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**Government  
of South Australia**

# Dog and Cat Management Board

## **2020-21 Annual Report**

DOG AND CAT MANAGEMENT BOARD  
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2020-21 ANNUAL REPORT for the Dog and Cat Management Board

To:

The Hon David Speirs

Minister for 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: 28 September 2021

Signature

A handwritten signature in black ink, appearing to be 'D. Parkin', written over a horizontal line.

## 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 2021.

The Board's Manager, Linda Allery retired 24 December 2020 and Department for Environment and Water Principal Advisor, Dr Gayle Grieger was asked to act in the role as an interim measure. In March 2021, following a comprehensive recruitment process, the Board welcomed Gayle as Manager of Dog and Cat Management permanently. Gayle's extensive experience with stakeholder engagement, strategic management, policy development and governance for state government agencies is already proving to be a great asset to the Board.



In February, the Board revisited its strategic priorities, approved a new approach to operational reporting and supported the ongoing schedule of alternative bi-monthly meetings and workshops. This workstyle allows the Board to focus on known and emerging issues.

The Board has held five workshops with invested stakeholders throughout the 2020-21 financial year to discuss key priorities:

- Current weaknesses with cat management
- How to manage dog attack data to establish counter measures
- Ongoing development and extensions to the Dogs and Cats Online system
- Explore new education programs
- Understand shelter organisation challenges

These workshops have provided rich ideas now being investigated by the supporting Dog and Cat Management Unit. These will either translate to new policies or initiatives to be approved by the Board, or foundational concepts that will support future legislative changes.

In 2020-21 the Board

- Invested further in Dogs and Cats Online which has transformed the way the state obtains and manages dog and cat data. This data is integral for understanding gaps in current dog and cat management policy and identifying opportunities for future planning.
- Launched a new accessible website with fresh informative content for the general public and all Board stakeholders.
- Launched a secure/private online portal with information and tools for local government dog and cat management officers—this now has 278 active users.
- Delivered a training program that engaged over 400 council and veterinary service professionals who administer Dogs and Cats Online for their organisations.
- Launched a public campaign in May to get more cats registered in Dogs and Cats Online. Over the 2021-21 year the number of cats increased from 51,651 to 70,354.

- Convened quarterly information sharing sessions with key Board stakeholders eg. AWL, RSPCA, Australian Veterinarians Association SA and councils. This has fostered numerous collaborative projects such as new publications and videos.

The Board will continue to provide ongoing guidance and direction to councils, animal welfare organisations, the veterinary services industry and assistance dog organisations who share an interest in dog and cat management.

Everyone from dog and cat owners, their neighbours, couriers, visitors to households with pets, people encountering animals in public spaces are impacted by the policies or laws governed by the Board. The Board now looks forward to extending our productive relationships with all stakeholders to deliver flow-on benefits for all South Australians.



David Parkin  
**Chairperson**  
Dog and Cat Management Board

## Contents

<b>Overview: about the agency</b> .....	<b>6</b>
Our strategic focus.....	6
Our organisational structure.....	8
Changes to the agency .....	8
Our Minister .....	8
Our Executive team .....	8
Legislation administered by the agency .....	8
Other related agencies (within the Minister’s area/s of responsibility).....	8
<b>The agency’s performance</b> .....	<b>9</b>
Performance at a glance.....	9
Agency contribution to whole of Government objectives.....	9
Agency specific objectives and performance .....	10
Corporate performance summary .....	11
Employment opportunity programs .....	12
Agency performance management and development systems.....	12
Work health, safety and return to work programs .....	12
Executive employment in the agency.....	14
<b>Financial performance</b> .....	<b>15</b>
Financial performance at a glance .....	15
<b>Risk management</b> .....	<b>16</b>
Risk and audit at a glance.....	16
Fraud detected in the agency.....	16
Strategies implemented to control and prevent fraud.....	16
Public interest disclosure .....	16
<b>Reporting required under any other act or regulation</b> .....	<b>17</b>
Reporting required under the <i>Carers’ Recognition Act 2005</i> .....	19
<b>Public complaints</b> .....	<b>20</b>
Number of public complaints reported .....	20
Additional Metrics.....	21
Service Improvements .....	22
Compliance Statement.....	22
<b>Appendix: Audited financial statements 2020-12</b> .....	<b>23</b>

## Overview: about the agency

### Our strategic focus

<p><b>Our purpose</b></p>	<p>The Dog and Cat Management Board (the Board) administers the <i>Dog and Cat Management Act 1995</i> (the Act), and provides expert advice to the Minister for Environment and Water (the Minister), the Local Government Association (LGA), Councils, industry stakeholders and the public in relation to dog and cat management.</p> <p>The Board is the only body of its type in Australia. It is the public face for the management of companion dogs and cats in South Australia and provides policy leadership for each of the State’s 68 councils and the Outback Communities Authority. The Board also plays a key role as 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.</p> <p>The Board is an advocate for the broader community and a vital link between state and local government.</p>
<p><b>Our approach</b></p>	<ul style="list-style-type: none"> <li>• Meeting the needs of diverse stakeholders.</li> <li>• Addressing cat management and building consensus around cat management approaches.</li> <li>• Resolving issues with the current legislation.</li> <li>• Effectively engaging with stakeholders and communicating key messages to target audiences.</li> <li>• Managing current and future activities within a limited budget.</li> <li>• Maximising the functionality of Dogs and Cats Online.</li> <li>• Sharing effective dog and cat management outcomes nationally.</li> <li>• Identifying dog and cat management interventions based on evidence and analysis.</li> <li>• Building effective partnerships to reduce red-tape.</li> </ul>
<p><b>Our functions, objectives and deliverables</b></p>	<p>The Board’s functions are defined by the Act which are outlined here in simple terms:</p> <ul style="list-style-type: none"> <li>• Plan for, promote, and provide advice about, the effective management of dogs and cats throughout South Australia.</li> <li>• Oversee the administration and enforcement of the provisions of the Act.</li> <li>• Keep the Act under review and make recommendations to the Minister.</li> <li>• Advise the Minister or the LGA on the operation of the Act or issues directly relating to dog or cat management in South Australia.</li> </ul>

	<ul style="list-style-type: none"> <li>• Undertake or facilitate research relating to dog or cat management.</li> <li>• Manage, maintain and enhance Dogs and Cats Online system.</li> <li>• Develop policy, procedures and guidelines relating to dog and cat management administration.</li> <li>• Monitor the administration and enforcement of the Act by councils.</li> <li>• 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.</li> <li>• Provide advice and support to councils about administration or enforcement of the Act.</li> <li>• Accredited assistance dogs.</li> <li>• Accredited training programs for dogs and owners.</li> <li>• Keep and maintain registers for the purposes of the Act.</li> <li>• Consider all proposed by-laws referred to the Board.</li> <li>• Fix fees and charges for the purposes of the Act.</li> <li>• Carry out any other function the Minister assigns to the Board.</li> </ul>
<p><b>Our strategic outcomes</b></p>	<p>The Board’s strategic outcomes are the objects of the Act;</p> <ol style="list-style-type: none"> <li>a) To encourage responsible dog and cat ownership;</li> <li>b) To reduce public and environmental nuisance caused by dogs and cats; and</li> <li>c) To promote the effective management of dogs and cats.</li> </ol> <p>The Board’s five year strategic plan comprises two programs:</p> <p>Program 1   Responsible ownership and effective management of dogs and cats</p> <ul style="list-style-type: none"> <li>• Inform and educate the community about dog and cat management.</li> <li>• Equal focus on cat management to the same level as dog management.</li> <li>• Reduce the incidents of dog attacks.</li> <li>• Reduce the number of unwanted dogs and cats.</li> <li>• Support and encourage research on responsible ownership and effective dog and cat management.</li> <li>• Develop capacity to fulfil the requirements of the Act.</li> </ul> <p>Program 2   Effective Board and organisational performance</p> <ul style="list-style-type: none"> <li>• Reinforce an evidence based approach to addressing issues.</li> <li>• Ensure the Board and unit operate at a high level.</li> <li>• Maximise the benefits of Dogs and Cats Online.</li> <li>• Ensure the quality of data.</li> <li>• Build and invest in relationships and partnering.</li> </ul>

	<ul style="list-style-type: none"><li>• Collaborate nationally to manage dogs and cats.</li><li>• Address policy and legislative gaps.</li><li>• Effective financial management.</li></ul> <p>Refer to the <a href="#">Board's strategic plan</a> on its website.</p>
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## **Our organisational structure**

In accordance with section 12 of the Act, the Board consists of nine members, generally appointed for three year terms. 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 seconded from the Department for Environment and Water (DEW) and a range of other contractors.

## **Changes to the agency**

During 2020-21 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

## **Our Minister**

The Dog and Cat Management Board is a portfolio agency of the Minister for Environment and Water, the Hon David Speirs 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*

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

A suite of corporate services are provided to the Board, through a Service Level Agreement with DEW. A fee is charged for these services.

The Board is almost entirely funded by a percentage of dog registration fees remitted by councils and breeder registration fees. No funds from the State Budget or existing DEW resources are required for the Board's operations. Reporting on this matter is contained in the DEW Annual Report 2020-2021.

## 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.

### Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	The Board is supported by a team of 9 staff who manage the Board's operations and projects.
Lower costs	<p>Dogs and Cats Online reduces councils' post and administration costs, facilitates easier annual reporting processes and streamlines the registration process.</p> <p>It delivers efficiencies to Authorised Officers in the field and facilitates the identification and reunification of lost pets with owners quicker.</p> <p>Dog and cat owners, vets, the RSPCA and AWL register and update microchip details on Dogs and Cats Online free of charge, eliminating national microchip database fees.</p>
Better Services	Dogs and Cats Online has revolutionised the way dog and cat information is gathered and managed in South Australia.

**Agency specific objectives and performance**

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
<p>Educate and inform the community about dog and cat management</p>	<p>Education and communication programs delivered</p>	<p>The Board's website has been refreshed. The Board's Good Dog and Good Cat Facebook pages share a minimum of six messages per week.</p> <p>Five media releases promoting responsible ownership information were reported on; four publications and two videos were produced and distributed.</p> <p>The agency's cat registration campaign promoted and supported by its stakeholders has contributed to a dramatic increase in registration on Dogs and Cats Online.</p> <p>Online training was delivered to around 420 stakeholders (vets and council officers) prior to the renewal period.</p> <p>COVID-19 has had an impact on the community outreach events the Board had planned and subsequently postponed.</p>
<p>Improve cat management</p>	<p>Increase in the numbers of compliant cats registered</p>	<p>There has been an increase on last years' cat registration numbers - up 37% from 51,651 in 2019-20 to 70,354 in 2020-21. 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"> <li>• 95.4% microchipped</li> <li>• 80.8% desexed</li> </ul>

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
<p>Improve dog management including better understanding of dog incidents</p>	<p>Increase in the numbers of compliant dogs registered</p>	<p>302,475 dogs were registered on Dogs and Cats Online at 30 June 2021. An increase of 7,027 dogs from the 30 June 2020. The figure above includes:</p> <ul style="list-style-type: none"> <li>• 13,461 working dogs</li> <li>• 1,270 racing greyhounds</li> <li>• 342 Assistance dogs</li> </ul> <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"> <li>• 92.4% microchipped</li> <li>• 71.1% desexed</li> </ul> <p>Total of 1,184 dog incident reports logged on Dogs and Cats Online. Initial analysis identifies a high instance of attacks occurring on footpaths, and while dogs are off leash.</p>
<p>Maintain Dogs and Cats Online as an efficient system to manage statewide registrations of dogs and cats</p>	<p>Continue improvements to the operation of Dogs and Cats Online</p>	<p>Greyhound muzzle exemptions able to be recorded on an animal profile.</p> <p>Customer improvements for registration renewals.</p> <p>Financial Management updates (Council invoicing and Bpay removal).</p> <p>Microchip and desex search table improvements were made.</p> <p>\$82,706 was invested system improvements.</p>

**Corporate performance summary**

Not Applicable

**Employment opportunity programs**

<b>Program name</b>	<b>Performance</b>
Nil	Not applicable

**Agency performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
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. This is considered to be effective.
Induction of Board Members	Induction sessions are conducted as Board Members are appointed.

**Work health, safety and return to work programs**

<b>Program name</b>	<b>Performance</b>
The Board abides by the relevant health and safety policies and procedures that have been adopted by the Board and DEW to meet whole of Government and legislative requirements	Reporting on this matter is contained within the DEW Annual Report 2020-21.

<b>Workplace injury claims</b>	Current year 2020-21	Past year 2019-20	% 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)

<b>Work health and safety regulations</b>	Current year 2020-21	Past year 2019-20	% 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%

<b>Return to work costs**</b>	Current year 2020-21	Past year 2019-20	% 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**

<b>Executive classification</b>	<b>Number of executives</b>
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 2020-21 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

Board members abide by the risk management policies of DEW.

### 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

The Board have contracted DEW (and through DEW, Shared Services) to provide 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

Act or Regulation	Requirement
<p><i>Dog and Cat Management Act 1995</i> <i>Section 24 – Annual report</i></p>	<p>(1) The Board must, on or before 30 September in every year, forward to the Minister, the LGA and each council a report on the Board's operations for the preceding financial year.</p> <p>(2) The report must contain—</p> <ul style="list-style-type: none"> <li>(a) the audited statements of account of the Fund for the preceding financial year; and</li> <li>(b) a report on the status of dog and cat management in South Australia; and</li> <li>(c) any other information required by or under the provisions of this Act or any other Act.</li> </ul> <p>(3) The Minister must, within 6 sitting days after receiving a report under this section, cause a copy of the report to be laid before both Houses of Parliament.</p>
<p><b>Registered Dogs and Cats</b> See Agency specific objectives and performance table for details on registered dogs and cats.</p> <p><b>Breeders</b> There are 4,760 registered breeders (961 pedigree association members and 3,799 non pedigree self-registered) on Dogs and Cats Online.</p> <p><b>Veterinary Organisations</b> There are 130 veterinary organisations and 529 veterinarians and veterinary staff registered on Dogs and Cats Online.</p> <p><b>Payment Method into Dogs and Cats Online</b> Dog, cat and breeder registrations and other related payments were processed in Dogs and Cats Online in 2020-21. This reduces the time council counter staff previously spent processing registration forms and payments.</p> <p>Payment methods include:</p> <ol style="list-style-type: none"> <li>1. Credit Card – 81.3% (some of this was taken over the counter by council)</li> <li>2. BPay – 8.5%</li> <li>3. Cash/Cheque/Eftpos – 10.2%</li> </ol>	

**Impounded Dogs**

• Number of dogs collected and returned to owner before impounded	3,304
• Total number of dogs impounded and subsequently returned to the owners	2,478
• Total number of dogs impounded	3,761 (decrease of 1,221 dogs impounded from 2019/20 figure)

**Dog Attacks/Harassments - Councils**

There were 2,327 dog attacks/harassments reported directly to councils in the 2020-21 financial year.

**Dog Attacks/Harassments – Dogs and Cats Online**

There were 1,184 logged dog incident reports logged on Dogs and Cats Online. The table below breaks these incidents down by category.

0- Incident not substantiated	148
1- Dog that exhibits menacing aggression, without actually biting	297
2- Dog that inflicts a single (not serious) bite wound where offending dog was provoked	84
3- Dog that inflicts a single (not serious) bite wound without provocation	348
4- Dog that inflicts multiple bite wounds where offending dog was provoked	33
5- Dog that inflicts multiple bite wounds without provocation	202
6- Life threatening attack (potential grievous bodily harm)	60
7- Attack of Level 3 or above whilst the subject of a Dangerous Dog or Destruction Order	8
8- Attack of Level 3 or above and the owner has had a dog in the previous 5 years that was the subject of a Dangerous Dog or Destruction Order	4

**Hospital Admission Statistics**

In the 2020-21 financial year there were 513 hospital admissions due to dog bites. This is an increase of 91 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>
<b>2012-13</b>	211	65	20
<b>2013-14</b>	237	51	23
<b>2014-15</b>	252	56	34
<b>2015-16</b>	299	84	28
<b>2016-17</b>	391	92	28
<b>2017-18</b>	354	67	35

<b>2018-19</b>	380	77	29
<b>2019-20</b>	422	100	35
<b>2020-21</b>	513	67	54

For the last 11 years the admissions have been steadily increasing by approximately 31 incidents per year (p-value < 0.01). There are a number of complex factors that contribute to this increase, such as an increase in dog ownership and better reporting processes. In 2020-21 admissions were relatively evenly distributed across all age categories. This is a change from the distributions observed several years ago when admissions of young children (0-9 years old) were over-represented. In the last five years hospital admissions have increased in each age category. The smallest increase of 17 % is observed in the youngest age category (0 - 9 years), followed by an increase of 38 % in the oldest age category (85+ years). Admissions relevant to the rest of the age categories has increased significantly, ranging from 96% to 151%.

In 2020-21 the average length of stay in hospital for younger victims (less than 35 years old) was 0.7 days less, compared to older victims (35+ years old). This pattern is consistent with the pattern observed in the last eleven financial years – on average the younger victims have stayed in hospital 1.79 days, compared to 3.52 days average stay for older victims (paired t test p-value < 0.01). This difference can be due to the fact that older victims need longer period to recover from injuries but also there is possibility that they have suffer more severe injuries.

**Reporting required under the *Carers' Recognition Act 2005***

Not applicable.

## Public complaints

### Number of public complaints reported

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2020-21</b>
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	1
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	1
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

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<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2020-21</b>
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		<b>Total</b>	<b>2</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	0

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

**Service Improvements**

- Engaged and prepared an external call centre to promptly answer the high volume of expected calls throughout the dog/cat registration renewal period.
- Enhanced Dogs and Cats Online to be more intuitive for councils who administer it and for dog/cat owners.
- A new accessible website launched with fresh informative content for the general public and all Board stakeholders.
- Launched a secure/private online portal with information and tools for local government dog and cat management officers.
- Delivered a training program for council and vet Dogs and Cats Online administrators.
- Launched a campaign to get more cats registered in Dogs and Cats Online.
- Convened quarterly information sharing sessions with key stakeholders eg. AWL, RSPCA, Australian Veterinarians Association SA, LGA and councils.

**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 2020-12

### INDEPENDENT AUDITOR'S REPORT



Government of South Australia  
Auditor-General's Department

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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 2021.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2021, 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.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chair, the Chief Financial Officer, Department for Environment and Water and Manager, Dog and Cat Management.

#### 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 and the Board for the financial report**

The 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, 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 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 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 are 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 2021.

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

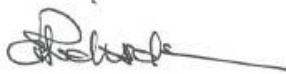
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

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



Andrew Richardson  
**Auditor-General**  
28 September 2021

## **Dog and Cat Management Board**

### **Financial Statements**

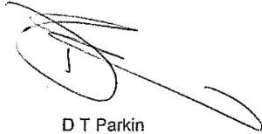
For the year ended 30 June 2021

**Dog and Cat Management Board**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2021*

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We certify that the:

- financial statements for 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**

Dog and Cat Management Board

27 September 2021



G Grieger

**Manager**

Dog and Cat Management

27 September 2021



S O'Brien

**Chief Financial Officer**

Department for Environment and Water

27 September 2021

**Dog and Cat Management Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2021*

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	Note	2021 \$'000	2020 \$'000
<b>Income</b>			
Fees and charges	2.1	2 749	2 602
Interest	2.2	2	26
<b>Total income</b>		<b>2 751</b>	<b>2 628</b>
<b>Expenses</b>			
Employee benefits and Board member expenses	3.3	34	32
Supplies and services	4.1	2 272	2 087
Depreciation and amortisation	5.1, 5.2	170	180
Grants and subsidies	4.2	10	-
Net loss from disposal of non-current assets		42	-
Other expenses	4.3	11	12
<b>Total expenses</b>		<b>2 539</b>	<b>2 311</b>
<b>Net result</b>		<b>212</b>	<b>317</b>
<b>Total comprehensive result</b>		<b>212</b>	<b>317</b>

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**  
*for the year ended 30 June 2021*

	Note	2021 \$'000	2020 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	2 436	1 998
Receivables	6.2	25	91
<b>Total current assets</b>		<b>2 461</b>	<b>2 089</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.1	-	44
Intangible assets	5.2	1 166	1 336
<b>Total non-current assets</b>		<b>1 166</b>	<b>1 380</b>
<b>Total assets</b>		<b>3 627</b>	<b>3 469</b>
<b>Current liabilities</b>			
Payables	7.1	139	193
<b>Total current liabilities</b>		<b>139</b>	<b>193</b>
<b>Total liabilities</b>		<b>139</b>	<b>193</b>
<b>Net assets</b>		<b>3 488</b>	<b>3 276</b>
<b>Equity</b>			
Retained earnings		3 488	3 276
<b>Total equity</b>		<b>3 488</b>	<b>3 276</b>

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 2021*

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	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2019	2 959	2 959
Net result for 2019-20	317	317
<b>Total comprehensive result for 2019-20</b>	<b>317</b>	<b>317</b>
Balance at 30 June 2020	3 276	3 276
Net result for 2020-21	212	212
<b>Total comprehensive result for 2020-21</b>	<b>212</b>	<b>212</b>
<b>Balance at 30 June 2021</b>	<b>3 488</b>	<b>3 488</b>

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 2021*

	Note	2021 \$'000	2020 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Fees and charges		2 758	2 612
Interest		2	30
<b>Cash generated from operating activities</b>		<b>2 760</b>	<b>2 642</b>
<i>Cash outflows</i>			
Employee benefits and Board member expenses		(33)	(273)
Payments for supplies and services		(2 270)	(2 023)
Payments for Grants and Subsidies		(10)	-
Other payments		(11)	(12)
<b>Cash used in operating activities</b>		<b>(2 324)</b>	<b>(2 308)</b>
<b>Net cash provided by operating activities</b>		<b>436</b>	<b>334</b>
<b>Cash flows from investing activities</b>			
<i>Cash inflows</i>			
Proceeds from sale of property, plant and equipment		2	-
<b>Cash generated from investing activities</b>		<b>2</b>	<b>-</b>
<i>Cash outflows</i>			
Purchase of intangibles		-	(361)
<b>Cash used in investing activities</b>		<b>-</b>	<b>(361)</b>
<b>Net cash used in investing activities</b>		<b>2</b>	<b>(361)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>438</b>	<b>(27)</b>
Cash and cash equivalents at the beginning of the reporting period		1 998	2 025
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>2 436</b>	<b>1 998</b>

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 2021*

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**1 About the Dog and Cat Management Board**

The Dog and Cat Management Board has as its primary objectives 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 financial activities of the Dog and Cat Management Board (the Board) are administered through the Dog and Cat Management Fund (the Fund) in accordance with the *Dog and Cat Management Act 1995*.

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 Board for professional services
- interest accruing from investment of the Fund.

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

**1.1. Basis of preparation**

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

- section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*
- relevant Australian Accounting Standards with reduced disclosure requirements.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

---

**1.2. Objectives and programs**

The Board was established under the *Dog and Cat Management Act 1995* (the Act) to:

- 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 Board 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 Board achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister.

Dogs and Cats Online (DACO) is South Australia's central dog and cat registration database. 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 Board in the discharge of their obligations under the Act. Registration fees collected by the Board through DACO are paid into the Fund, and the prescribed percentage of dog registration fees are subsequently disbursed to each Council in respect of the dogs registered in the area of the Council. See note 8 for further details on administered items.

**1.3. Impact of COVID-19 pandemic on the Board**

The Authority has continued to operate throughout the restrictions, adhering to social distancing requirements. The COVID-19 pandemic has not had a material impact on the operations of the Authority in the 2020-21 financial year.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**2. Income**

**2.1. Fees and charges**

	2021 \$'000	2020 \$'000
Fees, levies and licences	2 749	2 602
<b>Total income</b>	<b>2 749</b>	<b>2 602</b>

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

	2021 \$'000	2020 \$'000
<b>Fees, levies and licences received</b>		
Metro Councils	1 895	1 856
Regional Councils	509	503
Breeders registration	345	243
<b>Total revenues from fees and charges from councils</b>	<b>2 749</b>	<b>2 602</b>

**2.2. Interest**

	2021 \$'000	2020 \$'000
Interest - deposits with the treasurer	2	26
<b>Total interest</b>	<b>2</b>	<b>26</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the Board include the Minister for 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 \$32 000 in 2020-21 and \$30 000 in 2019-20.

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 2020-21.

**3.2. Board and committee members**

Members during the 2021 financial year were:

**Dog and Cat Management Board**

- Dr S J Hazel
- Dr M F Jenkins
- Dr D Mcfetridge
- D T Parkin (Chair)
- S A Reardon
- Dr P E J Roetman
- Dr R L Somers
- P S Warren
- B W Thomass (appointed February 2021)

**Board and committee remuneration**

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

	2021	2020
\$0 - \$19 999	9	9
<b>Total number of members</b>	<b>9</b>	<b>9</b>

The total remuneration received or receivable by members was \$32 000 (2020: \$30 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**3.3. Board and employee benefits expenses**

	2021	2020
	\$'000	\$'000
Board and committees fees	31	29
Employment on-costs - superannuation	1	1
Employment on-costs - other	2	2
<b>Total employee benefits and board member expenses</b>	<b>34</b>	<b>32</b>

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

Costs incurred by DEW in the provision of services to the Board are recovered pursuant to the SLA between DEW and the Board. These are included in Supplies & Services (Note 4.1)

**3.4. Employee benefits liabilities**

Services to the Board are also provided by personnel employed by DEW; hence no other 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.

**4. Expenses**

**4.1. Supplies and services**

	2021	2020
	\$'000	\$'000
Fee for service - direct salaries	954	686
Fee for service - Dogs and Cats Online (DACO) project	505	372
Service Level Agreement (DEW)	288	287
Printing and publishing	197	248
General administration	158	203
Fee for service - Educational programs	86	212
Information technology and communication charges	43	13
Fee for service - other	18	12
Sponsorships	13	40
Accommodation	2	7
Staff development	2	3
Vehicle	-	1
Other	6	3
<b>Total supplies and services</b>	<b>2 272</b>	<b>2 087</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**4.2. Grants and subsidies**

	2021	2020
	\$'000	\$'000
Lost Pets of South Australia	10	-
<b>Total grants and subsidies</b>	<b>10</b>	<b>-</b>

**4.3. Other expenses**

	2021	2020
	\$'000	\$'000
Audit Fees	11	12
<b>Total other expenses</b>	<b>11</b>	<b>12</b>

**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 \$10 800 (2020: \$11 900). No other services were provided by the Auditor-General's Department.

**5. Non-financial assets**

**5.1. Property, plant and equipment owned by the Board**

**Reconciliation 2020-21**

	Vehicles
	\$'000
Carrying amount at 1 July 2020	44
Disposals	(44)
<b>Carrying amount at 30 June 2021</b>	<b>-</b>

**Reconciliation 2019-20**

	Vehicles
	\$'000
Carrying amount at 1 July 2019	54
Depreciation	(10)
<b>Carrying amount at 30 June 2020</b>	<b>44</b>

**Useful life**

Depreciation is calculated on a straight line basis. Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Vehicles	15

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**5.2. 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 Board's DACO system.

**Reconciliation 2020-21**

	<b>\$'000</b>
Carrying amount at 1 July 2020	1 336
Acquisitions	-
Amortisation	(170)
<b>Carrying amount at 30 June 2021</b>	<b><u>1 166</u></b>

**Reconciliation 2019-20**

	<b>Internally developed \$'000</b>
Carrying amount at 1 July 2019	1 115
Acquisitions	391
Amortisation	(170)
<b>Carrying amount at 30 June 2020</b>	<b><u>1 336</u></b>

**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 2021.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**6. Financial assets**

**6.1. Cash and cash equivalents**

	2021	2020
	\$'000	\$'000
<b>Cash and cash equivalents</b>		
Deposits with the Treasurer	2 436	1 998
<b>Total cash and cash equivalents</b>	2 436	1 998

*Deposits with the Treasurer*

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

**6.2. Receivables**

	2021	2020
	\$'000	\$'000
<b><u>Current</u></b>		
<b>Trade receivables</b>		
From non-government entities	-	9
<b>Total trade receivables</b>	-	9
Prepayments	25	82
<b>Total current receivables</b>	25	91
<b>Total receivables</b>	25	91

Trade receivables arise in the normal course of selling goods and services to other government agencies and to the public. Trade receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

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

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**7. Liabilities**

**7.1. Payables**

	2021	2020
	\$'000	\$'000
<b><u>Current</u></b>		
Trade payables	96	159
Accrued expenses	36	29
Employment benefit on-costs	7	5
<b>Total current payables</b>	<b>139</b>	<b>193</b>
<b>Total payables</b>	<b>139</b>	<b>193</b>

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.

The net amount of GST recoverable from the ATO is included as part of receivables. However, if a net GST payable arises then this amount would be disclosed in this Payables note.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**8. Other disclosures**

The Dogs and Cats Online (DACO) system is an online database that is accessible within each council for all registration payments, microchipping and breeder information and money collected is deposited into the Dog and Cat Management Fund (established under the *Dog and Cat Management Act 1995*).

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

**8.1. Administered items**

Statement of Comprehensive Income for the Year Ended 30 June 2021	2021	2020
	\$'000	\$'000
<b>Income</b>		
Registration fee	9 844	9 645
<b>Total income</b>	<u>9 844</u>	<u>9 645</u>
<b>Expenses</b>		
Registration fee remittance payments to Councils	9 844	9 645
<b>Total expenses</b>	<u>9 844</u>	<u>9 645</u>
<b>Net result</b>	<u>-</u>	<u>-</u>
Statement of Financial Position as at 30 June 2021	2021	2020
	\$'000	\$'000
<b>Current assets</b>		
Cash and cash equivalents	422	13
Receivables	55	66
<b>Total current assets</b>	<u>477</u>	<u>79</u>
<b>Total assets</b>	<u>477</u>	<u>79</u>
<b>Current liabilities</b>		
Payables	477	79
<b>Total current liabilities</b>	<u>477</u>	<u>79</u>
<b>Total liabilities</b>	<u>477</u>	<u>79</u>
<b>Net assets</b>	<u>-</u>	<u>-</u>
<b>Equity</b>		
Retained earnings	-	-
<b>Total equity</b>	<u>-</u>	<u>-</u>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**8.1. Administered items (continued)**

Statement of Cash Flows for the Year Ended 30 June 2021	2021	2020
	\$'000	\$'000
<b>Cash flows from operating activities</b>		
<i>Cash inflows</i>		
Registration fee	9 855	9 681
<b>Cash generated from operating activities</b>	<u>9 855</u>	<u>9 681</u>
<i>Cash outflows</i>		
Registration fee remittance payments to Councils	(9 446)	(10 117)
<b>Cash used in operating activities</b>	<u>(9 446)</u>	<u>(10 117)</u>
<b>Net cash (used in) / provided by operating activities</b>	<u>409</u>	<u>(436)</u>
Net increase in cash and cash equivalents	409	(436)
Cash and cash equivalents at the beginning of the reporting period	13	449
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>422</u>	<u>13</u>

The accompanying notes form part of these financial statements.

**9. Outlook**

**9.1. Unrecognised contractual commitments**

*Expenditure commitments*

Expenditure commitments reflect DACO system support and maintenance costs.

	2021	2020
	\$'000	\$'000
Within one year	178	165
Later than one year but not longer than five years	178	165
<b>Total expenditure commitments</b>	<u>356</u>	<u>330</u>

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

**9.3. COVID-19 pandemic outlook for the Board**

The COVID-19 pandemic may continue to impact the operations of the Board in 2021-22. Minor delays in delivery of outputs may continue to arise from travel restrictions, and changes to working arrangements for staff.

**9.4. Events after the reporting period**

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

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**10. Measurement and risk**

**10.1. Fair value**

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

**Initial recognition**

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

**Revaluation**

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years. All PPE held by the Board was acquired for less than 1.5 Million and is therefore recognised at cost (deemed fair value).

**10.2. Financial instruments**

**Financial risk management**

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

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

**Liquidity risk**

The Board is funded principally from regulatory fees received from local government. The Board works with DTF to determine the cash flows associated with its government-approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to note 7.1 for further information.

**Categorisation of financial instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2021*

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**10.2. Financial instruments (continued)**

*Classification of financial instruments*

The Board measures all financial instruments at amortised cost.

*Maturity analysis of financial instruments*

Category of financial asset and financial liability	Note	2021 Carrying Amount \$'000	2020 Carrying Amount \$'000
<b>Financial assets</b>			
Cash and cash equivalents	6.1	2 436	1 998
<b>Financial assets at amortised cost</b>			
Receivables	6.2	-	-
<b>Total financial assets</b>		<b>2 436</b>	<b>1 998</b>
<b>Financial liabilities</b>			
<b>Financial liabilities at amortised cost</b>			
Payables	7.1	96	151
<b>Total financial liabilities</b>	-	<b>96</b>	<b>151</b>

Receivables do not include prepayments as these are not financial instruments.