



**Government
of South Australia**

KANGAROO ISLAND LANDSCAPE BOARD

2020-21 Annual Report

KANGAROO ISLAND LANDSCAPE BOARD

35 Dauncey Street, Kingscote, SA 5223

www.landscape.sa.gov.au/ki/home

Contact phone number: 08 8553 2476

Contact email: ki.landscapeboard@sa.gov.au

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To:

Hon David Speirs MP

Minister for Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Landscape South Australia Act 2019* *Landscape South Australia Act 2019, Landscape South Australia (General) Regulations 2020* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the KANGAROO ISLAND LANDSCAPE BOARD by:

Mr Andrew Heinrich

Presiding Member

Date 29 November 2021

Signature



From the Presiding Member



2020-21 has seen the new Kangaroo Island Landscape Board (the Board) settle into delivering core requirements of the new legislation, including developing a Regional Landscape Plan (the Plan). This Plan contains a 50 year vision, five regional priorities and outcomes the Board, in collaboration and partnership with community, industry and government, will achieve over the next five years.

The Board's mandate is to deliver on-ground, back to basics actions. To a large extent the 2019-20 bushfires recovery effort has focused everyone's attention on basic land management actions such as fencing, water security, threatened species recovery, pest plant and animal control and protecting bushland so that it can recover naturally.

During 2020-21 the Board welcomed Will Durack as its General Manager, and was successful in gaining additional funds to support the bushfire recovery effort. The Board now has a large, highly skilled workforce and the drive to deliver land management projects that support the renewal of the economic and environmental health of the island.

Andrew Heinrich

Presiding Member

Kangaroo Island Landscape Board

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Overview: about the board

Our strategic focus

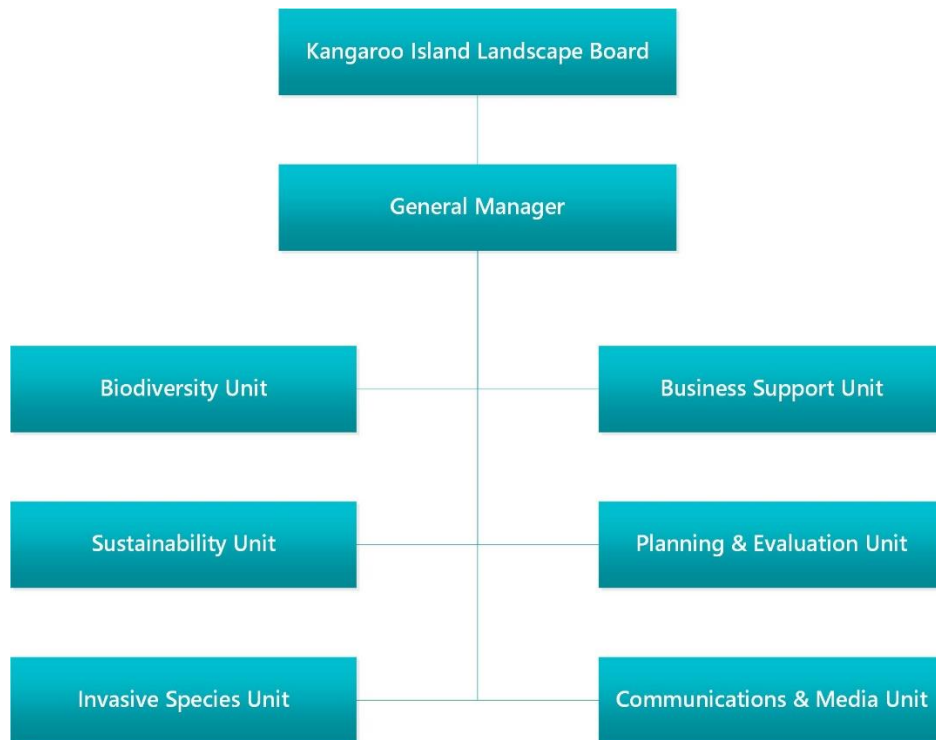
Our Purpose	The Kangaroo Island Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i> . The Board undertakes an active role in managing South Australia's landscapes through the preparation and implementation of a regional landscape plan, which is the principal document guiding the management of the State's landscape in the Kangaroo Island Region.
Our Vision	Nurturing Kangaroo Island's landscapes together to create a thriving, sustainable future
Our Priorities and focus areas	<p>A connected community at the centre of decision making</p> <ul style="list-style-type: none"> • Working with all sectors of the community to improve the island's landscapes • Making decisions based on the best available scientific, local and traditional knowledge • Understanding, valuing and taking care of the natural environment and cultural heritage <p>Healthy terrestrial and marine ecosystems and biodiversity</p> <ul style="list-style-type: none"> • Safeguarding the structure and function of habitats and ecosystems • Protecting biodiversity to minimise species loss • Improving our understanding of the environment and the beneficial role it plays <p>Sustainable primary production and the island's economy</p> <ul style="list-style-type: none"> • Improving the health of the soil, water and biodiversity that supports our economy • Strengthening the viability of primary production through sustainable practices • Working in partnership with industry to ensure the island's economy continues to prosper <p>Effective water management</p> <ul style="list-style-type: none"> • Managing water resources sustainably and equitably for all users • Improving water quality in the island's catchments and wetlands

	<ul style="list-style-type: none"> • Protecting aquatic biodiversity and ecosystems <p>Effective terrestrial and marine past management</p> <ul style="list-style-type: none"> • Controlling and, where possible, eradicating weeds, pests and diseases • Strengthening KI's biosecurity arrangements • Managing the impact of overabundant native species
Our functions, objectives and deliverables	<p>The functions of the KI Landscape Board as described in the <i>Landscape South Australia Act 2019</i>: Part 2, Division 2, Subdivision 5, Section 25</p> <ul style="list-style-type: none"> • To undertake, promote and integrate the management of natural resources within its region, with particular reference to land management, water resource management and pest animal and plant control, to build resilience in the face of change and to facilitate integrated landscape management and biodiversity conservation. • To prepare, implement and monitor a regional landscape plan and control policies. • To promote awareness, understanding and uptake of integrated, sustainable natural resources management within the region, and undertake or support educational initiatives. • To facilitate an understanding of and to provide information to landowners on land and water management and pest animal and plant control. • To assist in the management of native animals adversely affecting environments, people or primary production.

Our organisational structure

Section 15 of the *Landscape South Australia Act 2019* provides for the appointment of the Board. The Board comprises of seven members all appointed by the Minister for Environment and Water. Each of the appointed members of the Board is a person who, in the opinion of the Minister, meets requirements of section 16 of the *Landscape South Australia Act 2019*.

Refer to [the Kangaroo Island Landscape Board website](#) for profiles on current Board members.



Meetings of the Board: general and special

A total of 10 general and 1 special Board meetings were held during the 2020-21 financial year. The table below illustrates meetings Board members have failed to attend:

Board member	No. of meetings not attended	Reason
Andrew Heinrich	0	
Gabriel Crowley	0	
Peter Davis	0	
Michael Pengilly	2	Personal reasons
Peggy Rismiller	0	
Jenny Stanton	0	
Rosalind Willson	3	Business and personal commitments

Changes to the KI Landscape Board

During 2020-21 there were the following changes to the Board's structure and objectives as a result of internal reviews or machinery of government changes:

- On 1 July 2020 all employees assigned to perform functions in connection with the operations or activities of the Kangaroo Island Natural Resources Management Board, other than business support, were transferred to the Kangaroo Island Landscape Board.
- On 12 April 2021 the employees of the Department for Environment and Water (DEW) assigned to perform business support functions for the Kangaroo Island Landscape Board were transferred to the employing authority of the General Manager of the Board, by notice published in the Government Gazette on 1 April 2021.

Our Minister

The Kangaroo Island Landscape Board is a portfolio agency of the Minister for Environment and Water, the Hon David Speirs MP.

Our Executive team

The Kangaroo Island Landscape Board does not employ staff as per section 35 of the *Landscape South Australia Act 2019*. Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.

Legislation administered by the KI Landscape Board

Landscape South Australia Act 2019

Other related agencies (within the Minister's area/s of responsibility)

- Department for Environment and Water
- Alinytjara Wilurara Landscape Board
- Eyre Peninsula Landscape Board
- Green Adelaide
- Hills and Fleurieu Landscape Board
- Limestone Coast Landscape Board
- Murraylands and Riverland Landscape Board
- Northern and Yorke Landscape Board
- South Australian Arid Lands Landscape Board
- Environment Protection Authority
- Green Industries SA
- SA Water

The Board's performance

Performance at a glance

Throughout 2020-21 the KI Landscape Board worked in partnership with the local community, agencies and industry groups to deliver landscape management across the island and to develop the Kangaroo Island Landscape Plan 2021-2026.

See link: <https://www.landscape.sa.gov.au/ki/about-us/our-regions-progress>

Distinctiveness	KI dunnarts detected 251 times at 60 burnt and unburnt sites		52,000 local native plants grown for landholders at the KI Native Plant Nursery	
Healthy, resilient ecosystems	6,500 seedlings planted across 31 properties to restore burnt glossy black-cockatoo feeding habitat		88 glossy black-cockatoo nests maintained to prevent predators	
Healthy, resilient ecosystems	Feral cats controlled across 28,219 ha of the Dudley Peninsula		204 feral cats removed from 33,000 ha of KI dunnart habitat	
Healthy, resilient ecosystems	Landholders assisted to protect and restore 89 ha of KI narrow-leaved mallee threatened ecological community		20 oyster reef sites were selected and ground truthed	
Thriving community	855 people assisted with landscape management		Over 310 people visited the KI Native Plant Nursery and purchased locally grown native plants	
Thriving community	6 landholders and 3 community groups awarded grassroots grants for landscape management		KI Landscape Board website accessed by 18,666 people	
Thriving community	9 agency, stakeholder & volunteer groups assisted to control Tasmanian bluegums		72 landholders assisted with technical support & equipment to control KI weeds	
Vibrant economy	39 landholders assisted with development applications for Water Affecting Activities		480 feral pigs removed from bushfire affected areas	
Governance and local knowledge	Kangaroo Island Landscape Plan developed		Curiosity™ feral cat bait trialled over 28,500 ha across KI to control feral cats	

Board contribution to whole of Government objectives

Key objective	Board contribution (projects)
Sustainable economy	<ul style="list-style-type: none"> • Water Management Program • Building resilient agricultural systems on Kangaroo Island • Use of native flora and fauna for regional and on-farm integrated pest management and biosecurity in high-value horticulture and viticulture on Kangaroo Island • Coordinated feral pig eradication project • Partnering with Kangaroo Island landholders to develop property-scale water security plans to prepare for future droughts
Resilient communities	<p>Please note aspects of all projects contribute to this objective. The following projects specifically focus on the community:</p> <ul style="list-style-type: none"> • Communication Program • Regional Agricultural Landcare Facilitator
Vibrant biodiversity	<ul style="list-style-type: none"> • Kangaroo Island Animal and Plant Control • Kangaroo Island Feral Cat Eradication Program: <ul style="list-style-type: none"> » Creating a safe haven for the Kangaroo Island Dunnart and other priority threatened species by eradicating feral cats from the Dudley Peninsula » Feral Cat Strike Force — Developing an innovative, best practice, community wildlife detection dog program for feral cat eradication on Kangaroo Island to increase livestock farming profitability and protect island biodiversity » Controlling feral cats to protect priority fauna species on KI » Removing every last feral cat from the Dudley Peninsula on Kangaroo Island • Recovering the Kangaroo Island Narrow Leaved Mallee Woodland Threatened Ecological Community through local landscape action • Glossy black-cockatoo Recovery Program: <ul style="list-style-type: none"> » Supporting the post fire recovery of the GBC on KI through conservation and management actions » South Australian Glossy Black-Cockatoo Post-fire Recovery • Kangaroo Island Dunnart Recovery Program:

	<ul style="list-style-type: none">» Supporting the recovery of the Kangaroo Island dunnart through conservation and management actions.» Fighting Chance – Advances in invasive predator control to deliver landscape scale benefits for post-fire threatened species recovery» Deploying baits to control feral cats in forestry properties on Kangaroo Island• Kangaroo Island rebuild project biosecurity measures Phytophthora project• Building native oyster shellfish reefs to improve fish habitat on KI• Bushfire Recovery Program:<ul style="list-style-type: none">» Support to RLP KI (SA) Service Providers for Emergency Pest Mitigation and Habitat Protection» Restoring native animal habitat destroyed during the KI summer 2019-20 bushfire emergency» Restoring bushfire affected wildlife habitat on Kangaroo Island» Helping Threatened Species on KI to recover from the 19-20 bushfires through on ground action» Kangaroo Island Fire Recovery Landcare Fencing Project Round 1» Bushfire Recovery Fencing Grants
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Board specific objectives and performance

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p> <p>Vibrant economy</p> <p>Governance and local knowledge</p>	<p>Water take limits are used to balance environmental, social and economic needs.</p> <p>Water management is effective, efficient and sensitive to landholder needs, recognising the economic and social benefits of water resources.</p> <p>The natural resources base that supports primary production, tourism and other enterprises is maintained and improved over time.</p> <p>Adaptive governance and management principles are embedded in NRM decision making.</p> <p>The Island's terrestrial, aquatic and marine environment is understood and key changes in its condition are detected.</p>	<p>Water Management Program</p> <ul style="list-style-type: none"> Administered the Kangaroo Island Water Affecting Activity Control Policy in line with the <i>Landscape South Australia Act 2019</i>. <ul style="list-style-type: none"> Received and processed 34 Water Affecting Activities (WAA) permits. Received and processed five Development Applications. Continued to monitor Kangaroo Island water resources to inform resource management decisions: <ul style="list-style-type: none"> Monitored nutrient and sediment loads within the Cygnet River. Surveyed macroinvertebrates to help assess the extent of the fire impact on aquatic ecosystems. Monitored the frequency of low dissolved oxygen events in estuaries that commonly result in fish kills. Analysed high resolution elevation survey data (Light Detection and Ranging (LiDAR) technology) to quantify more accurate calculations of dam capacity and define the locations of watercourses. This will be used to assist landholders to develop water security plans. Advised 95 people about water resources (e.g. algae in farm dams, impact of fire, estuary health erosion, dams, graded catchments) and water affecting activities. <p>See: https://www.landscape.sa.gov.au/ki/managing-water</p>

Board goals	Board objectives	Performance
<p>Thriving community Vibrant economy</p>	<p>Agricultural resilience is strengthened through sustainable and regenerative production practices and systems.</p> <p>The natural resources base that supports primary production, tourism and other enterprises is maintained and improved over time.</p>	<p>Sustainable Agriculture Program</p> <p>Landholders were supported to improve soil health and explore regenerative agriculture and future impacts of climate change through:</p> <ul style="list-style-type: none"> • Assistance with soil testing to better understand the impact of different farm management systems on soil carbon and soil acidity. • Supporting monthly webinars for the KI Healthy Soils group in which members raise issues, troubleshoot and share information with mentoring from a regenerative agriculture coach. • Hosting three courses for farmers on grazing management, regenerative agriculture and low-stress stock handling to assist them to implement productive, profitable agricultural businesses within sustainable landscapes. • Coordinating a two day Healthy Soils Bus Tour where nine farmers travelled to the Fleurieu Peninsula to explore tools and technologies being used, and on-ground trials being conducted, to improve soil health. • Supporting regenerative agriculture demonstration sites on four farms with advice on best practises, seasonal planning and soil monitoring. • Connecting and supporting KI vineyards to implement Integrated Pest Management techniques. • Co-hosting a Climate Smart Farming Forum in conjunction with the Hills and Fleurieu Landscape Board. • Co-hosting an intern through the Commonwealth Scholarships Program. • Distributing relevant information through the Growing KI e-newsletter. <p>See link: https://www.landscape.sa.gov.au/ki/land-and-farming</p>

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p> <p>Vibrant economy</p>	<p>Weeds, feral animals and disease are contained or eradicated where possible.</p> <p>The community is empowered and engaged, taking care of the natural environment, thinking globally and acting locally.</p> <p>The natural resources base that supports primary production, tourism and other enterprises is maintained and improved over time.</p>	<p>Animal and Plant Control Program</p> <ul style="list-style-type: none"> • Five Weeds of National Significance (WoNS) were controlled over more than 1,420 hectares across Kangaroo Island. • Ten declared weeds were controlled across Kangaroo Island. Partnered with the Department of Primary Industries and Regions (PIRSA) to coordinate a very successful blitz controlling one-leaf Cape tulip over five days in late June. • Four environmental and agricultural weeds were controlled across Kangaroo Island. • Provided technical support and equipment to more than 72 land managers and community groups to control environmental, declared and WoNS weeds across Kangaroo Island. • Coordinated Tasmanian bluegum control (TBG) and provided a single point of contact for nine agency, stakeholder and volunteer groups. Assisted with the mapping of TBG seedling (wildling) infestations. TBG wildlings have invaded a significant area of native vegetation and roadsides across western Kangaroo Island following the 2019-20 bushfires. • Worked with domestic goat and ferret owners to ensure compliance with regulations to prevent escape. <p>See link: https://www.landscape.sa.gov.au/ki/pest-management</p>

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p> <p>Vibrant economy</p>	<p>Weeds, feral animals and disease are contained or eradicated where possible.</p> <p>The community is empowered and engaged, taking care of the natural environment, thinking globally and acting locally.</p> <p>The natural resources base that supports primary production, tourism and other enterprises is maintained and improved over time.</p>	<p>Feral Pig Eradication Program</p> <p>The Board worked with PIRSA to eradicate feral pigs on Kangaroo Island across private and public land, parks, reserves, forestry and agricultural farmland using a coordinated landscape approach.</p> <ul style="list-style-type: none"> Assisted with the development of the KI Feral Pig Action Plan. Removed over 480 feral pigs from bushfire affected areas since the eradication program began in September 2020. <ul style="list-style-type: none"> Control methods included ground shooting, poisoning using Hoggone® baits and Thermal Assisted Aerial Culls (TAAC) via helicopter. Removed 12 feral pigs from the furthest east outlier population, with only one boar remaining. Set up remote cameras and feeder sites to assist with the monitoring and removal of feral pigs. Worked with landholders in the core feral pig area who were impacted by the 2019-20 bushfires to: <ul style="list-style-type: none"> assist them to trap feral pigs determine feral pig movements through the area determine where vermin-exclusion fencing has been built so feral pig movements can be better predicted. <p>See link: https://www.landscape.sa.gov.au/ki/pest-management/kangaroo-island-feral-pig-eradication-program</p>

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p> <p>Vibrant economy</p>	<p>Weeds, feral animals and disease are contained or eradicated where possible.</p> <p>The community is empowered and engaged, taking care of the natural environment, thinking globally and acting locally.</p> <p>The natural resources base that supports primary production, tourism and other enterprises is maintained and improved over time.</p>	<p>Phytophthora (Pc) Management Program</p> <ul style="list-style-type: none"> Hosted a workshop with 20 participants from agency, industry and volunteer groups and research organisations to improve knowledge of KI Pc distribution, increase awareness of current and developing Pc hygiene protocols and techniques and their importance and explore issues relating to Pc control and management. Developed and distributed Phytophthora fieldwork hygiene protocols to reduce the spread of Pc. Supported Flinders University with their research into a Polymerase Chain Reaction (PCR) soil test for Phytophthora and also to test efficacy off disinfectants used in hygiene procedures aimed at preventing the spread of Pc. <p>See link: https://www.landscape.sa.gov.au/ki/pest-management/managing-pc</p>

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p> <p>Vibrant economy</p> <p>Governance and local knowledge</p>	<p>Weeds, feral animals and disease are contained or eradicated where possible.</p> <p>The community is empowered and engaged, taking care of the natural environment, thinking globally and acting locally.</p> <p>The natural resources base that supports primary production, tourism and other enterprises is maintained and improved over time.</p> <p>Adaptive governance and management principles are embedded in NRM decision making.</p>	<p>Feral Cat Eradication Program</p> <p>Feral cat eradication has progressed well across the eastern Dudley Peninsula.</p> <ul style="list-style-type: none"> Feral cats were controlled across 28,219 ha of the Dudley Peninsula using cage traps, soft-jawed leg-hold traps, ground shooting, and Felixer™ Grooming Traps. <ul style="list-style-type: none"> Information from arrays of 235 remote cameras has guided where to undertake control, mop up feral cats behind the eradication line, and monitor the southern brown bandicoot and KI echidna across the Dudley Peninsula. Curiosity™ cat bait containing para-aminopropiophenone was trialled in 20 km² of woodlands on southern Dudley Peninsula. During the trial the density of feral cats within the trial site dropped by 51%. Baiting with Curiosity™ cat bait was undertaken twice more over: <ul style="list-style-type: none"> 1,900 ha at Lesueur Conservation Park and adjacent areas. 10,585 ha of unburnt woodland refuge areas on the Dudley Peninsula. The majority of the 4,000 baits were delivered by helicopter at a density of 30 baits/km². All roads and tracks in the baiting zone were also ground baited. The feral cat barrier fence across the narrow isthmus at Pelican Lagoon has almost been completed. This will prevent feral cats re-populating the Dudley Peninsula once eradication is complete there. Stakeholder engagement across the Dudley Peninsula remains positive at 96%. All landholders been enthusiastic and approved access to date. To promote the program, inform landholders and raise support a suite of communication materials have been developed and given including: <ul style="list-style-type: none"> factsheets, an e-newsletter Nine lives and letters to landholders a Facebook page <i>Feral Free Kangaroo Island</i> has been developed radio and television interviews, media releases and presentations. <p>See link: https://www.landscape.sa.gov.au/ki/pest-management/kangaroo-island-feral-cat-eradication-program</p>

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p> <p>Governance and local knowledge</p>	<p>The structure and function of terrestrial ecosystems is maintained or enhanced so that it continues to deliver multiple benefits for the community and the environment.</p> <p>Weeds, feral animals and disease are contained or eradicated where possible.</p> <p>The community is empowered and engaged, taking care of the natural environment, thinking globally and acting locally.</p> <p>The Island's terrestrial, aquatic and marine environment is understood and key changes in its condition are detected.</p>	<p>Kangaroo Island Narrow-leaved Mallee Recovery Program</p> <ul style="list-style-type: none"> • 86.7 ha of remnant KI Narrow-leaved Mallee Woodland was protected from stock grazing by eight landholders. • 2.95 ha of Narrow-leaved Mallee Woodland was revegetated by six landholders. • Bridal veil (<i>Asparagus declinatus</i>) was manually removed from the two outlier populations (Grace James Corner and American Beach) covering an area over 100 ha. A further 1,060 ha of critical high value nationally threatened plant habitat was re-surveyed for bridal veil, with 152 minor infestations detected and manually removed. • All landholders who participated in the KI Narrow-leaved Mallee On-ground Works devolved grant incentive scheme received technical advice relating to revegetation planting and protecting native vegetation with fencing, including individual project site visits. • A further 11 landholders were advised about revegetation planting, remnant native vegetation management, natural regeneration and rehabilitation of disturbed vegetation, management of vegetation under Heritage Agreement and native vegetation clearance for fence lines, development and general farming. <p>See link: https://www.landscape.sa.gov.au/ki/native-plants-and-animals/ki-narrow-leaved-mallee-project</p>

Board goals	Board objectives	Performance
<p>Distinctiveness</p> <p>Healthy, resilient environment</p>	<p>Native vegetation, wildlife, landscapes and other natural assets are sensitively managed to maintain the sense of identity and unique appeal, while the evolutionary character of KI is maintained.</p> <p>The unique, iconic and endemic elements of terrestrial biodiversity on KI are identified and suitably protected and species loss is minimised.</p>	<p>Glossy black-cockatoo Recovery Program</p> <p>Glossy black-cockatoo monitoring showed they are persisting in all KI flock regions, despite large areas of feeding habitat being burnt in the 2019-20 bushfires. However, some breeding areas have been vacated post-fire where there is little or no unburnt sheoak feeding habitat left.</p> <ul style="list-style-type: none"> • All glossy black-cockatoo nests were monitored over the breeding season for interference and predation and maintenance needs. <ul style="list-style-type: none"> » 38 new nest boxes were installed. » 88 trees had new tin tree collars installed, bridging canopy pruned to prevent brushtail possum access and/or feral bee hives removed. » This work increased glossy black-cockatoo breeding success to 58.5% in 2020-21, which was higher than the long-term average of 52%, and much higher than the breeding success rate of unmanaged nests (approximately 20%). • 38 glossy black-cockatoo chicks fledged and 34 were banded. 97 band re-sightings of 63 banded individual glossy black-cockatoos were recorded. • The first population census since 2016 recorded a minimum of 454 individual glossy black-cockatoos. There was significantly less glossy black-cockatoos in the southern flock within the area heavily impacted by the bushfires. Other flock regions recorded high numbers of glossy black-cockatoos, indicating there was very little mortality in these areas as a direct result of the fires. However it was noted that in heavily burnt areas food may be limiting in 2021, so the full effects of the fire may not yet have been realised. • To restore feeding habitat, 6,500 sheoaks were planted on 31 properties over 15 ha across KI with 25 volunteers. • Flora surveys indicated drooping sheoak woodlands (feeding habitat) are regenerating successfully. Monitoring indicated sheoak woodlands recover from bushfires faster when there is a long time between fires, rather than a shorter interval. <p>See link: https://www.landscape.sa.gov.au/ki/native-plants-and-animals/glossy-black-cockatoo-recovery-program</p>

Board goals	Board objectives	Performance
<p>Distinctiveness Healthy, resilient environment</p>	<p>Native vegetation, wildlife, landscapes and other natural assets are sensitively managed to maintain the sense of identity and unique appeal, while the evolutionary character of KI is maintained.</p> <p>The unique, iconic and endemic elements of terrestrial biodiversity on KI are identified and suitably protected and species loss is minimised.</p>	<p>Kangaroo Island Dunnart Recovery Program</p> <ul style="list-style-type: none"> • 132 survey sites were installed to detect KI dunnarts in burnt and unburnt native vegetation across western Kangaroo Island. <ul style="list-style-type: none"> » The sites were installed in suitable burnt and unburnt habitat across a combination of private land, forestry and public land. » KI dunnarts were detected at 60 of these sites with 251 individual KI dunnart detections in 2020-21. » KI dunnarts were found at 31 burnt sites and 29 unburnt sites, indicating there may be a positive fire response. In autumn this year there was an increase in detections of young KI dunnarts at some burnt sites. This suggests post-fire reproductive success for KI dunnarts, followed by dispersal of their off-spring, which is similar to responses in other dunnart species on the mainland. » The most eastern site where the KI dunnart was found was on Gosse Ritchie Road. • Feral cats were controlled systematically across sites where KI dunnarts have been detected, and broadly across the fire scar, to buffer these sites from re-invasion. <ul style="list-style-type: none"> » 204 feral cats were removed from over 33,000 ha of public, private and forestry properties. » A suite of techniques were used for feral cat control including, cage and soft-jaw leg hold traps and Felixer™ grooming traps. » An aerial feral cat baiting program trialled the efficacy of the feral cat bait Curiosity® over 8,500 ha to reduce feral cat numbers in fire affected landscapes. Two camera arrays were installed inside and outside the baiting area to estimate feral cat density pre and post-baiting. Outcomes will help to inform feral cat control programs post-fire on western Kangaroo Island and those landscapes impacted elsewhere in Australia. <p>See link: https://www.landscape.sa.gov.au/ki/native-plants-and-animals/ki-dunnart-recovery-program</p>

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p> <p>Vibrant economy</p>	<p>Kangaroo Island's marine and coastal environment is maintained and enhanced to conserve its wild and relatively pristine nature and to support a wide range of environmental, social and economic benefits.</p> <p>A healthy, peaceful environment and access to nature continues to contribute to the well-being of all Island residents.</p> <p>The natural resources base that supports primary production, tourism and other enterprises is maintained and improved over time.</p>	<p>Oyster Reef Restoration Program</p> <p>This project is building 20 small, native oyster shellfish reefs close to the Kangaroo Island towns of Kingscote and American River to provide important habitat for premium recreational fishing species and to contribute to the national shellfish reef restoration initiative.</p> <ul style="list-style-type: none"> • Sites for the oyster reefs were identified, ground truthed and selected to meet a range of suitability metrics including: proximity to recreational boat facilities, depth range, habitat type and baseline data for presence of key recreational fish species. • Native oyster spat collection sites were identified at 20 sites in Western Cove to identify suitable sites for natural spat collection. • Reef building materials were sourced for the construction of the native oyster reefs. • A baseline for fish species biodiversity in marine coastal habitats where native oyster reefs will be built was established. <p>See link: https://www.landscape.sa.gov.au/ki/native-plants-and-animals/oyster-reef-restoration</p>

Board goals	Board objectives	Performance
<p>Distinctiveness</p> <p>Healthy, resilient environment</p> <p>Thriving community</p>	<p>Native vegetation, wildlife, landscapes and other natural assets are sensitively managed to maintain the sense of identity and unique appeal, while the evolutionary character of KI is maintained.</p> <p>The structure and function of terrestrial ecosystems is maintained or enhanced so that it continues to deliver multiple benefits for the community and the environment.</p> <p>The community is empowered and engaged, taking care of the natural environment, thinking globally and acting locally.</p>	<p>Kangaroo Island Native Plant Nursery</p> <ul style="list-style-type: none"> The Kangaroo Island Native Plant Nursery propagated 52,000 plants as tubestock for the 2021-2022 growing season and was at full capacity. Over 170 Kangaroo Island native plant species were grown via seeding and cuttings. Many of these species were listed as threatened at either the national, state or regional level. All plants grown were to fill orders, which increased significantly compared with past years. Many orders were from landholders who were affected by the 2019-20 bushfires to assist with the recovery of patches of burnt native vegetation and replace shelterbelts and windbreaks. Over 9,000 seedlings were grown to revegetate nationally threatened KI Narrow-leaved Mallee Woodland. Local KI seed and cutting material was collected throughout the year for use in propagating the plants grown. Over 310 people visited the Kangaroo Island Native Plant Nursery and purchased locally grown native plants for use in their revegetation projects, shelter belts and windbreaks. Each person was given advice from the KI Nursery Manager about the best KI native plants to use on their property and the best methods to use for successful growth. <p>See link: https://www.landscape.sa.gov.au/ki/native-plants-and-animals/ki-native-plant-nursery</p>

Board goals	Board objectives	Performance
<p>Healthy, resilient environment</p> <p>Thriving community</p>	<p>The structure and function of terrestrial ecosystems is maintained or enhanced so that it continues to deliver multiple benefits for the community and the environment.</p> <p>The community is empowered and engaged, taking care of the natural environment, thinking globally and acting locally.</p>	<p>Community Grants Program</p> <p>A Grassroots Grants program offering \$48,280 supported KI individuals, volunteers, community groups and other not-for-profit organisations, with local landscape management projects.</p> <ul style="list-style-type: none"> • Applications opened on 15 July and closed on 24 August 2020. • Thirteen applications were received, ranging in value from \$1,000 to \$8,000, the respective minimum and maximum amounts available for 2020. • Nine projects were funded from six landholders and three community groups to map <i>Phytophthora cinnamomi</i>, control weeds, manage erosion, protect native vegetation recovering from the 2019-20 bushfires, undertake Defence Driving and Fire Awareness Training, conduct Citizen Science research surveys for dolphins, replace and protect shelter belts burnt in the bushfires and install 10 information signs around KI beaches to encourage protection of hooded plovers. <p>See link: https://www.landscape.sa.gov.au/ki/get-involved/Funding/Kangaroo_Island_Grassroots_Grants</p>

Board goals	Board objectives	Performance
Thriving community	The community understands and values its natural environment and the social and economic benefits it provides.	<p>Communication Program</p> <p>The Communications Program supported all projects to deliver all communications, engagement and media activities. Achievements include:</p> <ul style="list-style-type: none"> • Management of Kangaroo Island Landscape Board website. During the 2020-21 year, 18,666 people accessed the website. There were 17,403 new users. 37% of users were from Australia, 30% from USA, 21% from Great Britain and 4% from China. • Posted 101 social media articles relating to project work and information relating to landscape management which received 938 likes. • Assisted project managers to develop and release a suite of newsletters, factsheets, brochures, media articles and social media posts relating to their project work. • Coordinated visits, responses and interviews with media outlets, including the ABC and the China Global Television Network. See links: <p>https://news.cgtn.com/news/2021-03-28/VHJhbnNjcmlwdDUzMjYz/index.html</p> <p>https://app.mediaportal.com/isentia/#/playnow?u=162723&p=1723785503&key=431654116243167118133106133113881291748569</p>

Corporate performance summary

The Department for Environment and Water provided the corporate, governance and administrative support services to the Kangaroo Island Landscape Board on a fee for service basis in accordance with a Services Level Agreement (SLA).

Employment opportunity programs

Program name	Performance
Nil	The Kangaroo Island Landscape Board did not implement any formal employment opportunity programs in 2020-21.

Board performance management and development systems

Performance management and development system	Performance
Board Performance Report to Minister for Environment and Water	The Board's priorities and achievements for 2020-21 were reported to the Minister for Environment and Water as required on 29 June 2021.
Australian Government Performance Framework	Reporting requirements were met for all Australian Government funded projects delivered by the KI Landscape Board. All reports were approved by the relevant Australian Government delegate.

Work health, safety and return to work programs

The Kangaroo Island Landscape Board is committed to ensuring the health, safety and wellbeing of all staff, volunteers and others in the workplace. The Board complies with the *Work Health and Safety Act 2012* and *Return to Work Act 2014*. The Board formally adopted and implement the Department for Environment and Water (DEW) safety policies and procedures to meet its requirements under the *Work Health and Safety Act (SA) 2021* and *Return to Work Act 2014* and whole of Government requirements.

Under the *Services Agreement for the delivery of services in the South Australia – Kangaroo Island Management Unit* as part of the Regional Land Partnership Program with the Commonwealth, the Board develops Work Health and Safety (WHS)/Project Safety Management Plans for the projects it delivers.

The Board conducts monthly Work Health and Safety Consultative Forums for all staff with the General Manager. A total of eight (8) Forums were held in 2020-21

.

Workplace injury claims	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total new workplace injury claims	0	N/A	0%
Fatalities	0	N/A	0%
Seriously injured workers*	0	N/A	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	N/A	0%

*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)

Work health and safety regulations	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	N/A	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	N/A	0%

Return to work costs**	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	N/A	0%
Income support payments – gross (\$)	0	N/A	0%

**before third party recovery

Data for previous years is not available given the KI Landscape Board is a new entity and was not operational during the last financial year.

Executive employment in the agency

Executive classification	Number of executives
The Kangaroo Island Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the Board are employed through the General Manager as the employing authority. The General Manager is not classified as a South Australian executive.	0

Data for previous years is not available given the KI Landscape Board is a new entity and was not operational during the last financial year.

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The financial performance and position as at 30 June 2021 are contained within the audited financial statements and are attached to the Annual Report.

The Kangaroo Island Landscape Board raised and expended \$402,000 through the regionally raised land based levy to deliver on pest animal and plant control, and where possible eradication. A fee is paid to Kangaroo Island Council for collection of the levy through the rates notices issued to ratepayers.

Consultants disclosure

Landscape boards are Tier 2 reporting entities and are therefore not required to disclose consultants in their financial statements.

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	5,830

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Heart and Soil Consulting	Deliver outcomes for project: <i>Building resilient agricultural systems on KI</i>	10,670
Resource Consulting Services	Deliver outcomes for project: <i>Building resilient agricultural systems on KI</i>	15,926
The Green Man	Pest plant control post fire	72,670

Contractors	Purpose	\$ Actual payment
The Green Man	Pest plant control (Tasmanian bluegum) post fire	28,780
The Green Man	Bridal veil control in KI Narrow Leaved-mallee Threatened Ecological Community	42,000
Retallack Viticulture	Delivery of Integrated Pest Management workshops and trials	38,731
Helifarm	Aerial baiting for feral cats	13,610
Heart and Soil Consulting	Deliver outcomes for project: <i>Building resilient agricultural systems on KI</i>	10,670
	Total	\$233,057

Data for previous years is not available given the Kangaroo Island Landscape Board is a new entity and was not operational during the last financial year.

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Other financial information

Under Section 28 of the *Landscape South Australia Act 2019*, the Kangaroo Island Landscape Board established a Grassroots Grant program for the region. Two rounds were offered in the 2020-21 financial year: one to be delivered by 30 June 2020 and the second to be delivered by 30 June 2021.

Project name	\$ Total paid 2020-21 (GST excl.)	
	Community group	Individual
Round 1:		
Shelter belt revegetation and access control		7,000
Understanding and managing Phytophthora, weeds and revegetation on a unique 100 ha landbase		5,000
Cape St Albans weed management		4,950
Sharing our shores with coastal birds	3,870	
Emergency response training	2,460	
Creating livestock exclusion fencing for creek and erosion gully regeneration		8,000

Weed control at 301 Wallaby Run Emu Bay		1,000
Fencing remnant vegetation areas burnt in the bushfire		8,000
Further Afield with Dolphin Watch: Renewing and extending Citizen Science dolphin research field surveys	4,000	
Total Round 1	\$44,280	10,330
Round 2:		
Fencing native vegetation and revegetation project		8,000
Management of fire regeneration on high amenity conservation land at Snellings Beach, Kangaroo Island	8,000 <i>Paid 2021-22 financial year</i>	
Salvation Jane removal farmland		4,000
Weed Busters	8,000 <i>Paid 2021-22 financial year</i>	
Isthmus revegetation project		8,000
Land Care fencing		8,000 <i>Paid 2021-22 financial year</i>
Revegetation at locations within Cape Gantheaume Conservation Park and Beyeria Conservation Park	3,390 <i>Paid 2021-22 financial year</i>	
Saving shorebirds with beach signs		1,650 <i>Paid 2021-22 financial year</i>
Total Round 2 paid in 2021-22		20,000
Total Round 1 & 2 paid in 2021-22		64,280

Other information

The persons or bodies to whom or to which the Board has delegated functions or powers under Section 37 of the Act and, and the nature of the functions or powers delegated to each person or body (as per section 8(c) of Regulations):

Title	Corporate	Contract Execution	Purchase Card	Disposal	Witness, Affix Common Seal	Landscape Act
General Manager	✓	✓	✓	✓	✓	✓
Manager, Business Support	✓	✓	✓	✓	✓	
Team Leader, Animal and Plant Control	✓	✓	✓			✓
Team Leader, Program Support	✓	✓	✓			
Team Leader, Landscapes	✓	✓	✓			✓
Administration Officer	✓		✓			
Animal Control Officer			✓			
Communications and Media Manager	✓					

Executive Assistant	✓	✓
Feral Cat Field Officer		✓
Glossy Black-cockatoo Field Officer		✓
Glossy Black-cockatoo Project Officer	✓	✓
KI Dunnart Project Manager	✓	✓
Narrow-leaved Mallee Project Officer		✓
Nursery Coordinator		✓
Regional Agriculture Landcare Facilitator		✓
Project Leader-Feral Cat Eradication	✓	✓
Water Officer	✓	✓
Weeds Officer		✓

Report on any functions assigned to the Board by the Minister

In accordance with Section 8(d) of the *Landscape South Australia (General) Regulations 2020* the Board advises that no ministerial functions were assigned during this reporting period.

Risk management

Fraud detected in the Board

Category/nature of fraud	Number of instances
There were no instances of fraud detected in the activities undertaken by the Board in this reporting period.	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

Management control through a Financial Management Compliance Program.

Internal governance through development of Policies and Procedures including fraud, separation of duties, procurement etc., and training for Board and staff members including Independent Commission Against Corruption (ICAC) and Public Interest Disclosure training.

Shared Services SA provided financial services and the Board has adopted the DEW Procurement Framework to mitigate risk.

The Board endorsed the Risk Management Policy and Framework.

Internal audit through a program of compliance checking and development of an audit plan through a customised audit program (Control Track).

Data for previous years is not available given the Landscape Board is a new entity and was not operational during the last financial year.

Public interest disclosure

There were no occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

0

Data for previous years is not available given the Landscape Board is a new entity and was not operational during the last financial year.

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
Planning, Development and Infrastructure (General) Regulations 2017 (effective from 1 st July 2020)	<p>Schedule 9, Item 12 - Activities that would otherwise require permit under <i>Landscape South Australia Act 2019</i> that may impact on water resources</p> <p>Development that –</p> <ul style="list-style-type: none"> (a) – <ul style="list-style-type: none"> i. Is in the Prescribed Surface Water Area Overlay, Prescribed Watercourses Overlay or Prescribed Water Resources Overlay under the Planning and Design Code; or ii. relates to a dam; or iii. relates to commercial forestry; and (b) is specified by the Planning and Design Code as development of a class to which this item applies. <p>The Board received three (3) mandatory development assessment referrals during this reporting period.</p>

Reporting required under the *Carers' Recognition Act 2005*

The Kangaroo Island Landscape Board is not a required 'reporting agency'.

The Kangaroo Island Landscape Board has a strong commitment, and provides support to ensure all employees who provide ongoing care for a person who has a disability or a chronic illness (including mental illness), or who is frail, have access to flexible working arrangements to meet their situation.

Employees are encouraged to speak with their manager to seek support with flexible working arrangements including special leave with pay, compressed weeks, part-time hours or working from home. Employees can also seek support and guidance through the Health and Wellbeing Program, which incorporates the Employee Assistance Program.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy	0

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
		unreasonable or disadvantages customer	
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	1
		Total	1

Additional Metrics	Total
Number of positive feedback comments	2
Number of negative feedback comments	0
Total number of feedback comments	2
% complaints resolved within policy timeframes	100%

Data for previous years is not available given the Landscape Board is a new entity and was not operational during the last financial year.

Service Improvements

The Kangaroo Island Landscape Board did not receive any formal complaints in the last 12 months.

Compliance Statement

The Kangaroo Island Landscape Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Kangaroo Island Landscape Board has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2020-21

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
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 Presiding Member Kangaroo Island Landscape Board

Opinion

I have audited the financial report of Kangaroo Island Landscape Board (the Board) for the financial year ended 30 June 2021.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2021, their financial performance and their cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Board and its controlled entities. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the General Manager and Presiding Member for the financial report

The General Manager is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 38(2) of the *Landscape South Australia Act 2019*, I have audited the financial report of the Board for the financial year ended 30 June 2021.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

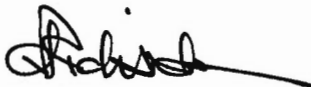
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager

- conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

I communicate with the General Manager and Business Manager about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson

Auditor-General

29 November 2021

Kangaroo Island Landscape Board

Financial Statements

For the year ended 30 June 2021

Kangaroo Island Landscape Board
Certification of the Financial Statements
for the year ended 30 June 2021

We certify that the:

- financial statements for the Kangaroo Island Landscape Board (the Board):
 - are in accordance with the accounts and records of the Board;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Andrew Heinrich
Presiding Member
25 November 2021



Will Durack
General Manager
Kangaroo Island Landscape Board
25 November 2021

Kangaroo Island Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2021

	Note	2021 \$'000
Income		
Landscape Levies	2.1	402
Intra-government transfers	2.2	1 200
Commonwealth-sourced grants and funding	2.3	3 112
Grant revenues	2.4	704
Interest revenues		1
Other income	2.5	229
Total income		5 648
Expenses		
Employee benefits expenses	3.3	2 234
Supplies and services	4.1	2 100
Grants and subsidies	4.2	119
Depreciation	5.1	165
Borrowing Costs		5
Other expenses	4.3	47
Total expenses		4 670
Net result		978
Total comprehensive result		978

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Kangaroo Island Landscape Board
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$'000
Current assets		
Cash and cash equivalents	6.1	3 772
Receivables	6.2	1 449
Total current assets		5 221
Non-current assets		
Property plant equipment	5.1	461
Total non-current assets		461
Total assets		5 682
Current liabilities		
Payables	7.1	253
Contract liabilities	2.4	1 826
Financial liabilities	7.2	169
Employee benefits	3.4	249
Provisions	7.3	4
Total current liabilities		2 501
Non-current liabilities		
Payables	7.1	24
Financial liabilities	7.2	214
Employee benefits	3.4	256
Provisions	7.3	9
Total non-current liabilities		503
Total liabilities		3 004
Net assets		2 678
Equity		
Retained earnings		2 678
Total equity		2 678

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Kangaroo Island Landscape Board
Statement of Changes in Equity
for the year ended 30 June 2021

	Note	Retained earnings \$'000	Total equity \$'000
Balance at 30 June 2020		-	-
Net result for 2020-21		978	978
Total comprehensive result for 2020-21		978	978
Net assets received from an administrative restructure	1.3	1 700	1 700
Balance at 30 June 2021		2 678	2 678

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Kangaroo Island Landscape Board
Statement of Cash flows
for the year ended 30 June 2021

	2021
Note	\$'000
Cash flows from operating activities	
<i>Cash inflows</i>	
Landscape and water levies	402
Intra-government transfers	1 200
Commonwealth funding received	2 653
Grants	2 550
Interest received	1
Other receipts	222
Cash generated from operations	7 028
<i>Cash outflows</i>	
Employee benefits payments	(2 163)
Supplies and services	(2 124)
Grants and subsidies	(119)
Interest paid	(5)
Other payments	(43)
Cash used in operations	(4 454)
Net cash provided by operating activities	2 574
Cash flows from financing activities	
<i>Cash inflows</i>	
Cash received from restructuring activities	1 337
Cash generated from financing activities	1 337
<i>Cash outflows</i>	
Repayment of leases	(139)
Cash used in financing activities	(139)
Net cash provided (used in) financing activities	1 198
Net increase / (decrease) in cash and cash equivalents	3 772
Cash at the beginning of the period	-
Cash at the end of the period	3 772

6.1

The accompanying notes form part of these financial statements.

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2021

1. About the Kangaroo Island Landscape Board

The Kangaroo Island Landscape Board (the Board) was established 1 July 2020 as an independent not for profit statutory authority pursuant to the *Landscape South Australia Act 2019* (The Landscape Act).

The Board adopted the management plan of the former Kangaroo Island NRMB as its interim plan, while it developed a new 5-year Landscape Plan. The Board operates under a Business Plan which aligns to the Landscape Plan for implementation on 1 July 2020. The Business Plan identifies the boards expected revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board's financial statements include the use of income, expenses, assets and liabilities controlled or incurred by the Board in its own right.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) during 2020-21 for the delivery of corporate support services to the Board to ensure it is able to meet its Governance and financial management statutory requirements in delivering its business.

The financial statements and accompanying notes include all the controlled activities of the Board. As this is the first year of operations, there are no comparative figures provided.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- Section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*
- Relevant Australian Accounting Standards with reduced disclosure requirements

The financial Statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

The Board is not subject to income tax. It is liable for fringe benefits tax, goods and services tax & payroll tax.

DEW prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the Goods and Services Tax (GST) legislation. Under these provisions, DEW is liable for the payments and entitled to the receipts associated with GST. Therefore the Board's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cashflows applicable to the Board are recorded in DEW's Statement of Cash Flows. Significant accounting policies are set out below and throughout the notes.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.2. Objectives and programs

Board's objectives

The functions of the Board under section 25(1) of the Landscape Act include to:

- a) Undertake and promote the management of natural resources within its region
- b) Prepare a regional landscape plan and water allocation plans, landscapes affecting activities control policies and water affecting activities control policies, and
- c) Promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region

Board programs

The Kangaroo Island Business Plan 2020-21 sets out the Boards investment in five priorities:

Distinctiveness

- This goal involves ensuring that Kangaroo Island's unique qualities and character are protected and enhanced for the enjoyment and benefit of the community, visitors and for future generations

Healthy, Resilient Environment

- This goal involves ensuring that Kangaroo Island ecosystems are healthy and resilient, biodiversity loss is minimised and ecosystems continue to deliver life-supporting services

Thriving Community

- This goal involves ensuring that the Kangaroo Island community enjoys a high level of well-being, is resilient and connected

Vibrant Economy

- This goal involves ensuring that Kangaroo Island prospers with a vibrant economy that is based on sustainably managed natural resources, primary production and industry that underpins its brand values

Governance and Local Knowledge

- This goal involves ensuring that the Kangaroo island community uses an adaptive governance approach, learning and making decisions together, valuing all knowledge types and sharing information freely

The Board invests in and delivers a suite of programs across the region to achieve the priorities and focus areas.

The table on the following page presents expenses and income attributable to each priority.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.2. Objectives and programs (continued)

Expenses and income by program

For the year ended 30 June 2021

	Distinctiveness	Healthy, Resilient Environment	Thriving Community	Vibrant Economy	Governance and Local Knowledge	Total
	2021	2021	2021	2021	2021	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Landscape Levies	20	181	60	121	20	402
Intra-government transfers	51	137	240	86	686	1 200
Commonwealth funding	217	1 430	484	594	387	3 112
Grants	39	388	81	155	41	704
Interest	-	1	-	-	-	1
Other income	5	144	69	6	5	229
Total income	332	2 281	934	962	1 139	5 648
Expenses						
Employee benefit expense	158	874	357	374	471	2 234
Supplies and services	132	854	367	383	364	2 100
Grants and subsidies	10	45	23	10	31	119
Depreciation	8	43	36	13	65	165
Borrowing costs	-	2	1	-	2	5
Other expenses	2	2	10	2	31	47
Total expenses	310	1 820	794	782	964	4 670
Net result	22	461	140	180	175	978

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.3. Net assets received from an Administrative Restructure

Under the *Public Sector (Reorganisation of Public Sector Operations – Department for Environment and Water) Notice 2020*:

- On 25 June 2020, by notice of the Premier in the SA Government Gazette, 29 (22.8 FTE) employees transferred from DEW to the Board pursuant to section 9 (1) of the *Public Sector Act 2009* (the PS Act), to take effect from 1 July 2020.
- On 1 April 2021, by notice of the Premier in the SA Government Gazette, a further 3 (3.0 FTE) employees transferred from DEW to the Regional Landscape Boards pursuant to section 9 (1) of the *Public Sector Act 2009* (the PS Act), to take effect from 12 April 2021.

Transferred in

The following assets and liabilities were transferred to the Board as part of their staffing transfer:

	\$'000
Current assets	
Cash and cash equivalents	500
Receivables	1
Total assets	<u>501</u>
Current liabilities	
Payables	49
Employee benefits	451
Provisions	34
Total liabilities	<u>534</u>
Total net assets/(liabilities) transferred	<u><u>(33)</u></u>

Net liabilities transferred to the Board because of the administrative restructure are the carrying amount of those assets and liabilities in DEW's Statement of Financial Position immediately prior to transfer. The net liabilities transferred were treated as a contribution by the government as owner.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.3. Net assets received from an Administrative Restructure (continued)

Additionally, on 1 July 2020, the *Natural Resources Management Act 2004* (NRM Act) was repealed, and the Kangaroo Island Natural Resources Management Board (NRM Board) was abolished. By notice in the Government Gazette on 25 June 2020, the property, assets, rights and liabilities of the NRM Board, with effect from 1 July 2020, were vested in or attached to the Board.

Transferred in

The following assets and liabilities were transferred from the NRM Board:

	\$'000
Current assets	
Cash and cash equivalents	837
Receivables	1 001
Property plant and equipment	<u>340</u>
Total assets	<u>2 178</u>
 Current liabilities	
Payables	211
Financial liabilities	<u>234</u>
Total liabilities	<u>445</u>
 Total net assets transferred	<u><u>1 733</u></u>

Net assets assumed by the Board because of the administrative restructure are the carrying amount of those assets in the NRM Board's Statement of Financial Position immediately prior to the transfer. The net assets transferred were treated as a contribution by the government as owner.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.4. Impact of COVID-19 pandemic on the Board

The COVID-19 pandemic impacted from March 2020. The Kangaroo Island Landscape Board managed flexible working arrangement for staff to work from home arrangements where feasible. The Board also ensured precautions were taken for staff and the public where sites and facilities remained open, adopting best practice advice to ensure personal safety at those sites.

A key impact to the board in 2020-21 was a reduction in capacity to complete various projects in the field. This related predominately to sustainable agricultural programs. The project deliverables have been extended into next financial year where possible.

1.5. Impact of the Kangaroo Island Bushfires on the Board

In December 2019, multiple fires burnt 212,000 ha, nearly half of Kangaroo Island.

The Board has received additional funding from the State Government, Commonwealth Government and private industry in 2020-21 to assist the recovering Kangaroo Island community, industry and environment.

2. Income

2.1. Landscape levies

	2021
	\$'000
Landscape Levy collected through Councils	402
Total Landscape Levies	402

The Board collects landscape levies under Part 5 of the *Landscape South Australia Act 2019*.

Landscape Levy collected through Councils and DEW

The Board declares contributions by councils under Section 66 of the Landscape Act for the relevant financial year by notice in the Board Annual Business Plan. The Landscape levy is then collected by constituent councils from ratepayers and is based on the value of rateable land. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may also seek to recover costs in accordance with the Landscape Act, incurred in the collection of the levy.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

2.2. Intra-government transfers

	2021 \$'000
State Government recurrent funding	1 200
Total Intra-government transfers	1 200

DEW receives recurrent funding, which is administered through the Landscape Administration fund and provided to regional landscape Boards to support business operation and the administration of the Landscape Act. The funding is subsequently paid to regional landscape boards pursuant to subsection 90(4) of the Landscape Act.

Intra-government transfers are recognised as income when the Board obtains control of the asset which is on receipt.

2.3. Commonwealth sourced grants and funding

	2021 \$'000
Regional Land Partnerships Program*	2 880
Commonwealth grants	232
Total Commonwealth-sourced grants and funding	3 112

	2021 \$'000
* Regional Land Partnerships Program funding consists of the following components	
Bushfire Recovery Funding (BRF)	708
Core services (NLP)	465
Creating a Safe Haven for the Kangaroo Island Dunnart (NLP)	432
Recovering the Kangaroo Island Narrow Leaved Mallee Woodland (NLP)	410
Planning for the Future of the Kangaroo Island Dunnart (ERF)	400
Emergency Pest Mitigation (NLP)	250
Building Resilient Ag (NLP)	116
Building Native Oyster shellfish Reefs	99
Total Regional Land Partnership funding	2 880

The Board has determined that the Commonwealth funding included in the table above is accounted for under AASB 1058. Commonwealth funding is generally paid in arrears, subject to an approved declaration of claim by the Board. The Board has determined that it has an unconditional contractual right to receive a portion of the funding under AASB 9 when a claim is submitted, as it has satisfied the eligibility criteria and expects that the claim will be accepted. Accordingly, revenue and a receivable are recognised when the claim is submitted. When Commonwealth funding is paid in advance it is recognised on receipt.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

2.4. Grant revenues

	2021 \$'000
Income recognised under AASB 1058	
State Government recurrent funding	409
State Government Grants	281
Sundry grants	14
Total grant revenues	704

Grants recognised under AASB 1058

The Board has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash.

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. The existence of a sufficiently specific performance obligation, when it is satisfied and the amount of revenue to be allocated to each performance involves significant judgement. Revenue is recognised when the Board satisfies the performance obligation by providing the relevant services. The payments are normally received in advance or shortly after the relevant obligation is satisfied. Where payments are received in advance and performance obligations are still outstanding at 30 June 2021 a contract liability is recognised.

Contract Liability

	2021 \$'000
Contract liabilities	1 826
Total contract liabilities	1 826

Contract liabilities relate to revenue received for replacement of Crown fencing adjoining private land and Landscape Priorities Fund grants received in advance from the State Government, for which revenue will be recognised as performance obligations are satisfied.

2.5. Other income

	2021 \$'000
Sale of goods	183
Other revenue	46
Total other income	229

Other income includes revenue generated from the sales of goods such as native plants and associated equipment. The revenue is recognised upon the delivery of the service to the customer, which is in arrears, therefore no contract liability is recognised.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board includes the Minister for Environment and Water, the Presiding Member, members and the Regional Director who have responsibility for the strategic direction and management of the Board.

The total compensation for the Board's key management personnel was \$218 000 in 2020-21.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*.

Related party transactions

The Board is a body corporate and was established pursuant to the *Landscape South Australia Act 2019* and is wholly owned and controlled by the Crown.

Related parties of the Board include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties have occurred throughout the 2020-21 financial year, other than those disclosed.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

3.2. Board and committee members

Members during the 2020-21 financial year were:

The Board

A Heinrich (Presiding Member)

J M Stanton (Retired Jun 2021)

G M Crowley

P K Davis

M R Pengilly

R L Willson

P D Rismiller

Board and committee remuneration

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

	2021
	\$'000
\$0 - \$19 999	6
\$20 000 - \$39 999	1
Total number of members	7

Remuneration of members reflects all costs of performing Board, Group and Committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any FBT paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$47 000.

For the purpose of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members. These expenses, in addition to the payroll tax amount to \$12 000.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

3.3. Employee benefits expense

	2021
	\$'000
Salaries and wages	1 702
Employment on-costs - superannuation	186
Annual leave	148
Employment on-costs - other	112
Targeted voluntary separation packages	66
Board and committee fees	43
Skills and experience retention leave	2
Other employee related expenses	1
Long service leave	(5)
Workers compensation	(21)
Total employee benefits expense	2 234

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the Boards' contributions to superannuation plans in respect of current services of current employees.

Executive remuneration

There were no employees who received remuneration above the base executive remuneration level.

3.4. Employee benefits liability

	2021
	\$'000
<u>Current</u>	
Annual leave	132
Accrued salaries and wages	83
Long service leave	33
Skills and experience retention leave	1
Total current employee benefits	249
<u>Non-current</u>	
Long service leave	256
Total non-current employee benefits	256
Total employee benefits liability	505

Employee benefits accrue 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.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

3.4. Employee benefits liability (continued)

Salaries and wages, annual leave, skills and experience retention 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 the reporting date.

The annual leave liability and the SERL liability in full 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.

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 employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note 9.1.

4. Expenses

4.1. Supplies and services

	2021
	\$'000
Fee for service	673
Fee for service - Corporate services fee to DEW	474
Other supplies and services	294
Minor works, maintenance and equipment	249
Motor vehicles	83
Fee for service - Board funded DEW salaries	139
Fee for service - Shared Services SA fee	59
Information technology and communication expenses	43
Accommodation and property management	28
Travel and accommodation	26
General administration	24
Contracted staff development	8
Total supplies and services	2 100

4.2. Grants and subsidies

	2021
	\$'000
Recurrent grants	119
Total grants and subsidies	119

The Board provided financial assistance to private bodies during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant.

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

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

4.3. Other expenses

	2021
	\$'000
Audit fees paid/payable to the Auditor-General's Department	<u>47</u>
Total other expenses	<u><u>47</u></u>

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

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

5. Non-financial assets

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets.

5.1. Property, plant and equipment owned by the Board

Property, plant and equipment owned by the Board with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value. Detail about the Board's approach to fair value is set out in note 9.2.

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.

Reconciliation 2020-21

	Computing equipment	Plant and equipment	Capital work in progress	ROU buildings	ROU vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	-	-	-	-
Acquisitions	-	-	-	-	289	289
Acquisition through administrative restructuring	-	61	48	230	-	339
Depreciation	-	(25)	-	(77)	(63)	(165)
Disposals	-	-	-	-	(2)	(2)
Carrying amount at the end of the period	-	36	48	153	224	461
Gross carrying amount						
Gross carrying amount	30	265	48	307	282	932
Accumulated depreciation	(30)	(229)	-	(154)	(58)	(471)
Carrying amount at the end of the period	-	36	48	153	224	461

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected 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.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

5.1. Property, plant and equipment owned by the Board (continued)

Useful life

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)
Plant and equipment	5
Right-of-use vehicles	3-5
Right-of-use buildings	5

Impairment

Property, plant and equipment owned by the Board has not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity.

There were no indications of impairment of property, plant and equipment as at 30 June 2021.

5.2. Property, plant and equipment leased by the Board

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost. Additions to leased property during 2020-21 were \$0.289 million.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The Board has two leases held directly between the Board and landlords, one for office accommodation in Kingscote and the other is for the Nursery and Seedbank facility, operations includes propagation and sales of seedlings and plants. Rent is payable in arrears for both leases. The Office accommodation is leased from Berden Family Super Fund and is in place up to 30 June 2023 and the Nursery facility is leased from Cajetan and Giannina Amadio in place up to 30 June 2023. Lease payments are reviewed annually in line with CPI indexation.

The Board has 14 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. The Board's maturity analysis of its lease liabilities is disclosed in note 9.3. Expenses related to leases, including depreciation and interest expenses, are disclosed in notes 4.3 and 5.1. Cash outflows related to leases are disclosed in the Statement of Cash Flows.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

6. Financial assets

6.1. Cash and cash equivalents

	2021
	\$'000
Deposits with the Treasurer	3 772
Total cash and cash equivalents	3 772

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates.

Cash is measured at nominal amounts.

6.2. Receivables

	2021
<u>Current</u>	\$'000
Receivables	
Debtors	1 354
Accrued revenues	95
Total receivables	1 449

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 or the goods/services have been provided under a contractual arrangement.

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The Board has assessed debtors and determined that non government debtors comprise a small number of low balances, which are current and collectable. No provision for doubtful debts has been made.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

7. Liabilities

Employee benefits liabilities are disclosed in note 3.4.

7.1. Payables

	2021
	\$'000
Current	
Trade payables	124
Accrued expenses	74
Employment on-costs	55
Total current payables	253
Non-current	
Employment on-costs	24
Total non-current payables	24
Total payables	277

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

The Board contributes 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 reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed superannuation schemes.

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave was 42%. The average factor for the calculation of employer superannuation cost on-costs was 10.1%. These rates are used in the employment on-cost calculation.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

7.2. Financial liabilities

	2021
	\$'000
Current	
Lease liabilities	169
Total current financial liabilities	<u>169</u>
Non-current	
Lease liabilities	214
Total non-current financial liabilities	<u>214</u>
Total financial liabilities	<u><u>383</u></u>

The Board measures financial liabilities at amortised cost.

All material cash outflows are reflected in the lease liabilities disclosed above.

7.3. Provisions

	2021
	\$'000
<u>Current</u>	
Provision for workers compensation	4
Total current provisions	<u>4</u>
<u>Non-current</u>	
Provision for workers compensation	9
Total non-current provisions	<u>9</u>
Total provisions	<u><u>13</u></u>
<i>Movement in provisions</i>	
Carrying amount at the beginning of the period	-
Provisions recognised as a result of restructure activities	34
Decrease in provisions recognised	(21)
Carrying amount at the end of the period	<u><u>13</u></u>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2021 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Board is responsible for the payment of workers compensation claims.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

8. Outlook

8.1. Unrecognised contractual commitments

Commitments include operating, capital and outsourcing arrangements arising from contractual sources and are disclosed at their nominal value.

Expenditure commitments

The Board's expenditure contracted for at the reporting date but not recognised as liabilities are payable as follows:

	2021 \$'000
No later than one year	668
Total other commitments	668

The Board's commitments relate to non-cancellable contracts at the reporting date which have not been recognised in the Statement of Comprehensive Income and Statement of Financial Position.

8.2. 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.

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

9. Measurement and risk

9.1. Long service leave liability – measurement

AASB 119 *Employee Benefits* 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 and is based on actuarial assumptions on 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.

AASB 119 *Employee Benefits* requires the use of the 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 bonds was 1.25%.

The actuarial assessment performed by DTF applied a salary inflation rate of 2.5% for long service leave liability. The salary inflation rate for annual leave and skills, experience and retention leave liability remained was 2.0%.

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.

Kangaroo Island Landscape Board
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9.2. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial 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.

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

Revaluation

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

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 \$1.5 million and estimated useful life is greater than three years.

The Board does not hold any assets that meet this criteria.

9.3. Financial instruments

Financial risk management

Risk management is managed by the Board's corporate services section. The Board risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The Board's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

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 the respective financial asset/financial liability note.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

9.3. Financial instruments (continued)

Classification of financial instruments

Financial assets and financial liabilities are measured at amortised cost.

Category of financial asset and financial liability	Note	2021	2021 Contractual Maturities		
		Carrying amount \$'000	Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
Financial assets					
Cash and cash equivalents					
Cash and cash equivalents	6.1	3 772	n/a	n/a	n/a
Financial assets at amortised cost					
Receivables	6.2	1 349	1 349	-	-
Total financial assets		5 121	1 349	-	-
Financial liabilities					
Financial liabilities at amortised cost					
Payables	7.1	151	151	-	-
Lease liabilities	7.2	383	169	214	-
Total financial liabilities		534	320	214	-

Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (for example, 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, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost.