



Our ref: CORP F2021/000549

2 December 2021



CORPORATE SERVICES  
Level 15  
25 Grenfell Street  
Adelaide SA 5000  
GPO Box 1671  
Adelaide SA 5001  
DX 667  
Tel 8429 0422  
[www.pir.sa.gov.au](http://www.pir.sa.gov.au)

Dear [REDACTED]

### Determination under the *Freedom of Information Act 1991*

I refer to your application made under the *Freedom of Information Act 1991* which was received by the Department of Primary Industries and Regions (PIRSA) on 5 November 2021, seeking access to the following:

*"Veterinary Surgeons Board of South Australia Annual report 2014-2015 tabled 27/10/2015. It is missing from the tabled documents online here <https://www.parliament.sa.gov.au/en/House-of-Assembly/Tabled-Papers-and-Petitions>"*

Accordingly, the following determination has been finalised.

I have located one document that is captured within the scope of your request.

### Determination

I have determined that access to the following document is **granted in full**:

Doc No.	Description of document	No. of Pages
1	Veterinary Surgeons Board of South Australia Annual Report 2014/15	35

If you are dissatisfied with this determination, you are entitled to exercise your right of review and appeal as outlined in the attached documentation <https://archives.sa.gov.au/finding-information/information-held-sa-government/making-freedom-information-application#Review>, by completing the "FOI Application Form for Internal Review of a Determination" and returning the completed form to:

Freedom of Information Principal Officer  
Department of Primary Industries and Regions  
GPO Box 1671  
ADELAIDE SA 5001

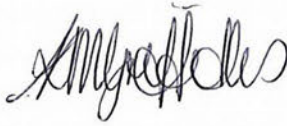
or via email [PIRSA.FOI@sa.gov.au](mailto:PIRSA.FOI@sa.gov.au)

In accordance with the requirements of Premier and Cabinet Circular PC045, details of your application, and the document to which you are given access, will be published in PIRSA's disclosure log. A copy of PC045 can be found at [http://dpc.sa.gov.au/data/assets/pdf\\_file/0019/20818/PC045-Disclosure-Log-Policy.pdf](http://dpc.sa.gov.au/data/assets/pdf_file/0019/20818/PC045-Disclosure-Log-Policy.pdf)

If you disagree with publication, please advise the undersigned in writing within fourteen calendar days from the date of this determination.

Should you require further information or clarification with respect to this matter, please contact Ms Lisa Farley, Freedom of Information and Privacy Officer on 8429 0422 or email [PIRSA.FOI@sa.gov.au](mailto:PIRSA.FOI@sa.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Michelle Griffiths', written in a cursive style.

Michelle Griffiths  
**Accredited Freedom of Information Officer**  
**DEPARTMENT OF PRIMARY INDUSTRIES AND REGIONS**



# **VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

185 FULLARTON RD • DULWICH SA 5065

PHONE: 08 8331 9433 • FAX: 08 8364 4688

WEBSITE: [www.vbsa.org.au](http://www.vbsa.org.au) E-MAIL: [admin@vbsa.org.au](mailto:admin@vbsa.org.au)

# **ANNUAL REPORT**

## **2014/15**

**ABN: 81 994 904 775**



# VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

185 FULLARTON RD • DULWICH SA 5065

PHONE: 08 8331 9433 • FAX: 08 8364 4688

WEBSITE: [www.vbsa.org.au](http://www.vbsa.org.au) E-MAIL: [admin@vbsa.org.au](mailto:admin@vbsa.org.au)

28 September 2015

The Hon Leon Bignell MP  
Minister for Agriculture, Food and Fisheries  
GPO Box 1671  
ADELAIDE SA 5001

Dear Minister

## **Annual Report**

In accordance with section 12 of the *Public Sector Act 2009* and section 25 of the *Veterinary Practice Act 2003*, I present the Annual Report of the Veterinary Surgeons Board of South Australia for the year ending 30 June 2015.

Yours sincerely

**John Strachan**  
**Presiding Member**  
**Veterinary Surgeons Board of South Australia**

# INDEX

PRESIDING MEMBER'S REPORT .....	4
LEGISLATION AND FUNCTIONS.....	5
COMPOSITION OF BOARD.....	6
THE REGISTRAR.....	7
MEETINGS.....	7
APPEAL DECISIONS .....	8
ACCREDITATION AND RECOGNITION OF TRAINING.....	8
REGISTERS.....	9
REGISTRATIONS.....	9
PRESCRIBED BUSINESS INTERESTS.....	10
VETERINARY SERVICES PROVIDERS .....	10
VETERINARY HOSPITALS.....	10
ORGANISATIONAL INTERACTION .....	11
WEBSITE.....	11
NOTIFICATIONS .....	12
SUMMARY OF NOTIFICATIONS.....	13
NOTIFICATIONS STATISTICS .....	14
INFORMATION ON CLAIMS AGAINST VETERINARY SURGEONS.....	14
ADMINISTRATION.....	15
FUTURE DIRECTIONS FOR 2015/16.....	17
FINANCIAL PERFORMANCE AND POSITION .....	17

# **PRESIDING MEMBER'S REPORT**

I was appointed Presiding Member of the Veterinary Surgeons Board of South Australia on 1 January 2015.

My predecessor's appointment ended on 30 September 2014.

Under section 12 of the *Veterinary Practice Act 2003*, the Board's responsibility is to protect "animal health, safety and welfare and the public interest by achieving and maintaining high professional standard both of competence and conduct in the provision of veterinary treatment in this State."

This responsibility is reflected in the Board functions prescribed by section 13 of the Act.

The Board has limited resources to perform its statutory functions.

The Board's funding is principally derived from annual practice fees charged to veterinary surgeons, a relatively small profession in this State.

The Board has to carefully manage its limited resources in order to discharge its responsibilities and perform its statutory functions.

The Board continues to receive an increasing number of complaints against veterinary surgeons. On a per capita basis, it has the highest complaint rate in Australia.

Prior to my appointment, Ernst & Young had conducted a review of the Board, following concerns of the Government about its performance and financial sustainability.

Two recent appeal decisions of the District Court of South Australia provided guidance to the Board for the conduct of future disciplinary hearings and an opportunity to reflect on its notification handling processes.

Under my guidance and with support from the Registrar, the Board has adopted a number of recommendations of Ernst & Young, developed new policies and processes, conducted member training and implemented a new guideline for the handling of notifications. The review process is ongoing.

A process of review and renewal creates an additional workload for the Board and in particular, the Registrar. I thank members for their commitment to engaging in this process and the Registrar for her dedication and efforts over the past year.

I also acknowledge the support provided by the Hon. Minister Bignell MP, Minister for Agriculture, Food and Fisheries, and the staff of Biosecurity SA.

# LEGISLATION AND FUNCTIONS

## Establishment and Authority

The Veterinary Surgeons Board of South Australia (the "Board") is established and operates under the provisions of the *Veterinary Practice Act 2003* (the "Act").

## Objects

The Board must exercise its functions with the object of protecting animal health, safety and welfare and the public interest by achieving and maintaining high professional standards both of competence and conduct in the provision of veterinary treatment in this State.

## Ministerial Responsibility

The Act is within the portfolio of the Minister for Agriculture, Food and Fisheries, the Honourable Minister Bignell MP.

## Amendments to the Act

Amendments to the Act came into operation on 1 January 2015.

The principal amendment introduced national recognition of veterinary registration in this State.

As a result of this amendment, veterinary surgeons registered in interstate jurisdictions are able to practise in this State under the deemed registration provisions in Part 3, Division 3 of the Act.

Part 2, Division 2 of the Act was also amended to change the composition of the Board by increasing the number of members.

As a result of this amendment, one member of the Board must be a veterinary surgeon engaged in teaching veterinary science nominated by the Council of The University of Adelaide.

## Functions

Pursuant to section 13 of the Act, the functions of the Board are as follows:

- (a) to recognise courses of education or training that provide qualifications for registration on the general register or the specialist register;
- (b) to determine the requirements necessary for registration on the general register or the specialist register;
- (c) to determine the specialties in which a person may be registered on the specialist register;
- (d) to establish and maintain the registers contemplated by the Act;
- (e) to prepare or endorse codes of conduct and professional standards for veterinary surgeons;
- (f) to prepare or endorse guidelines on continuing education for veterinary surgeons;
- (g) to establish administrative processes for handling complaints received against veterinary surgeons or veterinary services providers (which may include processes under which the veterinary surgeon or veterinary services provider voluntarily enters into an undertaking);
- (h) to provide advice to the Minister as may be appropriate; and
- (i) to carry out other functions assigned to the Board by or under the Act.

## COMPOSITION OF BOARD

The Board consists of 8 members appointed by the Governor.

The Governor has appointed a person to be a deputy of each member. A deputy so appointed may act as a member of the Board in the absence of the member.

Table 1 displays membership of the Board as at 30 June 2015.

TABLE 1: Membership of Board as at 30 June 2015

Position	Name	Expiry of Term
Presiding Member	Mr John Foster STRACHAN AM LLB	31/12/17
Members	Prof Kym Anthony ABBOTT BVSc, MVS, PhD, MACVSc, FACVSc	31/12/17
	Mr David Keith BASHAM	30/09/17
	Mrs Wendy Ann HUNT	28/02/17
	Dr Barbara Joy MENZIES BVSc, MBA	30/06/17
	Dr Robert Seymour RAHALEY BVSc, MVSc, PhD, Dip ACVP, MACVSc	28/02/16
	Dr James Andrew SMITH BVSc	31/12/15
Deputy Presiding Member	Mr Allan Roy HUNTER LLB (Deputy to Strachan)	31/12/17
Deputy Members	Dr Kiro Risto PETROVSKI DVM, MVSc, PGDipVCSc, PhD (Deputy to Abbott)	31/12/18
	Ms Fiona Elizabeth FUHLBOHM (Deputy to Basham)	30/09/17
	Mr Charles Benjamin GOODE (Deputy to Hunt)	28/02/17
	Dr Angus Malcolm BROWN BVSc (Deputy to Menzies)	30/06/17
	Dr Celia-Jane DICKASON BVSc (Deputy to Rahaley)	28/02/16
	Dr Elizabeth Jean AIKENHEAD BVSc (Deputy to Smith)	31/12/15

1. Mr John Foster Strachan AM, a legal practitioner, was nominated by the Minister and appointed as Presiding Member of the Board, pursuant to section 6(1)(b)(i) of the Act on 1 January 2015. Mr Allan Roy Hunter is appointed as his deputy. The term of Mr Strachan's predecessor, Ms Debra Ruth Lane, and that of her deputy, Mr Paul Douglas Leadbeter, expired on 30 September 2014.
2. Prof Kym Anthony Abbott, a veterinary surgeon engaged in teaching veterinary science, was nominated by the Council of The University of Adelaide, and appointed under section 6(1)(c) of the Act on 1 January 2015. Dr Kiro Risto Petrovski is appointed as his deputy.
3. Mr David Keith Basham, a community member with experience or knowledge relating to animal health, safety and welfare, was nominated by the Minister and appointed under section 6(1)(b)(iii) of the Act on 2 October 2014. Ms Fiona Elizabeth Fuhlbohm is appointed as his deputy.
4. Mrs Wendy Ann Hunt, a community member with experience or knowledge relating to animal health, safety and welfare, was nominated by the Minister, appointed under section 6(1)(b)(iii) of the Act on 1 October 2011 and re-appointed on 2 October 2014. Mr Charles Benjamin Goode is appointed as her deputy.
5. Dr Barbara Joy Menzies, a veterinary surgeon, was nominated by the South Australian Division of Australian Veterinary Association, appointed under section 6(1)(a) of the Act on 8 August 2013 and re-appointed on 2 October 2014. Dr Angus Malcolm Brown is appointed as her deputy. Dr Brown's appointment took effect on 2 October 2014 following expiry of the term of his predecessor, Dr Andrew Wallace Carter on 30 September 2014.
6. Dr Robert Seymour Rahaley, a veterinary surgeon, was nominated by the Minister, appointed under section 6(1)(b)(ii) of the Act on 1 March 2010 and re-appointed on 7 March 2013. Dr Celia-Jane Dickason is appointed as his deputy.
7. Dr James Andrew Smith, a veterinary surgeon with experience or knowledge relating to animals used for primary production or horses, was nominated by the Minister, appointed under section 6(1)(b)(ii)(A) of the Act on 1 January 2010 and re-appointed on 1 January 2013. Dr Elizabeth Jean Aikenhead is appointed as his deputy.
8. The member position for a veterinary surgeon with experience or knowledge relating to animals other than those used for primary production or horses under section 6(1)(b)(ii)(B) of the Act, was vacant as at 30 June 2015. Dr Hayley Joy McPhee held the appointment until 30 September 2014 at which time she resigned her membership of the Board due to an interstate relocation. The term of her deputy, Dr Karen Anne Hunter also ended at that time.



# THE REGISTRAR

Ms Carol Irvine was appointed Registrar of the Board on 10 February 2014 pursuant to section 10 of the Act.

As Chief Executive of the statutory authority, the Registrar is responsible for the Board's operations, for discharging various powers and responsibilities under the Act and for providing information to the Board to enable it to fulfil its governance responsibilities.

## MEETINGS

### Board

The Board met on **12** occasions on the following dates:

3 July 2014	9 October 2014	4 December 2014	2 April 2015
7 August 2014	31 October 2014	5 February 2015	7 May 2015
11 September 2014	6 November 2014	5 March 2015	18 June 2015

Table 2 displays the attendance of members at meetings of the Board held during 2014/15:

TABLE 2: Member Attendance at Board Meetings held during 2014/15

Position	Name	Board Meetings Attended	Meetings Held while a Member
Presiding Member	Mr John Foster STRACHAN AM	5	5
Members	Prof Kym Anthony ABBOTT	4	5
	Mr David Keith BASHAM	4	9
	Mrs Wendy Ann HUNT	11	12
	Dr Barbara Joy MENZIES	11	12
	Dr Robert Seymour RAHALEY	12	12
	Dr James Andrew SMITH	9	12
Former Presiding Member	Ms Debra Ruth LANE	3	3
Former Member	Dr Hayley Joy McPHEE	0	3

### Proceedings

The following members and former members constituted the Board for the purpose of hearing and determining disciplinary proceedings on **2** complaints laid by the Registrar under section 62(1)(a) of the Act. Both sets of proceedings were completed on 30 September 2014.

#### Registrar v Dr M

Ms Debra Ruth LANE (Former Presiding Member)

Dr Elizabeth Jean AIKENHEAD

Mrs Wendy Ann HUNT

#### Registrar v Dr W

Ms Debra Ruth LANE (Former Presiding Member)

Dr Barbara Joy MENZIES

Dr James Andrew SMITH

### Board's Committees

The Board currently has one committee, the Notifications (formerly Complaints) Committee, which met on a total of **10** occasions during 2014/15.

The Board dissolved, by resolution on 6 November 2014, its Audit and Risk Committees (which met on **1** occasion), its Human Resources Committee (which met on **3** occasions), and its Premises, Information Technology and Education Committees (which did not hold any meetings during 2014/15).

## APPEAL DECISIONS

An appeal lies to the District Court of South Australia against decisions made by the Board.

The following judgments of the District Court were published by the Courts Administration Authority of South Australia during 2014/15 in relation to appeals against decisions made by the Board in disciplinary proceedings under the Act:

- Judgment of His Honour Judge Tilmouth dated 2 December 2014 in the matter of *Lehmann v Registrar*, an appeal against a decision made by the Board on 6 November 2013; and
- Reasons for the Decision of His Honour Judge Cuthbertson dated 6 February 2015 in the matter of *Sutherland v Minister*, an appeal against a decision made by the Board on 25 February 2014.

## ACCREDITATION AND RECOGNITION OF TRAINING

In Australia and New Zealand, the Australasian Veterinary Boards Council Inc. ("AVBC") undertakes the visitation and assessment of veterinary schools and makes recommendations to the Board.

AVBC is an incorporated association by agreement of the State and Territory Veterinary Boards of Australia and the Veterinary Council of New Zealand.

The Veterinary Schools Accreditation Advisory Committee, a standing committee of the AVBC, manages the accreditation process.

Joint accreditation visits are undertaken by the AVBC and the Council of Education of the American Veterinary Medical Association and the Royal College of Veterinary Surgeons. The European Association of Establishment for Veterinary Education and South African Veterinary Council may also be invited to act as observers.

The AVBC website lists the veterinary qualifications, which the Board accepts as providing eligibility to apply for registration without further examination as a veterinary practitioner in Australia and New Zealand.

The Board received, considered and adopted the following recommendations of AVBC during 2014/15:

### **Massey University**

That the Massey University veterinary science course be accredited until the next scheduled visit in 2021, subject to the receipt of satisfactory annual reports.

### **University College of Dublin**

That graduates of the University College of Dublin be accepted for registration without further examination by veterinary boards in all Australian States and Territories and by the Veterinary Council of New Zealand.

### **Vet Agro Sup Compus Veterinaire de Lyon**

That graduates holding the Doctor of Veterinary Medicine degree from the University of Lyon be accepted for registration by Veterinary Boards in all Australian States and Territories and by the Veterinary Council of New Zealand.

# REGISTERS

## General Register

As at 30 June 2015, there were **697** primary registrants on the general register.

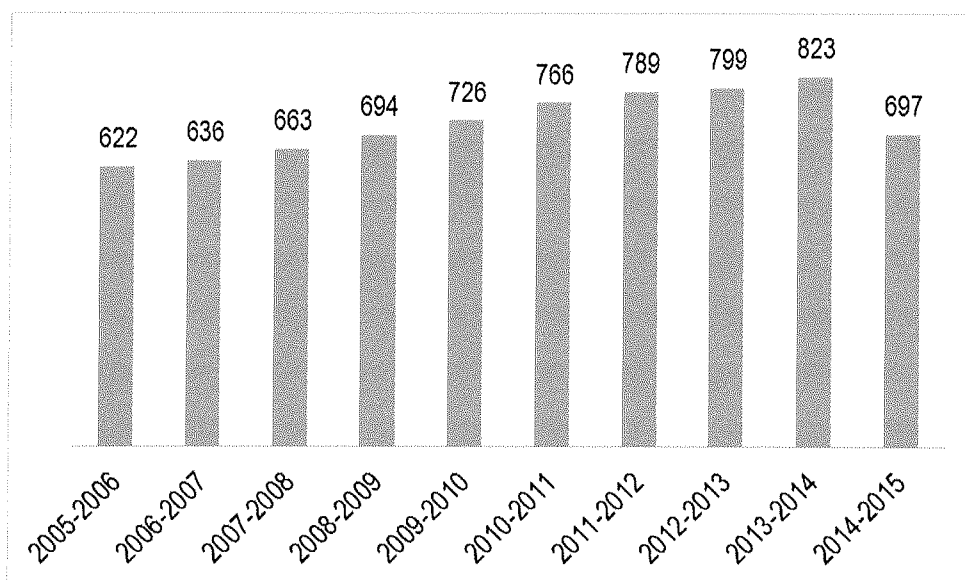
**56%** of primary registrants were female and **44%** of primary registrants were male.

## Register of Removed Veterinary Surgeons

As at 30 June 2015, there were **187** registrants on the register of removed veterinary surgeons. Of that number:

- **19** primary registrants had their registration on the general register cancelled due to failure to lodge the 2014 annual return and/or pay the annual practice fee;
- **36** primary registrants were voluntarily removed from the general register due to interstate or overseas relocation; and
- **132** secondary registrants were removed from the general register due to legislative change arising from the deemed registration provisions of the Act which took effect on 1 January 2015.

GRAPH 1: Number of registrants on general register over past 10 years



## Specialist Register

As at 30 June 2015, **15** primary registrants on the general register were also registered on the specialist register.

# REGISTRATIONS

During 2014/15, a total of **82** registrants were granted registration by the Board including **5** applicants who were granted limited registration.

The registrants obtained their veterinary qualifications in the following countries:

Australia	59	Denmark	1
United Kingdom	11	Belgium	1
New Zealand	2	Austria	1
USA	2	South Africa	1
Brazil	2	Sri Lanka	1
Canada	1		

Registrants with veterinary qualifications obtained in some foreign countries satisfied further requirements such as passing the National Veterinary Examination conducted by AVBC.

12 registrants were reinstated on the general register.

59 registrants, who obtained their veterinary qualifications in Australia, were awarded those qualifications from the following institutions:

The University of Adelaide	23	The University of Queensland	6
The University of Sydney	9	Charles Sturt University	4
Murdoch University	9	James Cook University	2
The University of Melbourne	6		

## **PRESCRIBED BUSINESS INTERESTS**

Section 47 of the Act requires veterinary surgeons (or a prescribed relative of a veterinary surgeon) who has an interest in a prescribed business to provide the Board with prescribed information relating to the interest and the manner in which it arose.

Veterinary surgeons are also required to declare their financial interests in these products or services to the Board.

The Board's record of information provided to it under section 47 of the Act is available for inspection or provision by electronic means.

## **VETERINARY SERVICES PROVIDERS**

A veterinary services provider is defined by section 3 of the Act to mean "a person (not being a veterinary surgeon) who provides veterinary treatment through the instrumentality a veterinary surgeon."

In accordance with sections 50 of the Act, veterinary services providers must provide the Board with prescribed information.

As at 30 June 2015, 42 veterinary services providers were listed by the Board.

The Board's record of information provided to it under section 50 of the Act is available for inspection or provision by electronic means.

## **VETERINARY HOSPITALS**

Section 53 of the Act enables the Board to accredit veterinary hospitals.

Veterinary hospitals are required to meet certain requirements determined by the Board to be necessary for accreditation.

The Board requires an applicant for accreditation or renewal of accreditation to facilitate inspection of the facility by a person authorised by the Board.

The Board has authorised Drs John Leonard Hamilton and Jennifer Anne Weston to inspect facilities of applicants for accreditation or renewal of accreditation.

As at 30 June 2015, 21 facilities were accredited by the Board as veterinary hospitals.

The Board's record of facilities accredited as veterinary hospitals is available for inspection or provision by electronic means.

## ORGANISATIONAL INTERACTION

- In August 2014, the former Presiding Member and the Registrar attended a function of the South Australian Division of the Australian Veterinary Association (AVA) in August 2014. The former Presiding Member presented a seminar on the functions and processes of the Board. The Registrar interacted with and took enquiries from members of the profession throughout the event.
- In October 2014, the Registrar met with the Executive Officer of the South Australian Division of the AVA to discuss matters of mutual interest.
- In November 2014, the Registrar presented a lecture to final year Doctor of Veterinary Medicine (DVM) students of The University of Adelaide in the course of *Transition to the Profession* on the Board's complaints handling function and registration requirements.
- In January 2015, the Registrar met with the Executive Officer of the South Australian Division of the AVA to discuss matters of mutual interest.
- In March 2015, the Registrar presented a lecture and interactive workshop to first year DVM students of The University of Adelaide in the course of *Professional Skills* on the legal obligations of veterinary surgeons.
- In April 2015, the Presiding Member and the Registrar facilitated a veterinary ethical dilemmas workshop for first year DVM students of The University of Adelaide.
- In April 2015, the Presiding Member and the Registrar met with Prof. Hein, Head of School of Animal and Veterinary Sciences, The University of Adelaide.
- In May 2015, Dr Robert Rahaley and the Registrar attended the Annual General Meeting (AGM) of the AVBC in Brisbane.
- In May 2015, immediately prior to the AGM of the AVBC, the Registrar attended a meeting of Australian and New Zealand Veterinary Board Registrars in Brisbane.
- During the course of the 2014/15 year, Dr Robert Rahaley attended a number of meetings of AVBC by tele-conference as the Board's representative on AVBC.

## WEBSITE

The Board has a website at: [www.vsbsa.org.au](http://www.vsbsa.org.au).

The website has a 'latest news' section which provides information to veterinary surgeons and members of the public.

Codes, standards, guideline, forms and information are available to the public and veterinary surgeons from the website.

The website is under review and is planned to be updated it in 2016/17.

## NOTIFICATIONS

One of the functions of the Board is to establish administrative processes for handling complaints against veterinary surgeons or veterinary service providers, which may include processes under which the veterinary surgeon or veterinary services provider voluntarily enters into an undertaking.

The Board established a Complaints Committee under section 15(1) of the Act on 4 March 2010.

By resolution of the Board dated 18 June 2015, the Board changed the name of the Complaints Committee to the Notifications Committee and established detailed terms of reference for the committee.

On 18 June 2015, the Board adopted the following administrative processes:

1. Administrative Guidelines for the handling of notifications; and
2. Administrative Guidelines for the informal resolution of notifications.

The Registrar gives initial consideration to notifications (formerly referred to as complaints) in conjunction with the Notifications Committee, membership of which is determined on a quarterly basis by the Presiding Member and includes at least two members or deputy members.

The Registrar decides, after taking advice from the Notifications Committee, whether or not to institute disciplinary action by laying a complaint before the Board.

If the Registrar determines that the matter is suitable for informal resolution, the notification will be dealt with by the Registrar informally, in which case the Registrar may attempt to resolve the matter through methods such as a letter of warning or the provision of voluntary undertakings by the veterinary surgeon.

A panel of the Board conducts a disciplinary inquiry if a complaint is laid before it by the Registrar alleging that there is proper cause for disciplinary action against a respondent. The panel acts similarly to a court in conducting the inquiry and makes the ultimate decision as to whether or not proper cause exists, and whether a sanction should be imposed on the respondent.

In May 2015, members and deputy members attended a full day training session on the conduct of disciplinary proceedings. This training was provided by staff of the Crown Solicitor's Office.

On 18 June 2015, the Board adopted Guidelines for Board Members in Proceedings.

If a notification matter relates to the medical fitness of a veterinary surgeon, the Registrar, in conjunction with the Notifications Committee, will arrange for an investigation to occur in order to ensure that the Board members remain impartial should they need to adjudicate upon the eventual inquiry.

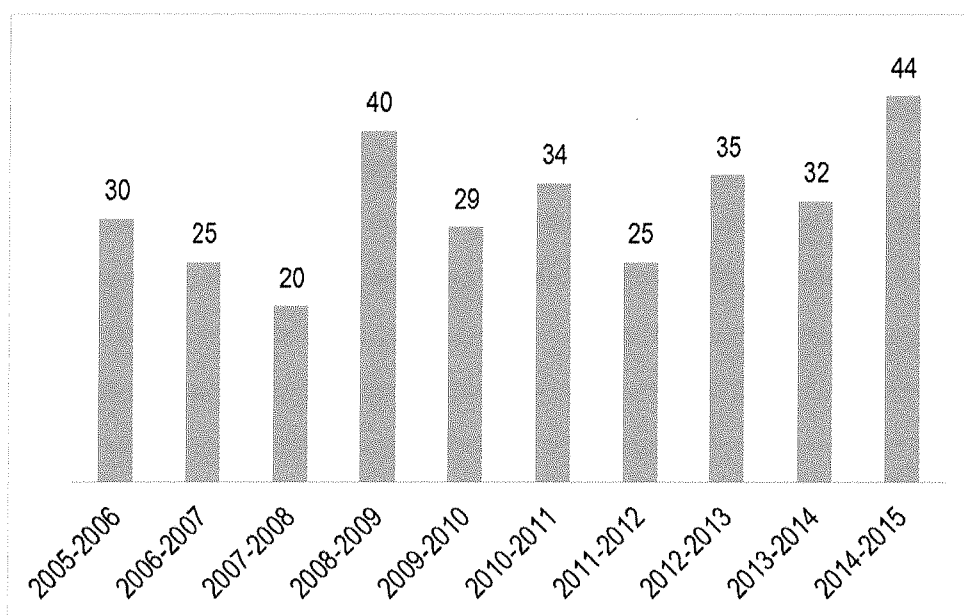
The Notifications Committee also considers notifications concerning the possible commission of offences against the Act. The committee may make a recommendation to the Board as to whether the Board should authorise the Registrar to lay a criminal complaint against a defendant in the Magistrates Court of South Australia.

## SUMMARY OF NOTIFICATIONS

**44** notifications were received by the Board during 2014/15, which represents an **increase of 37.5%** from the number received during the preceding year.

- **5** notifications were referred to the Crown Solicitor for advice including **1** relating to a medical fitness matter and **1** relating to the possible commission of an offence under the Act
- **4** notifications were investigated by an inspector appointed by the Board under section 56 of the Act
- **2** notifications resulted in the Registrar laying a complaint before the Board
- **1** notification resulted in the veterinary surgeon providing a voluntary undertaking to the Board
- **2** notifications resulted in the Registrar providing a written warning to the veterinary surgeons
- **11** notifications resulted in recommendations being made to veterinary surgeons
- **4** notifications resulted in no action being taken against veterinary surgeons
- **15** notifications remained subject to investigation through the Board's administrative processes

GRAPH 1: Number of notifications received by the Board over the past 10 years.



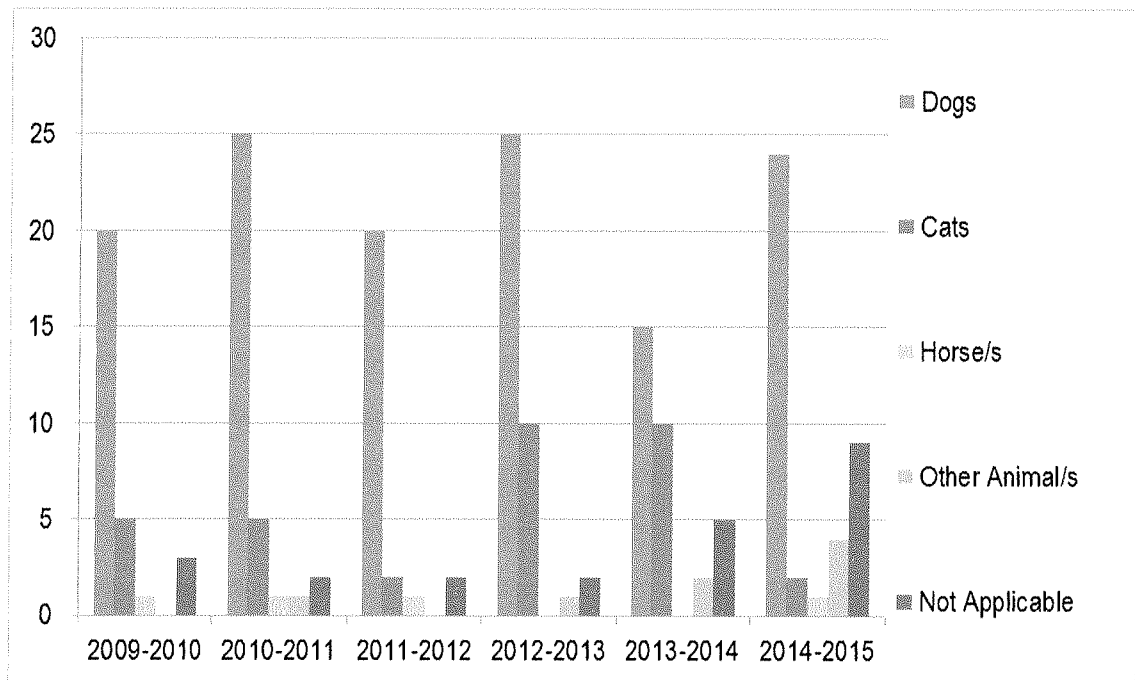
# NOTIFICATIONS STATISTICS

## Animals

24 notifications related to veterinary treatment provided to dogs, 2 related to cats, 1 related to guinea pigs, 1 related to a bird, 1 related to a horse and 2 related to livestock (cattle and alpacas).

Dogs have consistently the subject of the majority of notifications to the Board over the last 5 years.

GRAPH 2: Species of animal the subject of notifications over the past 5 years



## INFORMATION ON CLAIMS AGAINST VETERINARY SURGEONS

Section 45 of the Act requires a veterinary surgeon to provide to the Board prescribed information relating to claims of damages or other compensation for alleged negligence committed by the veterinary surgeon in the course of providing veterinary treatment.

The veterinary surgeon must provide the information:

- within 30 days after the claim is made; and
- within 30 days after any order is made by a court to pay damages or other compensation in respect of that claim or any agreement has been entered into for payment of a sum of money in settlement of that claim, whether with or without a denial of liability.

6 veterinary surgeons provided prescribed information to the Board relating to a claim of damages or other compensation for alleged negligence.

- In 3 of these cases, the veterinary surgeon did not comply with the requirement to provide the information within 30 days after the claim was made.

4 veterinary surgeons provided prescribed information to the Board relating to the making of a court order or settlement of a claim.

- In 3 of these cases, the veterinary surgeon did not comply with the requirement to provide the information within 30 days of the making of a court order or entry into a settlement agreement.



# ADMINISTRATION

## 1. Gender Balance

At least one of the members of the Board nominated by the Minister must be a woman and at least one must be a man.

As at 30 June 2015, the Board had 9 male members and 5 female members (including deputy members).

The gender balance of membership of the Board is taken into consideration when members are nominated by the Minister for appointment.

## 2. Remuneration

Members of the Board are entitled to remuneration, allowances and expenses determined by the Governor.

The Governor has determined that the following sessional fees are payable to members for attendance at meetings of the Board:

Presiding Member:	\$258 per 4 hour session
Members:	\$206 per 4 hour session

The Governor has also determined that the Presiding Member and Deputy Presiding Member are to be paid a retention allowance of \$5,050 per annum.

## 3. Human Resource Information

During the reporting period, the Board employed a Registrar on a part time (0.87FTE) basis and an administrative assistant on a part time (0.67FTE) basis.

### *Workforce Diversity: Age and Gender Profile*

Age Bracket	Gender	Total	% of Total
35-39	Female	1	50
40-44	Female	1	50

### *Workforce Diversity: Disability*

Total number of employees with disabilities: 0

### *Expenditure on Leadership and Management Development*

Training and Development	Total cost
Total training and development expenditure:	\$0.00
Total leadership and management development expenditure:	\$0.00

Further human resources information is available from the Commissioner for Public Sector Employment:  
<http://www.dpc.sa.gov.au/commissioner-public-sector-employment>

## 4. Workplace Health and Safety and Injury Management

### *Work Health and Safety Prosecutions, Notices and Corrective Action*

Number of notifiable incidents:	0
Number of provisional improvement notices:	0
Number of improvement notices:	0
Number of prohibition notices:	0
Number of prosecutions:	0
Number of enforceable undertakings:	0

### *Gross Workers Compensation Expenditure*

Investigations	\$0.00
Legal expenses	\$0.00
Medical expenses	\$0.00
Income maintenance	\$0.00
Other	<u>\$0.00</u>
Total expenditure:	\$0.00

## **5. Overseas Travel**

Employees did not travel overseas whilst on duty during the reporting period.

## **6. Freedom of Information**

The Board did not receive any applications under the *Freedom of Information Act 1991* during the reporting period.

## **7. Public Complaints**

<i>Category of complaints by subject</i>	<i>Number</i>
Service quality/delivery	0
Service access	0
Behaviour of staff	0
Behaviour of members	1
Other	<u>0</u>
Total complaints:	1

## **7. Whistleblowers Protection**

Public interest information was not disclosed to the Board under the *Whistleblowers Protection Act 1993* during the reporting period.

## **8. Fraud**

The Board did not detect any instances of fraud during the reporting period.

## **9. Consultants**

<i>Consultant</i>	<i>Purpose of consultancy</i>	<i>Number</i>	<i>Total</i>
<b>Value below \$10,000</b>			
Various	Various	5	\$23,833
<b>Value \$10,000 and above</b>			
Nil	N/A	<u>0</u>	<u>\$0.00</u>
Total		5	\$23,833

## **10. Disability Access and Inclusion**

The services of this agency are accessible by all people. Where a notifier is not able to make a written notification, a verbal statement is taken.

## **FUTURE DIRECTIONS FOR 2015/16**

During the 2015/16 year, the Board's primary focus will be to complete its review of Ernst & Young's audit observations and implement further recommendations.

In addition, the Board will seek to establish with the Minister measurable objectives, which are to be encompassed in a strategic plan.

The Board will also commence a review of its codes, standards and guidelines, and will seek views from the profession during this process.

## **FINANCIAL PERFORMANCE AND POSITION**

The Board is responsible for its own finances.

The Board's main income is derived from annual practice fees received from veterinary surgeons.

Other income sources include sales of copies of the registers and the issue of letters of good standing to interstate and overseas registration bodies.

The Board did not receive any government funding during 2014/15.

Mr Simon Fry, Chartered Accountant, is the auditor approved by the Auditor-General and appointed by the Board under section 24(2) of the Act.

For the year ended 30 June 2015, the Board made an operational loss of (\$1,817), as compared to an operational loss of (\$95,628) for the year ended 30 June 2014.

As at 30 June 2015, the Board had net assets of \$205,455, as compared to net assets of \$202,535 as at 30 June 2014.

The financial statements for 2014/15, the Board's certification of those statements and the auditor's report follow.

**VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

**ABN 81 994 904 775**

**FINANCIAL REPORTS**

**FOR THE YEAR ENDED  
30 JUNE 2015**

**VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA  
FINANCIAL REPORTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

**CONTENTS**

Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Certification of the Financial Report	16
Auditor's Report	17

**General Information**

The financial report covers Veterinary Surgeons Board of SA as an individual entity. The financial report is presented in Australian dollars, which is the Veterinary Surgeons Board of SA's functional and presentation currency.

The financial report consists of the financial statements, notes to the financial statements and the Board's Certification.

# VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

## STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

	Note	2015 \$	2014 \$
<b>INCOME</b>			
Registration Fees		355,465	358,017
Fines		9,500	-
Interest and Distributions		2,758	5,604
Registers and Labels		1,481	618
Letters of Good Standing		3,705	2,612
Hospital Inspections		6,200	2,182
Other Revenue		<u>5,686</u>	<u>1,465</u>
<b>TOTAL INCOME</b>		<b>384,794</b>	<b>370,498</b>
<b>EXPENDITURE</b>			
Professional Services	3	157,940	188,690
Employee Expenses		131,920	150,423
Subscriptions		16,501	14,999
Office Expenses	4	26,574	33,919
Insurance		2,253	1,951
Sitting Fees		28,552	49,315
Board Members Travel Allowance Expense		5,725	2,717
Bank Charges		9,462	9,025
Loss on Asset Disposal		-	396
Depreciation and Amortisation		1,635	1,679
Doubtful Debts Expense		-	8,000
Events Expense		250	1,478
Refunds		4,516	1,335
Other Expenses	5	<u>1,283</u>	<u>2,254</u>
<b>TOTAL EXPENDITURE</b>		<b><u>386,612</u></b>	<b><u>466,181</u></b>
<b>NET SURPLUS/(DEFICIT) FROM OPERATIONS</b>		<b><u>(1,817)</u></b>	<b><u>(95,683)</u></b>

The accompanying notes form part of these financial statements

**VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2015**

	Note	2015 \$	2014 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	6	166,735	104,021
Prepayments		11,805	9,567
Trade and Other Receivables	7	4,225	5,918
<b>TOTAL CURRENT ASSETS</b>		<u>182,765</u>	<u>119,506</u>
<b>NON CURRENT ASSETS</b>			
Financial Assets	8	47,796	103,102
Property, Plant & Equipment	9	2,781	4,417
<b>TOTAL NON CURRENT ASSETS</b>		<u>50,577</u>	<u>107,519</u>
<b>TOTAL ASSETS</b>		<u>233,342</u>	<u>227,025</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	10	18,644	21,292
Provision for Employee Benefits	11	9,243	3,198
<b>TOTAL CURRENT LIABILITIES</b>		<u>27,887</u>	<u>24,490</u>
<b>TOTAL LIABILITIES</b>		<u>27,887</u>	<u>24,490</u>
<b>NET ASSETS</b>		<u>205,455</u>	<u>202,535</u>
<b>ACCUMULATED FUNDS</b>			
Reserves		21,730	16,993
Accumulated Surplus		183,725	185,542
<b>TOTAL ACCUMULATED FUNDS</b>		<u>205,455</u>	<u>202,535</u>

The accompanying notes form part of these financial statements

**VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

	<b>Accumulated Surplus \$</b>	<b>Financial Assets Reserve \$</b>	<b>Total \$</b>
<b>Balance at 1 July 2013</b>	<b>281,225</b>	<b>8,287</b>	<b>289,512</b>
<b>Surplus / (Deficit)</b>	<b>(95,683)</b>		<b>(95,683)</b>
<b>Revaluation Increment/(decrement)</b>		<b>8,706</b>	<b>8,706</b>
<b>Balance at 1 July 2014</b>	<b>185,542</b>	<b>16,993</b>	<b>202,535</b>
<b>Surplus / (Deficit)</b>	<b>(1,817)</b>	<b>-</b>	<b>(1,817)</b>
<b>Revaluation Increment/(Decrement)</b>	<b>-</b>	<b>4,737</b>	<b>4,737</b>
<b>Prior Year Adjustment</b>			
<b>Balance at 30 June 2015</b>	<b>183,725</b>	<b>21,730</b>	<b>205,455</b>

The accompanying notes form part of these financial statements



**VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

**STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

	Note	2015 \$	2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Inflows			
Registration Fees and Fines		366,658	369,429
Interest and Distributions Received		2,758	5,010
Other Receipts		<u>17,071</u>	<u>3,565</u>
Total Inflows from Operating Activities		386,487	378,004
Cash Outflows			
Contract Payments and Sitting Fees		(34,277)	(49,315)
Goods and Services		(223,665)	(263,412)
Payments to Employees		<u>(125,875)</u>	<u>(190,656)</u>
Total Outflows from Operating Activities		(383,817)	(503,383)
<b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>	12(a)	<u><u>2,670</u></u>	<u><u>(125,379)</u></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Receipts from/(Payments for) Investments		60,044	(2,756)
Payments for Property, Plant and Equipment		<u>-</u>	<u>(2,602)</u>
<b>NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b>		60,044	(5,358)
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<u>62,714</u>	<u>(130,737)</u>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>		104,021	234,758
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	6, 12(b)	<u><u>166,735</u></u>	<u><u>104,021</u></u>

The accompanying notes form part of these financial statements

## **VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

#### **NOTE 1 - ESTABLISHMENT OF THE BOARD AND FUNDING**

The Veterinary Surgeons Board (the Board) was established under the *Veterinary Practice Act 2003* (which replaced the *Veterinary Surgeons Act 1985*) to provide for registration of veterinary surgeons and to regulate the practice of veterinary surgeons for the purpose of maintaining high standards of competence and conduct by veterinary surgeons in South Australia.

Funding of the Board is primarily from registration fees.

#### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations. Australian Accounting Standards set out accounting policies that the Australian Accounting Standards Board (AASB) has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. The Board has adopted all of the new, revised or amended Accounting Standards and Interpretations issued by the AASB that are mandatory for the current reporting period. Any new, revised or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The Board is a not-for-profit entity, being an entity whose principal activity is not the generation of profit. As a result, the Board is exempt from applying the following AASBs:

- AASB 114 *Segment Reporting*
- AASB 120 *Accounting for Government Grants and Disclosure of Government Assistance*

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

#### **(a) Income Tax**

The Board is specifically exempt from income tax obligations under the Income Tax Assessment Act 1997 and therefore there are no resultant income tax entries in the accounts.

#### **(b) Cash & Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks and other short-term highly liquid investments.

## **VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

#### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

##### **(c) Property, Plant & Equipment**

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses. Useful lives and residual values are reviewed annually.

##### **Plant & Equipment**

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

##### **Depreciation**

The depreciable amount of all fixed assets are depreciated on a diminishing balance or straight line basis over the useful lives of the assets to the company commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Office Equipment	20% - 40% diminishing value
Office fitout	20% prime cost

##### **(d) Financial Instruments**

##### **Initial Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

##### **Available-for-sale financial assets**

Available-for-sale financial assets are recorded at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity (Financial Assets Reserve).

##### **Impairment**

At each reporting date, the Board assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

##### **(e) Impairment of Assets**

At each reporting date, the Board reviews the carrying values of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

**VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**(f) Employee Benefits**

Provision is made for the Board's liability for employee benefits arising from services rendered by the employees to balance date. Employee benefits that are expected to be settled within 12 months of the reporting date have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

**(g) Provisions**

A provision is recognised in the balance sheet when the company has a present, legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

**(h) Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Distributions are recognised when the right to receive the distribution has been established.

All revenue is stated net of the amount of goods and services tax (GST).

**(i) Goods & Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(j) Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

<b>2015</b>	<b>2014</b>
\$	\$

**NOTE 3 – PROFESSIONAL SERVICES**

**Professional Services provided by entities external to the SA Government**

Formal Hearings	3,758	18,108
Accounting Fees	9,476	6,709
Inspection of Hospitals	3,171	3,093
Audit Fees (ii)	4,500	5,509
Investigation Fees	32	307
Other	11,057	10,886
<b>Total Professional Services - Non SA Government entities</b>	<u>31,995</u>	<u>44,612</u>

**Professional Services provided by entities within the SA Government**  
**Legal fees (i)**

125,945	144,078
---------	---------

**Total Professional Services – SA Government entities**

<u>125,945</u>	<u>144,078</u>
----------------	----------------

**Total Professional Services**

<u><u>157,940</u></u>	<u><u>188,690</u></u>
-----------------------	-----------------------

- (i) The Board responds to complaints from the public regarding veterinary practice and funds the resources (legal and administrative) to investigate matters. The Board uses the services of the Crown Solicitor's Office at a fixed hourly rate.
- (ii) Represents estimated fee payable to the auditors for auditing the Board's financial statements.

# VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$

### NOTE 4 – OFFICE EXPENSES

Printing, Stationery & Postage	4,580	4,868
Rent	16,100	17,150
Secretarial Services	922	1,770
Phone	1,492	2,427
Hardware, Software & Resources	2,382	3,564
Other Office Expenses	1,099	4,140
	<u>26,574</u>	<u>33,919</u>

### NOTE 5 – OTHER EXPENSES

Miscellaneous	1,283	2,254
	<u>1,283</u>	<u>2,254</u>

### NOTE 6 – CASH & CASH EQUIVALENTS

Bank SA Cheque Account	501	(264)
Petty Cash Float	150	150
Bank SA Power Saver Account	166,084	55,179
Bank SA Term Deposit	-	30,000
IOOF Cash and Income Fund	-	17,248
Bank SA Express Saver Account	-	1,708
	<u>166,735</u>	<u>104,021</u>

### NOTE 7 – TRADE & OTHER RECEIVABLES

Fines Receivable	8,000	8,000
Less: Provision for Doubtful Debts	(8,000)	(8,000)
Net Fines Receivable	<u>-</u>	<u>-</u>
GST Receivable - net	4,225	5,239
Accrued Interest	-	679
	<u>4,225</u>	<u>5,918</u>

### NOTE 8 – FINANCIAL ASSETS

IOOF Balanced Fund	-	59,505
BT Balanced Returns Fund	47,796	43,597
	<u>47,796</u>	<u>103,102</u>

# VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

2015                      2014  
\$                              \$

### NOTE 9 - PROPERTY, PLANT & EQUIPMENT

Office Equipment	14,396	14,397
Less Accumulated Depreciation	<u>(11,711)</u>	<u>(10,100)</u>
	2,685	4,297
Website Development	-	1,922
Less accumulated Depreciation	<u>-</u>	<u>(1,922)</u>
	-	-
Office Fitout	1,503	1,503
Less Accumulated Depreciation	<u>(1,407)</u>	<u>(1,383)</u>
	96	120
	<u>2,781</u>	<u>4,417</u>

### Movements in carrying amounts

	Office equipment	Website development	Office fitout	Total
<b>Gross Carrying Amount:</b>				
Balance at 30 June 2014	14,397	1,922	1,503	17,821
Additions	-	-	-	-
Disposals	-	-	-	-
<b>Balance at 30 June 2015</b>	<b>14,397</b>	<b>1,922</b>	<b>1,503</b>	<b>17,821</b>
<b>Accumulated Depreciation:</b>				
Balance at 30 June 2014	10,100	1,922	1,383	13,405
Depreciation	1,611	-	24	1,635
Accumulated depreciation on disposed assets	-	-	-	-
<b>Balance at 30 June 2015</b>	<b>11,711</b>	<b>1,922</b>	<b>1,407</b>	<b>15,040</b>
<b>Net Book Value</b>				
As at 30 June 2014	4,297	-	120	4,417
<b>As at 30 June 2015</b>	<b>2,686</b>	<b>-</b>	<b>96</b>	<b>2,782</b>

### NOTE 10 – TRADE & OTHER PAYABLES

Accounts Payable	8,847	10,105
Wages Payable	-	625
PAYG & Withholding Tax Payable	4,488	5,153
Accrued Audit Fees	<u>5,309</u>	<u>5,409</u>
	<u>18,644</u>	<u>21,292</u>

# VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

	2015 \$	2014 \$
<b>NOTE 11 – EMPLOYEE BENEFITS</b>		
Provision for Annual Leave - current	<u>9,243</u>	<u>3,198</u>
	<u>9,243</u>	<u>3,198</u>
 <b>NOTE 12 – CASH FLOW INFORMATION</b>		
<b>(a) Reconciliation of net cash provided by operating activities to surplus/(deficit) after extraordinary items</b>		
Net operating surplus/(deficit)	(1,817)	(95,683)
Non-cash flows in surplus/(deficit) from ordinary activities		
Depreciation and amortisation	1,635	1,679
Net (profit)/loss on sale of assets	-	396
Changes in assets and liabilities		
Decrease/(Increase) in receivables	1,693	14,260
Decrease/(Increase) in prepayments	(2,238)	(1,166)
(Decrease)/Increase in payables	(2,648)	(4,261)
(Decrease)/Increase in employee benefits	6,045	(40,604)
Net cash provided by/(used in) operating activities	<u>2,670</u>	<u>(125,379)</u>
 <b>NOTE 12 – CASH FLOW INFORMATION</b>		
<b>(b) Reconciliation of cash</b>		
Bank SA Cheque Account	501	(264)
Petty Cash Float	150	150
Bank SA Power Saver Account	166,084	55,179
Bank SA Term Deposit	-	30,000
IOOF Cash and Income Fund	-	17,248
Bank SA Express Saver	-	1,708
	<u>166,735</u>	<u>104,021</u>



# VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

### NOTE 13 – FINANCIAL INSTRUMENTS

#### (a) Financial Risk Management

The Board's financial instruments consist of mainly deposits with banks, local money market instruments, short-term investments, accounts receivable and payable. The Board does not have any derivative instruments as at 30 June 2015.

#### (b) Interest Rate Risk

The Board's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rate and the effective weighted interest rates on those assets and financial liabilities, is as follows:

	Weighted Average Interest Rate		Floating Interest Rate		Fixed Rate < 1 year		Non - Interest Bearing	
	2015	2014	2015	2014	2015	2014	2015	2014
<b>Financial Assets</b>								
Cash	0.50%	0.80%	166,585	56,623	-	-	-	-
Short Term Deposits	2.40%	2.90%	47,796	120,350	-	30,000	-	-
Receivables			-	-	-	-	-	679
<b>Totals</b>			<b>214,381</b>	<b>176,973</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>679</b>
<b>Financial Liabilities</b>								
Payables			-	-	-	-	18,644	21,292
<b>Totals</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,644</b>	<b>21,292</b>

#### (c) Net Fair Values

The net fair value of investments has been set at the quoted market (redemption) value at balance date. For other assets and liabilities, the net fair values approximate their carrying values.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Balance Sheet and the notes to and forming part of the financial statements.

## VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

#### NOTE 14 – CONTINGENT LIABILITIES

##### *Worker's Compensation*

The Board is an exempt employer under the Workcover Corporation Act 1994. The Board is responsible for the management of workers rehabilitation and compensation. As at 30 June 2015, there were no known workers compensation claims.

#### NOTE 15 – RELATED PARTIES

The names of the members of the Board who held office during the reporting period and the Retention Allowances and Sitting Fees they received are:

		Retention Allowance \$	Sitting Fee \$	Travel Expenses \$	Total \$
Mr J Strachen	Presiding Member	5,050	1,355	-	6,405
Dr BJ Menzies		-	2,833	-	2,833
Prof KA Abbott		-	876	499	1,374
Dr RS Rahaley		-	3,014	-	3,014
Dr JA Smith		-	2,524	-	2,524
Ms WA Hunt		-	3,245	5,249	8,493
Mr DKB Basham		-	876	421	1,297
Ms DR Lane		-	2,387	-	2,387
Mr AR Hunter	Deputy Presiding Member	5,050	-	-	5,050
Dr AM Brown	Deputy to Dr BJ Menzies	-	-	-	-
Dr KR Petrovski	Deputy to Prof KA Abbott	-	-	-	-
Dr CJ Dickason	Deputy to Dr RS Rahaley	-	-	-	-
Dr EJ Aikenhead	Deputy to Dr JA Smith	-	464	583	1,047
Mr CB Goode	Deputy to Ms WA Hunt	-	258	567	825
Ms FE Fuhlbohm	Deputy to Mr DKB Basham	-	-	-	-
Dr AW Carter	Deputy to Dr BJ Menzies	-	258	-	258
Dr KA Hunter	Deputy to Dr HJ McPhee	-	367	-	367
		10,100	18,452	7,319	35,871

#### NOTE 16 – SEGMENT REPORTING

The Board operates entirely in South Australia. Its objective is to protect consumers and animals by maintaining a high standard of veterinary practice within the state. Its activities include the regulation of veterinary surgery in South Australia and the consideration of complaints.

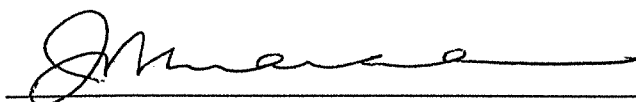
## VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

### CERTIFICATION OF THE FINANCIAL REPORT

We certify that:

- the attached General Purpose Financial Report for the Veterinary Surgeons Board of South Australia presents fairly, in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Veterinary Surgeons Board of South Australia as at 30 June 2015, its financial performance and its operations and cash flows for the year then ended;
- internal controls over the financial reporting have been effective throughout the reporting period and there are reasonable grounds to believe the board will be able to pay its debts as and when they become due and payable; and
- the financial report is in accordance with the accounts and records of the Board and gives an accurate indication of the financial transactions of the Board for that period.

Signed in accordance with a resolution of the Board



Mr John Strachan AM, LLB

Presiding Member



Ms Carol Irvine, LLB (Hons), B Com, GDLP

Registrar

10<sup>th</sup> September 2015



**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF MANAGEMENT OF THE  
VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2015**

**Report on the Financial Report**

I have audited the accompanying financial report of the Veterinary Surgeons Board of South Australia, which comprises the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Certification of the Financial Report.

**The Responsibility of the Board of Management for the Financial Report**

The members of the Board of the Veterinary Surgeons Board of South Australia are responsible for the preparation of the financial report in accordance with the Treasurer's Instructions promulgated under the Provisions of the Public Finance and Audit Act 1987, the Veterinary Practice Act 2003, applicable Accounting Standards and Australian Accounting Interpretations. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Liability limited by a scheme approved under Professional Standards Legislation

**S.D. Fry CA - Principal**  
**Level 4, 111 Gawler Place Adelaide SA 5000**

**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF MANAGEMENT OF THE  
VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2015**

**Independence**

In conducting my audit, I have complied with the independence requirements of the Australian professional accounting bodies.

**Auditor's Opinion**

In my opinion:

The financial report of the Veterinary Surgeons Board of South Australia is in accordance with the Veterinary Practice Act 2003 including

- i. giving a true and fair view of the entity's financial position as at 30 June 2015 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including Australian Accounting Interpretations) and the Veterinary Practice Act 2003.

**Basis of Accounting and Restriction on Distribution**

Without modifying my opinion, I draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Veterinary Surgeons Board of South Australia to meet the requirements of the Public Finance and Audit Act 1987 and the Veterinary Practice Act 2003. As a result, the financial report may not be suitable for another purpose.

**Other Matter**

Without modifying my opinion, I draw attention to the Statement of Comprehensive Income disclosure of "Sitting Fees" and Note 15 to the financial report which details payments made to members and former members of the board during the year ended 30 June 2015. Although the amounts disclosed appear fairly stated, it is apparent that some of the payments made during the year ended 30 June 2014 up to 31 August 2015 were not properly approved pursuant to relevant legislation, and accordingly, will need to be repaid to the Veterinary Surgeons Board of South Australia. The financial effect of the recovery which is necessary in respect of the year ended 30 June 2015, the year ended 30 June 2014 and prior financial years, cannot be reliably determined at the date of issuing this report.

  
S D FRY

Chartered Accountant

Signed at Adelaide this 10<sup>TH</sup> day of SEPTEMBER 2015.