	Total
2015-16	Human	401	479	880
	Animal	324	975	1,299
2014-15	Human	353	479	832
	Animal	300	868	1,168
2013-14	Human	422	454	876
	Animal	321	864	1,185
2012-13	Human	496	431	927
	Animal	296	889	1,185
2011-12	Human	583	440	1,023
	Animal	383	914	1,297

Table 4 represents dog attack/harassment incidents that have been reported to councils.

Harassment is defined as a 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. Attack is defined as a dog acting with force or harmfully resulting in physical injury such as bruising, puncture wounds or laceration.

The total number of harassment and attack reports lodged with councils has increased in 2015-16. A slight increase in reported attacks against animals has been recorded. The majority of attacks reported to councils relate to attacks against animals.

Table 5. Hospital admissions following dog bite in four financial years			
Year	Admissions, all ages	Admissions, ages 0-9	Admissions, ages 70+
2012/13	211	65	20
2013/14	237	51	23
2014/15	252	56	34
2015/16	299	84	28

For SA residents of all ages the frequency of hospital admission following dog bite has risen steadily for the past four years. During this period the frequency has increased by over 41%, with an increase of over 18% in the last year alone. The upward trend is statistically significant ($p < 0.01$). This trend further justifies recent moves by state government to reduce the risk by increasing the prevalence of desexed animals. Regarding residents aged 0-9, the latest figure is the highest in four years, reversing an earlier more hopeful sign of falling risk. For residents aged 70+ there is no clear trend over the four-year period.

The figures reflected in Table 5 are subject to unmeasured influences other than risk. It is possible that underlying changes in the number of dogs, or the distribution of dogs by breed has played a role in the frequency of attack events. It is also possible that changes in hospital admissions criteria have played a part, although it can be assumed, if anything, that admission to hospital in South Australia has become increasingly restricted over time. It is important to remember that hospital admissions do not represent all cases of dog attack that occurred in the state.

Table 6 and 7 contain data showing the state-wide hospital admissions for dog related incidents. Dog related incidents includes dog bites and also other contact with dogs that can result in an injury, i.e falling over a dog or being knocked over by a dog.

Table 6: State-wide hospital admissions for dog related incidents	
Year	Hospital admissions
2015-16	340
2014-15	299
2013-14	265
2012-13	235
2011-12	230
2010-11	195
2009-10	220
2008-09	183
2007-08	160
2006-07	230
2005-06	184
2004-05	190
2003-04	163
2002-03	132
2001-02	136
2000-01	118

*Admission data is for all public hospitals only.

Table 7: Admissions to hospital for dog related incident by age 2015-16					
Age Categories (years)	Number bitten by dog	Number with other contact with dog	Total number	Proportion of total number of dog related incidents (%)	Length Of Stay - days
00-04	39	2	41	12.06	61
05-09	26	1	27	7.94	35
10-14	11	1	12	3.53	17
15-19	8	1	9	2.65	17
20-24	13	2	15	4.41	25
25-29	25	3	28	8.24	50
30-34	14	0	14	4.12	40
35-39	21	0	21	6.18	59
40-44	25	1	26	7.65	60

45-49	26	1	27	7.94	63
50-54	24	5	29	8.53	136
55-59	13	1	14	4.12	39
60-64	14	2	16	4.71	39
65-69	12	2	14	4.12	62
70-74	7	1	8	2.35	19
75-79	10	9	19	5.59	85
80-84	5	3	8	2.35	85
85+	6	6	12	3.53	38
Total	299	41	340	100	930

Table 8: State-wide hospital admissions bitten or struck by a cat

Year	Hospital admissions
2015-16	126
2014-15	111
2013-14	111
2012-13	84
2011-12	63
2010-11	55
2009-10	55

Table 9: Admissions to hospital for cat related incident by age 2015-16

Age categories	Bitten/struck by cat	Percent	Length of stay (days)
0-4	1	0.79	1
5-9	2	1.59	7
10-14	1	0.79	2
15-19	2	1.59	4
20-24	5	3.97	14
25-29	5	3.97	11
30-34	7	5.56	16
35-39	3	2.38	11
40-44	13	10.32	29
45-49	10	7.94	30
50-54	10	7.94	33
55-59	12	9.52	72
60-64	15	11.90	48
65-69	13	10.32	40

70-74	5	3.97	9
75-79	5	3.97	34
80-84	9	7.14	44
85+	8	6.35	37
Total	126	100	442

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. 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, administrative support to the Board has been provided by DEWNR on a cost recovery basis.

Through a service level agreement with DEWNR the Board funds the following positions:

Program Manager	1.0 (ASO6)
Project Officer – Compliance	1.0 (ASO4)
Project Officer - Communications	1.0 (ASO4)
Administration Officer	2.0 (ASO3)

The Board directly employs a part-time (0.8 FTE) Board Secretary pursuant to an employment contract, negotiated with advice from DEWNR.

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.

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.

WORKFORCE DIVERSITY

Number of Employees by Age Bracket by Gender

Age Bracket	Male	Female	other	Total	% of total	2014 Workforce Benchmarks*
15-19						5.50%
20-24						9.70%
25-29						11.20%
30-34						10.70%
35-39						9.60%
40-44						11.40%
45-49	1				100	11.10%
50-54						11.40%
55-59						9.10%
60-64						6.70%
65+						3.60%
TOTAL	1				100	100.00%

*Source: Australian Bureau of Statistics Australian Demographic Statistics, 6291.0.55.001 Labour Force Status (ST LM8) by sex, age, state, marital status – employed – total from Feb78 Supertable, South Australia at November 2013

Total Number of Employees with Disabilities (According to Commonwealth DDA Definition)

Male	Female	Other	Total	% of Agency
0	0	0	0	0

LEAVE MANAGEMENT

Average Days Leave Per Full Time Equivalent Employee

Leave Type	2015-16
Sick Leave	0
Family Carer's Leave	0
Special Leave With Pay	0

PERFORMANCE DEVELOPMENT

Documented Review of Individual Performance Management

Employees with....	% Total Workforce
A review within the past 6 months	
A review older than 6 months	
No review	100

The following matters, including those relating to employees contracted to the Board through a service level agreement with DEWNR, are contained in the DEWNR Annual Report 2015-16:

- Workforce Diversity
- Workplace Adaptation
- Executives
- Leave Management
- Performance Development
- Leadership and Management Development
- Employment Opportunity Programs
- Work Health and Safety and Injury Management
- Reporting Against the *Carers Recognition Act 2005*
- Disability Access and Inclusion Plans
- Government Buildings Energy Strategy
- Public Complaints
- Sustainability Reporting
- Financial Performance
- Account Payment Performance.

CONTRACTUAL ARRANGEMENTS

The Dog and Cat Management Board did not enter into any contractual arrangements during the reporting period.

FRAUD

It is declared that there were no instances of fraud detected in the activities undertaken by the Dog and Cat Management 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 2015-16.

CONSULTANTS

The Dog and Cat Management Board did not engage any consultants in this reporting period.

OVERSEAS TRAVEL

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

ASBESTOS MANAGEMENT IN GOVERNMENT BUILDINGS

The Dog and Cat Management Board does not own any buildings and is therefore not required to develop an asbestos risk reduction program.

URBAN DESIGN CHARTER

No events occurred in 2015-16 that required the Dog and Cat Management 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. Reporting on this matter is available on the DEWNR internet site. Please visit <http://www.environment.sa.gov.au> to view the FOI statement.

WHISTLEBLOWERS PROTECTION ACT 1993

Reporting requirements against the *Whistleblowers Protection Act 1993* requires the Dog and Cat Management 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 2015-16 financial year.

REGIONAL IMPACT ASSESSMENT STATEMENTS

The Board did not undertake any regional Impact Assessment Statements during the 2015-16 financial year.

RECONCILIATION STATEMENT

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

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

ACKNOWLEDGEMENTS

The Chair thanks the Minister for Sustainability, Environment and Conservation, local councils and the LGA for their support and encouragement; fellow Board members for their commitment and valuable contribution; the Board Secretary, and staff supporting 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 Member, Helen Radoslovich for her work with the Board. Helen was part of a contingent of Board members who, several years ago, made a concerted effort to improve the performance of the Board, introduce greater rigour to the Board's deliberations and operations, to improve the quality and performance of staff and to put legislative reform back on the table. The Board will miss her intelligence, her drive and her ability to cut through debate and identify the crux of an issue. Helen also deserves a high degree of credit for putting cats at the centre of the political and policy agenda. Through her efforts, the benefits and difficulties associated with cat management have been identified and thought through, enabling the Board, councils and communities to commence the long road to effective cat management in South Australia.

The final weeks of the financial year saw the appointment of one new Board member and I welcome the addition of Vicki Jacobs to the Board.



Our ref: A16/290

30 September 2016

Dr F Lewis
Chairperson
Dog and Cat Management Board
GPO Box 1047
ADELAIDE SA 5001

Level 9
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

Dear Dr Lewis

**Audit of Dog and Cat Management Board
for the year to 30 June 2016**

We have completed the audit of your accounts for the year ended 30 June 2016. Three key outcomes from the audit are the:

- 1** Independent Auditor's Report on your agency's financial report
- 2** opinion on your financial controls
- 3** audit management letters.

1 Independent Auditor's Report

We are returning the financial statements for the Dog and Cat Management Board, with the Independent Auditor's Report. This report is unmodified.

2 Opinion on financial controls

In my opinion, the controls exercised by the Dog and Cat Management Board in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are sufficient to provide reasonable assurance that the financial transactions of the Dog and Cat Management Board have been conducted properly and in accordance with law.

3 Audit management letters

As the audit did not identify any significant matters requiring management attention, we will not issue any audit management letters.

For official use only

What the audit covered

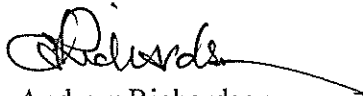
Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- accounts payable
- property, plant and equipment
- financial accounting – general ledger.

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Andrew Richardson', with a long, sweeping horizontal line extending to the right.

Andrew Richardson

Auditor-General

enc



Level 9
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 Chairperson
Dog and Cat Management Board**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the accompanying financial report of the Dog and Cat Management Board for the financial year ended 30 June 2016. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2016
- a Statement of Financial Position as at 30 June 2016
- a Statement of Changes in Equity for the year ended 30 June 2016
- a Statement of Cash Flows for the year ended 30 June 2016
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chairperson and the Board Secretary of the Dog and Cat Management Board and the Chief Financial Officer of the 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 determine is necessary to enable the preparation of 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 evaluating 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.

My report refers only to the financial statements described above and does not provide assurance over the integrity of publication of the financial report on websites nor does it provide an opinion on any other information which may have been hyperlinked to/from these statements.

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 2016, 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.

A handwritten signature in black ink, appearing to read 'Richardson', with a long horizontal flourish extending to the right.

Andrew Richardson

Auditor-General

30 September 2016

Dog and Cat Management Board

Financial Statements

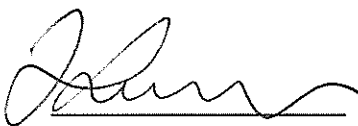
For the year ended 30 June 2016

Dog and Cat Management Board Certification of the Financial Statements

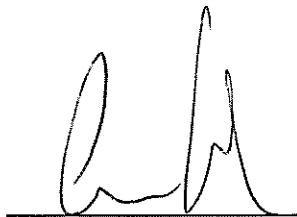
We certify that the attached general purpose financial statements for the Dog and Cat Management Board:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of Board; and
- present a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2016 and the results of its operations and cash flows for the financial year.

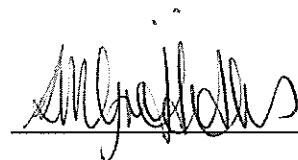
We certify that the internal controls employed by the Dog and Cat Management Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



F Lewis
Chairperson
Dog and Cat Management
Board
28/09/2016



A Lamb
Board Secretary
Dog and Cat Management
Board
28/09/2016



M Griffiths
Chief Financial Officer
Department of Environment,
Water and Natural Resources
28/09/2016

Dog and Cat Management Board
Statement of Comprehensive Income
for the year ended 30 June 2016

	Note	2016 \$'000	2015 \$'000
Expenses			
Board and employee benefits	5	74	14
Supplies and services	6	1 195	1 193
Depreciation	7	10	10
Other	8	10	9
Total expenses		1 289	1 226
Income			
Fees and charges	9	1 525	1 460
Grants and contributions	10	-	15
Interest	11	17	16
Total income		1 542	1 491
Net benefit from providing services		253	265
Net result		253	265
Total comprehensive result		253	265

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 2016

	Note	2016 \$'000	2015 \$'000
Current assets			
Cash and cash equivalents	12	951	718
Receivables	13	2	4
Total current assets		953	722
Non-current assets			
Property, plant and equipment	14	84	94
Total non-current assets		84	94
Total assets		1 037	816
Current liabilities			
Payables	15	170	208
Employee benefits	16	5	-
Total current liabilities		175	208
Non-Current liabilities			
Employee benefits	16	1	-
Total non-current liabilities		1	-
Total liabilities		176	208
Net assets		861	608
Equity			
Retained earnings		861	608
Total equity		861	608

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 2016

	Retained Earnings	Total equity
	\$'000	\$'000
Balance at 30 June 2014	343	343
Net result for 2014-15	265	265
Total comprehensive result for 2014-15	265	265
Balance at 30 June 2015	608	608
Net result for 2015-16	253	253
Total comprehensive results for 2015-16	253	253
Balance at 30 June 2016	861	861

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 2016

		2016	2015
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash outflows			
Employee benefits and Board member expenses		(68)	(14)
Payments for supplies and services		(1 233)	(1 149)
Other payments		(10)	(9)
Cash used in operations		(1 311)	(1 172)
Cash inflows			
Fees and charges		1 527	1 460
Grants and contributions		-	15
Interest		17	16
Cash generated from operations		1 544	1 491
Net cash provided by operating activities		233	319
Net increase in cash and cash equivalents		233	319
Cash and cash equivalents at the beginning of the period		718	399
Cash and cash equivalents at the end of the period	12	951	718

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

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2016

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
- oversee the administration and enforcement of the provisions of the Act.

The objectives of the Act are to:

- (a) encourage responsible dog and cat ownership
- (b) reduce public and environmental nuisance caused by dogs and cats
- (c) 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 Objectives 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) continue the efficient administration of the Dog and Cat Management Act 1995.

2 Summary of significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

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

(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.
- 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 disclosure, which has been included in these financial statements:
 - (a) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The 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.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2016

2 (b) Basis of preparation (continued)

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

The financial statements have been prepared based on a 12 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 2016 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
- interest accruing from investment of the Fund.

The Department of Environment, Water and Natural Resources (DEWNR) provides administrative and workforce support to the Board. These services are provided by DEWNR to the Board on a cost recovery basis under a Service Level Agreement. The Board reflects costs invoiced by DEWNR under the Service Level Agreement as fee for service expenses (refer to note 6).

(d) Comparative information

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

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

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

(e) Rounding

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

(f) Taxation

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

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.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2016

2 Summary of significant accounting policies (continued)

(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 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.

Other income

Other income consists of donations, recoveries of insurance claims, reimbursement for expenses incurred, and other sundry income.

(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 following are specific recognition criteria:

Employee benefits expenses

The Board has one employee, who was engaged on 1 March 2016. Employee benefits expenses include all costs related to employment including wages and salaries, non-monetary benefits and leave entitlements. These are recognised when incurred.

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 the superannuation plan in respect of current services of current staff and Board members. The Department of Treasury and Finance centrally recognises the superannuation liability in the whole-of-government 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.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2016

2 (i) Expenses (continued)

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

(j) Current and non-current classification

Assets and liabilities are characterised as either current or non-current in nature. Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within 12 months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

(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.

Cash and cash equivalents

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

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 after allowing for accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements then the assets are recognised at book value, for example 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 fair value and revaluation of non-current assets or group of 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. The recoverable amount is determined as the higher of the asset's fair value less costs of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Dog and Cat Management Board
Notes to and forming part of the financial statements
for the year ended 30 June 2016

2 (k) Assets (continued)

Fair value measurement - Non-financial assets

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

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

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

(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.

Payables

Payables include creditors, accrued expenses and employment 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.

Employee benefits on-costs include payroll tax, WorkCover levies and superannuation contributions in respect of outstanding liabilities for salaries and wages, long service leave, annual leave and skills and experience retention leave.

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 one employee. These benefits accrue for the employee as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Services to the Board are also provided by personnel employed by DEWNR; hence no other employee benefits or related provisions are included in the Board's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEWNR.

Salaries and wages, annual leave, SERL and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date. The annual leave liability and the SERL liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

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2 (I) Liabilities (continued)

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employee up to the end of the reporting period using the projected unit credit method. The estimated liability for long service leave is based on actuarial assumptions over expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

The unconditional portion of the long service leave provision is classified as current as the board does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 10 years of service.

(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 2015-16.

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.

5 Board and employee benefits expenses

	2016 \$'000	2015 \$'000
Salaries and wages	38	-
Annual leave	3	-
LSL	2	-
Employment on-costs - superannuation	5	1
Employment on-costs - other	4	1
Other employment related expenses	4	2
Board and committees fees	18	10
Total Board and employee expenses	74	14

The Board Secretary had been recruited and employed through a labour hire company. In 2015-16, the Board resolved to employ the Board Secretary, directly. Therefore expenses associated with this employment are recorded in 'Fee for Service' for the majority of the financial year and, from March 2016, in 'Employee Benefits'.

Dog and Cat Management Board
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for the year ended 30 June 2016

6 Supplies and services

	2016	2015
	\$'000	\$'000
Contractors	-	30
Service Level Agreement (DEWNR)	116	113
Fee for service - direct salaries	414	373
Fee for service *	543	533
General administration	37	65
Printing and publishing	2	21
Donations and sponsorships	20	6
Information technology and communication expenses	22	16
Minor works, maintenance and equipment	1	2
Staff development	3	2
Transportation	2	2
Travel and accommodation (includes Council audits)	8	9
Vehicle	10	12
Other	17	9
Total supplies and services	1 195	1 193

* This includes Board projects, and hire costs for the Board Secretary through a labour hire company. The Board pays these companies a fee and they, in turn, take responsibility for payroll issues including superannuation liabilities.

7 Depreciation expense

	2016	2015
	\$'000	\$'000
Vehicles	10	10
Total depreciation expense	10	10

8 Other expenses

	2016	2015
	\$'000	\$'000
Other (incl audit fees)	10	9
Total other expenses	10	9

Dog and Cat Management Board
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9 Revenues from fees and charges

	2016	2015
	\$'000	\$'000
Fees, levies and licences*	1 525	1 460
Total revenues from fees and charges	1 525	1 460

* 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.

	2016	2015
	\$'000	\$'000
Fees, levies and licences received from Councils		
Schedule 1 listed Councils	1 223	1 173
Other Councils	302	287
	1 525	1 460

10 Grants and contributions

	2016	2015
	\$'000	\$'000
Grant provided by DEWNR to the Citizen's Jury project	-	15
Total grants and contributions	-	15

11 Interest revenues

	2016	2015
	\$'000	\$'000
Interest on deposit accounts - from entities within the SA Government	17	16
Total interest revenues	17	16

12 Cash and cash equivalents

	2016	2015
	\$'000	\$'000
Deposits with the Treasurer	951	718
Total cash and cash equivalents	951	718

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.

Dog and Cat Management Board
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13 Receivables

	2016	2015
	\$'000	\$'000
Current		
Receivables	-	2
Accrued revenue	2	2
Total current receivables	<u>2</u>	<u>4</u>

14 Property, plant and equipment

	2016	2015
	\$'000	\$'000
Vehicles		
At cost (deemed fair value)	147	147
Less: Accumulated depreciation	(63)	(53)
Total vehicles	<u>84</u>	<u>94</u>
 Total property, plant and equipment	 <u>84</u>	 <u>94</u>

Carrying amount of property, plant and equipment

All items of property, plant and equipment had a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years, and have not been revalued in accordance with APF III. The carrying value of these items are deemed to approximate fair value.

Impairment

There were no indications of impairment of property, plant and equipment at 30 June 2016.

15 Payables

	2016	2015
	\$'000	\$'000
Current		
Accrued expenses	15	22
Creditors	155	186
Total current payables	<u>170</u>	<u>208</u>

Dog and Cat Management Board
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16 Employee benefits

	2016 \$'000	2015 \$'000
Current employee benefits		
Accrued salaries and wages	2	-
Annual leave	3	-
Total current employee benefits	5	-
Non-current employee benefits		
Long service leave	1	-
Total non-current employee benefits	1	-

AASB 119 contains the calculation methodology for long service leave liability. The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave. AASB 119 requires the use of yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds in 2016 was 2%.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4% for long service leave liability and 3% for annual leave and skills, experience and retention leave liability.

17 Unrecognised contractual commitments

The Board had no unrecognised contractual commitments as at 30 June 2016. All capital commitments associated with the Board are managed by the Department of Environment, Water and Natural Resources and reflected in their financial statements.

18 Contingent assets and liabilities

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

19 Remuneration of board members

Members of the board and committee during the financial year ended 30 June 2016 were:

Dog and Cat Management Board

Darzanos, J
Hazel, S J
Jacobs V A * (appointed 14/06/16)
Kilby J
Lewis F
Loveday J M
Radoslovich, H M (retired 13/06/16)
Somers R L (appointed 01/07/15)
Warren P S
Wakefield W J *

Dog and Cat Management Board
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19 Remuneration of board members (continued)

	2016 No. of members	2015 No. of members
The number of members whose remuneration received or receivable falls within the following bands:		
\$nil	2	2
\$1 - \$9 999	8	11
Total number of members	10	13

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$22 000 (2015: \$13 000).

* In accordance with the Premier and Cabinet's Circular No 016, 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 affects these general purpose financial statements in a material manner.

21 Financial risk management/financial instruments

Financial risk management

Risk management is managed by the Board's corporate services section and departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The Board's exposure to financial risk (liquidity, credit and market) is insignificant based on past experience and current assessment of risk.

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

There have been no changes in risk exposure since the last reporting period.

Dog and Cat Management Board
Notes to and forming part of the financial statements
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21 Financial risk management/financial instruments (continued)

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.

The carrying amounts of each of the following categories of financial assets and liabilities: receivables and payables measured at costs are detailed below.

	Notes	2016 Carrying amount / Fair value \$'000	2015 Carrying amount / Fair value \$'000
Financial assets			
Cash and cash equivalents	12	951	718
Receivables ⁽¹⁾	13	2	4
Total financial assets		953	722
Financial liabilities			
Payables ⁽¹⁾	15	160	199
Total financial liabilities		160	199

⁽¹⁾ Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Govt taxes, fees and charges: Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents etc they would 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).