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**Government
of South Australia**

Dog and Cat Management Board

2023-24 Annual Report

Dog and Cat Management Board

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ISSN: 1832-9446

Date approved by the Board: 20 August 2024
(without financial audited statements)

Date presented to Minister: 30 September 2024

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2023-24 ANNUAL REPORT for the Dog and Cat Management Board

To:

The Hon Susan Close MP

Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Dog and Cat Management Act 1995* 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 27 September 2024

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 1995*, I present this annual report on behalf of the Dog and Cat Management Board (the Board) for the year ending 30 June 2024. The Board approved the agency's performance documented in this report at its meeting of 20 August 2024.



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 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
- promote the effective management of dogs and cats.

The Board meets its strategic outcomes and delivers its functions and objectives via 2 strategic programs, each with 5 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 9 members, appointed for terms of up to 3 years. Four members are nominated by the LGA, 4 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 Department of Environment and Water (DEW) staff under a Service Level Agreement with DEW, and a range of contractors.

Our Minister

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

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 2023 - 30 June 2024 the Board met 9 times via 5 meetings and 4 workshops. The May Board meeting and September workshop were cancelled. The number of meetings attended by each member follows.

Role	Name	From	To	Meetings Attended
Chairperson	David Parkin	01/07/2023	30/06/2024	5 - meetings 4 - workshops 4 - OOS meetings
Member	Assoc Prof Susan Hazel	01/07/2023	30/06/2024	5 - meetings 3 - workshops
Member	Dr Philip Roetman	01/07/2023	08/08/2023	0 - meetings 1 - workshops
Member	Karen Rokicinski	01/07/2023	30/06/2024	4 - meetings 3 - workshops
Member	Dr Ron Somers	01/07/2023	30/06/2024	5 - meetings 2 - workshops
Member	Brenton Thomass	01/07/2023	30/06/2024	5 - meetings 4 - workshops
Member	Dr Jane Owens	25/08/2023	30/06/2024	4 - meetings 3 - workshops
Member	Dr Emily Dearsley	25/08/2023	30/06/2024	4 - meetings 3 - workshops
Member	Jamie Tann	25/08/2023	30/06/2024	4 - meetings 3 - workshops
Member	Tegan McPherson	25/08/2023	30/06/2024	4 - meetings 3 - workshops

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p>Deliver and evaluate education programs that promote responsible ownership and effective management of dogs and cats</p>	<p>Campaigns developed and delivered</p> <p>Messages published or disseminated via publications or other mediums</p>	<p>The Board launched the <i>Good Dogs Have Bad Days</i> public safety campaign to raise awareness of and mitigate dog bite risks. The campaign launched 13 July with advertisements on social media, radio, free-to-air television, video on demand streaming, billboards, bus shelters and bus backs.</p> <p>Campaign materials were distributed to councils, shelters and vet clinics and safety information pamphlets inserted into 255,000 dog registration notices</p> <p>The campaign generated:</p> <ul style="list-style-type: none"> • 53,908 clicks from 10.3 million impressions served across digital platforms • 25,649 visits to the campaign website • 300% increase of unique web visitors to exceed the 50% target six-fold.

Agency objectives	Indicators	Performance
		<p>The Board created the <i>Roam to home</i> booklet and website (roamtohome.com.au) with content developed by a feline behaviouralist. Roam to home is a guide to help owners of roaming cats make the transition to live permanently indoors without deprivation. The booklet is supplied and delivered free of charge to all councils, shelters and interested vet clinics. An accompanying video featuring an animated cat character is promoting the program via social media platforms.</p> <p>Advice and tips for dog owners leaving dogs <i>Home alone</i> was developed and published on the Board’s website and shared with stakeholders. A promotional video, leaflet and social media content was also created and distributed. The aim is to prevent dog anxiety, depression or disruptive (e.g. barking) and destructive behaviours.</p> <p>A series of three animated videos titled <i>A dog’s life</i> about dog ownership responsibilities were created and shared with Board stakeholders. The videos educate people about dog ownership responsibilities, explaining the laws which help manage community expectations and keep environmental harmony; the commitments owners have to their dogs’ health and wellbeing; and the importance of research before acquisition.</p> <p>The Board distributed 139,900 publications about dog and cat management, which is around 11,400 more than last year.</p>

<p>Improve cat management. Deliver and implement a cat management strategy and plan</p>	<p>Undertake research and engage stakeholders to scope out solutions and strategies</p>	<p>The following 4 bodies of work were undertaken to scope out future cat management strategies.</p> <ol style="list-style-type: none"> 1) The Board sought, collated and plotted a range of input for cat management strategies from local government dog and cat management leaders, and community-based welfare groups, through meetings and workshops. 2) The Victorian Government released a draft cat management strategy for public comment in April 2024. This was reviewed in light of it could influence the future of South Australia’s cat management laws. 3) An independent survey of a representative sample of the South Australia population about cat ownership and cat management expectations was undertaken. Results (to be published in 2024/25) will provide insight into the current behaviours relating to cat ownership and explore sentiment towards accepting any cat containment rules should they be introduced in future. 4) The <i>RSPCA SA and AWL Cat Management Plan for South Australia</i> (2019) was reviewed to track progress made to date. <p>Of the 11 actions identified for the Board to address, the following 8 have been actioned:</p> <ul style="list-style-type: none"> • 1 - Develop education materials; • 2 - Website messaging; • 3 - Promote responsible ownership; • 6 - Align council cat management plans; • 7 - Board to increase focus on cats;
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Agency objectives	Indicators	Performance
		<ul style="list-style-type: none"> • 9 - (Underway) Code of Practice and Standards for humane cat management; • 12 - Grant programs; • 17 - Promote microchipping. <p>Progress on 4 and 5 are underway.</p>
	<p>Increased number of cats registered, microchipped and desexed</p>	<p>The Board continued its grant scheme with councils, matching contributions dollar to offer subsidised desexing for cat owners experiencing financial hardship.</p> <p>\$38,454.55 in grants was expended, engaging 12 councils in the subsidised desexing program.</p> <p>Cat registration numbers increased by 12.8% from 94,427 in 2022/23 to 106,559 in 2023-24. This includes ‘non active’ records (e.g. permanently lost cats).</p> <p>Of the ‘active’ (at home, belonging to an owner) 98,463 cat records on Dogs and Cats Online:</p> <ul style="list-style-type: none"> • 95,645(97.1%) are microchipped • 85,872 (87.2)% are desexed

<p>Develop a plan for improved dog attack data and dog attack counter measures</p> <p>Improve dog management including better understanding of dog incidents</p>	<p>Public education programs</p> <p>Research results</p> <p>Resources for councils</p> <p>conducting dog offence investigations.</p>	<p>The <i>Good Dogs Have Bad Days</i> public safety campaign was developed and in market July to September 2023 to raise awareness about dog bites (refer page 11, education programs).</p> <p>Two social research projects were commissioned by independent agencies to understand the actions, behaviours, attitudes and frequency of dog attacks.</p> <p>In July 2023, a survey of 402 South Australians set a benchmark for measuring people’s attitudes and behaviours towards dogs before a public safety campaign. This same survey was repeated in October 2 weeks after the awareness campaign and found:</p> <ul style="list-style-type: none"> • The <i>Good Dogs Have Bad Days</i> campaign observed a strong recall, over a third (34%) of the sample having seen prompted materials previously – more (43%) recalling some messaging about dog bite broadly in the past six months. • The campaign was perceived as positive, the messages reinforced an important community message • The metrics of ‘believable’, ‘informative’ and ‘relevant’ all rated over 80% and impact was equally strong—those who recalled the campaign rated key survey metrics higher (e.g. believe any dog has the potential to bite, dog bite is a serious community safety issue) compared to those with no recall. • The campaign resonated more closely with current or previous dog owners, this audience had a higher recall of the campaign, noting a large increase in the percentage who agree with the statement ‘any dog has the potential to bite’ when comparing pre-campaign survey measures to post-campaign (up 10 percentage points).
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		<p>In October 2023 a separate survey sought to gain insight into who, where and why dogs bite to shape future education to prevent dog bites. Around 2,000 South Australians were surveyed and the following revelations will influence future risk mitigation strategies.</p> <ul style="list-style-type: none"> • 1 in 3 adults in SA have suffered injuries from dog attacks in their lifetime. • Only 1% of dog attack victims were hospitalised: This highlights a more serious community health problem than the 500 dog attack hospitalisations per year reported by SA Health. • 65% of dog bites occur in the home and are not reported to councils. <p>Board member Associate Professor Susan Hazel and the Board’s Data Analyst Dr Ivan Iankov wrote a research paper for <i>Preventive Veterinary Medicine</i> journal on the <i>Good Dogs Have Bad Days</i> campaign.</p> <p>Two of the Board’s staff members were invited to join Australia Post’s <i>Cross Industry Dog Safety Taskforce</i> comprising government agencies, retail, telecommunications and logistics sectors.</p> <p>The Board and Australia Post entered a dog bite safety partnership to deliver education messages to South Australian dog owners.</p> <p>On behalf of the Minister, South Australian dog attack penalties were reviewed against all other states and territories. This informed the draft Bill to amend the <i>Dog and Cat Management Act 1995</i> (breeder reforms and miscellaneous) proposing increases and released for consultation.</p> <p>A comprehensive dog incident investigation resources package was developed with input from councils</p>
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Agency objectives	Indicators	Performance
		<p>which will replace council’s current guidelines and resources. These materials provide guidance and a processes for investigating alleged dog offences.</p>
	<p>Interpret available data to measure or determine trends or hypothesis for dog bite reduction strategies</p>	<p>There were 2,563 dog attacks or harassments reported directly to councils, compared to 2,349 last year. These number continue to rise (there were 2,120 the previous year). The awareness campaign could also be a contributing factor to the increase. These statistics are being closely monitored in parallel with the 2 social research surveys scheduled to occur annually to continue tracking progress and adapt any dog bite mitigation strategies.</p> <p>Hospital admissions from dog bites and incidents reported in Dogs and Cats Online was analysed with the following findings.</p> <ul style="list-style-type: none"> • As on 6 August 2024, a total of 1,361 dog incident reports (439 harassments and 922 attacks) were logged on Dogs and Cats Online for 2023/24 financial year. • There were 503 hospital admission due to dog bites in 2023/24 financial year (preliminary data release, complete dataset will be available in Nov’24). The number of hospital admissions remains relatively steady over the last 3 years with small variation of +/-10 from year to year. This new trend is a change from the increasing trend for years 2011 to 2021 (during this period hospital admissions have doubled).

Agency objectives	Indicators	Performance
	<p>Increase in the numbers of compliant dogs registered</p> <p>Return dogs to their owners quickly without the need for impounding, via microchips and registration</p>	<p>During 2023/24 financial year, 314,750 dogs were registered on Dogs and Cats Online. This is an increase of 3,062 (1%) dog registrations from the previous financial year. This includes:</p> <ul style="list-style-type: none"> • 12,915 working dogs • 1,062 racing greyhounds • 308 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"> • 96.4% are microchipped • 73.5% are desexed. <p>A total of 2,318 dogs were collected and returned to their owners without the need for impounding.</p> <p>A total of 2,007 dogs were impounded then subsequently returned to their owners.</p>
<p>Advise the Minister and LGA on amendments required to the Dog and Cat Management Act</p>	<p>Support the Minister in preparing draft amendments to the Dog and Cat Management Act</p>	<p>Regular engagement with the state’s key dog and cat management agents across state and local government, welfare, shelter, breeding, and associated sectors has included discussion about the operation of the legislation and potential changes required.</p> <p>The Board undertook 2 workshops to inform the draft amendments.</p>

Agency objectives	Indicators	Performance
<p>Monitor emerging issues</p>	<p>Manage latent issues proactively to abate risk</p>	<p>Third parties who offer a detention service to councils experienced capacity issues where some councils were unable to access a service. The Board held a workshop in July 2023 to discuss the detention services issues and identify possible opportunities.</p> <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>National benchmarking has been undertaken as a first step to the review and update of the standards and guidelines.</p> <p>As part of the breeder reform commitment, the Board have updated existing breeder publications which are available for breeders on the Board’s website.</p> <p>The Board continues to consider actions to support councils in relation to meeting their legislative obligations.</p>

Agency objectives	Indicators	Performance
<p>Implement and evaluate the communication and engagement plan which includes a strategy for developing partnerships with stakeholders</p>	<p>Better engagement with key stakeholders</p>	<p>The Board held 4 Senior Animal Management Officer Forums in 2023-24 to discuss tools, guidelines and procedures councils utilise for dog and cat management.</p> <p>Quarterly meetings were held with RSPCA South Australia, Animal Welfare League of South Australia, Australian Veterinary Association; and separate quarterly meetings with the Authorised Persons Association.</p> <p>The Board sponsored the Authorised Persons Association annual professional development conference. The Board's operational staff and 2 Board members attended to stay abreast of local government issues and have personal discussions with authorised dog and cat management officers.</p> <p>A vet engagement officer visited 145 vet clinics across the state to offer them support for Dogs and Cats Online and dog and cat ownership literature to give their clients.</p>

<p>Implement the DACO framework and action plan to ensure long term viability and sustainability of the system</p>	<p>Achieve the outcomes set in the 2024 Dogs and Cats Online Framework and Action Plan within the approved budget. Maintain the data quality of Dogs and Cats Online so it can be analysed to determine trends and shape future policies. Dogs and Cats online is user-friendly, therefore well-utilised and contains good data.</p>	<p>All actions related to the operation of Dogs and Cats Online were delivered 5% under budget.</p> <p>Contracts for hosting, support, and maintenance were extended under the existing agreements. Additionally, contracts for technical expertise and printing and distribution were managed effectively within budget and on schedule.</p> <p>The FAQ guide and administration task documentation was updated to better support councils. Additionally, we've developed new training materials to help council staff prepare for the renewal process. Internal procedures have also been reviewed to ensure a smoother workflow for both renewal preparation and during the renewal period.</p> <p>Implementation of enhancements and fixes led to improvements in owner and animal address mapping, Recipient Created Tax Invoices processes, increased data accuracy in updating animal incident records, improved reporting and strengthened database and application security. System downtime required for maintenance and improvements was effectively managed with minimal disruption, ensuring continued compliance with legislative responsibilities for stakeholders.</p> <p>A communication campaign was implemented to reach out to 16,492 owners with potentially inactive email addresses, following the discontinuation of support by several email providers. This initiative supported improved data accuracy and ensures effective communication with owners.</p> <p>Planning has commenced for a new custom-built Dogs and Cats Online platform to ensure long-term viability and sustainability. This project aims to</p>
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Agency objectives	Indicators	Performance
		<p>address current system limitations, incorporate recent enhancements, and support ongoing improvements in data accuracy, reporting and communication effectiveness.</p> <p>Deposits have accrued and been strategically retained by the DCMB to fund the replacement of the Dogs and Cats Online system in the coming years.</p>
<p>Maintain a rolling 5-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 2024 to set the budget and approve expenditure. The Minister subsequently 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>The Board’s budget approval process and governance framework was reviewed and updated and the Board and support staff undertook governance training in May 2024.</p> <p>New members were recruited to the Board in an efficient, timely manner.</p> <p>The Board collects and analyses the following metrics from Dogs and Cats Online.</p> <ul style="list-style-type: none"> • 5,595 dog breeders (692 DogsSA members and 4,903 non pedigree self-registered) are registered • 362 cat breeders (71 members of pedigree associations and 291 non-members) are registered • Breeders can breed both dogs and cats • 129 veterinary organisations and 574 veterinarians and veterinary staff are registered in Dogs and Cats Online.

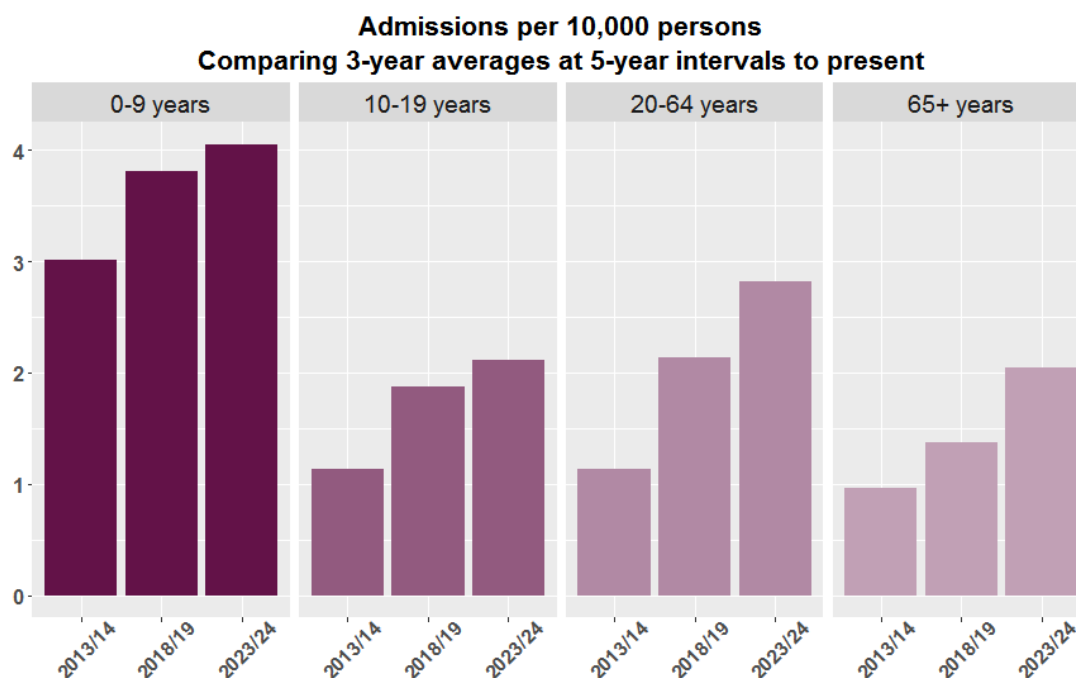
Agency objectives	Indicators	Performance
<p>Support the administration of the Act by local councils and review compliance approaches by the Board</p>	<p>Tools, procedures, training and guidelines for councils</p>	<p>The Board expended \$103,223.60 to support council initiatives in the first round of a small grants program. The grants are for projects, actions or programs that promote responsible pet ownership and effective dog and cat management. Grants were awarded to 10 councils for their respective projects.</p> <p>The Board established and manages a travel grant program for regional regulatory and compliance council officers to access and attend the Authorised Persons Association professional development conference. Through this grant, 11 regional officers were able to attend.</p> <p>The Board revised its breeder registration policy and established a plan for rolling out reforms with an education package and updated standards and guidelines. Existing breeder publications have been updated and are available for breeders on the Board’s website.</p> <p>The Board created a new support package with tools and procedures to support councils with dog incident investigations. It also updated the associated policy.</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 bite injury. In the 2023/24 financial year there were 503 hospital admissions, an increase of 7 compared to the previous year. Considering the rapidly increasing trend over the 10 years from 2010-2020, the stabilised rate of around 500 admissions over the past 4 years, is encouraging.

<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	506	86	49
2022-23	496	87	43
2023-24	503	69	69

Over the last 10 years standardised admissions (per 10,000 persons) from dog bites in every age category increased. However growth slowed in the last 5 years.



Children younger than 10 years old account for the highest admission rate, indicating that children are more vulnerable to severe dog bite injuries. Whilst less teenagers, adults (aged between 20 and 65 years old), and seniors (65+ years old) are admitted, these results are still concerning and have prompted a need for dog attack public safety awareness and relevant countermeasures to reach all age groups.

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

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 2023-24.

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%

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 <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
SAES Level 1	0

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 2023-24 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 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	4
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	1
		Total	5

Throughout the period where the Department for Environment and Water consulted on the Dog and Cat Management Act 1995 reforms, a number of negative comments were directed to the Board and referred the Department. As these comments were not related to the functions of the Board, they are not recorded in this annual report.

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	100%

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

Service Improvements

The 4 complaints stemming from the Dogs and Cats Online system errors have all been resolved.

The no case to answer complaint was related to another local government agency where Board staff and the manager worked efficiently with all parties to resolve their concern.

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 2023-24

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 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 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 Chair, the Manager, Dog and Cat Management, and the Acting 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 Manager Dog and Cat Management and the Board for the financial report

The Manager, Dog and Cat Management, 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 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Manager, Dog and Cat Management, 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 Manager, Dog and Cat Management 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 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 Manager, Dog and Cat Management
- conclude on the appropriateness of the Manager, Dog and Cat Management'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 Manager, Dog and Cat Management 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)

30 September 2024

Dog and Cat Management Board

Financial Statements

For the year ended 30 June 2024

Dog and Cat Management Board
Certification of the Financial Statements
for the year ended 30 June 2024

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
27 September 2024



A Gee
Manager
Dog and Cat
Management
27 September 2024



A Geytenbeek
Acting Chief Financial Officer
Department for Environment and Water
27 September 2024

Dog and Cat Management Board
Statement of Comprehensive Income
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
Fees and charges	2.1	3 240	3 019
Interest	6.1	242	146
Other income	2.2	20	50
Total income		3 502	3 215
Expenses			
Supplies and services	4.1	2 981	2 438
Depreciation and amortisation	5.1	170	170
Grants and subsidies	4.2	150	74
Board member expenses	3.2	32	38
Other expenses	4.3	12	11
Total expenses		3 345	2 731
Net result		157	484
Total comprehensive result		157	484

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 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.1	3 693	3 396
Receivables	6.2	18	51
Total current assets		3 711	3 447
Non-current assets			
Intangible assets	5.1	648	818
Total non-current assets		648	818
Total assets		4 359	4 265
Current liabilities			
Payables	7.1	57	120
Total current liabilities		57	120
Total liabilities		57	120
Net assets		4 302	4 145
Equity			
Retained earnings		4 302	4 145
Total equity		4 302	4 145

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 2024

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 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
Net result for 2023-24	157	157
Total comprehensive result for 2023-24	157	157
Balance at 30 June 2024	4 302	4 302

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 2024

	Note	2024 \$'000	2023 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Fees and charges		3 241	3 018
Interest		239	134
GST recovered from DEW		157	91
Other receipts		22	55
Cash generated from operating activities		3 659	3 298
<i>Cash outflows</i>			
Payments for supplies and services		(3 152)	(2 750)
Payments for Grants and Subsidies		(165)	(81)
Board member payments		(32)	(39)
Other payments		(13)	(12)
Cash used in operating activities		(3 362)	(2 882)
Net cash provided by operating activities		297	416
Net increase in cash and cash equivalents		297	416
Cash and cash equivalents at the beginning of the reporting period		3 396	2 980
Cash and cash equivalents at the end of the reporting period	6.1	3 693	3 396

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 2024

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 2024

1.1. Basis of preparation (continued)

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 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 2024

2. Income

2.1. Fees and charges

	2024	2023
	\$'000	\$'000
Registration fees received		
Metro Councils	2 205	2 042
Regional Councils	598	552
Breeders registration	437	425
Total registration fees	3 240	3 019

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. Other income

	2024	2023
	\$'000	\$'000
Return of unspent grant funding	20	50
Total other income	20	50

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 \$30 000 in 2023-24 and \$36 000 in 2022-23.

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 2023-24.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.2. Board and committee members

Members of the Dog and Cat Management Board during the 2024 financial year were:

D T Parkin (Chair)	Dr S J Hazel	T P McPherson
Dr E J Dearsley	W J Tann	P E J Roetman
Dr J Owens	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:

	2024	2023
	No.	No.
\$0 - \$19 999	10	9
Total number of members	10	9

The total remuneration received or receivable by members was \$30 000 (2023: \$36 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

3.3. Board member expenses

	2024	2023
	\$'000	\$'000
Board and committee fees	27	26
Employment on-costs - superannuation	3	10
Employment on-costs - other	2	2
Total board member expenses	32	38

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 2024

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Fee for service - direct salaries	1 225	1 039
General administration	478	224
Fee for service - Dogs and Cats Online (DACO) project	381	434
Service Level Agreement (DEW)	383	328
Printing and publishing	199	138
Fee for service - other	159	45
Fee for service - Educational programs	40	41
Contractors	35	27
Information technology and communication charges	16	94
Fee for service - Legislative review	16	35
Training and development	15	9
Sponsorships	10	6
Accommodation	5	3
Minor works maintenance and equipment	2	-
Fee for service - Compliance programs	-	7
Other	17	8
Total supplies and services	2 981	2 438

4.2. Grants and subsidies

	2024	2023
	\$'000	\$'000
Local Councils	150	74
Total grants and subsidies	150	74

4.3. Other expenses

Audit fees

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$11 700 (2023: \$11 400). No other services were provided by the Audit Office of South Australia.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

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 2023-24

	Internally developed \$'000
Carrying amount at 1 July 2023	818
Amortisation	<u>(170)</u>
Carrying amount at 30 June 2024	<u><u>648</u></u>

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 2024.

Dog and Cat Management 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	3 693	3 396
Total cash and cash equivalents	3 693	3 396

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. Interest earned during the year was \$242 000 (2023: \$146 000).

6.2. Receivables

	2024	2023
	\$'000	\$'000
Current		
Prepayments	-	28
Accrued revenue	15	13
GST recoverable from DEW	3	10
Total current receivables	18	51
Total receivables	18	51

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 2024

7. Liabilities

7.1. Payables

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Accrued expenses	19	74
Trade payables	38	46
Total current payables	57	120
Total payables	57	120

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 Audit Office of South Australia audit fees total \$12 000 (2023: \$11 000).

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 2024

8.1. Administered items

Statement of Comprehensive Income for the Year Ended 30 June 2024	2024	2023
	\$'000	\$'000
Income		
Registration fee	11 755	10 709
Total income	11 755	10 709
Expenses		
Registration fee remittance payments to Councils	11 755	10 709
Total expenses	11 755	10 709
Net result	-	-
Statement of Financial Position as at 30 June 2024	2024	2023
	\$'000	\$'000
Current assets		
Cash and cash equivalents	504	152
Receivables	193	280
Total current assets	697	432
Total assets	697	432
Current liabilities		
Payables	697	432
Total current liabilities	697	432
Total liabilities	697	432
Net assets	-	-
Equity		
Retained earnings	-	-
Total equity	-	-
Statement of Cash Flows for the Year Ended 30 June 2024	2024	2023
	\$'000	\$'000
Cash flows from operating activities		
<i>Cash inflows</i>		
Registration fee	11 842	10 469
Cash generated from operating activities	11 842	10 469
<i>Cash outflows</i>		
Registration fee remittance payments to Councils	(11 490)	(10 571)
Cash used in operating activities	(11 490)	(10 571)
Net cash (used in) / provided by operating activities	352	(102)
Net increase in cash and cash equivalents	352	(102)
Cash and cash equivalents at the beginning of the reporting period	152	254
Cash and cash equivalents at the end of the reporting period	504	152

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

9. Outlook

9.1. Unrecognised contractual commitments

Other contractual commitments

Other contractual commitments reflect DACO system support and maintenance costs.

	2024	2023
	\$'000	\$'000
Within one year	43	514
Total expenditure commitments	43	514

The Board's contractual commitments comprise a contract for maintenance and support of the DACO system.

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

On 21 July 2024 the Dog and Cat Management Board entered into a contract for the design and build of a new state-wide dog and cat management system to enable prescribed bodies (including Local Councils) to enforce and administer provisions for the Dog and Cat Management Act 1995. The value of this contract is \$1.4 million with an expected completion date of 21 July 2026.