

OFFICIAL

2023-24 ANNUAL REPORT for the Kangaroo Island Landscape Board

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05 Feb 2025



**Government
of South Australia**

KANGAROO ISLAND LANDSCAPE BOARD

2023-24 Annual Report

KANGAROO ISLAND LANDSCAPE BOARD

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ISSN: 2653-228X

Date approved by the Board: 28 November 2024

Date presented to Minister: 29 November 2024

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2023-24 ANNUAL REPORT for the Kangaroo Island Landscape Board

To:

The Hon Dr Susan Close MP

Deputy Premier

Minister for Industry, Innovation and Science

Minister for Climate, Environment and Water

Minister for Workforce and Population Strategy

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Landscape South Australia Act 2019 and 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 28 November 2024

Signature



Reconciliation statement / Engagement with First Nations Australians

The Ngarrindjeri, Kurna and Narungga Nations are the traditional owners of Kangaroo Island, connected to its lands and waters via ancient storylines and ancestral occupation. The three Nations acknowledge and respect the interests that each group hold to Kangaroo Island, including their storylines, spiritual and cultural connections, and histories. The three Nations work together to protect and preserve the cultural values of the Island for current and future generations. The three Nations also acknowledge the interests of other Aboriginal groups who have historic connections to the Island.

The Kangaroo Island Landscape Board acknowledge the deep, ongoing spiritual connection that Ngarrindjeri, Kurna and Narungga Nations hold to Kangaroo Island, and commit to working together to protect and preserve the cultural values of the Island for current and future generations.

The Board have made a strong commitment to reconciliation and to strengthening partnerships with First Nations across the state by signing an historic [Statement of Commitment](#)

The Kangaroo Island Landscape Board values the opportunity to achieve stronger relationships with Aboriginal people and organisations in South Australia, support greater economic prosperity and wellbeing for Aboriginal people and communities, and look after our country and sea better, together.

From the Presiding Member



On behalf of the Kangaroo Island Landscape Board, I am pleased to present our 2023-24 Annual Report. Our work alongside the local community has led to significant outcomes managing invasive species, promoting biodiversity, and supporting sustainable farming practices to enhance productivity and the environment.

A key achievement has been the expansion of the Feral Cat Eradication Program across the Dudley Peninsula, supported by advanced 4G trap and AI monitoring technology. This has led to the most intensive trapping and monitoring effort since the program began, with strong community participation to capture feral cats and access critical areas.

Volunteers have also contributed to the success of the KI Native Plant Nursery, helping us grow over 45,000 native KI plants for large-scale and home garden use. Over the past four years the Prince Albert II of Monaco Foundation has generously funded 73 landholders to replace burnt native vegetation, supporting ecological recovery and positive agricultural outcomes.

Additionally, volunteers have helped the Board to protect KI threatened species: restoring habitat for the glossy black-cockatoo and participating in its annual census, as well as protecting and restoring endangered KI Narrow-leaved Mallee Woodland.

Local farmers also worked with the Board to develop Property Management Plans to prepare for drought, and we remain committed to assisting them during this challenging time.

We are grateful for the ongoing support of our investors, including the Australian Government with whom the Board recently signed a new five-year agreement, the Government of South Australia, the Ian Potter Foundation, and the Nature Foundation of Australia, ensuring continued environmental and agricultural actions.

Finally, I acknowledge the passing of Janice (Jackie) Kelly, former presiding member of the KI Natural Resources Management Board, whose leadership and dedication to the Board, our staff and our community will be fondly and gratefully remembered.

Thank you for reading this report, celebrating a year of outstanding achievements.

Andrew Heinrich
Presiding Member
Kangaroo Island Landscape Board

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Overview: about the landscape board

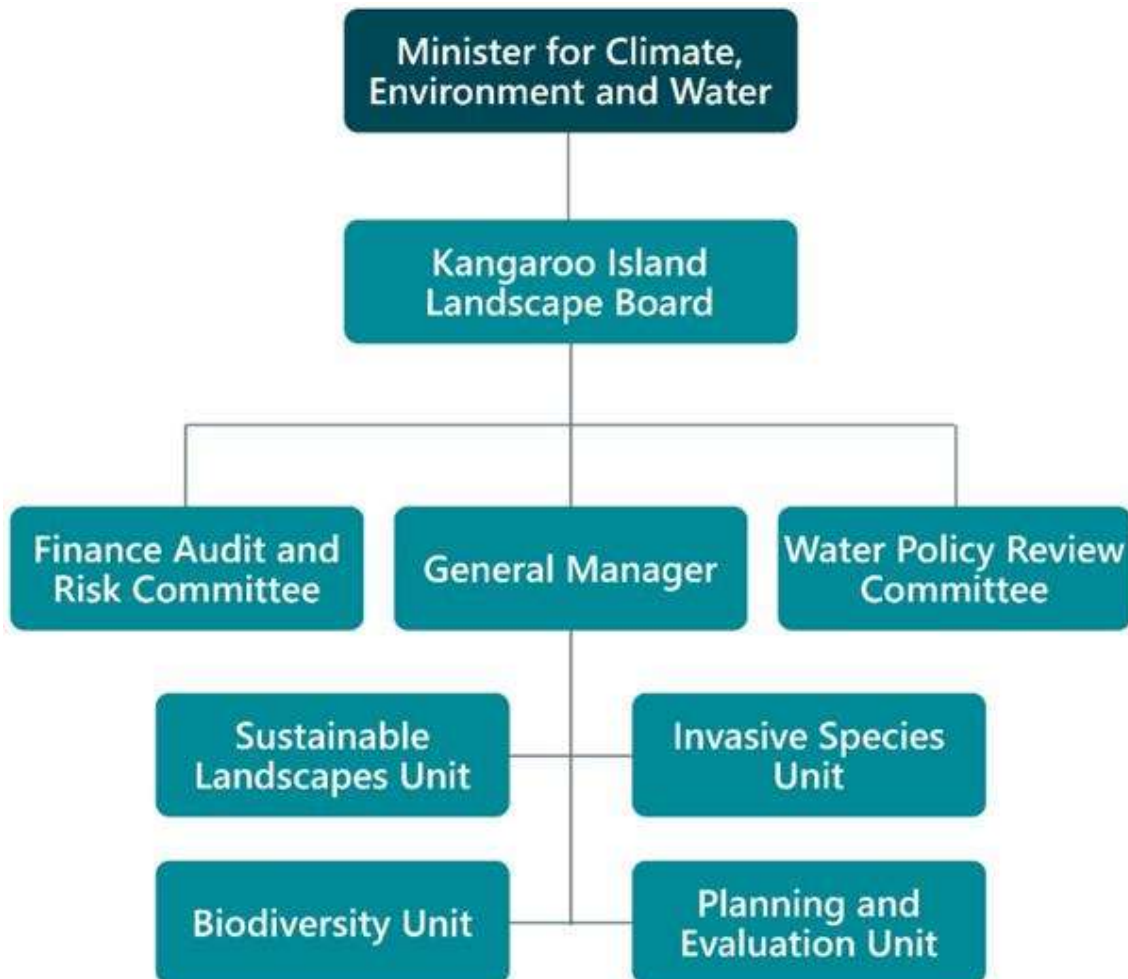
Our strategic focus

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 Protecting aquatic biodiversity and ecosystems



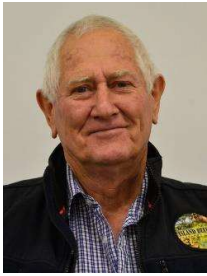




	<p>Effective terrestrial and marine pest management</p> <ul style="list-style-type: none"> • Controlling and, where possible, eradicating weeds, pests and diseases • Strengthening KI's biosecurity arrangements • Managing the impact of overabundant native species
<p>Our functions, objectives and deliverables</p>	<p>The functions of the Kangaroo Island Landscape Board as described in the <i>Landscape South Australia Act 2019</i>: Part 2, Division 2, Subdivision 5, Section 25 are:</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 SA Act 2019* provides for the appointment of the Board. The Board comprises of at least five and not more than nine 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 SA Act 2019*.



The Board

<p>Presiding Member: Andrew Heinrich</p> <p>Term dates: 11/02/2020–30/01/2027</p>		<p>Board Member: Barbara Cooper</p> <p>Term dates: 31/01/2023–30/01/2027</p>	
<p>Board Member: Peter Davis</p> <p>Term dates: 01/05/2020–30/01/2027</p>		<p>Board Member: Grant Flanagan</p> <p>Term dates: 31/01/2023–31/01/2025</p>	
<p>Board Member: Jeanette Gellard</p> <p>Term dates: 31/01/2023–31/01/2025</p>		<p>Board Member: Drew Laslett</p> <p>Term dates: 31/01/2023–31/01/2025</p>	
<p>Board Member: Daniel Pledge</p> <p>Term dates: 02/09/2021–30/01/2027</p>		<p>Board Member: Peggy Rismiller OAM</p> <p>Term dates: 01/05/2020–30/01/2027</p>	

Changes to the Board

During 2023-24 there were no changes to the Board's structure and objectives as a result of internal reviews or machinery of government changes.

Meetings of the Board

Under section 8(b) of the *Landscape South Australia (General) Regulations 2020* the Board's annual report must include information on the number of meetings (if any) that each member of the Board has failed to attend during the relevant year and the reason given by each member for the failure.

In 2023-24 a total of 12 meetings (comprising 10 general meetings and 2 workshops) were held, with members failing to attend meetings for the following reasons:

Board member	Position	No. of meetings not attended	Reason
Andrew Heinrich	Presiding Member	1	Personal commitments
Barbara Cooper	Board member	1	Personal commitments
Peter Davis	Board member	1	Personal commitments
Grant Flanagan	Board member	1	Personal commitments
Jeanette Gellard	Board member	3	Personal commitments
Drew Laslett	Board member	3	Personal commitments
Daniel Pledge	Board member	1	Personal commitments
Peggy Rismiller	Board member	2	Personal commitments

Our Minister

The Hon Dr Susan Close MP is the Deputy Premier and Minister for Climate, Environment and Water.

Our Management Team

A General Manager has been appointed to act as the employing authority for the Board and to ensure the organisation delivers against the regional landscape plan and other priorities identified by the State Government.

Operations of the Board were directed by a Management Team made up of the following members:

- **Will Durack, General Manager**
Responsible to the board for managing its business efficiently and effectively. Responsible for staffing matters and supports the operations and activities of the landscape board.
- **Vacant, Invasive Species Unit Manager**
Supports the operational and strategic delivery of the Boards invasive species (pest plant and animal) programs while ensuring legislative responsibilities are met.
- **Joseph Sullivan, Sustainable Landscapes Unit Manager**
Provides regional leadership to support the design and implementation of successful sustainable landscapes, agriculture, water resources management, pest plant and animal and compliance-based projects.
- **Paul Rogers, Biodiversity Unit Manager**
Provides regional leadership to ensure the Board's terrestrial and marine biodiversity programs address the priorities and focus areas identified in the Kangaroo Island Landscape Plan through the design and implementation of successful threatened species, community recovery and landscape-based restoration projects.
- **Danny Male, Planning and Evaluation Unit Manager**
Responsible for establishing and implementing monitoring, evaluation and reporting frameworks across all Board projects and providing overarching MERI for the Board's Landscape Plan.

As per section 35 of the *Landscape South Australia Act 2019*, staff who undertake the work of the Board are employed through the General Manager as the employing authority.

Legislation administered by the Board

Landscape South Australia Act 2019

Landscape South Australia (General) Regulations 2020

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 2023-24 the Kangaroo Island Landscape Board worked in partnership with the local community, government agencies, non-government organisations and industry groups to deliver landscape management across the island. This work was guided by the Kangaroo Island Landscape Plan 2021-2026. Key highlights from 2023-2024 include:

KANGAROO ISLAND LANDSCAPE BOARD PRIORITIES				
COMMUNITY	BIODIVERSITY	ECONOMY	WATER	PESTS
<i>A connected community at the centre of decision making</i>	<i>Healthy terrestrial and marine ecosystems and biodiversity</i>	<i>Sustainable primary production and the island's economy</i>	<i>Effective water management</i>	<i>Effective terrestrial and marine pest management</i>
KANGAROO ISLAND LANDSCAPE BOARD ACHIEVEMENTS				
 People helped with landscape management advice 961 times	 Landholders assisted to protect and restore 140 ha of threatened woodland	 19 farmers supported to produce property management plans	 13 landholders assisted to apply for water affecting activity permits	 25 declared, WoNS and priority weeds controlled over 1,320 ha
 Work promoted through 4 videos, 16 media articles and 76 social media posts	 4,000 food trees planted on 36 properties for glossy black-cockatoos	 14 specialists delivered 72 one-on-one training sessions to farmers	 Surveyed the KI community about KI's Water Affecting Activity Control Policy	 100% of Dudley Peninsula covered by feral cat eradication zone
 10 landholders and community groups landscape projects supported	 70 sites surveyed for threatened mammals	 Farmers supported to trial sustainable agriculture at 10 demonstration sites	 Water level, temperature, salinity and flow continuously monitored at 12 sites	 620 ha Tasmanian blue gum wildlings removed from 80 sites
 45,000 KI native plants grown for 173 landholders and community groups	 2 island-wide little penguin censuses taken in autumn and spring	 4 workshops presented to landholders	 Supported 45 people with advice on water management	 75 landholders assisted with feral pig control

Updates on our performance and progress in delivering the Kangaroo Island Landscape Plan are provided quarterly to the community through progress reports lodged on the board's website: <https://www.landscape.sa.gov.au/ki/about-us/our-regions-progress>

Kangaroo Island Landscape Board specific objectives and performance

The following images and tables contain a summary of the Board's activities conducted during 2023-24 and how they relate to delivering the priorities and outcomes contained in the Board's regional landscape plan:



Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes. The Board has continued to make decisions based on scientific, local and traditional knowledge about KI.</p> <p>Accurate and usable data relating to managing KI's landscapes has been collected, stored, and shared with the local and wider community.</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 13 Water Affecting Activities (WAA) permits. » Received and processed one Development Application. Continued to monitor Kangaroo Island's water resources to inform resource management decisions. This included maintaining a network of 12 monitoring sites that continuously measured water level, water temperature, salinity and flow.
Sustainable primary production and the island's economy	<p>There has been an increase in the number of primary producers improving water management on their properties.</p>	
Effective water management	<p>The Board has continued to work to ensure that KI's water resources meet the needs of the environment, the economy and society.</p> <p>Water affecting activities have continued to be regulated as stated in the KI Water Affecting Activity Control Policy under the Act.</p> <p>A hydro-ecological response model for KI has been developed and used to improve how the Board's Water Affecting Activity Control policy is implemented.</p> <p>Improving water quality in the island's catchments and wetlands.</p> <p>The Board has continued to maintain a longitudinal dataset of water quality in the Cygnet River to inform resource management decisions.</p>	<ul style="list-style-type: none"> Conducted a 'KI Water Affecting Activity Control Policy Feedback Survey'. The survey sought information from the community about the effectiveness of KI's Water Affecting Activity Control Policy. Drafted a revised Water Affecting Activity Control Policy informed by community survey responses and feedback, project learnings, monitoring, scientific investigations, and legislation changes. Continued to review and refine the policy with the Board Water Policy Sub-committee and the State Government. Advised 45 people about water resources (e.g. property hydrology, forestry transition, creek crossings, and erosion control and the water affecting activities permitting process). See: https://www.landscapesa.gov.au/ki/native-plants-and-animals/managing-water-2

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	Understanding, valuing and taking care of the natural environment and cultural heritage	<p>Sustainable Agriculture Program</p> <ul style="list-style-type: none"> Nineteen landholders were supported to develop Property Management Plans. Participants completed modules on soil management, pasture and grazing, animal health, pasture weeds and native vegetation and biodiversity. Participants also received 72 individual one-on-one training sessions with 14 consultants. The landholders also received grants to assist them to start implementing their plans. Demonstration sites were established on six of their properties.
Sustainable primary production and the island's economy	<p>There has been an increase in the area of agricultural land managed to improve soil acidity.</p> <p>There has been an increase in the number of primary producers implementing practices to manage soil fertility.</p> <p>There has been an increase in the area of native vegetation planted or protected on-farm.</p> <p>There has been an increase in collaboration between the Board and other local industry groups, agencies and non-government organisations.</p> <p>The Board has continued to work with partners to identify emerging threats, opportunities and priorities for sustainable agriculture on the island.</p>	<ul style="list-style-type: none"> The Soil Extension Officer supported farmers and vigneron to use a holistic, systems approach to improve soil health and on-farm diversity by: <ul style="list-style-type: none"> » Assisting landholders to establish ten demonstration sites to trial a range of activities to improve soil health including deep ripping and spreading lime, using biochar, applying foliar fertiliser and planting perennial pastures to improve salt-impacted paddocks, compacted sodic soils and waterlogged soils. » Assisting landholders to trial different biological soil treatments and practices on four properties. » Hosting a workshop by Joel Williams about how to support cropping and pasture through healthy soils. » Running a training workshop about how soil moisture probes can assist with decision-making. » Hosting a workshop about improving productivity on salt-impacted land and assisting four landholders to identify areas to plant saltbush. » Supporting three landholders to attend a workshop about optimising plant health. » Collaborating on a project developing technologies to reduce the cost of obtaining a baseline for soil carbon on farms. See link: www.landscapesa.gov.au/ki/land-and-farming/land-management-support

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.	<p>Invasive Species Control Program This program manages declared weed and pest animal species in accordance with risk assessment priorities and regional management plans.</p> <ul style="list-style-type: none"> Six Weeds of National Significance (WoNS) were controlled over more than 350 ha, removing over 12,200 individual plants from across KI. Eleven declared weeds were controlled over more than 970 ha across KI. 620 ha of Tasmanian bluegum wildlings were cleared from almost all private lands next to Tasmanian bluegum plantations and most roadsides being invaded by them, by five contractor groups and over 100 volunteers. A further eight priority environmental and agricultural weeds were controlled across KI. 98 land managers were supported with technical advice to identify and control priority invasive plants, animals and diseases. Ten landholders were supported to control declared weeds through loaning weed control equipment. Reports of three pest animal and declared species incursions to KI were investigated. Supported owners of domestic pigs and goats to ensure their properties comply with the <i>Landscape South Australia Act 2019</i>. The use of current drone, remote sensors and machine learning technology to improve mapping of African boxthorn was investigated. Continued to support the Department of Primary Industries and Regions to eradicate feral pigs and develop and implement a proof of freedom plan. 75 landholders were assisted with feral pig control.
Healthy terrestrial and marine ecosystems and biodiversity	The Board has continued to support the recovery of threatened plant species, including populations impacted by the 2019-20 bushfires.	See links: <ul style="list-style-type: none"> https://www.landscapesa.gov.au/ki/land-and-farming/best-management https://www.youtube.com/watch?v=0WVv8Ha0xPQ&t=42s
Effective terrestrial and marine pest management	<p>There has been an increase in the number of landholders who are fulfilling their responsibilities for priority declared species.</p> <p>The Board has continued to implement management actions for priority established and emerging weeds on KI.</p> <p>The Board has continued to support the delivery of the Kangaroo Island Biosecurity Strategy 2017-2027.</p> <p>The Board has continued to ensure that all landholders with domestic goats, ferrets, and deer are abiding by conditions of their permits.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	There has been an increase in the number of KI residents participating in events run by the Board.	<p>Dudley Peninsula Feral Cat Eradication Program</p> <p>The Feral cat eradication program scaled up operations with traps deployed across the entire Dudley Peninsula, managed seven days a week to maximise control efforts. Over 99% of landholders on the peninsula support or actively participate in the program.</p> <ul style="list-style-type: none"> • 447 feral cats were removed using cage traps over 64,244 trap nights. • To increase trapping efficiency across large areas simultaneously more than 650 cage traps were fitted with Celium trap monitoring technology and were managed by the field team and landholders across the entire eradication zone. • 264 4G enabled, camera traps linked to eVorta AI image analysis software were deployed across the peninsula. These AI linked cameras have increased the efficiency of the program by more than 80%, due to near real-time access to images and the rapid and accurate identification of feral cats. This camera network was also used to monitor trends in KI echidna and southern brown bandicoot populations on the Dudley Peninsula, in response to feral cat eradication. • Two community trapping events were held: <ul style="list-style-type: none"> » An annual community Feral Cat Trapping Blitz was conducted in July 2023 where 28 landholders managed 56 traps over 588 trap nights. » Agriculture KI (AgKI) and Meat Livestock SA supported a Landholder Led Feral Cat Trapping Blitz in June 2024 where 35 landholders managed 115 Celium connected cage traps on their properties over 3,100 trap nights. • A feline hotline 'Call in a Cat' was established to provide a dedicated phone number for residents and tourists to phone in with cat sightings. This proved highly successful, with 18 calls received, which helped direct efforts to remove these feral cats. <p>See link: https://www.landscape.sa.gov.au/ki/native-plants-and-animals/managing-pests/kangaroo-island-feral-cat-eradication-program</p>
Healthy terrestrial and marine ecosystems and biodiversity	There has been a reduction in the threat posed to native fauna by feral cats.	
Effective terrestrial and marine pest management	Feral cats have been eradicated from the Dudley Peninsula.	

Board Priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.</p> <p>There has been an increase in the adoption of land management practices that protect or improve natural and cultural assets.</p> <p>There has been an increase in the proportion of the community that understands their rights and obligations to manage native vegetation, including through prescribed burning.</p>	<p>Kangaroo Island Habitat Recovery Project</p> <p>This project supported landholders to improve the condition of KI's natural environment through native vegetation protection and restoration works with a focus on threatened ecological communities and critical habitats. Activities included:</p> <ul style="list-style-type: none"> Supporting landholders to protect 140.2 ha of remnant native vegetation from stock grazing by erecting 6.96 km of fencing. Advising 27 landholders participating in the KI Narrow-leaved Mallee On-ground Works devolved grant incentive scheme about revegetation and native vegetation protection, and visiting each project site. Supporting seven other landholders with site visits and technical advice relating to general property management, revegetation planning, erosion management, pollarding of KI narrow-leaved mallee and fencing. Producing native vegetation management plans for three landholders to assist with pollarding and establishing a rehabilitation strategy for KI narrow-leaved mallee woodland. Assisting the Threatened Plant Action Group to protect the threatened <i>Beyeria</i> bush-pea (<i>Pultenaea insularis</i>) from native herbivores. Monitoring dieback in <i>Beyeria</i> bush-pea. Providing technical advice on native vegetation management to 46 people including landholders, local government, federal government, and journalists. <p>See link: https://www.landscapesa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/ki-narrow-leaved-mallee-project</p>
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>There has been an increase in the area of native vegetation protected from stock, including areas regenerating after the 2019-20 bushfires.</p>	
Sustainable primary production and the island's economy	<p>There has been an increase in the area of native vegetation planted or protected on-farm.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	Management actions for priority threatened species have been refined based on updated ecological information.	<p>Kangaroo Island Woodland Bird Recovery Project</p> <p>This project delivers strategic on-ground management actions to assist the recovery of key woodland bird species post-fire.</p> <ul style="list-style-type: none"> The annual glossy black-cockatoos census found a minimum population count of 453 birds. <ul style="list-style-type: none"> Glossy black-cockatoos have declined regionally on the fire-affected north coast of KI since 2020, and fledglings had a very low survival rate in 2022 and 2023. However, the eastern population (American River and Dudley Peninsula) is increasing due to work over the last decade providing and maintaining nest boxes and controlling and excluding pests at nest sites. 33 volunteers contributed 300 hours to the annual census and 48 property owners provided access to survey sites. Glossy black-cockatoo nests were maintained at 19 sites and three new nest boxes were installed. 21 landholders were advised of nesting activity on their properties. Nest boxes were closed in spring and re-opened in summer to deter breeding by pest species and were treated to prevent feral honeybee invasions. 42 glossy black-cockatoo nestlings were banded with assistance from 18 volunteers as part of the long-term mark-recapture dataset project. 4,000 sheoaks were planted on 36 properties to increase glossy black-cockatoo feeding habitat. Acoustic recorders were deployed at two biodiverse planting sites to record spring bird species to train an AI program to identify KI bird acoustic data. A tree hollow creation tool was trialled to create climate resilient hollows for woodland bird species. Students from KI Community Education and Oodnadatta Aboriginal School created nest boxes for threatened woodland birds. <p>See link: https://www.landscapesa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/glossy-black-cockatoo-recovery-program</p>
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>There has been an increase in the amount of feeding habitat and the number of safe nesting sites for glossy black-cockatoos.</p> <p>There has been an improvement in our understanding of glossy black-cockatoo populations, movements, breeding success, and the use of, and carrying capacity of, their feeding habitat.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.</p> <p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.</p> <p>Management actions for priority threatened species have been refined based on updated ecological information.</p>	<p>Kangaroo Island Habitat for Biodiversity Project</p> <p>This project synthesises baseline and post-fire recovery biodiversity project datasets collected as part of the KI Dunnart Recovery Program. Site-specific and landscape-scale feral cat control will continue in priority habitats used by endangered and threatened species.</p> <ul style="list-style-type: none"> • A long-term monitoring plan for the KI dunnart was developed based on the past three years of work undertaken by the Board. • 60 long term monitoring sites were installed and a spring survey of KI dunnarts was completed. • Monitoring was completed at 13 artificial refuge sites constructed for the KI dunnart. <ul style="list-style-type: none"> » KI dunnarts successfully used tin artificial refuges in burnt areas, with trapping results indicating more frequent usage in the cooler months. » A trial of thermal reflective paint was conducted with the aim of reducing the temperature under refuges and increasing the number of months that KI dunnarts can use them. » A video was produced about the artificial refuges and is available on the Board's YouTube channel. • Threatened mammal surveys were completed across 70 sites in autumn. • 56 feral cats were captured over 13,779 trap nights within key threatened species habitat. • Methods of streamlining image processing were investigated. A trial of AI software saved staff 87.8% of their time processing images. <p>See links:</p> <ul style="list-style-type: none"> • https://www.landscapesa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/ki-dunnart-recovery-program • https://www.youtube.com/watch?v=smtVYmZQCoA&t=2s
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been a reduction in the threat posed to native fauna by feral cats.</p> <p>There has been an improvement in our understanding of the distribution, ecology and post-fire recovery of the Kangaroo Island dunnart.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.	<p>Improving Coastal Habitats Project</p> <p>This project monitors key coastal habitats and threatened species to direct management actions on the Board's newly constructed native flat oyster (<i>Ostrea angasi</i>) reefs and little penguin (<i>Eudyptula minor</i>) colonies. This will inform future coastal habitat actions to enhance KI's coastal ecosystems.</p> <ul style="list-style-type: none"> • Native flat oyster spat was collected from sites near Eastern and Western Coves and translocated to the new oyster reef sites near Kingscote and American River.
Healthy terrestrial and marine ecosystems and biodiversity	There has been an improvement in the health of coast and marine habitats around Kangaroo Island, through habitat augmentation and pest control.	<ul style="list-style-type: none"> • 32 hours of Baited Remote Underwater Video footage was analysed to measure the diversity and abundance of fish and macroinvertebrates post reef-construction. • A solar-powered, monitoring rig built by AusOcean and senior KI Community Education students was installed at the Kingscote oyster reef site to measure sea surface temperature. Camera data is streamed via YouTube in real time. • Interpretive signs were installed at three locations with project information, reef maps and a QR code linked to the Board's website .
Sustainable primary production and the island's economy	There has been an increase in collaboration between the Board and other local industry groups, agencies and non-government organisations.	<ul style="list-style-type: none"> • Two presentations were given to KI Community Education students regarding the fisheries habitat restoration project and oyster reef restoration approach. • Two whole-of-island little penguin censuses were conducted for the first time since 2013 and reported: <ul style="list-style-type: none"> » A spring survey in 2023 during the second seasonal clutch of the breeding season. » For the first time a whole-of-island survey during the first seasonal clutch in autumn 2024. • Feral cats were controlled adjacent to little penguin breeding habitat. <p>See links:</p> <ul style="list-style-type: none"> • https://www.landscapesa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/oyster-reef-restoration • https://cdn.environment.sa.gov.au/landscape/docs/ki/programs-coast-penguins-survey-rpt-24.pdf

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.</p> <p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.</p>	<p>Kangaroo Island Native Plant Nursery</p> <ul style="list-style-type: none"> The KI Native Plant Nursery propagated 45,000 plants as tubestock for the 2023-24 growing season. 37,000 plants were grown for orders for 173 individuals and community groups. 150 KI native plant species were grown via seed germination and cuttings from local KI material. Many of these species are listed as threatened at either the national, state or regional level. Volunteers donated 315 hours to assist with seed cleaning, transplanting and thinning seedlings. 13 people attended a propagation and revegetation workshop held in partnership with the KI Rare Plant Garden. The Nursery Manager supported the local school KI Community Education through: <ul style="list-style-type: none"> » four student sessions held at the Nursery » hosting two work experience students » visiting students at the school to assist to plan school plantings. The Nursery Manager assisted KI landholders and businesses, via phone calls, emails, 10 site visits and clients visiting the nursery, to plan their revegetation and garden projects. Advice included the best KI native plants to use on their property and the best methods to use for successful growth. A new remote Wi-fi irrigation system was installed enabling remote control of the watering regime <p>See links:</p> <ul style="list-style-type: none"> https://www.landscapesa.gov.au/ki/land-and-farming/ki-native-plant-nursery https://www.youtube.com/watch?v=Q4-ueDbv_uU&t=6s
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>60,000 plants have been grown annually at the Kangaroo Island Native Plant Nursery to support native plant revegetation.</p> <p>There has been an increase in the amount of feeding habitat and the number of safe nesting sites for glossy black-cockatoos.</p> <p>The Board has continued to support the recovery of threatened plant species, including populations impacted by the 2019-20 bushfires.</p>	
Sustainable primary production and the island's economy	<p>There has been an increase in the area of native vegetation planted or protected on-farm.</p>	
Effective water management	<p>There has been an increase in the area of riparian vegetation planted and protected to improve water quality.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.</p> <p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.</p>	<p>Community Grants Program</p> <p>A Grassroots Grants program 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 3 April 2023 and closed on 1 May 2023. • The 2023 KI Grassroots Grants received 22 applications ranging in value from \$1,280 to \$10,884 seeking \$144,644 of funding. • Four community groups and six individual landholders and were awarded \$57,499 to: <ul style="list-style-type: none"> » control arum lily in Baudin Conservation Park » conduct on-ground actions to protect the threatened Beyeria bush-pea (<i>Pultenaea insularis</i>) » protect and replace burnt native vegetation in shelterbelts » protect native vegetation along a watercourse » demonstrate options to manage nutritional barriers to liming » install a weather station on western KI » improve soil health and fertility through 40 ha of clay spreading » establish 80 ha of perennial pastures.
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>There has been an increase in the area of native vegetation protected from stock, including areas regenerating after the 2019-20 bushfires.</p>	
Sustainable primary production and the island's economy	There has been an increase in the area of native vegetation planted or protected on-farm.	
Effective terrestrial and marine pest management	The board has continued to implement management actions for priority established and emerging weeds on KI.	<p>See links:</p> <ul style="list-style-type: none"> • https://www.landscapesa.gov.au/ki/land-and-farming/ki-native-plant-nursery • https://www.youtube.com/watch?v=Q4-ueDbv_uU&t=8s

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.</p> <p>There has been an increase in the number of KI residents participating in events run by the Board.</p>	<p>Communication Program</p> <p>The Communications Program supports all projects and creates board level opportunities to deliver communications, engagement and media activities. Achievements include:</p> <ul style="list-style-type: none"> • Developing a suite of media articles including articles and interviews for national media and 16 articles for local media. • Coordinating visits and interviews with media outlets. • Developing four videos about the Boards project work and posting these on the KI Landscape Board's Youtube channel with over 440 views. • Managing the KI Landscape Board website which was visited by 14,337 people during 2023-24. Visitors were from 10 different countries including USA, Germany, NZ, UK, Canada, India, Finland, Netherlands, Singapore. • Posting 76 social media articles relating to project work and information relating to landscape management which reached over 151,000 people. • Assisting project managers to develop and release a suite of newsletters, factsheets, brochures, media articles and social media posts relating to their project work. <p>See links:</p> <ul style="list-style-type: none"> • https://www.landscapes.sa.gov.au/ki • https://www.facebook.com/KILandscapeSA • https://www.youtube.com/channel/UCdfEauHfqWYJlvuAF0fD4w • https://www.instagram.com/kilandscape/
Sustainable primary production and the island's economy	<p>There has been an increase in collaboration between the Board and other local industry groups, agencies and non-government organisations.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	There has been an increase in the number of student participating in and learning about projects run by the Board.	<p>Environmental Education Program</p> <ul style="list-style-type: none"> • An Environmental Education Program began during 2023-24. This program will partner with the local school KI Community Education to develop and implement an environmental education program embedded in the Australian (R-10) and SA (11-12) curriculum. • Two surveys were undertaken with KI Community Education staff and KI Landscape Board staff to inform the development of the program.

Corporate performance summary

The Board's corporate, governance and administrative support services are provided by the Business Services Unit, reporting to the General Manager as per section 35 of *Landscape South Australia Act 2019*. The Department for Environment and Water provide additional corporate, governance and administrative support services to the Kangaroo Island Landscape Board on a fee for service basis in accordance with a Service Level Agreement (SLA).

The Kangaroo Island Landscape Board have jointly signed a Statement of Commitment outlining the Board's commitment to achieving stronger relationships with Aboriginal people and organisations. The Board is also a formal signatory to the DEW Reconciliation Action Plan and is a member of the Ngarrindjeri Landscape Working Group.

Employment opportunity programs

Program name	Performance
Nil	The Kangaroo Island Landscape Board did not implement any formal employment opportunity programs in 2023-24.

Board performance management and development systems

Performance management and development system	Performance
Board performance self assessment	The Board undertakes annual performance reviews to identify areas of strength and improvement.
Australian Government Performance Framework	Quarterly, six monthly and annual reporting requirements met for all Regional Land Partnership projects and core services
Landscape Priorities Fund	Six monthly, annual and acquittal reporting requirements met for Landscape Priorities Fund project grants.
General Manager	Twice yearly reviews were conducted for the General Manager

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 Kangaroo Island Landscape Board meet the requirements under the *Work Health and Safety Act (SA) 2012* and *Return to Work Act 2014* and meet whole of Government requirements. This includes contractor safety arrangements.

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2023-24 ANNUAL REPORT for the Kangaroo Island Landscape Board

Program name	Performance
Work Health and Safety Consultative Forum	The Board conducts monthly Work Health and Safety Consultative Forums for all staff with the General Manager. A total of nine forums were held in 2023-24
Hazard and incident reporting	There were 4 hazards and incidents reported, an increase from 2 in 2022-23.
Employee Assistance Program	All members of staff can access free, confidential support and assistance on a wide range of issues through the Board's Employee Assistance Program.

Workplace injury claims	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	0	0	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	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 2023-24	Past year 2022-23	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

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2023-24 ANNUAL REPORT for the Kangaroo Island Landscape Board

Return to work costs**	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

***before third party recovery*

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2022-23](#)

Executive employment in the agency

Executive classification	Number of executives
The Kangaroo Island Landscape Board does not employ any executive staff.	0

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2022-23](#)

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 2024 are contained within the audited financial statements. Appendix: Audited financial statements 2023-24.

Under section 39(2) of the *Landscape South Australia Act 2019*, a regional landscape board must report on actual expenditure of amounts raised by levies against the Board's budget.

Levy expenditure against the Kangaroo Island Landscape Board budget

Revenue / Expenditure details	2023-24 Budget \$000s	2023-24 Actual \$000s
Revenue – water levies	Nil	Nil
Revenue – levies collected by local councils	446	446
<i>Total income raised by levies</i>		
<i>Actual expenditure on amounts raised by levies *</i>	446	446

**Expenditure includes carryover budget.*

The following is a brief summary of the overall financial position of the Board. The information is unaudited. For full audited financial statements refer to Appendix: Audited financial statements 2023-24.

Statement of Comprehensive Income	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Total Income		6181		5668
Total Expense		7167		6887
Net Result		(986)		(1219)
Total Comprehensive Result		(986)		(1219)

Statement of Financial Position	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Current assets	-	5270	-	5918
Non-current assets	-	524	-	511
Total Assets	-	5794	-	6429
Current liabilities	-	1426	-	1021
Non-current liabilities	-	576	-	630
Total Liabilities	-	2002	-	1651
Net Assets	-	3792	-	4778
Equity	-	3792	-	4778

**The Board does not prepare a budget for the Statement of Financial Position.*

Consultants disclosure

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

Consultant disclosures are not required to be reported by landscape boards as they are Tier 2 reporting entities and are not required to disclose consultants in their financial statements.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	N/A	\$0

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

Consultancies	Purpose	\$ Actual payment
Nil Report	N/A	\$0
	Total	N/A

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2022-23](#)

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 Board, 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	\$619,920

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

Contractors	Purpose	\$ Actual payment
Adelaide Hills Tree Service	Tasmanian Blue Gum Control	\$311,187
AGKI	MOAA	\$50,000
Agricultural Kangaroo Island	Consultant for PMP Participants	\$15,982
Back2Bush	Tasmanian Blue Gum Control	\$32,220
Bay of Shoals Winery	PMP Grant	\$10,325
Better Life Group	Mobile image for Cameras	\$38,836
Climate Cavalry	Emergency Plan	\$52,700
Dept. Primary Industries	MOAA Pig Control	\$377,150
Encounter Solutions	Subscriptions - Trap Node	\$15,141
Evorta Pty Ltd	65 Sponsored Devices - Cats	\$14,181
Fogden	PMP Grant	\$11,358
Gildera	Tasmanian Blue Gum Control	\$145,285
JM Stanton Consultant	Consultant for PMP Participants	\$19,711
Kelsian Group (Sealink)	Text Messaging System	\$14,510
LCS Maintenance	Tasmanian Blue Gum Control	\$86,801
Nature Foundation	Commission	\$33,700
Pinion Advisory	Consultant for PMP Participants	\$16,995
Pledge Farms	PMP Grant	\$11,358
Resource Consulting	Consultant for PMP Participants	\$29,579
Sandy Lane Consulting	Consultant for PMP Participants	\$11,975
Smart Future Creative	Co-ordinating Island Arks	\$14,320
Soil Science Australia	Soils Book	\$33,977
The Green Man	Tasmanian Blue Gum Control	\$206,314

Contractors	Purpose	\$ Actual payment
The Green Man	Weed Control	\$30,500
Thyalon Operations	Felix System Lease	\$73,875
Willmont Edenvale Pastoral	PMP Grant	\$11,358
	Total	\$1,669,342

**Non-disclosure of contractor names approved by General Manager*

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2022-23](#)

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

Grassroots grants program

Each year the Kangaroo Island Landscape Board runs an annual Grassroots Grants program to support local individuals, volunteers, community groups and other not-for-profit organisations with local landscape management projects.

Under section 28(6) of the *Landscape South Australia Act 2019* the Board must ensure that a report on any grants provided under this program are included in its annual report. Projects funded by the Board through the Grassroots grants program in 2023-24 were:

Project title	Recipient type	Amount
Arum Lily Control, Lashmar Conservation Park	Volunteer groups and NGOs	1,283
1.5 km of fencing to protect shelterbelt	Land owners and individuals	8,000
Overcoming nutritional barriers to liming	Volunteer groups and NGOs	4,390
Clay spreading non-wetting infertile sand	Land owners and individuals	8,000
Saving critically endangered Beyeria bush pea from extinction by weed invasion and kangaroo browsing	Volunteer groups and NGOs	7,969
Improving KI's weather station network for farmers and communities benefit	Volunteer groups and NGOs	5,000
Planting and protecting seedlings for shelterbelts	Land owners and individuals	7,637
Deep Creek fencing	Land owners and individuals	5,220
Perennial pasture	Land owners and individuals	5,000
Revegetation	Land owners and individuals	5,000
	Total	\$57,499

Other funding support provided by the Board in 2023-2024:

Under section 27(3) and section 28(6) of the Landscape South Australia Act funding support including the Grassroots Grants Program can be made to third parties such as community groups, land owners, industry, state government and individuals for various projects and programs that contribute to delivering the landscape plan.

In 2023/24 the Board provided \$ 285,823 in funding support. This included \$57,499 to various groups and landholders through Grassroots Grants.

In addition, the board provided \$228,324 funding to the following:

- \$33,716 to landholders for on-ground works for Kangaroo Island Narrow-Leaved Mallee Recovery Program.
- \$150,117 to landholders for on-ground works through the Property Management Planning Program.
- \$15,000 to landholders for on-ground works through the Soil Extension Program.
- \$73,890 to non-government organisations undertaking Tasmanian blue gum wildling control with volunteers.

Risk management

Risk and audit at a glance

The Kangaroo Island Landscape Board is committed to integrating effective risk management into all aspects of planning and delivery to ensure best practice management of uncertainty. The Board have adopted and implemented a risk management framework that promotes accountability through good corporate governance and effective risk management practices. Under this framework a risk management plan and risk register are maintained and reviewed regularly by the General Manager and the Board.

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 Kangaroo Island Landscape Board in this reporting period 2023-24	0

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

Strategies implemented to control and prevent fraud

The Kangaroo Island Landscape Board have adopted the Department for Environment and Water's Fraud and Corruption Control Policy, Procedure and Program which sets out the control measures for preventing fraud and the mechanisms for reporting and investigation. The risk of fraud is identified on the Board's risk register, along with the controls to manage the risk to an acceptable level. The Board has also adopted the DEW Procurement Framework and has approved Financial Authorisations in place that are commensurate with role classifications and responsibilities. Further, all procurement panel members must complete a conflict of interest declaration to ameliorate the risk of preferential contracting of goods and services.

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2022-23](#)

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Zero

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2022-23](#)

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
Landscape South Australia (General) Regulations 2020	8(c) The persons or bodies to whom or to which the board has delegated functions or powers under section 37 of the Act, and the nature of the functions or powers delegated to each person or body

The Board has approved financial delegations in accordance with Treasurer's Instruction 8 - Financial Authorisations as follows:

Title	Corporate	Contract Execution	Purchase Card	Disposal	Witness, Affix Common Seal	Landscape Act
General Manager	✓	✓	✓	✓	✓	✓
Business Manager	✓	✓	✓	✓	✓	
Manager Invasive Species	✓	✓	✓			
Biodiversity Manager	✓	✓	✓			
Planning and Evaluation Manager	✓	✓	✓			
Manager Sustainable Landscapes	✓	✓	✓			✓
Administration Officer	✓		✓			
Animal Control Officer			✓			
Coasts Project Officer			✓			
Communications and Media Coordinator	✓		✓			
Executive Assistant	✓		✓			
Feral Cat Field Officer			✓			
Feral Cat Project Officer			✓			
Finance Officer			✓	✓		
Glossy Black-cockatoo Project Officer	✓		✓			
Hunan Resources and Business Support Officer	✓					
KI Dunnart Project Manager	✓		✓			
Narrow-leaved Mallee Project Officer			✓			
Manager KI Native Plant Nursery			✓			
Program Support Project Officer			✓			
Project Leader-Feral Cat Eradication	✓		✓			
Regional Agricultural Landcare Facilitator	✓					
Sustainable Agriculture Project Officer	✓					
Landscapes Officer - Soils			✓			
Tasmanian Bluegum Project Officer			✓			
Water Officer	✓		✓			
Weeds Officer			✓			

In addition to the financial delegations, the General Manager has been delegated to exercise certain powers and functions of the board under the Landscape South Australia Act 2019, as prescribed by the relevant Instrument of Delegation.

Act or Regulation	Requirement
<i>Landscape South Australia (General) Regulations 2020</i>	8(d) a report on any functions assigned to the board by the Minister

The Minister did not assign any functions to the Kangaroo Island Landscape Board during 2023-24.

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
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

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
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 unreasonable or disadvantages customer	0
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	0
		Total	0

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	n.a.%

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2022-23](#)

Service Improvements

As required by Premier and Cabinet Circular 039 - Complaint management in the South Australian public sector, the Kangaroo Island Landscape Board assessed the performance of their current Complaint Management System in 2023-24 and no required improvements were identified. In addition, no complaints were received during 2023-24.

Compliance Statement

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

Appendix: Financial Statements 2023-24

Kangaroo Island Landscape Board

For the year ended 30 June 2024

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
ABN 53 327 061 410
enquiries@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 the Kangaroo Island Landscape Board (the Board) for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2024, its financial performance and its 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 – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information 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. 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 the Board 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 1987* and Australian Accounting Standards – Simplified Disclosures, 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 that 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 2024.

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 the Presiding Member 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.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

29 November 2024

Kangaroo Island Landscape Board

Financial Statements

For the year ended 30 June 2024

Kangaroo Island Landscape Board
Certification of the Financial Statements
for the year ended 30 June 2024

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
28 November 2024



Will Durack
General Manager
Kangaroo Island Landscape Board
28 November 2024

Kangaroo Island Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2024

		2024	2023
	Note	\$'000	\$'000
Income			
Landscape Levies	2.1	446	416
Intra-government transfers	2.2	1 893	1 377
Commonwealth-sourced grants and funding	2.3	2 505	2 741
Grant revenues	2.4	1 039	702
Interest revenues	6.1	202	165
Other income	2.5	96	267
Total income		6 181	5 668
Expenses			
Employee related expenses	3.3	2 862	3 369
Supplies and services	4.1	3 727	3 038
Grants and subsidies	4.2	334	215
Depreciation	5.1	182	218
Borrowing Costs	7.2	16	2
Other expenses	4.3	46	45
Total expenses		7 167	6 887
Net loss		(986)	(1 219)
Total comprehensive result		(986)	(1 219)

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 2024

		2024	2023
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	6.1	3 651	4 295
Receivables	6.2	1 619	1 623
Total current assets		5 270	5 918
Non-current assets			
Receivables	6.2	1	1
Property plant equipment	5.1	523	510
Total non-current assets		524	511
Total assets		5 794	6 429
Current liabilities			
Payables	7.1	972	590
Financial liabilities	7.2	159	141
Employee related liabilities	3.4	260	279
Provisions	7.3	7	11
Other liabilities	7.4	28	-
Total current liabilities		1 426	1 021
Non-current liabilities			
Financial liabilities	7.2	302	292
Employee related liabilities	3.4	246	302
Provisions	7.3	28	36
Total non-current liabilities		576	630
Total liabilities		2 002	1 651
Net assets		3 792	4 778
Equity			
Retained earnings		3 792	4 778
Total equity		3 792	4 778

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 2024

	Note	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2022		<u>5 997</u>	<u>5 997</u>
Net loss for 2022-23		<u>(1 219)</u>	<u>(1 219)</u>
Total comprehensive result for 2022-23		<u>(1 219)</u>	<u>(1 219)</u>
Balance at 30 June 2023		<u>4 778</u>	<u>4 778</u>
Net loss for 2023-24		<u>(986)</u>	<u>(986)</u>
Total comprehensive result for 2023-24		<u>(986)</u>	<u>(986)</u>
Balance at 30 June 2024		<u><u>3 792</u></u>	<u><u>3 792</u></u>

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 2024

		2024	2023
	Note	\$'000	\$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Landscape levies		272	372
Intra-government transfers		1 893	1 377
Commonwealth funding received		2 849	3 447
Grants		1 011	752
Interest received		205	150
GST recovered from DEW		163	-
Other receipts		112	277
Cash generated from operations		6 505	6 375
<i>Cash outflows</i>			
Employee related payments		(2 949)	(3 337)
Supplies and services		(3 605)	(3 055)
Grants and subsidies		(367)	(237)
Interest paid		(16)	(2)
GST paid to DEW		-	(119)
Other payments		(45)	(49)
Cash used in operations		(6 982)	(6 799)
Net cash provided/(used) by operating activities		(477)	(424)
Cash flows from investing activities			
<i>Cash outflows</i>			
Purchase of property, plant and equipment		-	(35)
Cash used in investing activities		-	(35)
Net cash used in investing activities		-	(35)
Cash flows from financing activities			
<i>Cash outflows</i>			
Repayment of leases		(167)	(207)
Cash used in financing activities		(167)	(207)
Net cash used in financing activities		(167)	(207)
Net decrease in cash and cash equivalents		(644)	(666)
Cash at the beginning of the period		4 295	4 961
Cash at the end of the period	6.1	3 651	4 295

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 2024

1. About the Kangaroo Island Landscape Board

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

The Kangaroo Island Landscape Plan 2021-2026 was adopted by the Minister for Climate, Environment and Water under section 50 of the *Landscape South Australia Act 2019* in June 2021. The Board operates under an annual Business Plan which aligns to the Landscape Plan for implementation in each financial year. 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 entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) during 2023-24 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.

1.1. Basis of preparation

These financial statements are general purpose financial statements prepared in accordance 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*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). 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 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout the notes.

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

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

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

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

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

1.2. Objectives and priorities

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 priorities

The Kangaroo Island Business Plan 2023-24 sets out the Boards investment in five priorities:

Community

- This priority focuses on a connected community at the centre of decision making

Biodiversity

- This priority focuses on healthy terrestrial and marine ecosystems and biodiversity

Economy

- This priority focuses on sustainable primary production and the island's economy

Water

- This priority focuses on effective water management

Pests

- This priority focuses on effective terrestrial and marine pest management

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 2024

1.2. Objectives and priorities (continued)

Expenses and income by priority

	Community		Biodiversity		Economy		Water		Pests		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Landscape Levies	-	-	-	-	-	-	-	-	446	416	446	416
Intra-government transfers	1 293	1 261	-	-	50	116	-	-	550	-	1 893	1 377
Commonwealth-sourced grants and funding	552	313	40	1 518	588	423	-	-	1 325	487	2 505	2 741
Grant revenues	56	37	552	314	-	31	6	-	425	320	1 039	702
Interest	40	33	40	33	40	33	41	33	41	33	202	165
Other income	5	-	90	245	-	-	1	2	-	20	96	267
Total income	1 946	1 644	722	2 110	678	603	48	35	2 787	1 276	6 181	5 668
Expenses												
Employee related expense*	1 459	717	520	1 400	172	398	132	122	579	732	2 862	3 369
Supplies and services	783	367	511	1 839	637	217	45	74	1 751	541	3 727	3 038
Grants and subsidies	84	32	-	158	176	-	-	-	74	25	334	215
Depreciation**	79	90	46	52	19	25	19	26	19	25	182	218
Borrowing costs	7	2	6	-	1	-	1	-	1	-	16	2
Other expenses	46	45	-	-	-	-	-	-	-	-	46	45
Total expenses	2 458	1 253	1 083	3 449	1 005	640	197	222	2 424	1 323	7 167	6 887

Net result

(512) **391** **(361)** **(1 339)** **(327)** **(37)** **(149)** **(187)** **363** **(47)** **(986)** **(1 219)**

* A portion of employee benefits expenses are allocated equally to each priority

** A portion of depreciation expense, borrowing costs and all interest revenue are allocated equally to each priority

*** The Board has determined that assets and liabilities cannot be reliably attributed to individual priorities

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

2. Income

2.1. Landscape levies

	2024	2023
	\$'000	\$'000
Landscape Levy collected within council areas	446	416
Total Landscape Levies	446	416

Landscape levies are collected under Part 5 of the Landscape Act and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

Landscape Levy collected within council areas

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. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate.

2.2. Intra-government transfers

	2024	2023
	\$'000	\$'000
State Government recurrent funding	1 893	1 261
Commonwealth funding	-	116
Total Intra-government transfers	1 893	1 377

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.

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

2.3. Commonwealth sourced grants and funding

	2024	2023
	\$'000	\$'000
Regional Delivery Partnerships Program *	1 419	-
Commonwealth grants	586	781
Regional Land Partnerships Program**	500	1 960
Total Commonwealth-sourced grants and funding	2 505	2 741

	2024	2023
	\$'000	\$'000
* Regional Delivery Partnerships Program funding consists of the following components		
Feral pig eradication (PWP)	400	-
Regional Capacity Services	301	-
Improving the condition of Kangaroo Island (SNS)	290	-
Emergency Response Plan (NHT)	250	-
Feral cat eradication (NHT)	175	-
Sustainable Agriculture Facilitator (NHT)	3	-
Total Regional Delivery Partnerships funding	1 419	-

From 1 July 2023, the Department of Climate Change, Energy, Environment and Water under a panel agreement, appointed regional delivery partners to deliver on-ground environmental protection, sustainable agriculture and natural resource management activities across Australia. Funding for these services is provided from the Natural Heritage Trust. The Kangaroo Island Landscape Board was appointed as a delivery partner administering approved programs and projects under the agreement within the Kangaroo Island region.

	2024	2023
	\$'000	\$'000
** Regional Land Partnerships Program funding consists of the following components		
Feral cat eradication (PWP)	500	-
Creating a Safe Haven for the Kangaroo Island Dunnart (NLP)	-	487
Recovering the Kangaroo Island Narrow Leaved Mallee Woodland (NLP)	-	467
Planning for the Future of the Kangaroo Island Dunnart (ERF)	-	426
Core services	-	313
Building Resilient Ag (NLP)	-	139
Building Native Oyster shellfish Reefs	-	128
Total Regional Land Partnerships funding	500	1 960

The Regional Land Partnership was funded by the Australian Government over five years from 2019 to 2023. The funding was provided to support vital on-ground environment and agriculture projects that offer benefits to the environment, farms and communities. However, in 2023-24, the Board received additional funds from the Australian Government for the Feral cat eradication project. This project concluded in 2023-24.

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

2.3. Commonwealth sourced grants and funding (continued)

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.

2.4. Grant revenues

	2024	2023
	\$'000	\$'000
Income recognised under AASB 1058		
State Government Grants	443	306
Sundry grants	596	396
Total grant revenues	1 039	702

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.

2.5. Other income

	2024	2023
	\$'000	\$'000
Sale of goods	90	114
Sponsorship	5	-
Donations	-	131
Other revenue	1	22
Total other income	96	267

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 2024

3. Board, committees and employees

3.1. Key management personnel

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

The total compensation for the Board's key management personnel was \$227 000 in 2023-24 (2023: \$216 000).

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 Act 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 2023-24 financial year.

3.2. Board and committee members

Members during the 2023-24 financial year were:

The Board

A Heinrich (Presiding Member)
B J Cooper
P K Davis
G J Flanagan
J A Gellard
D L Laslett
D Pledge
P D Rismiller

Water Policy Committee

G J Flanagan
D L Laslett
P D Rismiller
M Pengilly
P Cooper
C Pratt
A Childs
A Heinrich (ex-officio)

Finance, Audit & Risk Committee

J A Gellard
G J Flanagan

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2. Board and committee members (continued)

Board and committee remuneration

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

	2024	2023
	No.	No.
\$0 - \$19 999	11	10
\$20 000 - \$39 999	1	1
Total number of members	12	11

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 related FBT paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$61 000 (2023: \$64 000).

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.

3.3. Employee related expenses

	2024	2023
	\$'000	\$'000
Salaries and wages	2 159	2 571
Employment on-costs - superannuation	266	303
Annual leave	203	238
Employment on-costs - other	129	151
Board and committee fees	47	48
Skills and experience retention leave	4	3
Long service leave	54	36
Workers compensation	(12)	10
Other employee related expenses	12	9
Total employee benefits expense	2 862	3 369

Employment expenses

The Board's employees are employed under Part 2 of the Landscape Act.

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

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.3. Employee related expenses (continued)

Executive remuneration

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

	2024	2023
	No	No
\$160 001 – \$166 000*	N/A	1
\$166 001 – \$186 000	1	-
Total	1	1

*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

The total remuneration received by those employees for the year was \$175 000 (2023: \$161 000).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

3.4. Employee related liabilities

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Annual leave	155	196
Accrued salaries and wages	1	1
Long service leave	45	13
Skills and experience retention leave	7	5
Employment on-costs	52	64
Total current employee related liabilities	260	279
<u>Non-current</u>		
Long service leave	223	275
Employment on-costs	23	27
Total non-current employee related liabilities	246	302
Total employee related liabilities	506	581

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee benefits are measured at present value and current 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 2024

3.4. Employee related liabilities (continued)

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities.

The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2023 (4.0%) to 2024 (4.25%).

Following the actuarial assessment performed by DTF the salary inflation rate has increased from 2023 (2.5%) to 2024 (3.5%) for long service leave liability. This increase to the percentage has led to an overall increase in the reported long service leave for 2024.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based average proportion of long service leave taken or paid over the last year.

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. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

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 has increased from the 2023 rate (43%) to 2024 (44%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2023 rate (11.1%) to 2024 (11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Fee for service	2 259	1 463
Fee for service - Corporate services fee to DEW	394	477
Minor works, maintenance and equipment	273	280
Motor vehicles	180	136
Fee for service - Shared Services SA fee	114	114
Accommodation and property management	38	44
Travel and accommodation	34	43
Contracted staff development	23	40
General administration	45	39
Information technology and communication expenses	49	31
Transport	4	3
Other supplies and services	314	368
Total supplies and services	3 727	3 038

4.2. Grants and subsidies

	2024	2023
	\$'000	\$'000
Recurrent grants	334	215
Total grants and subsidies	334	215

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.

4.3. Other expenses

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under *the Public Finance and Audit Act 1987* were \$46 000 (2023: \$45 000). No other services were provided by the Audit Office of South Australia.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

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

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.

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 2023-24

	Plant and equipment	Park infrastructure	work in progress	Capital	ROU buildings	ROU vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period							
Acquisitions	34	43	1		358	74	510
Depreciation	-	-	-	-	-	192	192
Disposals	(7)	(3)	-	-	(82)	(90)	(182)
Other changes	-	-	-	-	-	(9)	(9)
Carrying amount at the end of the period	27	40	1	1	276	179	523
Gross carrying amount							
Gross carrying amount	287	49	1	1	358	320	1 015
Accumulated depreciation	(260)	(9)	-	-	(82)	(141)	(492)
Carrying amount at the end of the period	27	40	1	1	276	179	523

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5.1. Property, plant and equipment (continued)

Review of accounting estimates

Assets' residual values, useful lives and depreciation 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.

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	5-10
Park infrastructure	15
Right-of-use vehicles	Life of lease
Right-of-use buildings	Life of lease

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 2024.

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.

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 include propagation and sales of seedlings and plants. Rent is payable in advance. The Office accommodation is leased from J Berden and M Berden and is in place up to 30 June 2027 and the Nursery facility is leased from Cajetan and Giannina Amadio in place up to 30 June 2028. Lease payments are reviewed annually in line with CPI indexation.

The Board has 17 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 and borrowing costs are also disclosed in note 7.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in notes 4.1 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 2024

6. Financial assets

6.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
Deposits with the Treasurer	3 651	4 295
Total cash and cash equivalents	3 651	4 295

The Kangaroo Island Landscape fund was established in accordance with section 96 of the Landscape Act. The account is an interest bearing deposit account with the Department of Treasury and Finance (DTF) pursuant to section 21 of the *Public Finance and Audit Act 1987*.

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

6.2. Receivables

	2024	2023
	\$'000	\$'000
<u>Current</u>		
<u>Contractual receivables</u>		
Debtors	863	1 498
Accrued revenues	756	125
Total contractual receivables	1 619	1 623
Total current receivables	1 619	1 623
<u>Non-current</u>		
Workers compensation recoveries	1	1
Total non-current receivables	1	1
Total receivables	1 620	1 624

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 2024

7. Liabilities

7.1. Payables

	2024	2023
	\$'000	\$'000
Current		
Trade payables	892	436
Accrued expenses	17	18
Statutory payables		
GST payable to DEW	17	91
Accrued audit fees	46	45
Total Statutory payables	63	136
Total current payables	972	590
Total payables	972	590

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

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, statutory fees and charges and Audit Office of South Australia audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. Statutory payables are carried at cost.

The net amount of GST payable to the ATO (via DEW) is included as part of payables.

7.2. Financial liabilities

All financial liabilities relate to lease liabilities. Lease liabilities are measured via discounting the lease payments using either the interest rate implicit in the lease or Treasury's incremental borrowing rate. The borrowing costs associated with the lease liabilities was \$16 000 (2023: \$2 000).

Total cash outflows for leases is \$183 000 (2023: \$209 000).

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	2024	2023
	\$'000	\$'000
Lease liabilities		
Not later than one year	172	155
Later than one year but not later than five years	314	312
Total lease liabilities (undiscounted)	486	467

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

7.3. Provisions

	2024	2023
	\$'000	\$'000
<i>Movement in provisions</i>		
Carrying amount at the beginning of the period	47	38
Increase/(Decrease) in provisions recognised	(12)	9
Carrying amount at the end of the period	35	47

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 2024 provided by a consulting actuary engaged through the Office of the Commissioner for 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.

7.4. Other liabilities

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Unearned revenue	28	-
Total other liabilities	28	-

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.

Other contractual commitments

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

	2024	2023
	\$'000	\$'000
No later than one year	447	5
Later than one year but not later than five years	460	111
Total expenditure commitments	907	116

The Board's commitments relate to non-cancellable contracts at the reporting date.

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

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.

8.3. Events after the reporting period

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