



**Government
of South Australia**

Dog and Cat Management Board

2022-23 Annual Report

Dog and Cat Management Board

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Date approved by the Board: 22 August 2023
(*without financial audited statements*)

Date presented to Minister: 29 September 2023

To:

The Hon Dr Susan Close

Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Sector Regulations 2010*, the *Public Finance and Audit Act 1987* 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.

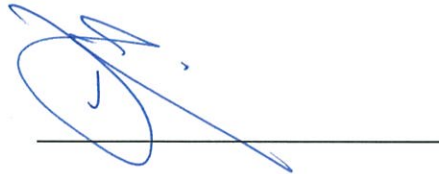
Submitted on behalf of the Dog and Cat Management Board by:

David Parkin

Chairperson

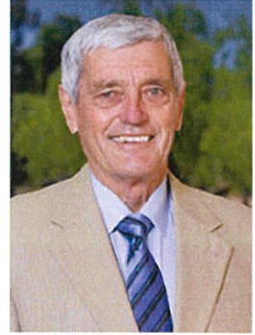
Date 25 sept 2023

Signature



From the Chairperson

In accordance with the *Public Sector Act 2009*, the *Public Finance and Audit Act 1987* and section 24 of the *Dog and Cat Management Act 1985*, I present this annual report on behalf of the Dog and Cat Management Board (the Board) for the year ending 30 June 2023. The Board approved the agency's performance documented in this report at its meeting of 22 August 2023.



A handwritten signature in blue ink, consisting of a large, stylized 'D' followed by a long horizontal stroke that curves upwards at the end.

David Parkin
Chairperson
Dog and Cat Management Board

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Overview: about the agency

Our strategic focus

The Dog and Cat Management Board (the Board) administers the *Dog and Cat Management Act 1995* (the Act), and provides expert advice to the Minister for Climate, Environment and Water (the Minister), the Local Government Association (LGA), councils, industry stakeholders and the public in relation to dog and cat management.

The Board provides policy leadership for South Australia's 69 local government entities. It is an advocate and intermediary, working with vets, microchip implanters, breeders and pedigree organisations, animal rescue and shelter organisations and assistance dog organisations to ensure South Australia's dog and cat management practices meet the objects of the Act. The Board also advocates for the broader community, and provides a vital link between state and local government.

Our functions, objectives and deliverables

The Board's functions are defined by the *Dog and Cat Management Act 1995* (the Act) and include:

- Plan for, promote, and provide advice about, the effective management of dogs and cats throughout South Australia.
- Oversee the administration and enforcement of the provisions of the Dog and Cat Management Act 1995 (the Act).
- Keep the Act under review and make recommendations to the Minister.
- Advise the Minister or the LGA on the operation of the Act or issues directly relating to dog or cat management in South Australia.
- Undertake or facilitate research relating to dog or cat management.
- Manage, maintain and enhance the Dogs and Cats Online system.
- Develop policy, procedures and guidelines relating to dog and cat management administration.
- Monitor the administration and enforcement of the Act by councils.
- Undertake or facilitate educational and training programs relating to dog or cat management and the Dogs and Cats Online system for authorised persons and industry groups.
- Provide advice and support to councils about the administration or enforcement of the Act.
- Accredite assistance dogs.
- Accredite training programs for dogs and owners.
- Keep and maintain registers for the purposes of the Act.
- Consider all proposed by-laws referred to the Board.
- Fix fees and charges for the purposes of the Act.
- Carry out any other function the Minister assigns to the Board.

The Board's strategic outcomes are to: encourage responsible dog and cat ownership; reduce public and environmental nuisance caused by dogs and cats; and promote the effective management of dogs and cats.

The Board meets its strategic outcomes and delivers its functions and objectives via two strategic programs, each with five priority actions.

Program 1 | Responsible ownership and effective management of dogs and cats

- 1.1 Deliver and evaluate educational programs that promote responsible ownership and effective management of dogs and cats
- 1.2 Develop and implement a cat management strategy and plan
- 1.3 Develop a plan for improved dog-attack data and dog attack counter measures
- 1.4 Advise the Minister and LGA on amendments required to the Dog and Cat Management Act
- 1.5 Monitor emerging issues

Program 2 | Effective Board and organisational performance

- 2.1 Implement and evaluate the communication and engagement plan which includes a strategy for developing partnerships with stakeholders
- 2.2 Implement the DACO framework and action plan to ensure long term viability and sustainability of the system
- 2.3 Maintain a rolling five year financial plan for the Dog and Cat Management Board to ensure financial sustainability and viability
- 2.4 Regularly evaluate the Board's operations and performance
- 2.5 Support the administration of the Act by local councils and review compliance approaches by the Board

Our organisational structure

In accordance with section 12 of the Act, the Board consists of nine members, appointed for terms of up to three years. Four members are nominated by the LGA, four are nominated by the Minister and a chairperson is jointly nominated by the LGA and the Minister. The Board membership and remuneration is reported in the South Australian Government Board and Committee Information Annual Report.

The Board's operations are managed by staff under a Service Level Agreement with the Department of Environment and Water (DEW) and a range of other contractors.

Our Minister

The Dog and Cat Management Board is a portfolio agency of the Minister for Climate, Environment and Water, the Hon Dr Susan Close.

Our Executive team

The Board is supported in its operations and delivery of outcomes by staff from DEW through a Service Level Agreement.

Legislation administered by the agency

Dog and Cat Management Act 1995

Dog and Cat Management Regulations 2017

The agency's performance

Performance at a glance

The Board provides a valuable advocacy and consultative service to the South Australian Government, Local Government Association, councils, dog and cat owners and industry stakeholders to effectively manage dogs and cats in South Australia.

The Board takes a leadership role by empowering councils with the tools they need to build safer communities, manage the investigation of dog attacks, encourage proactive cat management and educate the community about responsible dog and cat ownership.

From 1 July 2022-30 June 2023 the Board met 10 times via 7 meetings (including a special meeting after the September workshop) and 4 workshops. The number of meetings attended by each member follows.

Role	Name	From	To	Meetings Attended
Chairperson	David Parkin	01/07/2022	30/06/2023	7 - meetings 4 - workshops 5 - OOS meetings
Member	Assoc Prof Susan Hazel	01/07/2022	30/06/2023	7 - meetings 4 - workshops
Member	Dr Philip Roetman	01/07/2022	30/06/2023	7 - meetings 4 - workshops
Member	Karen Rokicinski	01/07/2022	30/06/2023	7 - meetings 3 - workshops
Member	Ron Somers	01/07/2022	30/06/2023	7 - meetings 4 - workshops
Member	Brenton Thomass	01/07/2022	30/06/2023	6 - meetings 3 - workshops
Member	Rocky Warren	01/07/2022	17/03/2023	1 - meetings 2 - workshops
Member	Helga Lemon	01/07/2022	27/04/2023	6 - meetings 4 - workshops
Member	Duncan McFetridge	01/07/2022	10/12/2022	1 – meeting 1 – workshop

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Educate and inform the community about dog and cat management	<p>Number of campaigns developed and delivered</p> <p>Messages published or disseminated via publications or other mediums.</p>	<p>The Board has developed a dog bite awareness campaign to be launched July 2023-24. The aim is to educate people about the risk of dog bites which continues to rise.</p> <p>The Board distributed 128,430 publications about dog and cat management which is 84,000 more than last year.</p> <p>Advertisements promoting dog and cat sales laws were placed on Gumtree and Facebook in July and August 2022 (commenced in April). The ads were seen by over 51,000 South Australians and directed 2,128 people to the Board's website for information.</p> <p>Staff from the Board's operational unit attended the Adelaide Animal Expo 1-2 April 2023 promoting dog and cat management laws and responsible ownership to the tens of thousands of South Australians that attended.</p>

Agency objectives	Indicators	Performance
Improve cat management	Increased number of cats registered, microchipped and desexed	<p>The Board continued delivering a co-contribution grant scheme with councils matching contributions dollar for dollar through the National Desexing Network. In 2022/23 an additional \$20,300 in grants was provided to councils, taking the total to The Board has expended \$35,300 since the program inception in 2021-22. This figure is matched by nine councils resulting in a total amount of \$70,600 investment in low cost desexing for cat owners in financial need.</p> <p>A scoping study was undertaken to identify reasonable incentives and supporting education to help people who own roaming cats, bring them in to stay permanently at home. The study lays a foundation for a suite of education materials that will be packaged as 'Roam to Home' to be promoted to cat owners via councils, vets and shelters.</p> <p>Cat registration numbers increased by 9.1% from 86,506 in 2021/22 to 94,427 in 2022-23. This includes 'non active' records (e.g. permanently lost cats).</p> <p>Of the 'active' (at home, belonging to an owner) cat records on Dogs and Cats Online:</p> <ul style="list-style-type: none"> • 97% are microchipped, • 87% are desexed

<p>Improve dog management including better understanding of dog incidents</p>	<p>Increase in the numbers of compliant dogs registered</p> <p>Improve the dog incident reporting process for councils</p> <p>Return dogs to their owners quickly without the need for impounding, via microchips and registration</p> <p>Interpret available data to measure or determine trends or hypothesis for dog bite reduction strategies</p>	<p>During 2022/23 financial year, 311,653 dogs were registered on Dogs and Cats Online. This is a decrease of 3,897 (1.2%) dog registrations from the previous financial year. This includes:</p> <ul style="list-style-type: none"> • 13,578 working dogs • 1,149 racing greyhounds • 336 assistance dogs <p>Of the 'active' records of dogs on Dogs and Cats Online (at home, belonging to an owner):</p> <ul style="list-style-type: none"> • 96% are microchipped • 73% are desexed. <p>A total of 3,440 dogs were collected and returned to their owners without the need for impounding.</p> <p>The total number of dogs impounded by councils was 3,804, with 2,453 dogs subsequently returned to their owners.</p> <p>A total of 1,122 dog incident reports were logged on Dogs and Cats Online for 2022/23 financial year.</p> <p>There were 2,349 dog attacks or harassments reported directly to councils, compared to 2,120 last year.</p>
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Provide advice to the Minister and LGA to review the Act	Minister accept recommendations in the Board's report on the Dog and Cat Management Act (1995) review.	<p>In 2022 the Board reviewed the Dog and Cat Management Act 1995 on behalf of the Minister for Climate, Environment and Water.</p> <p>The report of the Act review was presented to the Minister in December 2022. The Minister examined the report and accepted the eight recommendations which included scoping options for state-wide cat management and breeding reforms.</p> <p>Subsequently, the Board has held two working groups, 13 workshops and numerous face-to-face meetings with council officers, cat rescue groups, the Australian Veterinary Association, RSPCA South Australia and Animal Welfare League of South Australia, regarding potential changes to the Act.</p>
Monitor emerging issues	Manage latent issues proactively to abate risk	<p>To address the government's breeding reform commitment, the Board consulted South Australian councils who enforce the dog and cat breeding laws. The Board subsequently revised its breeder registration policy and established a plan to roll out the reforms which will include an education package and updated standards and guidelines.</p> <p>The Board continued to support councils with detention services issues. Third party providers of detention services to councils experienced capacity issues which resulted in some councils being unable to access the service. Provision and coordination of information and facilitation between councils continues.</p>

Communication and engagement strategies	Better engagement with key stakeholders	<p>The Board held four Senior Animal Management Officer Forums in 2022-23 to discuss tools, guidelines and procedures councils utilise for dog and cat management. It offered six training sessions support council staff with Dogs and Cats Online through May and June.</p> <p>As part of <i>Dog and Cat Management Act 1995</i> review and subsequent work to progress the recommendations of the review, two working groups and 12 workshops were held with councils to discuss possible breeding and cat management reforms.</p> <p>The RSPCA South Australia, Animal Welfare League of South Australia, Australian Veterinary Association and the breeding sector were also engaged throughout the process and kept informed.</p> <p>The Board supports the Authorised Persons Association through an annual sponsorship of its professional development conference.</p> <p>The Board had a vet engagement officer visit vet clinics across the state, offering support for Dogs and Cats Online and dog and cat ownership publications.</p>
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<p>Maintain Dogs and Cats Online to ensure long term viability and sustainability</p>	<p>Achieve the outcomes set in the 2021-22 Dogs and Cats Online Framework and Action Plan within the approved budget.</p> <p>Maintain the data quality of Dogs and Cats Online so it can be analysed to determine trends and shape future policies.</p> <p>Dogs and Cats online is user-friendly, therefore well-utilised and contains good data.</p>	<p>All actions in the operation of DACO were delivered 10% under budget.</p> <p>The FAQ guide and administration task documentation to support councils were maintained.</p> <p>Business practices were improved in line with the DEW ICT review; and a new User Access Policy was developed. The Inspection of Register Guideline was reviewed and updated.</p> <p>The contracts for a hosting, support and maintenance was extended under the existing contract. The contracts for technical expertise and printing and distribution were managed effectively within budget and schedule.</p> <p>A suite of enhancements and fixes delivered improvements to the incomplete microchip and desexing records and transfers, historical records, password reset, and database and application security updates.</p> <p>Dogs and Cats Online was restricted between December 2022 to May 2023 to undertake system improvements, with access provided to council and shelter users only to ensure legislative responsibilities could be executed.</p>
<p>Maintain a rolling five year financial plan to ensure financial sustainability and viability</p>	<p>Expend allocated funding accountably</p>	<p>The Board held its strategic planning session in February 2022 to set the budget and approve expenditure. The Minister approved the Board's business plan with its 10 priority actions.</p>

<p>Evaluate Board operations and performance</p>	<p>A responsive, productive Board that can respond and adapt to feedback.</p> <p>Good data is collected that can be analysed to shape future policies</p>	<p>A workshop was held in November 2021 to evaluate the Board's performance. This was the second evaluation since the implementation of the Boards 2020-2025 Strategic Plan. A number of achievements were documented on the Boards website and communicated to key stakeholders in January 2023.</p> <p>The Board collects and analyses the following metrics from Dogs and Cats Online. For the 2022/23 financial year:</p> <ul style="list-style-type: none"> • 5,523 dog breeders (789 DogsSA members and 4,734 non pedigree self-registered) are registered • 466 cat breeders (90 members of pedigree associations and 376 non-members) are registered • Breeders can breed both dogs and cats • 128 veterinary organisations are registered • 531 veterinarians and veterinary staff are registered
<p>Support how councils administer compliance</p>	<p>Tools, procedures, training and guidelines for councils</p>	<p>The Board initiated a project to review and improve the dog incident policy, tools and procedures to support councils with dog incident investigations. The aim is to increase the knowledge within councils and the consistency of reporting around dog incident investigations.</p> <p>The Board updated its training of authorised officers' guideline based on a review it conducted of the training and professional development needs of authorised officers. The guideline contains a framework that will enable the Board to more strategically invest in training opportunities for authorised officers.</p> <p>The Board provided council grants to support 7 breeder education and compliance projects which involved 11 councils.</p>

Hospital Admissions

The following information is obtained from SA Health. It details the number of people by specific age groupings who seek hospital care from a dog injury. In the 2021/22 financial year there were 500 reported hospital admissions due to dog bites. This is a decrease of 13 admissions compared to the previous year.

<i>Financial year</i>	<i>Admissions, all ages</i>	<i>Admissions, ages 0-9</i>	<i>Admissions, ages 70+</i>
2012-13	211	65	20
2013-14	237	51	23
2014-15	252	56	34
2015-16	299	84	28
2016-17	391	92	28
2017-18	354	67	35
2018-19	380	77	29
2019-20	422	100	35
2020-21	513	67	54
2021-22	500	86	49
2022-23	473	87	43

During the 2022/23 financial year there were 27 fewer hospital admissions than the previous year. For the first time in the last 15 years, hospital admissions decreased for two consecutive years. This encouraging sign contradicts expectations of the continued growth deduced (in 2021) from the steadily increasing trend between 2010 and 2020. The admissions recorded over the last two financial years suggest a stable trend for the next couple of years at around 500 per year.

The 2022/23 admission rates (admissions per 1,000 persons) for each age category have decreased since the previous financial year (2021/22). This can be a result of the countermeasures implemented by local councils and the Board. For most age categories, the decrease observed was minor; however, the decrease for teenagers was significant – from 2.7 to 1.7 admissions per 1,000 teenagers. Despite the decreasing trends observed in the 2022/23 admissions, these rates are still considerably higher than those observed 5 years ago. Therefore more effort to neutralise and reduce the contributing factors of the increases observed from 2010 to 2020 is necessary.

Young children less than 10 years old had the highest admission rate – 4.3 admissions per 1,000 children. This is considerably higher than other age categories and indicates children are more vulnerable to severe dog bite injuries. The rates observed for teenagers, adults (aged between 20 and 65 years old), and seniors (65+ years old) were 1.7, 2.8 and 1.7 admissions per 1,000 persons respectively. These rates show that dog attack countermeasures are needed of all age categories.

Employment opportunity programs

Program name	Performance
Nil	Not applicable

Agency performance management and development systems

Performance management and development system	Performance
DEW employees supporting the Board's operations undertake a performance review and development program with their managers.	Two sessions are held on an annual basis. Professional development opportunities are identified at these sessions.
Induction of Board Members	Induction sessions are conducted as Board Members are appointed. This includes information on the governance framework and risk management plan
Board workshop evaluating its performance held annually	<p>The Board's performance workshop was held in November.</p> <p>Board members were generally positive on the operations and achievements of the Board.</p> <p>Opportunities for improvements were identified and are being implemented as required.</p>

Work health, safety and return to work programs

Work, health and safety (WHS) is managed through DEW as part of the Service Level Agreement with the Board. WHS matters are reported to the Board at each meeting.

Reporting on this matter is contained within the DEW Annual Report 2022-23.

Workplace injury claims	Current year 2022-23	Past year 2021-22	% 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 2022-23	Past year 2021-22	% 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%

Return to work costs**	Current year 2022-23	Past year 2021-22	% 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 <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

Executive employment in the agency

Executive classification	Number of executives
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SAES Level 1	0
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Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

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

Full audited financial statements for 2022-23 are attached to this report.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

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](#)

Risk management

Risk and audit at a glance

The Board conducts an annual review of the risk register and action on risks are reported through the Managers Report to the Board.

Fraud detected in the agency

Category/nature of fraud	Number of instances
N/A	0

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

Strategies implemented to control and prevent fraud

Board members control the risks to prevent fraud through approval controls in respect of expenditure delegations, setting an annual budget, approving project expenditure, key contract management and monitoring of monthly financial statements.

The Service Level Agreement with DEW (and, through DEW, Shared Services) provides a range of services to the Board, including management and advice on budgets and risks, procurement and insurance.

In particular, DEW are contracted to provide the following services:

- Financial Fraud: Provide legislatively compliant systems, consistent with the DEW systems and practices.
- Risk Management of Fraud: Provide on-going vigilance of fraud and raise issues immediately if anomalies are identified. Report immediately on any issues of suspected fraud.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

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*:

0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

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

Not applicable.

Reporting required under the *Carers' Recognition Act 2005*

Not applicable.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	3
		Total	3

Additional Metrics	Total
Number of positive feedback comments	3
Number of negative feedback comments	16*
Total number of feedback comments	19
% complaints resolved within policy timeframes	100%

**Throughout the period where the Board consulted the key stakeholders who enforce or administer the Dog and Cat Management Act 1995 to seek better cat management solutions for the state, it received 16 negative comments from the public. It is important to understand, public consultation on the issue has not yet taken place and most of these comments made incorrect assumptions and all were disrespectful.*

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

Service Improvements

All complaints were related to attitude of telephonists taking public calls or system maintenance on state dog and cat register. The following improvements were made to rectify or enhance the agency's performance.

- Appointed a new call centre due to the complaints received.
- Added a notice/instructions on dog registration renewal notices for updating records for deceased pets.
- Improved wizard function in the state dog and cat register to improve the owner's ability to update independently without assistance.

Compliance Statement

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

Appendix: Audited financial statements 2022-23



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To the Chair Dog and Cat Management Board

Opinion

I have audited the financial report of the Dog and Cat Management Board (the Board) for the financial year ended 30 June 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2023, 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 Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair, the Acting Manager and the Chief Financial Officer, Department for Environment and Water.

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 Acting Manager and the Board for the financial report

The Acting 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 the Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Acting Manager is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Acting Manager is also responsible for 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 25(7) of the *Dog and Cat Management Act 1995*, I have audited the financial report of the Board for the financial year ended 30 June 2023.

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.

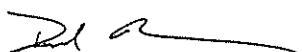
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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 Board
- conclude on the appropriateness of the Acting 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 Chair and Acting Manager about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue

Assistant Auditor-General (Financial Audit)

27 September 2023

Dog and Cat Management Board

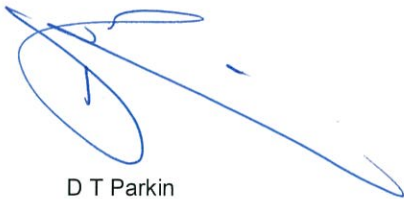
Financial Statements

For the year ended 30 June 2023

Dog and Cat Management Board
Certification of the Financial Statements
for the year ended 30 June 2023

We certify that the:

- financial statements of the Dog and Cat Management 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 Dog and Cat Management Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



D T Parkin

Chair

25 September 2023



A Gee

A/Manager

Dog and Cat Management

25 September 2023



S O'Brien

Chief Financial Officer

Department for Environment and Water

25 September 2023

Dog and Cat Management Board
Statement of Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Fees and charges	2.1	3 019	2 958
Interest	2.3	146	-
Grant revenue	2.2	50	-
Total income		3 215	2 958
Expenses			
Supplies and services	4.1	2 438	2 315
Depreciation and amortisation	5.1	170	170
Grants and subsidies	4.2	74	253
Board member expenses	3.3	38	28
Other expenses	4.3	11	19
Total expenses		2 731	2 785
Net result		484	173
Total comprehensive result		484	173

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

Dog and Cat Management Board
Statement of Financial Position
As at 30 June 2023

		2023	2022
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	6.1	3 396	2 980
Receivables	6.2	51	75
Total current assets		3 447	3 055
Non-current assets			
Intangible assets	5.1	818	988
Total non-current assets		818	988
Total assets		4 265	4 043
Current liabilities			
Payables	7.1	120	382
Total current liabilities		120	382
Total liabilities		120	382
Net assets		4 145	3 661
Equity			
Retained earnings		4 145	3 661
Total equity		4 145	3 661

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

Dog and Cat Management Board
Statement of Changes in Equity
for the year ended 30 June 2023

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2021	3 488	3 488
Net result for 2021-22	173	173
Total comprehensive result for 2021-22	173	173
Balance at 30 June 2022	3 661	3 661
Net result for 2022-23	484	484
Total comprehensive result for 2022-23	484	484
Balance at 30 June 2023	4 145	4 145

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

Dog and Cat Management Board
Statement of Cash Flows
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Fees and charges		3 018	2 958
Interest		134	-
GST recovered from DEW		91	75
Grants and contributions		55	-
Cash generated from operating activities		3 298	3 033
<i>Cash outflows</i>			
Payments for supplies and services		(2 750)	(2 165)
Payments for Grants and Subsidies		(81)	(278)
Board member expenses		(39)	(34)
Other payments		(12)	(12)
Cash used in operating activities		(2 882)	(2 489)
Net cash provided by operating activities		416	544
Net increase in cash and cash equivalents		416	544
Cash and cash equivalents at the beginning of the reporting period		2 980	2 436
Cash and cash equivalents at the end of the reporting period	6.1	3 396	2 980

The accompanying notes form part of these financial statements.

Dog and Cat Management Board

Notes to and forming part of the financial statements

For the year ended 30 June 2023

1 About the Dog and Cat Management Board

The Dog and Cat Management Board (DCMB) is a not-for-profit reporting entity, established pursuant to the *Dog and Cat Management Act 1995* (the Act).

The financial activities of the DCMB are administered through the Dog and Cat Management Fund (the Fund) in accordance with the Act.

The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to section 21(1) of the *Public Finance and Audit Act 1987*.

The Fund's sources of revenue consist of:

- money required to be paid into the Fund under the Act, comprising registration fees
- any other money received by the DCMB for professional services
- interest accruing from investment of the Fund.

The Department for Environment and Water (DEW) provides administrative and workforce support to the DCMB. These services are provided by DEW to the DCMB on a cost recovery basis under a Service Level Agreement (SLA). The DCMB reflects costs invoiced by DEW under the SLA as fee for service expenses (refer to note 4.1).

The financial statements and accompanying notes include all the controlled activities of the DCMB.

The DCMB has administered activities which are presented separately and disclosed in note 8. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for the DCMB's transactions.

1.1. Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

The financial statements are prepared based on a 12 month reporting 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 identified in the notes to the financial statements.

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.

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 the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

DCMB 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 DCMB either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.1. Basis of preparation (continued)

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

1.2. Objectives and programs

The DCMB's primary objectives are to:

- encourage responsible dog and cat ownership
- reduce public and environmental nuisance caused by dogs and cats
- plan for, promote, and provide advice about the effective management of dogs and cats throughout South Australia
- oversee the administration and enforcement of the provisions of the Act.

The priorities of the DCMB to support achieving the objectives of the Act are to:

- improve dog management through responsible dog ownership and community collaboration
- improve cat management through responsible cat ownership and community collaboration
- connect Councils, community, professionals and agencies interested in and responsible for dog and cat management
- provide leadership in dog and cat management and effective administration of the Act.

The DCMB achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister. Whilst these activities are delivered through two programs, the revenue and expenses cannot be reliably allocated across these programs and therefore, a Statement of Income and Expenses by Program has not been prepared.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

2. Income

2.1. Fees and charges

	2023 \$'000	2022 \$'000
Registration fees received		
Metro Councils	2 042	2 010
Regional Councils	552	540
Breeders registration	425	408
Total registration fees	3 019	2 958

Revenue from fees and charges relate to registration fees pursuant to section 26(5) of the Act. The fees are recognised upon receipt.

2.2. Grant revenue

	2023 \$'000	2022 \$'000
Private Industry	50	-
Total registration fees	50	-

2.3. Interest

	2023 \$'000	2022 \$'000
Interest - deposits with the treasurer	146	-
Total interest	146	-

During 2022-23 DTF reinstated interest earnings ceased in November 2020. DCMB resumed earning interest on its deposit account backdated from May 2022.

Interest income is recognised on receipt.

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the DCMB include the Minister for Climate, Environment and Water, the Board Chairperson and other members of the Board who have responsibility for the strategic direction and management of the Board.

Total compensation for key management personnel was \$36 000 in 2022-23 and \$27 000 in 2021-22.

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 the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties occurred during 2022-23.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.2. Board and committee members

Members of the Dog and Cat Management Board during the 2023 financial year were:

D T Parkin (Chair)	Dr S J Hazel	P S Warren
Dr H G Lemon	Dr D McFetridge	
Dr P E J Roetman	Dr R L Somers	
B W Thomass	K Rokincinski	

Board and committee remuneration

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

	2023	2022
\$0 - \$19 999	9	11
Total number of members	9	11

The total remuneration received or receivable by members was \$36 000 (2022: \$27 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

3.3. Board member expenses

	2023	2022
	\$'000	\$'000
Board and committee fees	26	26
Employment on-costs - superannuation	10	1
Employment on-costs - other	2	1
Total board member expenses	38	28

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

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

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Fee for service - direct salaries	1 039	971
Fee for service - Dogs and Cats Online (DACO) project	434	551
Service Level Agreement (DEW)	328	306
General administration	224	133
Printing and publishing	138	171
Information technology and communication charges	94	62
Fee for service - other	45	48
Fee for service - Educational programs	41	9
Fee for service - Legislative review	35	17
Contractors	27	17
Training and development	9	8
Other	8	1
Fee for service - Compliance programs	7	16
Sponsorships	6	5
Accommodation	3	-
Total supplies and services	2 438	2 315

4.2. Grants and subsidies

	2023	2022
	\$'000	\$'000
Local Councils	74	220
Animal Management in Rural and Remote Indigenous Communities (AMRRIC)	-	33
Total grants and subsidies	74	253

4.3. Other expenses

	2023	2022
	\$'000	\$'000
Audit Fees	11	11
Work in progress write-offs	-	8
Total other expenses	11	19

Audit fees

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$11 400 (2022: \$11 200). No other services were provided by the Auditor-General's Department.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

5. Non-financial assets

5.1. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software relates to the DCMB's DACO system.

Reconciliation 2022-23

	Internally developed \$'000
Carrying amount at 1 July 2022	988
Amortisation	(170)
Carrying amount at 30 June 2023	818

Reconciliation 2021-22

	Internally developed \$'000
Carrying amount at 1 July 2021	1 166
Amortisation	(170)
Write-offs	(8)
Carrying amount at 30 June 2022	988

Useful life

Amortisation is calculated on a straight line basis. Intangible assets amortisation is calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Application software - internally developed	10

Impairment

There were no indications of impairment for intangible assets at 30 June 2023.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

6. Financial assets

6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	3 396	2 980
Total cash and cash equivalents	3 396	2 980

Deposits with the Treasurer

The Dog and Cat Management Fund is established under section 25 of the *Dog and Cat Management Act 1995*. The Dog and Cat Management Fund deposit account was established under 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. There was no interest earned during 2022 due to Treasury advising public authorities in November 2020 that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer. Interest recommenced being paid in September 2022 on cash balances from May 2022.

6.2. Receivables

	2023	2022
<u>Current</u>	<u>\$'000</u>	<u>\$'000</u>
Prepayments	28	41
Accrued revenue	13	-
GST recoverable from DEW	10	34
Total current receivables	51	75
 Total receivables	 51	 75

Prepayments are not interest-bearing as they are not financial assets.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

7. Liabilities

7.1. Payables

	2023 \$'000	2022 \$'000
<u>Current</u>		
Accrued expenses	74	13
Trade payables	46	369
Total current payables	120	382
Total payables	120	382

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

Statutory payables included in the table above relate to employee related payables, such as payroll tax, Fringe Benefits Tax, GST payable, and Auditor-General's Department audit fees total \$11 000 (2022: \$13 000)

8. Other disclosures

The Dogs and Cats Online (DACO) system is South Australia's central dog and cat registration database that is accessible within each council. DACO is the primary collection process for annual pet registration fees on behalf of Councils, and stores information such as ownership, breeder and microchip data to support Councils and the DCMB in the discharge of their obligations under the Act.

Registration fees collected by the DCMB through DACO are deposited into the Dog and Cat Management Fund which was established under the *Dog and Cat Management Act 1995*.

Each financial year, the DCMB must transfer to councils the percentage of dog registrations fee collected as fixed in the *Dog and Cat Management Regulations 2017*. The DCMB does not control these funds and they are recorded as administered items below.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

8.1. Administered items

Statement of Comprehensive Income for the Year Ended 30 June 2023	2023	2022
	\$'000	\$'000
Income		
Registration fee	10 709	10 466
Total income	10 709	10 466
Expenses		
Registration fee remittance payments to Councils	10 709	10 466
Total expenses	10 709	10 466
Net result	-	-

Statement of Financial Position as at 30 June 2023	2023	2022
	\$'000	\$'000
Current assets		
Cash and cash equivalents	152	254
Receivables	280	40
Total current assets	432	294
Total assets	432	294
Current liabilities		
Payables	432	294
Total current liabilities	432	294
Total liabilities	432	294
Net assets	-	-
Equity		
Retained earnings	-	-
Total equity	-	-

Statement of Cash Flows for the Year Ended 30 June 2023	2023	2022
	\$'000	\$'000
Cash flows from operating activities		
<u>Cash inflows</u>		
Registration fee	10 469	10 481
Cash generated from operating activities	10 469	10 481
<u>Cash outflows</u>		
Registration fee remittance payments to Councils	(10 571)	(10 649)
Cash used in operating activities	(10 571)	(10 649)
Net cash (used in) / provided by operating activities	(102)	(168)
Net increase in cash and cash equivalents	(102)	(168)
Cash and cash equivalents at the beginning of the reporting period	254	422
Cash and cash equivalents at the end of the reporting period	152	254

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2023

9. Outlook

9.1. Unrecognised contractual commitments

Other contractual commitments

Other contractual commitments reflect DACO system support and maintenance costs.

	2023	2022
	\$'000	\$'000
Within one year	514	416
Later than one year but not longer than five years	-	174
Total expenditure commitments	514	590

9.2. Contingent assets and liabilities

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

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

9.3. Events after the reporting period

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