

# **Maralinga Lands Unnamed Conservation Park Board**

## **ANNUAL REPORT**

**1 July 2015 to 30 June 2016**



**Government  
of South Australia**

Maralinga Lands Unnamed Conservation Park Board  
Annual Report 2015-16

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## TABLE OF CONTENTS

<b>LETTER OF TRANSMITTAL .....</b>	<b>4</b>
<b>PLANS AND OBJECTIVES .....</b>	<b>5</b>
<b>OPERATIONS AND INITIATIVES.....</b>	<b>5</b>
<b>THE YEAR IN REVIEW .....</b>	<b>5</b>
<b>ROLE, LEGISLATION AND STRUCTURE (CORPORATE GOVERNANCE) .....</b>	<b>7</b>
<b>OBJECT OF THE NATIONAL PARKS AND WILDLIFE (NPW) ACT .....</b>	<b>7</b>
<b>ROLE OF THE MARALINGA LANDS UNNAMED CONSERVATION PARK BOARD .....</b>	<b>7</b>
<b>FUNCTIONS OF THE MARALINGA LANDS UNNAMED CONSERVATION PARK BOARD .....</b>	<b>7</b>
<b>MEMBERSHIP.....</b>	<b>8</b>
<b>ADVISORY COMMITTEE MEMBERSHIP .....</b>	<b>9</b>
<b>MEETINGS: GENERAL AND SPECIAL .....</b>	<b>9</b>
<b>GOVERNANCE ARRANGEMENTS .....</b>	<b>10</b>
<b>MANAGEMENT OF HUMAN RESOURCES.....</b>	<b>10</b>
<b>EMPLOYEE NUMBERS, GENDER AND STATUS.....</b>	<b>10</b>
<b>CONTRACTUAL ARRANGEMENTS .....</b>	<b>11</b>
<b>FRAUD .....</b>	<b>11</b>
<b>CONSULTANTS.....</b>	<b>11</b>
<b>OVERSEAS TRAVEL .....</b>	<b>11</b>
<b>ASBESTOS MANAGEMENT IN GOVERNMENT BUILDINGS.....</b>	<b>11</b>
<b>URBAN DESIGN CHARTER.....</b>	<b>11</b>
<b>FREEDOM OF INFORMATION – INFORMATION STATEMENTS .....</b>	<b>12</b>
<b>WHISTLEBLOWERS PROTECTION ACT 1993 .....</b>	<b>12</b>
<b>REGIONAL IMPACT ASSESSMENT STATEMENTS .....</b>	<b>12</b>
<b>RECONCILIATION STATEMENT.....</b>	<b>12</b>
<b>ACKNOWLEDGEMENTS .....</b>	<b>12</b>



## 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 the *Public Sector Act 2009* and section 19(d) of the *National Parks and Wildlife Act 1972*, I have pleasure in presenting the Annual Report of the Maralinga Lands Unnamed Conservation Park Board for the year ended 30 June 2016.

Yours sincerely

A handwritten signature in black ink, appearing to read 'John Mungee'.

Mr John Mungee  
**PRESIDING MEMBER**  
**MARALINGA LANDS UNNAMED CONSERVATION PARK BOARD**

## PLANS AND OBJECTIVES

The Maralinga Lands Unnamed Conservation Park Board (the Board) provides expert advice to the Minister for Sustainability, Environment and Conservation (the Minister) on Park operation issues. The Maralinga Lands Unnamed Conservation Park Board set the following strategic priorities for 2015-16.

Maralinga Lands Unnamed Conservation Park Board Park Management Plan		SASP					
Areas		Visions					
		Our Community	Our prosperity	Our environment	Our health	Our education	Our ideas
Zoning							
Managing Natural Heritage							
Managing Fire							
Managing Cultural Heritage							
Managing Tourism and Recreation							
Key		Primary Alignment					
		Secondary Alignment					

In pursuing its operations and initiatives, the Board contributed to the following targets in South Australia's Strategic Plan:

- Target 28: Aboriginal leadership; increase the number of Aboriginal South Australians participating in community leadership and in community leadership development programs
- Target 53: Aboriginal employees; increase the participation of Aboriginal people in the South Australian public sector
- Target 69: Lose no species; lose no native species as a result of human impacts.

## OPERATIONS AND INITIATIVES

### THE YEAR IN REVIEW

A summary of achievements and operations of the Board during 2015-16 are as below:

- A Deed of Variation for the Unnamed Conservation Park Co-management Agreement was endorsed by the Minister on 17 December 2015. Key variations to the Principal Agreement included:
  - Amendment to all references throughout the Principal Agreement from 'Unnamed Conservation Park' to 'Mamungari Conservation Park'
  - A minimum of two Board meetings per year.

- The Chair of the Board, Mr John Mungee attended several meetings of the Alinytjara Wilurara Natural Resource Management Board in order to develop his skills in governance, and to provide important partnership discussions with the AW NRM Board.
- The Chair and Deputy Chair of the Board, Mr John Mungee and Ms Dora Queama, attended the annual Department of Environment, Water and Natural Resources (DEWNR) Co-management Boards Workshop in Adelaide, 17-18 February 2016. This was the second of this type of workshop bringing together all Co-management Boards and Advisory Committee's in South Australia for discussions on current issues and future directions.
- Members of the Board participated in Ranger Compliance Training, 7-10 September 2015 in conjunction with Spinifex Land Management, which included Compliance Training, Buffel Grass mapping, informal Camp Site mapping, and Park signage mapping.
- The Board nominated a working group to carry out a Camping and Signage Strategy in-line with an audit of current signage in Mamungari Conservation Park, and future works needed.
- Four members of the Board participated as Cultural Monitors in the Crustal Survey checks, a science-based research project conducted by Adelaide University. Access to the Mamungari Conservation Park was provided subject to conditions including; preservation of soil and vegetation, prior site access approvals, appropriate Anangu supervision on-site, and that the results of the survey would be communicated back to the Board.
- The Board contracted Pila Nguru Aboriginal Corporation during the reporting period to assist the Board with land management work including track closures, monitoring compliance of Park rules, interpretation including erection of signage, flora and fauna pest management, and care and protection of cultural sites within the Mamungari Conservation Park.
- The Board committed to work in partnership with Oak Valley (Maralinga) Inc to appoint a full time Executive Officer and Trainee hosted by Oak Valley (Maralinga) Inc for a period of two years.
- The Board approved the proposed 2015-20 Budget for a period of five years.
- The Board approved a Board logo depicting the Nganamara (Mallee Fowl).
- The Board are considering issuing Permits for entry to the park on-line through DEWNR. This process would allow for special conditions to be set around individual applications, and GPS service for visitors to determine appropriate camp sites within the Park.
- Members of the Board met with members of the Natural Resources Committee of Parliament during a tour of the Alinytjara Wilurara Region. At each location visited, local Traditional Owners and Board members met with the group and discussed their views on ways that community-based Natural Resource Management might achieve positive social and economic outcomes for their people, as well as the environment.

## **ROLE, LEGISLATION AND STRUCTURE (CORPORATE GOVERNANCE)**

The Maralinga Lands Unnamed Conservation Park Board is established under section 15B of the *Maralinga Tjarutja Land Rights Act 1984* (the Maralinga Act) which enables the establishment of a co-management board pursuant to the provisions of the Maralinga Act and the *National Parks and Wildlife Act 1972* (NPW Act).

The Board was established in August 2004 under Regulation 4 of the *Maralinga Tjarutja Land Rights (Establishment of Co-management Board) Regulations 2004* (Maralinga Regulations) as the Co-management board for the Park.

Management of the Mamungari Conservation Park has been vested in the Board by virtue of the Maralinga Act, the NPW Act and the Maralinga Regulations.

The Maralinga Regulations further prescribe the composition, procedures and reporting requirements of the Board.

### **OBJECT OF THE NATIONAL PARKS AND WILDLIFE (NPW) ACT**

Division 6A of the NPW Act sets out the provisions relating to co-management of parks. Section 43E(1) of that Act describes the primary objective of co-management boards as *'effective co-management of parks to which this Division applies by representatives of the relevant Aboriginal groups and the Minister'* and more specifically to:

- Ensure the continued enjoyment of the Park by the relevant Aboriginal groups for cultural, spiritual and traditional uses
- Ensure the continued enjoyment of the Park by members of the public in a manner consistent with the Co-management Agreement
- Ensure the preservation and protection of Aboriginal sites, features, objects and structures of spiritual or cultural significance within the Park
- Provide protection for natural resources, wildlife, vegetation and other features of the Park

### **ROLE OF THE MARALINGA LANDS UNNAMED CONSERVATION PARK BOARD**

The Maralinga Lands Unnamed Conservation Park Board is responsible for managing Park operational issues such as entry, opening and closing, vehicle access, aircraft access, camping and related matters pursuant to the National Parks and Wildlife (Unnamed Conservation Park - Maralinga Tjarutja Lands) Regulations 2004 (National Parks UCP Regulations).

In managing the Park, the Board actively encourages science-based research projects.

### **FUNCTIONS OF THE MARALINGA LANDS UNNAMED CONSERVATION PARK BOARD**

The Act describes the functions of the Maralinga Lands Unnamed Conservation Park Board.

The functions of the Maralinga Lands Unnamed Conservation Park Board as set out in Regulation 10(1) of the Maralinga Regulations are as follows:

- (a) To carry out the functions assigned to the Board by or under the *National Parks and Wildlife Act 1972*;
- (b) To carry out the functions assigned to the Board by the Co-management Agreement; and
- (c) To carry out other functions assigned to the Board by or under the *Maralinga Tjarutja Land Rights Act 1984*, or by the Minister.

## MEMBERSHIP

The Maralinga Lands Unnamed Conservation Park Board consists of eight members. Members are appointed by the Minister for Sustainability, Environment and Conservation.

Five members are to be Maralinga Tjarutja community members and the remaining positions are to be filled by DEWNR officers. The Minister may appoint deputies for each member (Regulation 5).

Of the five Maralinga Tjarutja members, three are to be nominated by the Maralinga Tjarutja Council, with one of the three members being the Chair of the Board. The remaining two are to be Aboriginal owners, nominated by Pila Nguru.

Of the three members nominated by the Minister, one must be a person in a senior position with DEWNR, and one nominee shall be a person with qualifications or substantial experience in a field relevant to park management.

Maralinga Lands Unnamed Conservation Park Board members are appointed on conditions determined by the Minister and for a term specified in the instrument of appointment, not exceeding four years and at the expiration of a term of appointment, are eligible for reappointment. The office of a board member becomes vacant if the member dies, completes a term of appointment (not re-nominated), resigns, ceases to satisfy qualification requirements or is removed by the Minister (Regulation 6).

As at 30 June 2016 Maralinga Lands Unnamed Conservation Park Board membership was as follows:

### MEMBERS:

Name	Role	Gender	Nomination From	Term of Appointment
Mr John Mungee	<b>Presiding Member</b>	Male	Maralinga Tjarutja	18/06/2013 - 17/06/2017
Mr Keith Peters	Member	Male	Maralinga Tjarutja	28/09/2015 - 27/09/2019
Ms Dora Queama	Deputy Chair	Female	Maralinga Tjarutja	18/06/2013 - 17/06/2017
Mr Bruce Hogan	Member	Male	Pila Nguru Aboriginal Corporation	18/06/2013 - 17/06/2017
Ms Josie McArthur	Member	Female	Pila Nguru Aboriginal Corporation	18/06/2013 - 17/06/2017
Dr Matthew Ward	Member	Male	Department of Environment, Water and Natural Resources	18/06/2013 - 17/06/2017



Mr Mark Anderson	Member	Male	Department of Environment, Water and Natural Resources	18/06/2013 - 17/06/2017
Vacant (formerly Justine Graham)	Member	Female	Department of Environment, Water and Natural Resources	Resigned May 2016

### DEPUTY MEMBERS:

Name	Deputy to	Gender	Nomination From	Term of Appointment
Mr Robert Singer	Mr John Mungee	Male	Maralinga Tjarutja	18/06/2013 - 17/06/2017
Ms Marjorie Kugena	Ms Dora Queama	Female	Maralinga Tjarutja	18/06/2013 - 17/06/2017
Ms Cindy Watson	Mr Keith Peters	Female	Maralinga Tjarutja	28/09/2015 - 27/09/2019
Mr Parka Hogan	Mr Bruce Hogan	Male	Pila Nguru Aboriginal Corporation	18/06/2013 - 17/06/2017
Ms Debbie Hansen	Josie McArthur	Female	Pila Nguru Aboriginal Corporation	18/06/2013 - 17/06/2017
Mr Bruce Macpherson	Dr Matthew Ward	Male	Department of Environment, Water and Natural Resources	18/06/2013 - 17/06/2017
Mr Robert Sleep	Mr Mark Anderson	Male	Department of Environment, Water and Natural Resources	18/06/2013 - 17/06/2017
Ms Ollanta Lipcer	Ms Justine Graham	Female	Department of Environment, Water and Natural Resources	18/06/2013 - 17/06/2017

During the reporting period one member resigned and two members were re-appointed for a period of four years. The Maralinga Lands Unnamed Conservation Park Board wish to thank Ms Justine Graham for her dedication to the Board over the three years of her four year appointment.

### ADVISORY COMMITTEE MEMBERSHIP

No Advisory Committees have been established under the Act during this reporting period. The Act provides for the establishment of advisory committees to advise the Minister on any matter relating to the administration of the Act. This provision was not required in this reporting period.

### MEETINGS: GENERAL AND SPECIAL

A total of two 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
John Mungee	Board Meeting # 25, 22 September 2015 Board Meeting # 26, 28 June 2016	Deputy Dora Queama also attended Meeting # 25
Keith Peters	Board Meeting # 25, 22 September 2015 Board Meeting # 26, 28 June 2016	Deputy Cindy Watson also attended Meeting # 25
Josie McArthur	Board Meeting # 25, 22 September 2015 Board Meeting # 26, 28 June 2016	Deputy Debbie Hansen also attended Meeting # 25
Bruce Hogan	Board Meeting # 25, 22 September 2015 Board Meeting # 26, 28 June 2016	Deputy Parka Hogan also attended Meeting # 25

Dora Queama	Board Meeting # 25, 22 September 2015 Apology for Meeting # 26	Deputy Marjorie Kugena also attended Meeting # 25
Matthew Ward*	Board Meeting # 25, 22 September 2015	Deputy Bruce Macpherson attended Meeting # 26
Justine Graham*	Board Meeting # 25, 22 September 2015	Deputy Ollanta Lipcer attended Meeting # 26
Mark Anderson*	Board Meeting # 25, 22 September 2015 Board Meeting # 26, 28 June 2016	

\* Nominated by the Department of Environment, Water and Natural Resources

## **GOVERNANCE ARRANGEMENTS**

DEWNR provides support to the Maralinga Lands Unnamed Conservation Park Board by providing a 0.5 FTE Executive Officer for administration and governance. Reporting on this matter is contained in the DEWNR Annual Report 2015-16.

## **MANAGEMENT OF HUMAN RESOURCES**

Maralinga Lands Unnamed Conservation Park Board members (other than government employees) received the following remuneration as determined by the Minister:

- Chair: \$221 per four hours
- Members: \$177 per hour

Travel and accommodation expenses are in accordance with DPC Circular PC016 – Remuneration for Government Appointed Part-Time Boards and Committees. Members are entitled to meals and accommodation allowance (if travelling more than 40 kms), actual travel costs (if public transport), or motor vehicle allowance at the rates prescribed in attachment A of Commissioners Standard 3.2.

## **EMPLOYEE NUMBERS, GENDER AND STATUS**

The Maralinga Lands Unnamed Conservation Park Board has no staff of its own and utilises the services of DEWNR. Reporting on this matter is contained in the DEWNR Annual Report 2015-16.

Executive, administrative and project support were provided to the Maralinga Lands Unnamed Conservation Park Board from existing DEWNR resources.

The gender balance of the Maralinga Lands Unnamed Conservation Park Board is taken into consideration when members are appointed. During this reporting period, membership of the Board was made up of five males and three females, with four male and four female deputy members.

**The following matters 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 Maralinga Lands Unnamed Conservation Park Board did not enter into any contractual arrangements exceeding \$4 million during this reporting period.

## **FRAUD**

It is declared that there were no instances of fraud detected in the activities undertaken by the Maralinga Lands Unnamed Conservation Park 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 Maralinga Lands Unnamed Conservation Park Board did not engage any consultants in this reporting period.

## **OVERSEAS TRAVEL**

It is declared that no member of the Maralinga Lands Unnamed Conservation Park Board has travelled overseas on Board business during this reporting period.

## **ASBESTOS MANAGEMENT IN GOVERNMENT BUILDINGS**

The Maralinga Lands Unnamed Conservation Park 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 Maralinga Lands Unnamed Conservation Park Board to consider the principles of urban design contained in the South Australian Urban Design Charter.

## **FREEDOM OF INFORMATION – INFORMATION STATEMENTS**

As a DEWNR administered entity, the Maralinga Lands Unnamed Conservation Park 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 require the Maralinga Lands Unnamed Conservation Park 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 Maralinga Lands Unnamed Conservation Park Board did not undertake any regional Impact Assessment Statements during the 2015-16 financial year.

## **RECONCILIATION STATEMENT**

The Maralinga Lands Unnamed Conservation Park Board would like to acknowledge the land on which it meets is the traditional lands for the Anangu (Maralinga Tjarutja – Pila Nguru) people, and that it respects their spiritual relationship with their country. The Board also acknowledges the Anangu (Maralinga Tjarutja – Pila Nguru) people as the traditional custodians of the greater western desert region and that their cultural and heritage beliefs are still as important to the living Anangu (Maralinga Tjarutja – Pila Nguru) people today.

In fulfilling its functions, the Maralinga Lands Unnamed Conservation Park 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 Maralinga Lands Unnamed Conservation Park Board would like to thank the Minister, Maralinga Tjarutja, the Alinytjara Wilurara NRM Board, staff of DEWNR and Natural Resources Alinytjara Wilurara and Eyre Peninsula Regions, for the support and encouragement that it has received over the year.

The Board acknowledges the financial assistance given to it from the Government of South Australia, without which there would be no ability to deliver effective co-management of parks.

The Board also wishes to thank DEWNR for its support with funding to enable the Board to work in partnership with communities and other stakeholders to achieve a range of outcomes in managing the Parks operation issues, and related matters pursuant to the NPW Act.



Our ref: A16/343

29 September 2016

Mr J Mungee  
Presiding Member  
Maralinga Lands Unnamed Conservation Park Board  
c/ Ms F Gill  
Acting Regional Manager  
DEWNR – Alinytjara Wilurara Region  
GPO Box 1047  
ADELAIDE SA 5001

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State Administration Centre  
200 Victoria Square  
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Dear Mr Mungee

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

**2 Opinion on financial controls**

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

**3 Audit management 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



Andrew Richardson

**Auditor-General**

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**To the Presiding Member  
Maralinga Lands Unnamed Conservation Park Board**

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

**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.

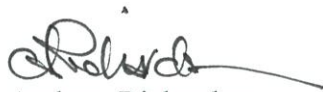
An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the financial report.

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 Maralinga Lands Unnamed Conservation Park 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.



Andrew Richardson

**Auditor-General**

29 September 2016



# Maralinga Lands Unnamed Conservation Park Board

## Certification of the Financial Statements

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


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

We certify that the internal controls employed by the Maralinga Lands Unnamed Conservation Park Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



.....  
John Mungee  
Presiding Member of the Board

Date: 28/09/2016



.....  
Fiona Gill  
Officer responsible for financial administration

Date: 28/09/2016

**Maralinga Lands Unnamed Conservation Park Board**

**Annual Financial Statements**

**For the Year Ended 30 June 2016**

# Maralinga Lands Unnamed Conservation Park Board

## Statement of Comprehensive Income for the year ended 30 June 2016

	Note	2016 \$'000	2015 \$'000
<b>Expenses:</b>			
Board member expenses	4	21	18
Supplies and services	5	126	192
Depreciation	6	1	1
<b>Total expenses</b>		<b>148</b>	<b>211</b>
<b>Income:</b>			
Interest revenues		-	1
Other income		5	4
<b>Total income</b>		<b>5</b>	<b>5</b>
<b>Net cost of providing services</b>		<b>143</b>	<b>206</b>
<b>Revenue from SA Government</b>			
Revenues from SA Government	7	170	170
<b>Total revenues from SA Government</b>		<b>170</b>	<b>170</b>
<b>Net result</b>		<b>27</b>	<b>(36)</b>
<b>Total comprehensive result</b>		<b>27</b>	<b>(36)</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.

# Maralinga Lands Unnamed Conservation Park Board

## Statement of Financial Position as at 30 June 2016

	Note	2016 \$'000	2015 \$'000
<b>Current assets:</b>			
Cash and cash equivalents	8	364	357
Receivables	9	9	13
<b>Total current assets</b>		<u>373</u>	<u>370</u>
<b>Non-current assets:</b>			
Property, plant and equipment	10	6	7
<b>Total non-current assets</b>		<u>6</u>	<u>7</u>
<b>Total assets</b>		<u>379</u>	<u>377</u>
<b>Current liabilities:</b>			
Payables	11	16	41
<b>Total current liabilities</b>		<u>16</u>	<u>41</u>
<b>Total liabilities</b>		<u>16</u>	<u>41</u>
<b>Net assets</b>		<u>363</u>	<u>336</u>
<b>Equity:</b>			
Retained earnings		363	336
<b>Total equity</b>		<u>363</u>	<u>336</u>

The total equity is attributable to the SA Government as owner

Unrecognised contractual commitments	12
Contingent assets and liabilities	13

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

# Maralinga Lands Unnamed Conservation Park Board

## Statement of Changes in Equity for the year ended 30 June 2016

	Note	Retained earnings \$'000	Total equity \$'000
<b>Balance at 30 June 2014</b>		373	373
Error correction – Board member expenses		(1)	(1)
<b>Restated balance at 30 June 2014</b>		<u>372</u>	<u>372</u>
Net result for 2014-15		(36)	(36)
Total comprehensive result for 2014-15		<u>(36)</u>	<u>(36)</u>
<b>Balance at 30 June 2015</b>		<u>336</u>	<u>336</u>
Net result for 2015-16		27	27
Total comprehensive result for 2015-16		<u>27</u>	<u>27</u>
<b>Balance at 30 June 2016</b>		<u><u>363</u></u>	<u><u>363</u></u>

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

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

# Maralinga Lands Unnamed Conservation Park Board

## Statement of Cash Flows for the year ended 30 June 2016

	Note	2016 Inflows (Outflows) \$'000	2015 Inflows (Outflows) \$'000
<b>Cash flows from operating activities:</b>			
<b>Cash outflows:</b>			
Board member expenses		(21)	(17)
Payments for supplies and services		(151)	(212)
GST paid to the ATO		-	(22)
<b>Cash used in operations</b>		<b>(172)</b>	<b>(251)</b>
<b>Cash inflows:</b>			
Interest received		-	1
Other receipts		4	4
GST received from the ATO		5	-
<b>Cash generated from operations</b>		<b>9</b>	<b>5</b>
<b>Cash flows from SA Government:</b>			
Receipts from SA Government		170	170
<b>Cash generated from SA Government</b>		<b>170</b>	<b>170</b>
<b>Net cash provided by (used in) operating activities</b>		<b>7</b>	<b>(76)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>7</b>	<b>(76)</b>
Cash and cash equivalents at 1 July		357	433
<b>Cash and cash equivalents at 30 June</b>	<b>8</b>	<b>364</b>	<b>357</b>

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

# Maralinga Lands Unnamed Conservation Park Board

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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### 1. Objective of the Maralinga Lands Unnamed Conservation Park Board

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

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

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

### 2. 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 relevant Australian Accounting Standards (Reduced Disclosure Requirements) and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provision of the *Public Finance and Audit Act 1987*.

The Board has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Board is a not-for-profit entity.

#### (b) Basis of preparation

The preparation of the financial statements requires:

- the use of certain accounting estimates and requires management to exercise its judgement in the process of applying the Board's accounting policies. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable notes;
- accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported; 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 in this financial report:
  - a) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The 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 2016 and the comparative information presented.

# **Maralinga Lands Unnamed Conservation Park Board**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

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**(c) Reporting Entity**

The Board is a reporting entity in accordance with section 15 of the *Maralinga Tjarutja Land Rights Act 1984*.

The Department of Environment, Water and Natural Resources (DEWNR) provides administrative and workforce support to the Board. These services are provided by DEWNR to the Board on a cost recovery basis under a Service Level Agreement. The Board reports costs invoiced by DEWNR under the Service Level Agreement as fee for service expenses (refer to note 5).

**(d) Rounding**

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

**(e) 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 amounts 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.

**(f) Taxation**

The Board is not subject to income tax. The Board is liable for payroll tax, fringe benefits tax, goods and services tax (GST) and emergency services levy.

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

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

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

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Australian Taxation Office is classified as part of operating cash flows.

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

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

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

**(h) 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:

*Revenues from SA Government*

Grant funding is recognised as revenue when the Board obtains control over the funding. Control over grant funding is normally obtained upon receipt.



# Maralinga Lands Unnamed Conservation Park Board

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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(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:

*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 board members. The Department of Treasury and Finance centrally recognises the superannuation liability in the whole of government financial statements.

*Depreciation*

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)
Buildings	5 years
Plant and equipment	5-10 years

(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.

(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 services and GST input tax credits recoverable.

Receivables are generally settled within 30 days after the issue of an invoice.

# Maralinga Lands Unnamed Conservation Park Board

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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

#### Impairment

All non-current 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.

#### *Payables*

Payables include creditors and accrued expenses.

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

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

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

### *(m) Unrecognised contractual commitments and contingent assets and liabilities*

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

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the 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. Board member expenses

	2016	2015
	\$'000	\$'000
Board fees	19	17
On-costs - superannuation	2	1
<b>Total board member expenses</b>	<b>21</b>	<b>18</b>

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

<b>5. Supplies and services</b>	<b>2016</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>
Accountancy fees	5	10
Administration costs	-	10
Other	13	5
Travel and accommodation	22	37
Fee for service	77	122
Auditors remuneration	9	8
<b>Total supplies and services</b>	<b>126</b>	<b>192</b>
<hr/>		
<b>6. Depreciation</b>	<b>2016</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>
Plant and equipment	1	1
<b>Total depreciation</b>	<b>1</b>	<b>1</b>
<hr/>		
<b>7. Revenue from SA Government</b>	<b>2016</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>
Grant from DEWNR	170	170
<b>Total revenue from SA Government</b>	<b>170</b>	<b>170</b>
<hr/>		
<b>8. Cash and cash equivalents</b>	<b>2016</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash at bank	364	357
<b>Total cash and cash equivalents</b>	<b>364</b>	<b>357</b>
<hr/>		
<b>9. Receivables</b>	<b>2016</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>
Current:		
Accounts receivable	1	-
GST input tax recoverable	8	13
<b>Total current receivables</b>	<b>9</b>	<b>13</b>
<hr/>		
<b>10. Property, plant and equipment</b>	<b>2016</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Buildings</b>		
Buildings – At cost (deemed fair value)	104	104
Less: Accumulated depreciation	(104)	(104)
<b>Total buildings</b>	<b>-</b>	<b>-</b>
<hr/>		
<b>Plant and equipment</b>		
Plant and equipment – At cost (deemed fair value)	76	76
Less: Accumulated depreciation	(70)	(69)
<b>Total plant and equipment</b>	<b>6</b>	<b>7</b>
<b>Total property, plant and equipment</b>	<b>6</b>	<b>7</b>
<hr/>		

*Carrying amount of property, plant and equipment*

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

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

# Maralinga Lands Unnamed Conservation Park Board

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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### *Impairment*

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

11. Payables	2016	2015
Current:	\$'000	\$'000
Accrued expenses	13	13
Creditors	3	28
<b>Total current payables</b>	<b>16</b>	<b>41</b>

### 12. Unrecognised contractual commitments

The Board had no unrecognised contractual commitments as at 30 June 2016.

### 13. Contingent assets and liabilities

The Board is not aware of the existence of any contingent assets or contingent liabilities as at 30 June 2016.

### 14. Remuneration of board members

Members of the board during the 2015-16 financial year were:

#### **Members**

Mr John Mungee (Presiding member)  
 Mr Keith Peters (re-appointed 28 September 2015)  
 Ms Dora Queama  
 Mr Bruce Hogan  
 Ms Josie McArthur  
 Dr Matthew Ward\*  
 Mr Mark Anderson\*  
 Ms Justine Graham \* (resigned May 2016)

#### **Proxies**

Mr Robert Singer  
 Ms Marjorie Kugena  
 Ms Cindy Watson (re-appointed 28 September 2015)  
 Mr Parka Hogan  
 Ms Debbie Hansen  
 Mr Bruce Macpherson\*  
 Mr Robert Sleep\*  
 Ms Ollanta Lipcer\*

\* Denotes government employees

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

	2016	2015
Nil	6	6
\$1 - \$9 999	10	10
<b>Total number of members</b>	<b>16</b>	<b>16</b>

Remuneration of members reflects all costs of performing board member duties including sitting fees and super contributions. The total remuneration received or receivable by members was \$21,000 (2015: \$18,000).

\* In accordance with the Premier and Cabinet Circular Number 16, government employees did not receive any remuneration for board duties during the financial year. The exception being Ms Justine Graham, who was granted an exemption by the Chief Executive of the Department of the Premier and Cabinet.

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.

# Maralinga Lands Unnamed Conservation Park Board

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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### 15. Financial instruments/Financial risk management

#### *Financial risk management*

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

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

The Board is funded principally from grants from DEWNR. 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.

#### *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 amount of each of the following categories of financial assets and liabilities: receivables and payables measured at cost are detailed below:

	Note	2016 Carrying Amount / Fair value \$'000	2015 Carrying Amount / Fair value \$'000
<b>Financial assets:</b>			
Cash and cash equivalents	8	364	357
Receivables <sup>(1)</sup>	9	1	-
<b>Total Financial assets</b>		<b>365</b>	<b>357</b>
<b>Financial liabilities:</b>			
Payables <sup>(1)</sup>	11	7	31
<b>Total Financial liabilities</b>		<b>7</b>	<b>31</b>

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor –General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents etc. they would've excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost.

### 16. Events after the reporting period

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