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**Government
of South Australia**

Dog and Cat Management Board

2021-22 Annual Report

Dog and Cat Management Board

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(*without financial statements and hospital data*)

Date presented to Minister: 30 September 2022

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To:

The Hon Dr Susan Close

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 2022

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 2022. The Board approved the agency's performance documented in this report at its meeting of 23 August 2022.



A handwritten signature in black ink, appearing to read 'D. Parkin', with a long horizontal stroke extending to the right.

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 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 (DACO) 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 DACO system for authorised persons and industry groups.
- Provide advice and support to councils about the administration or enforcement of the Act.
- Accredite assistance dogs.
- Accredite training programs for dogs and owners.
- Keep and maintain registers for the purposes of the Act.
- Consider all proposed by-laws referred to the Board.
- Fix fees and charges for the purposes of the Act.
- Carry out any other function the Minister assigns to the Board.

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

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

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

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

Program 2 | Effective Board and organisational performance

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

Our organisational structure

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

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

Changes to the agency

During 2021-22 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 Board is a portfolio agency of the Minister for Climate, Environment and Water, the Hon Dr 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, LGA, 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 2021 - 30 June 2022 the Board met 9 times via 6 meetings and 3 workshops. The number of meetings attended by each member follows:

| Name | Appointment Term | Meetings attended |
|----------------------------------|-------------------------|--------------------------|
| Mr David Parkin (Chairperson) | 19/12/2019 – 19/12/2022 | 9/9 |
| Dr Duncan McFetridge | 08/08/2019 – 08/08/2023 | 9/9 |
| Dr Philip Roetman | 08/08/2019 – 08/08/2023 | 9/9 |
| Dr Ron Somers | 01/07/2015 – 30/06/2024 | 9/9 |
| Dr Susan Hazel | 01/08/2013 – 31/01/2025 | 9/9 |
| Mr Brenton Thomass | 23/02/2021 – 23/02/2024 | 8/9 |
| Dr Moira Jenkins | 03/06/2019 – 03/06/2022 | 5/9 |
| Ms Shiralee Reardon | 05/06/2019 – 06/10/21 | 0/9* |
| Mr Rocky Warren | 22/01/2015 – 19/12/2023 | 5/9 |
| Cr Helga Lemon | 09/02/2022 – 31/01/2025 | 4/9 |
| Ms Karen Rokicinski | 04/06/2022 – 31/01/2025 | 0/9** |

**during the 2021-22 reporting period, and ahead of Ms Reardon resigning from the board in October 2021, there was only one meeting she would have been eligible to attend.*

***Ms Rokicinski did not attend any meetings in the 2021-22 reporting period due to the timing of her appointment and the meeting being held.*

Agency contribution to whole of Government objectives

The work of the Board contributes to the State's objectives as follows.

Ensure South Australia thrives.

Dogs and cats are valued family members, provide emotional support and connection and can encourage physical wellbeing. The Board provides advice to state and local government to keep cat and dog management laws contemporary and fit for purpose in meeting community expectations about dog and cat management.

Communication and education about the laws and why they exist, with other information for owners to keep their pets in good health physically and psychologically, mitigates any 'nuisance' they may cause.

The actions, policies and information which the Board promulgates, contributes to the liveability of our state and its ongoing attractiveness.

Easy to do business with.

The Dog and Cat Management Unit manages, maintains and supports around 6,000 industry users (councils, shelters, veterinarian practices, breeders, associated organisations etc). In its daily dealings with these stakeholders and the state's over 300,000 registered dog and cat owners, the Board via its operational team has delivered the outcomes captured in the 'Agency specific objectives and performance' below.

Whole of government effectiveness and administration.

The efficiency and professionalism of the administration that supports the Board reflects a well governed and high performing South Australian public sector. Most enquiries are responded to within 48 hours and the unit provides regular information and support to its key stakeholders (eg councils, shelters etc).

Our people.

The Board's dedicated operational team attended a number of training programs, professional development seminars and conferences. This investment and the improvements made to Board policies and systems ensures the agency is responsive and highly functioning.

Agency specific objectives and performance

| Agency objectives | Indicators | Performance |
|--|--|---|
| <p>Educate and inform the community about dog and cat management</p> | <p>Number of campaigns developed and delivered</p> <p>Messages published or disseminated</p> | <p>A cat registration campaign promoting the need to microchip (desex) and register cats ran between May and November 2021.</p> <p>A pilot campaign to communicate why owners should leash their dogs was tested with Alexandrina Council December 2021 to February 2022.</p> <p>On completion, the campaign assets (signage, posters, footpath decals, informative webpage) were shared with the remaining 68 councils.</p> <p>A Home Cats video was produced and promoted via RSPCA, Animal Welfare League (AWL) and councils.</p> <p>A digital advertising campaign explaining the breeding, buying and selling rules to purchasers of puppies and kittens was rolled out across Facebook.</p> <p>44,820 publications on dog and cat management were distributed via councils, vets, shelters and clubs.</p> <p>329 social media posts about dog and cat management were created and shared.</p> |

| Agency objectives | Indicators | Performance |
|-------------------------------|--|--|
| <p>Improve cat management</p> | <p>Increased number of cats registered, microchipped and desexed</p> | <p>The Board allocated \$100,000 to facilitate and promote discounted cat desexing to low income families. The Board delivered this via a co-contribution grant scheme with councils matching contributions dollar for dollar through the National Desexing Network.</p> <p>The Board ran a seven month campaign to boost cat microchipping and registration promoted via media, social media, councils, vets and shelters.</p> <p>Cat registration numbers increased by 23% from 70,354 2020-21 to 86,506 in 2021-22. This includes 'non active' records (e.g. permanently lost cats).</p> <p>Of the 'active' (at home, belonging to an owner) cat records on DACO:</p> <ul style="list-style-type: none"> • 96.3% are microchipped • 83.2% are desexed |

| Agency objectives | Indicators | Performance |
|---|---|---|
| <p>Improve dog management including better understanding of dog incidents</p> | <p>Increase in the numbers of compliant dogs registered</p> <p>Improve the dog incident reporting process for councils</p> <p>Return dogs to their owners quickly without the need for impounding, via microchips and registration</p> <p>Interpret available data to measure or determine trends or hypothesis for dog bite reduction strategies</p> | <p>As of 30 June 2022, 315,550 dogs were registered on DACO. This is an increase of 1,410 dogs from 30 June 2021. This includes:</p> <ul style="list-style-type: none"> • 13,390 working dogs • 1,125 racing greyhounds • 314 Assistance dogs <p>Of the ‘active’ records of dogs on DACO (at home, belonging to an owner):</p> <ul style="list-style-type: none"> • 93.2% are microchipped • 70.4% are desexed <p>A total of 3,263 dogs were collected and returned to their owners without the need for impounding.</p> <p>The total number of dogs impounded by councils was 3,383.</p> <p>A total of 2,140 dogs that were impounded were then subsequently returned to their owners.</p> <p>As of 21 August 2022, a total of 1,215 dog incident reports were logged on DACO for 2021-22 financial year.</p> <p>There were 2,120 dog attacks or harassments reported directly to councils, compared to 2,327 last year.</p> <p>The Board approved expenditure for a project to be delivered in the 2022-23 financial year reviewing and improving the processes around dog incident reporting.</p> |

| Agency objectives | Indicators | Performance |
|---|--|---|
| <p>Provide advice to the Minister and LGA to review the Act</p> | <p>Minister briefed and prepared to initiate a review of the Act</p> | <p>The Board reviewed existing research and undertook informal consultation with key stakeholders in preparation for the Minister’s review of the Act.</p> <p>Councils have provided input via the Board’s Senior Animal Management Officer Forums and regular communications with the Dog and Cat Management Unit; the RSPCA, AWL and the Australian Veterinary Association (AVA) have provided input via regular quarterly meetings. The Board has held a number of workshops to discuss potential improvements to the Act.</p> <p>The Board has identified three major policy areas for improvement:</p> <ul style="list-style-type: none"> • Statewide cat management • Improved breeder regulation • Fit for purpose shelter regulation |
| <p>Monitor emerging issues</p> | <p>Manage latent issues proactively to abate risk</p> | <p>The Board undertook a scoping study of council detention facilities to understand current management and future needs of local government and animal welfare agencies with respect to detention facilities.</p> <p>The Board reviewed its assistance dog accreditation policy and processes to be able to better service and adapt to the growing demands and needs in the disability sector.</p> |

| Agency objectives | Indicators | Performance |
|---|--|--|
| <p>Communication and engagement strategies</p> | <p>Better engagement with key stakeholders</p> | <p>A stakeholder and engagement framework was developed identifying key priority groups to engage, including supporting strategies. Veterinary clinics were recognised as first primary priority groups requiring Board support.</p> <p>The Board invited vet clinics to participate in a short survey asking how they could be supported and what dog and cat management publications, resources or support would be helpful. A vet engagement strategy was developed. This included a brochure explaining how to get the most from DACO, how to order Board resources and access training; and an officer will visit all clinics to make personal connections.</p> |
| <p>Maintain DACO to ensure long term viability and sustainability</p> | <p>Achieve the outcomes set in the 2021-22 DACO Framework and Action Plan within the approved budget</p> <p>Maintain the data quality of DACO so it can be analysed to determine trends and shape future policies</p> <p>DACO is user-friendly, therefore well-utilised and contains good data</p> | <p>All actions in the operation of DACO were delivered 10% under budget.</p> <p>A comprehensive FAQ guide and administration task documentation were produced to support councils.</p> <p>Business practices were improved in line with the DEW ICT review; and a new Data Provision Policy and Inspection of Register Guideline were developed.</p> <p>Contracts for a DACO business analyst, technical expert, and printing and distribution were managed effectively within budget and schedule.</p> <p>A suite of enhancements and fixes delivered improvements to the incomplete microchip/desex record functions; historical displays; reset password functionality; and the registration renewal process.</p> |

| Agency objectives | Indicators | Performance |
|---|---|--|
| <p>Maintain a rolling five year financial plan to ensure financial sustainability and viability</p> | <p>Expend allocated funding accountably</p> | <p>Each year in February the Board holds a strategic planning session to set budgets and approve expenditure. The Minister approved the Board’s business plan outlining the Board’s 10 priority actions (refer page 6). Eight new projects across the business plan were approved and implemented.</p> |
| <p>Evaluate Board operations and performance</p> | <p>A responsive, productive Board that can respond and adapt to feedback</p> <p>Good data is collected that can be analysed to shape future policies</p> | <p>A workshop was held in November 2021 to evaluate the Board’s performance. This was the first evaluation since the implementation of the Boards 2020-2025 Strategic Plan.</p> <p>A number of achievements were documented on the Boards website and communicated to key stakeholders in January 2022.</p> <p>The Board collects and analyses the following metrics from DACO.</p> <ul style="list-style-type: none"> • 4,800 dog breeders (804 DogsSA members and 3,996 non pedigree self-registered) are registered • 298 cat breeders (76 members of pedigree associations and 222 non-members) are registered • Breeders can breed both dogs and cats • 128 veterinary organisations and • 541 veterinarians and veterinary staff are registered in DACO |

| Agency objectives | Indicators | Performance |
|---|--|--|
| <p>Support how councils administer compliance</p> | <p>Tools, procedures, training and guidelines for councils</p> | <p>The Board consulted with councils in September 2021 to understand how they were managing the breeding requirements in the Act. It found councils advocated for more tools or support. A grant scheme to fund projects that improved education and compliance of dog and cat breeders was developed in response to the council feedback.</p> <p>The grant scheme funded seven breeder education and compliance projects which are being undertaken by 11 councils.</p> <p>The Board initiated a six-month pilot surveillance project of digital puppy and kitten advertisements. Non-compliant advertisers were contacted where possible and educated about their responsibilities under the Act. The pilot finishes in the 2022-23 financial year and its impact will be evaluated. Advertisements targeting puppy/kitten purchasers were also developed to educate on the requirements they should look for in advertisements, and new education materials were created to support breeders, sellers and buyers.</p> |

Hospital Admissions

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

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

For the last 12 years the admissions have been increasing on average by approximately 29 admissions 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 2021-22 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 13% is observed in the youngest age category (0 - 9 years). Admissions relevant to the rest of the age categories has increased significantly, ranging from 30% to 70%.

In 2021-22 the average length of stay in hospital for younger victims (less than 35 years old) was 2.5 days less, compared to older victims (35+ years old). This pattern is consistent with the pattern observed in the last twelve financial years – on average the younger victims have stayed in hospital 1.72 days, compared to 3.38 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 a longer period to recover from injuries but also the possibility they have suffered more severe injuries.

Employment opportunity programs

| Program name | Performance |
|---------------------|--------------------|
| Nil | Not applicable |

Agency performance management and development systems

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

Work health, safety and return to work programs

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

Reporting on this matter is contained within the DEW Annual Report 2021-22

| Workplace injury claims | Current year 2021-22 | Past year 2020-21 | % 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 2021-22 | Past year 2020-21 | % 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 2021-22 | Past year 2020-21 | % 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 2021-21 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

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 the *Carers' Recognition Act 2005*

Not applicable.

Public complaints

Number of public complaints reported

| Complaint categories | Sub-categories | Example | Number of Complaints 2021-22 |
|------------------------|----------------|---|---------------------------------|
| Professional behaviour | Staff attitude | Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency | 1 |
| | | Total | 1 |

| Additional Metrics | Total |
|--|-------|
| Number of positive feedback comments | 13 |
| Number of negative feedback comments | 0 |
| Total number of feedback comments | 13 |
| % 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

- Updated detailed FAQs.
- Engaged and prepared an external call centre to promptly answer the high volume of expected calls throughout the dog/cat registration renewal period.
- Enhanced DACO to be more intuitive for councils who administer it and for dog/cat owners.
- Delivered training to councils and vets.

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 Premier and Cabinet Circular 039 and the agency’s related complaints policies and procedures to employees. | Y |

Appendix: Audited financial statements 2021-22

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 for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2022, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Chair, the Manager – Dog and Cat Management and the Chief Financial Officer – Department for Environment and Water.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Dog and Cat Management 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 – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the 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 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 Dog and Cat Management Board for the financial year ended 30 June 2022.

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 Dog and Cat Management Board's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Dog and Cat Management 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.



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

28 September 2022

Dog and Cat Management Board

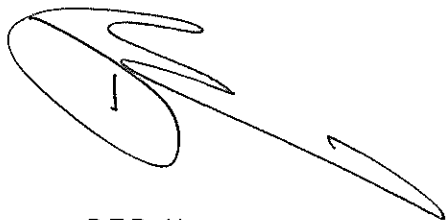
Financial Statements

For the year ended 30 June 2022

Dog and Cat Management Board
Certification of the Financial Statements
for the year ended 30 June 2022

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 2022



G Grieger

Manager

Dog and Cat Management

27 September 2022



S O'Brien

Chief Financial Officer

Department for Environment and Water

27 September 2022

Dog and Cat Management Board
Statement of Comprehensive Income
for the year ended 30 June 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|--|-------------|------------------------------|------------------------------|
| Income | | | |
| Fees and charges | 2.1 | 2 958 | 2 749 |
| Interest | 2.2 | - | 2 |
| Total income | | 2 958 | 2 751 |
| Expenses | | | |
| Employee benefits and Board member expenses | 3.3 | 28 | 34 |
| Supplies and services | 4.1 | 2 315 | 2 272 |
| Depreciation and amortisation | 5.1 | 170 | 170 |
| Grants and subsidies | 4.2 | 253 | 10 |
| Net loss from disposal of non-current assets | | - | 42 |
| Other expenses | 4.3 | 19 | 11 |
| Total expenses | | 2 785 | 2 539 |
| Net result | | 173 | 212 |
| Total comprehensive result | | 173 | 212 |

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 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|----------------------------------|------|----------------|----------------|
| Current assets | | | |
| Cash and cash equivalents | 6.1 | 2 980 | 2 436 |
| Receivables | 6.2 | 41 | 25 |
| Total current assets | | 3 021 | 2 461 |
| Non-current assets | | | |
| Intangible assets | 5.1 | 988 | 1 166 |
| Total non-current assets | | 988 | 1 166 |
| Total assets | | 4 009 | 3 627 |
| Current liabilities | | | |
| Payables | 7.1 | 348 | 139 |
| Total current liabilities | | 348 | 139 |
| Total liabilities | | 348 | 139 |
| Net assets | | 3 661 | 3 488 |
| Equity | | | |
| Retained earnings | | 3 661 | 3 488 |
| Total equity | | 3 661 | 3 488 |

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 2022

| | Retained earnings \$'000 | Total equity \$'000 |
|---|---|------------------------------------|
| Balance at 1 July 2020 | <u>3 276</u> | <u>3 276</u> |
| Net result for 2020-21 | 212 | 212 |
| Total comprehensive result for 2020-21 | <u>212</u> | <u>212</u> |
| Balance at 30 June 2021 | <u>3 488</u> | <u>3 488</u> |
| Net result for 2021-22 | 173 | 173 |
| Total comprehensive result for 2021-22 | <u>173</u> | <u>173</u> |
| Balance at 30 June 2022 | <u><u>3 661</u></u> | <u><u>3 661</u></u> |

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 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|---|------|----------------|----------------|
| Cash flows from operating activities | | | |
| <i>Cash inflows</i> | | | |
| Fees and charges | | 2 958 | 2 758 |
| Interest | | - | 2 |
| Cash generated from operating activities | | 2 958 | 2 760 |
| <i>Cash outflows</i> | | | |
| Employee benefits and Board member expenses | | (34) | (33) |
| Payments for supplies and services | | (2 116) | (2 270) |
| Payments for Grants and Subsidies | | (253) | (10) |
| Other payments | | (11) | (11) |
| Cash used in operating activities | | (2 414) | (2 324) |
| Net cash provided by operating activities | | 544 | 436 |
| Cash flows from investing activities | | | |
| <i>Cash inflows</i> | | | |
| Proceeds from sale of property, plant and equipment | | - | 2 |
| Cash generated from investing activities | | - | 2 |
| Net cash used in investing activities | | - | 2 |
| Net increase / (decrease) in cash and cash equivalents | | 544 | 438 |
| Cash and cash equivalents at the beginning of the reporting period | | 2 436 | 1 998 |
| Cash and cash equivalents at the end of the reporting period | 6.1 | 2 980 | 2 436 |

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 2022

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

These financial statements are general purpose financial statements prepared in accordance with:

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

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

DEW prepares a Business Activity Statement on behalf of the DCMB 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 DCMB's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the DCMB 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 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout the notes.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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.

1.3. Impact of COVID-19 pandemic on the DCMB

The DCMB 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 DCMB in the 2021-22 financial year.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2. Income

2.1. Fees and charges

| | 2022 | 2021 |
|-----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Registration fees received | | |
| Metro Councils | 2 010 | 1 895 |
| Regional Councils | 540 | 509 |
| Breeders registration | 408 | 345 |
| Total registration fees | 2 958 | 2 749 |

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. Interest

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Interest - deposits with the treasurer | - | 2 |
| Total interest | - | 2 |

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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 \$27 000 in 2021-22 and \$32 000 in 2020-21.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 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 2021-22.

3.2. Board and committee members

Members of the Dog and Cat Management Board during the 2022 financial year were:

| | | |
|--------------------|-----------------|----------------|
| D T Parkin (Chair) | Dr S J Hazel | Dr M F Jenkins |
| Dr H G Lemon | Dr D Mcfetridge | S A Reardon |
| Dr P E J Roetman | Dr R L Somers | P S Warren |
| B W Thomass | K Rokincinski | |

Board and committee remuneration

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

| | 2022 | 2021 |
|--------------------------------|-------------|-------------|
| \$0 - \$19 999 | 11 | 9 |
| Total number of members | 11 | 9 |

The total remuneration received or receivable by members was \$27 000 (2021: \$32 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

3.3. Board and employee benefits expenses

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Board and committee fees | 26 | 31 |
| Employment on-costs - superannuation | 1 | 1 |
| Employment on-costs - other | 1 | 2 |
| Total employee benefits and board member expenses | 28 | 34 |

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

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

4. Expenses

4.1. Supplies and services

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Fee for service - direct salaries | 971 | 954 |
| Fee for service - Dogs and Cats Online (DACO) project | 551 | 505 |
| Service Level Agreement (DEW) | 306 | 288 |
| Printing and publishing | 171 | 197 |
| General administration | 133 | 158 |
| Information technology and communication charges | 62 | 43 |
| Fee for service - other | 48 | 18 |
| Fee for service - Legislative review | 17 | - |
| Contractors | 17 | - |
| Fee for service - Compliance programs | 16 | - |
| Fee for service - Educational programs | 9 | 86 |
| Training and development | 8 | 2 |
| Sponsorships | 5 | 13 |
| Accommodation | - | 2 |
| Other | 1 | 6 |
| Total supplies and services | 2 315 | 2 272 |

4.2. Grants and subsidies

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Local Councils | 220 | - |
| Animal Management in Rural and Remote Indigenous Communities (AMRRIC) | 33 | - |
| Lost pets of South Australia | - | 10 |
| Total grants and subsidies | 253 | 10 |

4.3. Other expenses

| | 2022 | 2021 |
|-----------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Audit Fees | 11 | 11 |
| Work in progress write-offs | 8 | - |
| Total other expenses | 19 | 11 |

Audit fees

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$11 200 (2021: \$10 800). No other services were provided by the Auditor-General's Department.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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 2021-22

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

Reconciliation 2020-21

| | Internally developed \$'000 |
|--|--|
| Carrying amount at 1 July 2020 | 1 336 |
| Amortisation | (170) |
| Carrying amount at 30 June 2021 | 1 166 |

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 2022.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

6. Financial assets

6.1. Cash and cash equivalents

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Deposits with the Treasurer | 2 980 | 2 436 |
| Total cash and cash equivalents | 2 980 | 2 436 |

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*.

6.2. Receivables

| | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| <u>Current</u> | | |
| Prepayments | 41 | 25 |
| Total current receivables | 41 | 25 |
| | | |
| Total receivables | 41 | 25 |

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 2022

7. Liabilities

7.1. Payables

| | 2022 | 2021 |
|-------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| <u>Current</u> | | |
| Trade payables | 335 | 96 |
| Accrued expenses | 13 | 36 |
| Employment benefit on-costs | - | 7 |
| Total current payables | 348 | 139 |
| | | |
| Total payables | 348 | 139 |

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 and Auditor-General's Department audit fees total \$13 000 (2021: \$43 000)

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 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.

8.1. Administered items

| Statement of Comprehensive Income for the Year Ended 30 June 2022 | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Income | | |
| Registration fee | 10 466 | 9 844 |
| Total income | 10 466 | 9 844 |
| | | |
| Expenses | | |
| Registration fee remittance payments to Councils | 10 466 | 9 844 |
| Total expenses | 10 466 | 9 844 |
| | | |
| Net result | - | - |

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

8.1. Administered items (continued)

| Statement of Financial Position as at 30 June 2022 | 2022 | 2021 |
|---|-----------------|----------------|
| | \$'000 | \$'000 |
| Current assets | | |
| Cash and cash equivalents | 254 | 422 |
| Receivables | 40 | 55 |
| Total current assets | 294 | 477 |
| Total assets | 294 | 477 |
| Current liabilities | | |
| Payables | 294 | 477 |
| Total current liabilities | 294 | 477 |
| Total liabilities | 294 | 477 |
| Net assets | - | - |
| Equity | | |
| Retained earnings | - | - |
| Total equity | - | - |
| | | |
| Statement of Cash Flows for the Year Ended 30 June 2022 | 2022 | 2021 |
| | \$'000 | \$'000 |
| Cash flows from operating activities | | |
| <i>Cash inflows</i> | | |
| Registration fee | 10 481 | 9 855 |
| Cash generated from operating activities | 10 481 | 9 855 |
| <i>Cash outflows</i> | | |
| Registration fee remittance payments to Councils | (10 649) | (9 446) |
| Cash used in operating activities | (10 649) | (9 446) |
| Net cash (used in) / provided by operating activities | (168) | 409 |
| | | |
| Net increase in cash and cash equivalents | (168) | 409 |
| Cash and cash equivalents at the beginning of the reporting period | 422 | 13 |
| Cash and cash equivalents at the end of the reporting period | 254 | 422 |

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

9. Outlook

9.1. Unrecognised contractual commitments

Expenditure commitments

Expenditure commitments reflect DACO system support and maintenance costs.

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Within one year | 262 | 178 |
| Later than one year but not longer than five years | 30 | 178 |
| Total expenditure commitments | 292 | 356 |

9.2. Contingent assets and liabilities

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

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

9.3. Events after the reporting period

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