

# GUNAIKURNAI



Traditional Owner Land Management Board

Annual Report 2013-2014



Department of  
Environment and  
Primary Industries



Published by the Gunaikurnai Traditional Owner Land Management Board  
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# GUNAIKURNAI

Traditional Owner Land Management Board

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29 August 2014

The Hon Ryan Smith MP  
Minister for Environment and Climate Change  
PO Box 500  
EAST MELBOURNE VIC 3002

Dear Minister

## **GUNAIKURNAI TRADITIONAL OWNER LAND MANAGEMENT BOARD 2013-14 ANNUAL REPORT**

In accordance with the *Financial Management Act 1994*, I am pleased to present the Annual Report of the Gunaikurnai Traditional Owner Land Management Board (GKTOLMB) for the period ended the 30 June 2014.

The 2013-14 Annual Report outlines the progress the GKTOLM Board have made over the last 12 months of operations and in particular progress towards further developing sound governance and operational processes, developing a Corporate Plan outlining its strategic direction and producing a Project Brief for the development of a Joint Management Plan. These activities have been progressed while maintaining the emphasis on the importance of building good relationships with key partner and stakeholder groups.

I trust that you find the enclosed report informative and useful.

Yours sincerely



Grattan Mullett  
Chairperson

# Chairperson's Report

As the Chairperson of the Gunaikurnai Traditional Owner Land Management Board (GKTOLMB), I am proud to present this report for the period 1 July 2013 to 30 June 2014. The Board has had a very productive second term with regular monthly meetings and sound progress being made towards the development of the Joint Management Plan(s).

The major milestone for the year was the development of the Brief for the Joint Management Plan. This was completed in conjunction with Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) in preparation for releasing as a tender. To finalise the document the Board conducted a number of workshops with the appointed consultants and the GLaWAC Board and sought feedback on the draft Project Brief from the Department of Environment and Primary Industries (DEPI) and Parks Victoria. The final Project Brief for the development of the Joint Management Plan will be released as a request for tender in the 2014-15 period.

Another significant achievement was developing the Board's Corporate Plan to guide the work program and strategic direction of the entity over the next two years. The Corporate Plan has identified four strategic direction pillars which centre on Planning, Engagement, Capacity Building and Economic Development.

Work Plans developed under these four pillars will strategically guide the Board as it develops the joint management plan(s), effectively builds the communication and relationships with our key partners and stakeholders, builds capacity within the Gunaikurnai and the Board, and fosters economic development opportunities presented through the joint management process. Priority goals identified within these pillars will be further investigated and suitable strategies developed in order to ensure structured progress is being made and measurable outcomes against them are being achieved.

The Corporate Plan also provides the framework for good governance as it sets the strategic goals, aims and objectives of the Board as it carries out the duties and functions conferred on it through the legislation.

The Board would like to acknowledge and express our appreciation to the Honourable Minister and the State Government on the allocations of funds for the 2013-2014 financial year. These funds have enabled progress on the development of the Joint Management Plan Brief as well as supporting operations and strategic projects identified in its Corporate Plan. I also wish to thank the Honourable Minister for the recent opportunity for myself and the Executive Officer to meet with him and discuss the Board's progress over the last year.

I am pleased to announce the Board's appointment of an Executive Officer, Damian Britnell, who commenced in March 2014, and the Host Services Agreement the Board has entered into with the East Gippsland Catchment Management Authority (EGCMA) to provide administrative and operational support for the Board members and the Executive Officer for three years.

In concluding, I would like to extend my appreciation to my fellow Board members and the Executive Officer(s) for their support and endeavours over the last year. I would also like to acknowledge the importance of our partner agencies who have continued to embrace the opportunity to work collaboratively with the Board and I look forward to continuing this unique partnership for the ongoing benefit of all Gunaikurnai people and all Victorians now and into the future.

Grattan Mullett  
Chairperson

# Year in Review

## **Summary of development towards planning, governance processes, strategic direction and relationships**

The Gunaikurnai Traditional Owner Land Management Board (GKTOLMB) began operations in December 2012.

The 2012-2013 financial year focussed primarily on developing governance processes and relationship mapping which set the foundation for preparing an effective and comprehensive strategic Joint Management Plan for the ten appointed parks and reserves.

Throughout the 2013-2014 financial year the GKTOLMB has focussed on producing the Project Brief for the development of the Joint Management Plan. The Project Brief outlines in detail the purpose of the plan, the scope of works designed to enable the plan and the requirements for fulfilling the responsibilities associated with developing the Joint Management Plan according to the legislation and associated agreements, while also recognising Gunaikurnai aspirations moving forward.

GKTOLMB has developed a Corporate Plan, a Business Plan and associated two year Work Plans in preparation for presentation to the Minister. As part of the Corporate Plan the GKTOLMB has developed Strategic Directions which outline the direction and timelines for actions the GKTOLMB will work towards in the process of developing and implementing the Joint Management Plan(s). Projects consistent with joint management and its strategic directions have also been initiated with project planning being progressed.

The GKTOLMB has established a consistent reporting framework for Parks Victoria, DEPI and GLaWAC Rangers reporting at board meetings. In addition to this the GKTOLMB has adopted and implemented the communication strategy developed in 2012-13. The GKTOLMB has continued to work closely with its partner organisations to build a trusting and reliable communication framework.

The Board has also worked closely with GLaWAC and Native Title Services Victoria to ensure the Joint Management Plan and the Gunaikurnai Whole of Country Plan are consistent, informed and aligned with each other.

Other activities have focussed on governance and compliance associated with being a public entity, recruiting a full time Executive Officer and establishing the hosting arrangement with the East Gippsland Catchment Management Authority (EGCMA).

The GKTOLMB has an ABN number, a tax file number and is registered for GST. It has its own operating bank account and has contracted a registered accounting firm to assist with book keeping requirements that fall outside the hosting agreement with the EGCMA.

As a public sector entity, the GKTOLMB is subject to a range of governance standards and requirements. In addition, being a 'public body' under the *Financial Management Act 1994* requires the GKTOLMB to meet further requirements including those set out under the Treasurer's 'Financial Management Compliance Framework'.

## Financial Summary for the period ended 30 June 2014

The GKTOLMB is funded through the Department of Environment and Primary Industries (DEPI) as part of the *Gunaikurnai Recognition and Settlement Agreement* with the State of Victoria dated 22 October 2010. For the period 1 July 2013 to February 2014 the majority of GKTOLMB's funding was administered by DEPI.

	Note	2014 \$
Revenue from transactions	3	643,475
Expenses from transactions	4	<u>342,827</u>
<b>Net result from transactions</b>		<b><u>300,648</u></b>
<b>Comprehensive result</b>		<b><u>300,648</u></b>

There were no major changes or factors affecting performance.

There were no events occurring after the balance date which may significantly affect the Board's operations in subsequent reporting periods.

There were no significant changes in financial positions during the year.

# The Gunaikurnai Traditional Owner Land Management Board

The GKTOLMB is established pursuant to s82B(1) of the *Conservation Forests and Lands Act 1987 (Vic)* by determination of the Minister for Environment and Climate Change, the Hon Ryan Smith MP to give effect to, and regard to, the *Gunaikurnai Traditional Owner Land Management Agreement* dated 22 October 2010.

The GKTOLMB also exists within the legislative framework below. The GKTOLMB is a public entity and must meet its obligations written either in the form of legislation or as government policy.

As such, the GKTOLMB must operate within the existing government policy frameworks at all times.

Obligations of the GKTOLMB are largely contained in the following Acts:

- *Traditional Owner Settlement Act 2010*
- *Conservation, Forests and Lands Act 1987*
- *Financial Management Act 1994*
- *Audit Act 1994*
- *Freedom of Information Act 1982*
- *The Information Privacy Act 2000*
- *Public Administration Act 2004*

Operationally the GKTOLMB adopts the governance guidelines of its approved Charter and abides by the *Directors' Code of Conduct* issued by the Victorian Public Sector Commission.

## Other Key Documents

Gunaikurnai Land & Waters Aboriginal Corporation and State of Victoria:

- Recognition and Settlement Agreement (22 October 2010)

- Traditional Owner Land Management Agreement (TOLMA) (22 October 2010)
- Deed of Variation for Traditional Owner Land Management Agreement (30 January 2013)

## Other:

- Establishment Determination (2 August 2012)
- The Victorian Department of Treasury and Finance, *Standing Directions of the Minister of Finance under the Financial Management Act 1994*.
- *National Parks Act and Regulations 1975*
- *Crown Land (Reserves) Act 1978*

## Establishment

The GKTOLMB was first established on 2 August 2012 by determination published in the *Victoria Government Gazette*.

The determination sets out the GKTOLMB's constitution, role, appointed land, functions, powers, duties, membership and proceedings.

## Constitution of the Board

- The GKTOLMB is a body corporate.
- The *Public Administration Act 2004 (Vic)* applies to the GKTOLMB as if the GKTOLMB were a public entity (but not a small entity) within the meaning of that Act.

## The Role of the GKTOLMB

The role of the GKTOLMB is to:

- set and guide strategic direction for the joint management of the Appointed Land of the GKTOLMB;
- collaborate with the State and relevant State land managers in the management of the Appointed Land and enable the knowledge and culture of the Gunaikurnai People to be recognised in the



- management of the Appointed Land; and
- foster employment and economic development opportunities for Gunaikurnai in relation to management of the Appointed Land.

## Appointed Land

The Appointed Land of the GKTOLMB (Figure 1.) comprises the public land known as:

- The Knob Reserve
- Mitchell River National Park
- Tarra-Bulga National Park\*
- The Lakes National Park\*
- Gippsland Lakes Coastal Park
- Lake Tyers Catchment Area
- Buchan Caves Reserve\*
- Gippsland Lakes Reserve (Raymond Island)
- Corringale Foreshore Reserve\* and
- New Guinea Cave\* (located within the Snowy River National Park).

The Appointed Land is a combination of Crown land reserves, national and other parks with a combined area of over 45,000 ha.

Under the terms of the *Gunaikurnai Recognition and Settlement Agreement*, Aboriginal Title is to be granted over all ten areas of Appointed Land. Aboriginal Title is a grant of crown land to Traditional Owners for the sole purpose of being jointly managed with the State. The Appointed Land will continue to be managed under the same legislation under which it is currently reserved, and Aboriginal Title will not affect existing use and access, which will continue to be managed under current legislation.

\*As at the 30 June 2014, five parks and reserves have been granted Aboriginal Title.

## Vision

The vision of the GKTOLMB is:

***“Empowered and respected Gunaikurnai actively managing and caring for their land and water for the enjoyment of all people.”***

## Mission

The mission of the GKTOLMB is to:

- actively protect Gunaikurnai culture, land and waters and bring strength, knowledge, skills and innovation to that role;
- support Gunaikurnai to maintain and build their strong connections to joint managed lands;
- generate greater employment and economic development opportunities for Gunaikurnai;
- use Gunaikurnai traditional knowledge to set and guide strategic and operational direction for joint managed lands; and
- build respectful relationships and enduring partnerships to protect and enhance Gunaikurnai joint managed lands.

## Values

The values and principles the GKTOLMB operate by are:

- to encourage and value leadership by example, creativity and new ideas;
- to serve the good of all Gunaikurnai;
- to be persistent in supporting the journey for Gunaikurnai towards

self-determination and social justice;

- to listen to understand all views before judgement and decision making;
- to demonstrate courage and integrity in all we do;
- to encourage and value teamwork;
- to be empowered to respectfully challenge and speak with candour and be committed to resolving conflict;
- to value strong and enduring partnerships; and
- engaging and consultative processes are integral to the way we work.

## Functions

The functions of the GKTOLMB are:

- to comment or make submissions on matters affecting or concerning the use or management of the Appointed Land;
- to prepare policies about the GKTOLMB and its operation and engagement with external parties;
- those management functions that are conferred on the GKTOLMB by agreement under any Act under which the Appointed Land is managed;
- those management functions that are delegated to the GKTOLMB by a person or body who has those management functions in relation to the Appointed Land; and
- to carry out such other functions as are conferred on the GKTOLMB by the Act or the Minister by notice published in the *Victoria Government Gazette*.

## Powers

The powers of the GKTOLMB include:

- to employ staff, including an Executive Officer to be responsible to the Board for implementing its decisions and carrying out its functions and duties;
- to enter into arrangements or agreements with any other person or body for the carrying out of the GKTOLMB's functions and duties;
- to carry out works on the Appointed Land;
- to delegate any of the GKTOLMB's functions, powers or duties to a member of the board or an employee of the GKTOLMB; and
- to act as delegate or agent of a person or body who has management functions, powers or duties in relation to the Appointed Land when so appointed by that person or body.

## Duties

The purpose of the GKTOLMB is to set and guide strategic direction for the joint management of ten parks and reserves and to collaborate with the relevant land managers and partners (GLaWAC, DEPI and Parks Victoria) to enable the knowledge and culture of the Gunaikurnai People to be recognised in the joint management of these specific parks and reserves.

To achieve this purpose the GKTOLMB must prepare a Joint Management Plan for the ten parks and reserves that incorporates the knowledge and culture of the Gunaikurnai and fosters employment opportunities for the Gunaikurnai People.

Pursuant to the funding agreement between the government and GLaWAC, the GKTOLMB must endorse a works

program for the Gunaikurnai Rangers employed by GLaWAC to work on the jointly managed parks and reserves.

## Relationships

As a joint management body, the development and maintenance of partner and stakeholder relationships (Figure 2.) is an integral part of the GKTOLMB's work and is essential for it to carry out its functions and duties effectively.

The GKTOLMB has actively encouraged GLaWAC, DEPI and Parks Victoria to participate in GKTOLMB meetings and workshops. Structured reports are presented through standing agenda items at board meetings where partner representatives are regular guests.

The GKTOLMB has adopted the Communication Strategy developed in 2013 which identifies its partners and stakeholders and the most effective methods of communication for these agencies, groups and community.

It recognises that it has a diverse range of stakeholders who will be identified and consulted in the preparation of the Joint Management Plan(s). The Corporate Plan also identifies a number of actions aimed at building and strengthening these relationships throughout the Joint Management planning process.

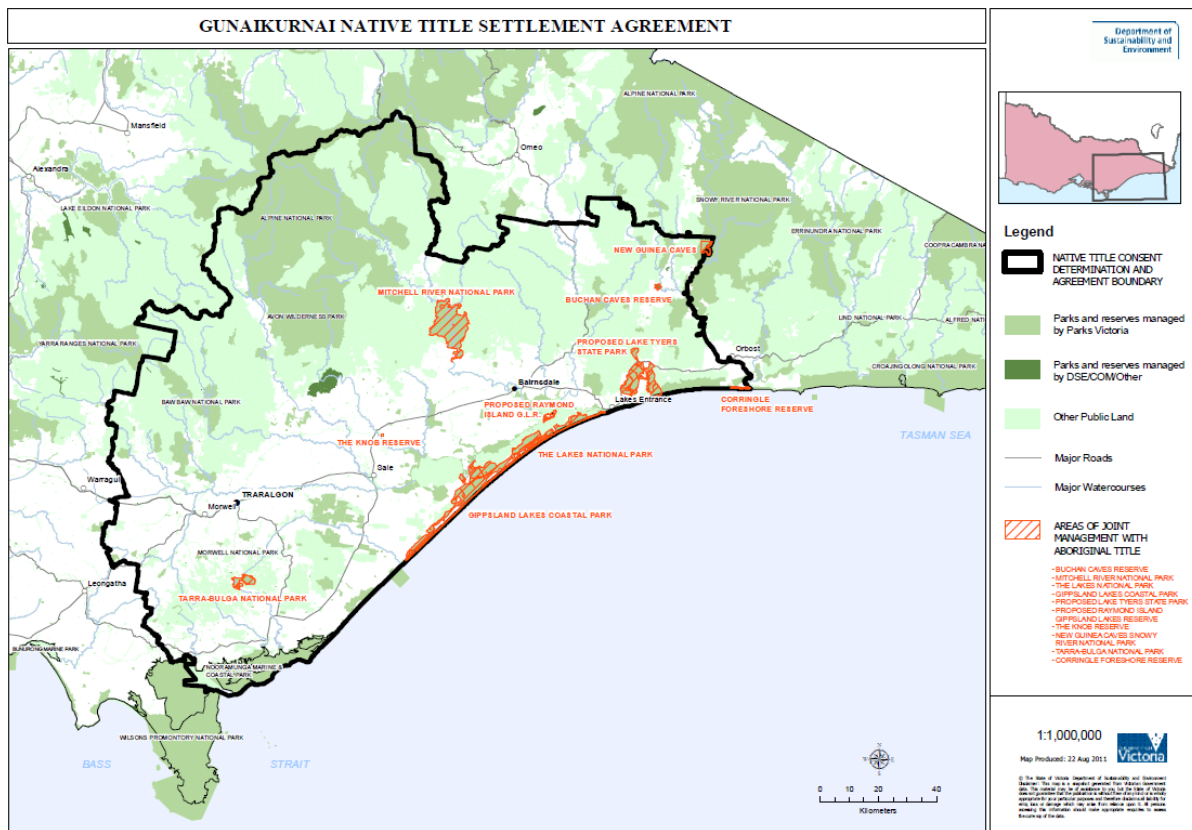
During 2013-14 the GKTOLMB relied on the provision of administrative support services by DEPI until March 2014 when it finalised an Agreement with the EGCMA for the Provision of Program Hosting Services. The GKTOLMB has agreed to engage EGCMA to provide the services on and subject to the Terms of the Agreement. Services include:

- Payroll and its associated compliance and administration.
- Provision of a fully maintained vehicle and associated activities.
- Provision of office space at 574 Main Street, Bairnsdale and all associated activities/supplies.
- Provision of meeting rooms, catering, and arrangements for travel and accommodation.
- Oversight and supervision on a day to day basis ensuring compliance to all Authority policies and procedures.
- Development of an annual Work Plan (in conjunction with the GKTOLMB Chair) and the ongoing monitoring and management of progress towards its achievement.
- Completion of the annual Performance Review and Development (PRD) Plan of the Authority (in conjunction with the GKTOLMB Chair) and planning the actions in response
- A fortnightly meeting (in conjunction with the GKTOLMB Chair) to oversight the progress of the program and discuss actions in response.
- Provision of training and development activities identified as being required in the PRD process.

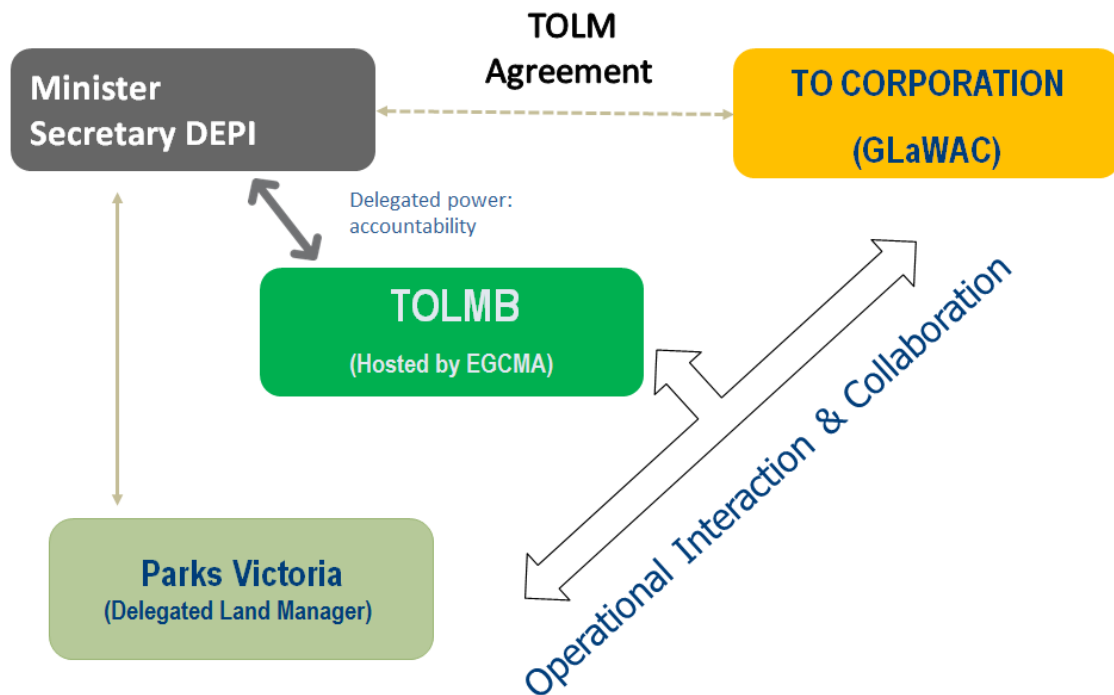
In addition EGCMA will host the GKTOLMB providing:

- Payroll and its associated compliance and administration.
- Processing and payment of expenses incurred on all approved activities of the GKTOLMB.
- Reporting to the GKTOLMB on the financial position of the contract at each of its meetings.

**Figure 1. Map of Appointed Land**



**Figure 2. Relationship Structure**



## Board Membership

### Chairperson

Mr Grattan Mullett was nominated as Chairperson by GLaWAC and appointed by the Minister for Environment and Climate Change in October 2012.

### Executive Officer

Damian Britnell was appointed as the Executive Officer and started in the role on 3 March 2014. Carmel Henderson (DEPI secondee) was the Acting Executive Officer for the period from June 2013 to 28 February 2014.

### Background

The GKTOLMB's inaugural board members were appointed by determination published in the *Victoria Government Gazette* on the 25 October 2012 for a term expiring on 30 September 2015.

The Board began operating in December 2012.

Members of the Board are appointed under the "Membership of the Board" provisions of the Board's establishment determination.

The Board is led by a Chairperson nominated by GLaWAC and appointed by the Minister for Environment and Climate Change.

The Board consists of six members nominated by GLaWAC and five community members one of which is nominated by the Secretary of DEPI.

The Board operates by holding monthly board meetings. It is supported by an Executive Officer hosted by EGCMA.

The Gunaikurnai members of the Board have a strong connection to the Appointed Land and lifelong experience and knowledge of their cultural heritage. The Board as a whole has a broad skills base with considerable understanding and experience in corporate governance, land

and water management and business management.

### Board Members



L to R: Lloyd Hood, Geoff Hocking, Barry Kenny, Grattan Mullett (C), Uncle Albert Mullett, David Willington, Janine Haddow, Angela Hutson, John Mitchell (DC), Catherine Mullett (Uncle Albert's Carer) and Glenys Watts. Absent: Marianne Atkinson.

### Mr Grattan Mullett (Chairperson)

Grattan is a local Gunaikurnai man who grew up at Lake Tyers. He has worked in a variety of positions from labourer to management level in the Gippsland region. He was employed for 12 years as the Cultural Officer/Manager Cultural Business at the Gippsland and East Gippsland Aboriginal Co-operative (GEGAC).

Grattan has been a Chair of the East Gippsland Aboriginal Community Development Employment Program, a member of the GLaWAC Board and was a member of the GEGAC Board of Directors.

### Mr John Mitchell (Deputy Chairperson)

John has a strong business and governance background in local government, water, and waste and resource management. He has extensive experience in dealing with large industries (oil/gas/power generation and timber/paper sectors), community groups, environmental and education organisations and regulatory authorities.



John is a strong advocate for an integrated approach to natural resource management.

John now manages his own consulting company and is Chair of GippsTAFE, in Victoria.

### **Ms Glenys Watts**

Glenys is a Gunaikurnai woman who was a member of the successful Gunaikurnai Team that negotiated with the government for the Traditional Owner Settlement Agreement and Consent Determination.

Glenys is a member of GLaWAC, Ngwala Willumbong and Wulum Warrain Aboriginal associations and is on the Minister for Local Government and Minister for Aboriginal Affairs Working Party. This group develops and provides strategic guidance for local government to work with the Aboriginal communities around Victoria.

Glenys has been employed for 13 years as the Team Leader of Aboriginal Support & Development at the Mornington Peninsula Shire.

### **Ms Marianne Atkinson**

Marianne is a Gunaikurnai lady with an impressive history working within Aboriginal Affairs and the Human Services sector.

Marianne has broad experience leading, coordinating and liaising with community groups and facilitating the preparation of state-wide strategies in response to community needs.

Marianne is currently employed by the Department of Human Services as the State-wide Coordinator Indigenous Family Violence Strategy.

### **Mr Lloyd Hood**

Lloyd is a respected Elder of the Gunaikurnai community. He has an in depth understanding of the Gunaikurnai culture and community aspirations and is regularly consulted by consultants and archaeologists with respect to cultural heritage.

Lloyd is a member of GLaWAC and Gippsland and East Gippsland Aboriginal Co-operative.

Lloyd's current role with the Department of Justice as a Koori County Court Elder requires a great understanding of the background of the people that come through the court system and a vast knowledge of the genealogy of the families around Gippsland.

### **Mr Barry Kenny**

Barry has been employed as an Aboriginal Cultural Officer working for Parks Victoria and Aboriginal organisations for most of his working life. He has a very high level of knowledge and understanding of the Gunaikurnai culture and community aspirations and a passion to promote the history of his people.

Barry is a long standing member of the Moogji Aboriginal Council and a board member of the GLaWAC, having been chair of both organisations.

Barry is currently employed as the Chief Executive Officer of GLaWAC.

### **Uncle Albert Mullett**

Uncle Albert was a Senior Elder of the Gunaikurnai and holder of traditional knowledge and stories. He was a Senior Negotiator on behalf of the Traditional Owner Gunaikurnai Claim for native title.

Uncle Albert was a Traditional Knowledge and Cultural Advisor to various government and non-government and environment agencies in Gippsland and a cultural mentor to many Gunaikurnai people.

He was a member of the Traditional Owners Alpine Reference Group, Parks Victoria Far East Gippsland Traditional Owner Group, West Gippsland Water Catchment Group, East Gippsland Water Catchment Group, GLaWAC, Gunaikurnai Elders' Council and East Gippsland Arts Corporation.

Uncle Albert was a master craftsman of artefacts made with traditional knowledge in design, in art and in materials. Sadly Uncle Albert passed away in July 2014.

### **Ms Janine Haddow**

Janine's background is in education and environmental management including for over 16 years as an Executive Director within DEPI leading service delivery and policy development for natural resource management including parks, forestry and public land, catchment and sustainable land management.

Janine has a Bachelor of Arts and Masters Degree in Environmental Planning from Melbourne University and is a graduate of the Australian Institute of Company Directors.

Janine's board memberships and community involvement include past Director of the Mt Buller Alpine Resort Board, North Central Catchment Management Authority and Victorian Catchment Management Council and a member of Leadership Victoria Alumni and Skillsbank Program. Since 2011 Janine has operated her own consulting company.

### **Ms Angela Hutson**

Angela was Chief Executive Officer of East Gippsland Institute of TAFE for seven years. Angela has a strong background in leadership and management within the vocational education sector, with experience in strategic planning, leading organisational change and workforce development.

Angela has a Masters in Organisational Leadership from Monash University and is also a member of the Regional Development Australia Gippsland Committee, Chair of the VET Development Centre Board, a member of the East Gippsland Shire Economic Development Advisory Board and the Chair of the Bairnsdale Regional Health Service.

Angela is currently a part time consultant and a Graduate of the Australian Institute of Company Directors.

### **Mr David Willington**

Management and leadership in sustainable agriculture is an area David worked while employed by the Victorian Department of Primary Industries (DPI).

He also has many years experience in natural resource planning and project management including supporting the development of the East Gippsland Regional Catchment Strategy, Lake Wellington Catchment Salinity Management Plan and the Macalister District Nutrient Management Plan.

David has been an advocate for Aboriginal issues and the promotion and protection of Aboriginal heritage in Gippsland. David is currently self-employed and volunteers his time to provide literacy and other teaching services to adults in the Sale area.

### **Mr Geoff Hocking**

Geoff has been appointed to the Gippsland Ports Board and is Deputy Chair of the Victorian Environmental Water Holder.

He was CEO of the West Gippsland Catchment Management Authority for eight years and the General Manager of Corporate Services for Gippsland Water for four years.

Geoff has held various positions in the corporate business sector within Local government and State government.

## Board Meetings

The Board holds its board meetings on the first Thursday of the month. Eleven board meetings were held during the 2013-2014 financial year. Five board meetings were held at locations close to, or in the Appointed Lands, three in the DEPI offices in Bairnsdale and three at the GLaWAC office in Bairnsdale.

In addition to board meetings one Audit and Risk Sub-Committee meeting was held.

The majority of board members also attended several workshops with consultants and with the GLaWAC Board as part of developing the Brief for the Joint Management Plan. Members of the Board also met as required on an informal basis to undertake its business which was later noted by the Board at the following meetings.

External presentations relevant to the Board's business were made by DEPI Executive regarding the legislative context of the Brief and Corporate Plan, Parks Victoria regarding their role in joint management and Native Title Services Victoria regarding the Gunaikurnai whole of Country Planning process.

### Attendance at board meetings by board members from 1 July 2013 to 30 June 2014.

Name	Attendance (number of meetings)
Grattan Mullett	9 of 11
John Mitchell	9 of 11
Albert Mullett*	0 of 11
Marianne Atkinson	8 of 11
Barry Kenny	9 of 11
Glenys Watts	8 of 11
Geoff Hocking	10 of 11
Lloyd Hood	6 of 11
Angela Hutson	11 of 11

Janine Haddow	9 of 11
David Willington	11 of 11

\* Albert Mullett was unable to attend meetings in 2013-14 for health reasons.

## Working Groups and Sub-Committees

Throughout the 2013-2014 year the Board formed a number of sub-committees to carry out business outside the board meetings and report back to the full board. Two of these have continued as formal, regular sub-committees and three were no longer active once their specific task or purpose was completed.

The objective of the Joint Management Reporting sub-committee was to develop a qualitative and quantitative reporting framework for Parks Victoria and GLaWAC to report joint management progress back to the Board. A framework for reporting was developed and it continues to provide the basis for board reporting as a result. The committee members were Janine Haddow and Glenys Watts.

A Recruitment sub-committee was formed to progress the recruitment of the Executive Officer. The sub-committee developed the terms of reference, position description, coordinated the engagement of an employment agency and arranged interviews on behalf of the Board. The sub-committee also negotiated the position hosting arrangement. Its members were Angela Hutson, Glenys Watts and Janine Haddow.

The Joint Management Plan Project Brief Assessment sub-committee was formed to assess the tenders for developing the Joint Management Project Brief and recommend to the Board the preferred consultant to undertake the work. The sub-committee members were Grattan Mullett, Janine Haddow, Marianne Atkinson and Geoff Hocking. Janine



continues to be a primary point of contact for the selected tenderer.

The Stakeholder sub-committee is an ongoing committee whose role is to participate in and/or initiate regular stakeholder relationship discussions with the State Government, GLaWAC and other delegated land managers, with a view to improving strategic and/or operational outcomes. The sub-committee members are Grattan Mullett and John Mitchell. The sub-committee meets quarterly and is supported by the Executive Officer.

The Audit and Risk Committee is a formally appointed committee of the GKTOLMB which is constituted in accordance with the relevant sections of the *Financial Management Act 1994* (FMA) and Directions. The Audit and Risk Committee does not have executive powers, authority to implement actions, or any delegated financial responsibility.

The Audit and Risk Committee's role is to report to the GKTOLMB and provide appropriate advice and recommendations on matters to assist the Board to deliver on its responsibilities for annual financial reporting and in ensuring appropriate risk management and governance frameworks are in place. It is lead by Geoff Hocking with members Angela Hutson and Janine Haddow. The Executive Officer also attends the Audit and Risk Committee meeting.

A Workforce Development sub-committee has also been established to assist GLaWAC to develop a Workforce Development Strategy for the next 3-5 years which will identify;

- Economic development and employment opportunities
- Current capabilities and knowledge
- Future capabilities required
- Training and skill development needs
- Current and future Workforce profile
- Success measures

and

- To specifically monitor the training and skill development requirements of

the Gunaikurnai Rangers within the context of the Joint Management Plan

- To develop indicators of success

GKTOLMB members include Angela Hutson and Marianne Atkinson. The Executive Officer will also attend the Workforce Development sub-committee meetings. The first meeting will be held in the 2014-2015 financial year.

## Workforce Data

The GKTOLMB did not directly employ any staff during the reporting period.

## Executive Officer Disclosure

The GKTOLMB did not directly employ an Executive Officer during the reporting period.

## Consultancies

### Consultancies under \$10,000.00

For the purposes of the requirements of Financial Reporting Direction (FRD) 22E: A consultant is a particular type of contractor that is engaged primarily to perform a discrete task for an entity that facilitates decision making through:

- provision of expert analysis and advice; and/or
- development of a written report or other intellectual output

The GKTOLMB did not employ any consultants under \$10,000.

## Consultancies over \$10,000

In 2013-14, the GKTOLMB engaged two consultancies where the total fees payable were more the \$10,000. The total expenditure during 2013-14 in relation to these consultancies was \$80,407.00 (excl. GST).

<b>Consultant</b>	Rosemary Hardham and Associates
<b>Purpose of consultancy</b>	Recruitment of an Executive Officer
<b>Date</b>	October 2013
<b>Total approved fee</b>	\$41,500.00

<b>Consultant</b>	Context Pty Ltd
<b>Purpose of consultancy</b>	Develop a Project Brief for the preparation of a Joint Management Plan for the ten parks and reserves.
<b>Date</b>	December 2013
<b>Total approved fee</b>	\$38,907.00

## Major contracts

Government policy requires disclosure of all contracts greater than \$10 million dollars in value. No major contracts were entered into by the GKTOLMB during the reporting period.

## Summary of Activities 2013-14

The GKTOLMB is the first joint management arrangement of Aboriginal

Title land under the *Traditional Owner Settlement Act 2010*, in Victoria. Its 2012-2013 focus was on developing its governance processes, strategic operations, relationships with its partners and cross cultural understanding and knowledge.

For the 2013-2014 year the Board has focussed on establishing a Project Brief for the development of a Joint Management Plan, developing a Corporate Plan, recruiting an Executive Officer, establishing a hosting arrangement for the Board and the Executive Officer and addressing issues identified in its 2013 management letter from the Victorian Auditor-General's Office (VAGO).

### Activities:

- Development of the Project Brief for the production of a Joint Management Plan
- The Board conducted a national search to recruit an Executive Officer.
- A workplan developed by Parks Victoria and GLaWAC for the Gunaikurnai Rangers was endorsed by the Board.
- The Board adopted a communication strategy developed through workshops in 2013. The communication strategy outlines how the GKTOLMB will communicate with its partner agencies and identifies which communication tools to use to effectively engage with its stakeholders.
- In April 2014, the Board entered into a hosting arrangement with EGCMA. This agreement provides for the hosting of the Executive Officer, the Board and their associated operational services.
- In April 2014, the Board held its first Audit and Risk Committee

meeting, endorsed a Risk Management Plan and addressed issues identified in the 2013 management letter from VAGO, including amending the Board Charter to comply with the *Financial Management Act 1994* and developing other draft policies and procedures required as a public entity.

- The draft GKTOLMB Corporate Plan was developed for presentation to DEPI and it incorporates the vision, mission, values and behaviours of the GKTOLMB developed in 2012-13.

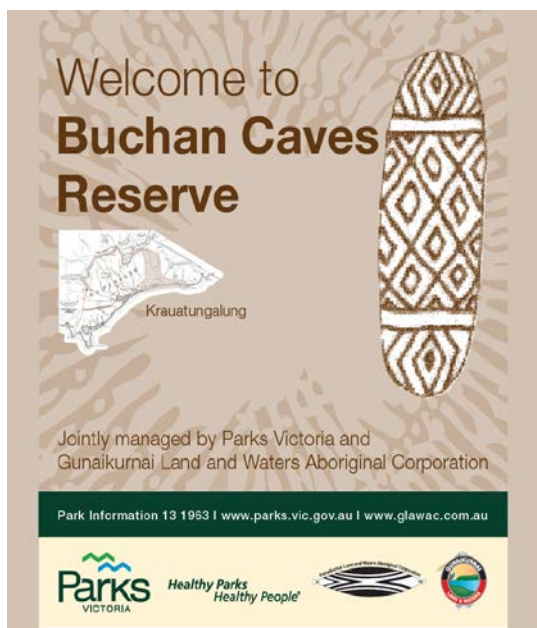
These are;

- Planning- establishing effective joint management plan(s).
- Engagement- building respectful and supportive relationships for joint management.
- Capacity Building- developing a culture of growth, capability development and continuous learning.
- Economic Development- generating economic development opportunities for Gunaikurnai around joint managed lands.
- Work plans for the next two years were also prepared to identify goals, objectives and outputs to achieve these directions.
- Effective communication and relationship management continued with structured reporting by partners as standing agenda items.
- Regular engagement was maintained with Native Title Services Victoria, who are responsible for developing the Gunaikurnai Whole of Country Plan, to ensure the two plans align.
- The Board provided submissions to the Victorian Environmental

Assessment Council on its investigation into additional prospecting areas in Parks, The Victorian Coastal Strategy and the Gippsland Lakes Regional Coastal Plan. Submissions highlighted Gunaikurnai aspirations, their legal rights as native title holders and their responsibilities for cultural heritage ownership and protection.

Planning for a number of projects consistent with the Board's strategic direction was initiated. These included:

- A joint 'on ground' project developed in conjunction with Parks Victoria and GLaWAC. The aim is to support a project that provides opportunity for Parks Victoria and GLaWAC Rangers to work together to upgrade public infrastructure on one of the Appointed Lands. This project is aimed at providing additional skills to the Gunaikurnai Rangers, providing an opportunity for them to work collaboratively, improving interpretation and to demonstrate to the public the benefits of joint management.
- The GKTOLMB funded the production of 32 new joint management signs designed by GLaWAC and Parks Victoria. The total cost for the signs was \$28,940.00 and they are erected at the entrances to the Appointed Lands to raise public awareness of joint management.



**Example- Joint Management sign at Buchan Reserve**

- A case study on the management issues relating to the Knob Reserve at Stratford was also initiated. Results from this study will inform the joint management process and provide a model and learnings relevant to establishing the Joint Management Plan for other Appointed Lands.
- The Board has also committed to developing a cultural heritage project in conjunction with GLaWAC. The aims of the project are to not only identify cultural heritage values within the Appointed Lands but to also increase the capacity of the GLaWAC Natural Resource Management Team to document and manage cultural heritage effectively.

## **Joint Management Plan Project Brief development workshops**

The Board held three workshops with consultants Context Pty Ltd to begin the process of producing the Project Brief for the development of the Joint Management Plan (JMP). The first meeting was held on the 5 December 2013 at the DEPI offices

in Bairnsdale and the other in Traralgon on 18 December 2013.

As a result of these workshops a draft Project Brief was developed. The draft Project Brief was then taken back to a workshop with the GLaWAC Board and Context on 24 April 2014.

The purpose of this workshop was for the Board and GLaWAC to discuss how they are to work together to develop the Joint Management Plan and to include the process in the Brief.

The workshop was important for the Boards to talk about how the two organisations will work together under the Joint Management Plan while maintaining the provisions of the TOLMA.

During the workshop process GLaWAC's aspirations for joint management were acknowledged and the alignment with Gunaikurnai's Whole of Country Plan agreed. It was an opportunity for the Boards to discuss the difference between these two processes and also how they relate.

At the completion of the workshops the amended draft Project Brief was forwarded to DEPI and Parks Victoria for comment prior to being finalised as a tender document.

## **Other Information**

### **Government Advertising Expenditure**

Government policy requires disclosure of all Government Advertising Expenditure with a total media buy of \$150,000 or greater (exclusive of GST). No Government Advertising Expenditure was incurred by the GKTOLMB during the reporting period.

### **Victorian Industry Participation Policy**

In October 2003, the Victorian Parliament passed the *Victorian Industry Participation*

*Policy Act 2003* which requires public bodies and departments to report on the implementation of the Victorian Industry Participation Policy (VIPPP). Departments and public bodies are required to apply VIPPP in all tenders over \$3 million in metropolitan Melbourne and \$1 million in regional Victoria. The GKTOLMB did not have any tenders over \$1 million during the reporting period.

## Statement of availability of other Information

Information relevant to the headings listed in Financial Reporting Direction 22E of the *Financial Management Act 1994* is held at the offices of the GKTOLMB and is available on request, subject to the *Freedom of Information Act 1982*.

## Occupational Health and Safety Policy

The goal of the GKTOLMB is to ensure all members and staff remain safe and healthy while performing their roles and duties. All Occupational Health and Safety (OH&S) principles have been adhered to ensure board members do not travel long distances after or before board meetings and workshops.

Until the Board's own OH&S policy is developed the Board abides by the OH&S policy of the EGCMA.

All meetings and workshops have been held in venues that comply with Australian OH&S standards.

A draft OH&S policy for the GKTOLMB has been produced.

## Declaration of Private Interests

Annual declarations of pecuniary interests have been completed by all board members. All original *Employee Declaration of Private Interests* forms are retained and filed by the Executive Officer (the GKTOLMB's Accountable Officer) and are available on request to the relevant

Ministers, Members of Parliament and the public, subject to the *Freedom of Information Act 1982*.

## Employment and Conduct Principles

The GKTOLMB has developed and follows its own values and principles which encompass the precepts in the *Code of Conduct for Victorian Public Sector Employees*.

## Application and Operation of Freedom of Information Act 1982

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the GKTOLMB. The GKTOLMB operates in accordance with Freedom of Information (FOI) procedures established through the East Gippsland Catchment Management Authority. Requests must be in writing and a fee of \$26.50 is payable for applications.

No FOI requests were made to the GKTOLMB in 2013-14.

### Making a request

Access to documents may be obtained through written request to the Freedom of Information Manager, as detailed in s17 of the *Freedom of Information Act 1982*. In summary, the requirements for making a request are:

- it should be in writing;
- it should identify as clearly as possible which document is being requested; and
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of GKTOLMB should be addressed to:  
Freedom of Information Manager  
East Gippsland Catchment Management Authority  
574 Main St.  
Bairnsdale VIC 3875



Requests can also be lodged online at [www.foi.vic.gov.au](http://www.foi.vic.gov.au).

Access charges may also apply once documents have been processed and a decision on access is made, for example photocopying and search and retrieval charges.

Further information regarding Freedom of Information can be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au).

### **Compliance with the *Building Act 1993***

In accordance with the requirements of the Directions of the Minister for Finance, the annual report must include a statement about compliance with the building and maintenance provisions of the *Building Act 1993*, for publicly owned buildings under the control of the GKTOLMB. The GKTOLMB makes use of buildings and facilities controlled by DEPI, EGCMA and Parks Victoria to perform its functions, but does not own or control any government buildings.

### **National Competition Policy**

In 1995, all Australian governments (Federal, State and Territory) agreed to a 'National Competition Policy.' The GKTOLMB adheres to the principles of the National Competition Policy to ensure that any business competition with private entities takes place in an environment where the GKTOLMB has no competitive advantages.

### **Compliance with the *Protected Disclosures Act 2012 (formerly the Whistleblowers Protection Act 2001)***

The *Protected Disclosures Act 2012* encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The Act provides protection to people who make disclosures in accordance with the Act and

establishes a system for the matters disclosed to be investigated and rectifying action to be taken.

The Board does not tolerate improper conduct by employees or board members, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

The Board will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

#### **Reporting procedures**

Disclosures of improper conduct or detrimental action by the Board or its officer may be made to any of the following EGCMA personnel:

- the Protected Disclosure Coordinator;
- the Secretary, of the Department;
- a Protected Disclosure Officer of the EGCMA;
- a manager or supervisor of a person from the Department who chooses to make a disclosure; or
- a manager or supervisor of a person from the Department about whom a disclosure has been made.

Alternatively, disclosures of improper conduct or detrimental action by the Board or its officer may also be made directly to the Independent Broad-based Anti-corruption Commission (IBAC):

Level 1, North Tower,  
459 Collins Street  
Melbourne, VIC 3000  
Phone: 1300 735 135  
Internet: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

Email: see the website above for the secure email disclosure process, which also provides for anonymous disclosures.

#### **Further information**

The Protected Disclosure Policy and Procedures, which outline the system for reporting disclosures of improper conduct or detrimental action by the Board or officer, are available on EGCMA website.

GKTOLMB is not aware of any disclosures made by an individual to IBAC about GKTOLMB or its board members or officer during the period 1 July 2013 to 30 June 2014.

## Attestation for compliance with the Australian/New Zealand Risk Management Standard

I, Grattan Mullett, certify that the GKTOLMB has risk management processes in place consistent with AS/NZS ISO 31000:2009 (or an equivalent designated standard) and an internal control system is in place that enables the executive to understand, manage and satisfactorily control risk exposures. The audit committee verifies this assurance and that the risk profile of the GKTOLMB has been critically reviewed within the last 12 months.



Grattan Mullett  
Chairperson  
GKTOLMB  
29 August 2014

## Attestation for compliance with the Ministerial Standing Direction 4.5.5.1 – Insurance

The GKTOLMB has insurance with the *VMIA Risk Management Insurance* covering Industrial Special Risks; Professional Indemnity and Directors and Officers Liability and Public Liability.

I, Damian Britnell, certify that the GKTOLMB has complied with the Ministerial Direction 4.5.5.1 – Insurance.

Signature:



D Britnell  
Executive Officer  
29 August 2014

## Compliance with DataVic Access Policy

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, the information [*model financial statements*] included in this Annual Report will be available at <http://www.data.vic.gov.au/> in machine readable format.

## Environmental Reporting

The EGCM (GKTOLMB Host) addresses the five major environmental impacts such as waste, energy, water, paper and transport through its Sustainability Policy and ResourceSmart Strategy. The GKTOLMB secretariat is located within the Bairnsdale DEPI offices and therefore champions the ResourceSmart Strategy.



**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2014**

**Chairperson and accountable officer's declaration**

The attached financial statements for Gunaikurnai Traditional Owner Land Management Board (GKTOLMB) have been prepared in accordance with Standing Directions 4.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2014 and financial position of GKTOLMB at 30 June 2014.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 7 October 2014.



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*Grattan Mullett*  
Chairman



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*Damian Britnell*  
Accountable Officer

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

**Comprehensive operating statement  
for the year ended 30 June 2014**

	Notes	2014 \$	2013 \$
Revenue from transactions	3	643,475	272,532
Expenses from transactions	4	(342,827)	(95,578)
<b>Net result for the year</b>		<b>300,648</b>	<b>176,954</b>
Other comprehensive income		-	-
<b>Comprehensive result</b>		<b>300,648</b>	<b>176,954</b>

The comprehensive operating statement should be read in conjunction with the accompanying notes.

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

**Balance sheet**  
**As at 30 June 2014**

	Notes	2014 \$	2013 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	474,160	204,706
Receivables	6	12,773	-
Prepayments		8,760	-
<b>Total current assets</b>		<u>495,693</u>	<u>204,706</u>
<b>Total Assets</b>		<u><b>495,693</b></u>	<u><b>204,706</b></u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	7	<u>18,091</u>	<u>27,752</u>
<b>Total current liabilities</b>		<u>18,091</u>	<u>27,752</u>
<b>Total Liabilities</b>		<u><b>18,091</b></u>	<u><b>27,752</b></u>
<b>Net Assets</b>		<u><b>477,602</b></u>	<u><b>176,954</b></u>
<b>Equity</b>			
Accumulated Surplus		<u>477,602</u>	<u>176,954</u>
<b>Total Equity</b>		<u><b>477,602</b></u>	<u><b>176,954</b></u>
Commitments	8		
Contingent assets and liabilities	9		

The balance sheet should be read in conjunction with the accompanying notes.

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

**Statement of changes in equity  
for the year ended 30 June 2014**

	Notes	Accumulated Surplus \$	Total \$
<b>Balance at 1 July 2012</b>		-	-
Comprehensive result for the year		176,954	176,954
<b>Balance as at 30 June 2013</b>		<u>176,954</u>	<u>176,954</u>
Comprehensive result for the year		300,648	300,648
<b>Balance as at 30 June 2014</b>		<u>477,602</u>	<u>477,602</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

**Cash flow statement  
for the year ended 30 June 2014**

	<b>Notes</b>	<b>2014 \$</b>	<b>2013 \$</b>
<b>Cash flows from Operating Activities</b>			
<b>Receipts</b>			
Receipts from government		583,000	204,680
Interest received		9,168	26
<b>Payments</b>			
Payments to suppliers and employees		(292,980)	-
GST received from / (paid to) the ATO		(29,734)	-
Net cash inflows from operating activities	10	<u>269,454</u>	<u>204,706</u>
<b>Net increase in cash and cash equivalents</b>		269,454	204,706
Cash and cash equivalents at the beginning of the financial year		204,706	-
<b>Cash and cash equivalents at the end of the financial year</b>	5	<u><u>474,160</u></u>	<u><u>204,706</u></u>

The above cash flow statement should be read in conjunction with the accompanying notes.

# Gunaikurnai Traditional Owner Land Management Board

Financial Statements for the year ended 30 June 2014

## Notes to the financial statements

### For the financial year ended 30 June 2014

#### Note 1: Summary of significant accounting policies

##### (a) Basis of accounting

The financial report includes separate financial statements for Gunaikurnai Traditional Owner Land Management Board (GKTOLMB) as an individual reporting entity. This financial report is a general purpose financial report, that consists of a Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes accompanying these statements for the period ending 30 June 2014. The general purpose financial report has been prepared in accordance with Australian Accounting Standards (AASs), Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board, and the requirements of the Financial Management Act 1994 and applicable Financial Reporting Directions. The Board is a not for-profit entity for the purpose of preparing the financial statements.

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The annual financial statements were authorised for issue by the Board on 7 October 2014.

The GKTOLMB is a Land Management Board of the State of Victoria, constituted by a determination made under the powers conferred by section 82B of the Conservation, Forests and Lands Act 1987.

Its principal address is:  
574 Main Street  
Bairnsdale Vic 3875

##### (b) Accounting policies

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

Unless otherwise stated, all accounting policies applied are consistent with those of the prior year. Subsequent to the 2012-13 reporting period, the following new and revised Standards have been adopted in the current period, and there has been no impact on the financial report:

- AASB 13 *Fair Value Measurement*
- AASB 119 *Employee Benefits*

##### (c) Functional and presentation currency

Items included in this financial report are measured using the currency of the primary economic environment in which GKTOLMB operates ('the functional currency'). The financial statements are presented in Australian dollars, which is the GKTOLMB's functional and presentation currency.

## Notes to the financial statements

### For the financial year ended 30 June 2014

#### **Classification between current and non-current**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be realised or paid. The asset or liability is classified as current if it is expected to be turned over within the next twelve months, being the Board's operational cycle.

#### **(e) Historical cost convention**

These financial statements have been prepared under the historical cost convention.

#### **(f) Accounting estimates**

The preparation of financial statements in conformity with AAS's requires the use of certain accounting estimates that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. It also requires management to exercise its judgement in the process of applying the entity's accounting policies.

#### **(g) Financial statement presentation**

The Board has applied the revised AASB 101 Presentation of Financial Statements which became effective for reporting periods beginning, on or after, 1 July 2013, and AASB 1054 Australian Additional Disclosures which became effective for reporting periods beginning on, or after, 1 July 2013.

#### **(h) Revenue**

##### **Government grants and contributions**

Government grants and contributions are recognised as operating revenue on receipt or when the entity obtains control of the contribution and meets certain other criteria as outlined by AASB 1004 Contributions, whichever is the sooner, and disclosed in the Comprehensive Operating Statement as government grants and contributions. However, grants and contributions received from the Victorian State Government, which were originally appropriated by the Parliament as additions to net assets or where the Minister for Finance has indicated are in the nature of owners' contributions, are accounted for as Equity – Contributions by Owners in accordance with FRD 119A Transfers through Contributed Capital.

##### **Interest**

Interest income is recognised using the effective interest rate method, in the period in which it is incurred.

##### **Fair value of resources received free of charge**

Contributions of resources received free of charge or for nominal consideration are recognised at their fair value when the GKTOLMB obtains control over them, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

## Notes to the financial statements

### For the financial year ended 30 June 2014

#### (i) Expenses

##### **Employee expenses and entitlements**

Employee expenses include all costs related to employment including wages and salaries, superannuation, leave entitlements, redundancy payments and workcover premiums. The GKTOLMB's members are paid a sitting fee and employer contributions for superannuation in accordance with government policy. GKTOLMB members who are employees of the Victorian Public Service are not eligible to receive a sitting fee for being a member of the GKTOLMB, unless criteria for payment have been met and approved by the Secretary of Department of Environment and Primary Industries (DEPI).

Employee costs are recognised when incurred. Employee entitlements at year end are recognised by East Gippsland Catchment Management Authority, being the employer of GKTOLMB staff.

##### **Resources provided free of charge**

Resources provided free of charge or for nominal consideration are recognised at their fair value when the transferred obtains control over them, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

##### **Other expenses**

Supplies and services costs which are recognised as an expense in the reporting period in which they are incurred.

#### (j) Assets

##### **Cash and cash equivalents**

Cash and cash equivalents recognised on the Balance Sheet comprise cash on hand and cash at bank, deposits at call and those highly liquid investments (with an original maturity of three months or less), which are held for the purpose of meeting short term cash commitments rather than for investment purposes, and readily convertible to known amounts of cash with an insignificant risk of changes in value.

For Cash Flow Statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as interest bearing liabilities on the Balance Sheet.

##### **Receivables**

Receivables consist of statutory receivables, such as amounts owing from the Victorian Government and Goods and Services Tax (GST) input tax credits recoverable.

Contractual receivables are classified as financial instruments and categorised as loans and receivables. Statutory receivables, are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments because they do not arise from a contract.

##### **Prepayments**

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.



## Notes to the financial statements

### For the financial year ended 30 June 2014

#### (k) Liabilities

##### **Payables**

Payables represent liabilities for goods and services provided to GKTOLMB prior to the end of the financial year that are unpaid, and arise when GKTOLMB becomes obliged to make future payments in respect of the purchase of those goods and services; and statutory payables, such as goods and services tax and fringe benefits tax payables.

The carrying amount of accounts payable approximates fair value. Creditors are payable within 30 days.

#### (l) Financial Instruments

##### **Recognition**

Financial instruments are initially measured at fair value, plus in the case of a financial asset or financial liability not at fair value through profit and loss, transaction costs that are directly attributable to the acquisition or the issue of the financial asset or liability. Subsequent to initial recognition, the financial instruments are measured as set out below:

##### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets. Loans and receivables are included in trade and other receivables and other receivables in the balance sheet. Loans and receivables are recorded at amortised cost less impairment.

##### **Financial liabilities at amortised cost**

Financial instrument liabilities are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments may be measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the comprehensive operating statement over the period of the interest-bearing liability, using the effective interest rate method.

Financial instrument liabilities measured at amortised cost include all contractual payables.

##### **Impairment of financial assets**

At each reporting date, GKTOLMB assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses relating to loans and receivables are recognised in the Comprehensive Operating Statement.

#### (m) Commitments

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed by way of a note (refer to Note 8) at their nominal value and inclusive of the GST payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of

## Notes to the financial statements

### For the financial year ended 30 June 2014

significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the liabilities are recognised in the balance sheet.

#### (n) Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of a note (refer to Note 9) and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

#### (o) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables on the Balance Sheet.

Cash flows are presented on a gross basis – i.e. inclusive of GST. The GST components of cash flows arising from investing and financing activities which is recoverable or payable to the ATO are presented as operating cash flows.

#### (p) Australian Accounting Standards issued that are not yet effective

Certain new Australian Accounting Standards (AASs) have been published that are not mandatory for the 30 June 2014 reporting period. The Department of Treasury and Finance assess the impact of all these new standards and advises the entity of their applicability and early adoption where applicable.

As at 30 June 2014, the following AASs that may be applicable to the board have been issued by the AASB but not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as indicated.

<i>Standard/Interpretation</i>	<i>Summary</i>	<i>Applicable for annual reporting periods beginning on</i>	<i>Impact on public sector entity financial statements</i>
AASB 9 <i>Financial Instruments</i>	This standard simplifies requirements for the classification and measurement of financial assets resulting from Phase 1 of the IASB's project to replace IAS 39 <i>Financial Instruments: Recognition and Measurement</i> (AASB 139 <i>Financial Instruments: Recognition and Measurement</i> ).	1 Jan 2017	While the preliminary assessment has not identified any material impact arising from AASB 9, it will continue to be monitored and assessed.

## Notes to the financial statements

### For the financial year ended 30 June 2014

In addition to the new standards above, the AASB has issued a list of amending standards that are not effective for the 2013-14 reporting period (as listed below). In general, these amending standards include editorial and references changes that are expected to have insignificant impacts on public sector reporting. The AASB Interpretation in the list below is also not effective for the 2013-14 reporting period and is considered to have insignificant impacts on public sector reporting.

- AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)*.
- 2013-9 *Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments*

#### Note 2: Financial Instruments

##### (a) Financial risk management objectives and policies

The Board's principal financial instruments comprise:

- cash and cash equivalents
- receivables (excluding statutory receivables)
- payables (excluding statutory payables).

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, in respect to each class of financial asset and financial liability above are disclosed in Note 1. *Summary of significant accounting policies* to these financial statements.

The Board holds financial instruments as a result of its ordinary business activities (in the case of receivables and payables), or to prudentially manage cash balances (in the case of cash deposits and investments).

The Board's main financial risks include credit risk, liquidity risk and interest rate risk. The Board manages these financial risks in accordance with its financial management policies.

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

## Notes to the financial statements

### For the financial year ended 30 June 2014

The carrying amounts of the Board's contractual financial assets and financial liabilities by category are disclosed in the table below:

	Contractual financial assets - loans and receivables \$	Contractual financial liabilities at amortised cost \$	Total \$
<b>2014</b>			
<b>Contractual financial assets</b>			
Cash and cash equivalents	474,161	-	474,161
<b>Total financial assets</b>	<b>474,161</b>	<b>-</b>	<b>474,161</b>
<b>Contractual financial liabilities</b>			
Payables	-	18,091	18,091
<b>Total financial liabilities</b>	<b>-</b>	<b>18,091</b>	<b>18,091</b>
<b>2013</b>			
<b>Contractual financial assets</b>			
Cash and cash equivalents	204,706	-	204,706
<b>Total financial assets</b>	<b>204,706</b>	<b>-</b>	<b>204,706</b>
<b>Contractual financial liabilities</b>			
Payables	-	9,326	9,326
<b>Total financial liabilities</b>	<b>-</b>	<b>9,326</b>	<b>9,326</b>

Net holding gain/(loss) on financial instruments by category:

	Total interest income / (expense) \$
<b>2014</b>	
<b>Financial Assets</b>	
Loans and receivables	9,168
<b>Total Financial Assets</b>	<b>9,168</b>
<b>Financial Liabilities</b>	
At amortised cost	-
<b>Total Financial Liabilities</b>	<b>-</b>
<b>2013</b>	
<b>Financial Assets</b>	
Loans and receivables	26
<b>Total Financial Assets</b>	<b>26</b>
<b>Financial Liabilities</b>	
At amortised cost	-
<b>Total Financial Liabilities</b>	<b>-</b>

## Notes to the financial statements

### For the financial year ended 30 June 2014

The net holding gains or losses disclosed above are determined as follows:

- for cash and cash equivalents, receivables and investments, the net gain or loss is calculated by subtracting any impairment recognised in the net result from the interest income
- for financial liabilities measured at amortised cost, the net gain or loss reflects the interest expense.

#### (b) Credit Risk

Credit risk arises when there is the possibility of the Board's counter party defaulting on their contractual obligations resulting in financial loss to the department. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Board's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, it is the Board's policy to assess the credit worthiness of debtors. There are no contractual debtors at year end (2013: Nil).

In addition, the Board does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash held on call at bank. The Board's policy is to only deal with banks with high credit ratings.

Provision for impairment for contractual financial assets is recognised when there is objective evidence that the Board will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts that are more than 30 days overdue and changes in debtor credit ratings.

The carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the Board's maximum exposure to credit risk without taking account of the value of any collateral obtained.

#### Contractual financial assets that are either past due or impaired

There are no material financial assets which are individually determined to be impaired. Currently the Board does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

There are no contractual financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated.

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

## Notes to the financial statements

### For the financial year ended 30 June 2014

The following table discloses the ageing of contractual financial assets:

	Carrying amount \$	Not past due and not impaired \$
<b>2014</b>		
<b>Financial assets</b>		
Cash and cash equivalents	474,161	-
<b>Total financial assets</b>	<b>474,161</b>	<b>-</b>
<b>2013</b>		
<b>Financial assets</b>		
Cash and cash equivalents	204,706	-
<b>Total financial assets</b>	<b>204,706</b>	<b>-</b>

### (c) Liquidity Risk

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they fall due. The Board's policy is to meet its financial obligations within 30 days of a valid tax invoice being provided.

The Board's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet. The department manages its liquidity risk by ensuring that it has access to sufficient cash to meet its current liabilities.

The following table discloses the contractual maturity analysis for the department's contractual financial liabilities.

	Carrying amount \$	Nominal amount \$	Maturity date less than month \$
<b>2014</b>			
<b>Financial liabilities</b>			
At amortised cost	18,091	18,091	18,091
<b>Total financial liabilities</b>	<b>18,091</b>	<b>18,091</b>	<b>18,091</b>
<b>2013</b>			
<b>Financial liabilities</b>			
At amortised cost	9,326	9,326	9,326
<b>Total financial liabilities</b>	<b>9,326</b>	<b>9,326</b>	<b>9,326</b>

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

## Notes to the financial statements

### For the financial year ended 30 June 2014

#### (d) Market Risk

The Board's exposures to market risk is primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

##### Interest rate risk

Exposure to interest rate risk solely relates to cash balances held in deposits at variable interest rates. Minimisation of risk is achieved by undertaking fixed rate or non-interest bearing financial instruments. The Board's exposure to interest rate risk is set out below.

	Weighted average effective interest rate	Carrying amount	Interest rate exposure		
			Fixed interest rate	Variable interest rate	Non-interest bearing
	%	\$	\$	\$	\$
<b>2014</b>					
<b>Contractual financial assets</b>					
Cash and cash equivalents	2.3	474,161	441,880	32,281	-
<b>Total financial assets</b>		<b>474,161</b>	<b>441,880</b>	<b>32,281</b>	<b>-</b>
<b>Contractual financial liabilities</b>					
Payables		18,091	-	-	18,091
<b>Total financial liabilities</b>		<b>18,091</b>	<b>-</b>	<b>-</b>	<b>18,091</b>
<b>2013</b>					
<b>Contractual financial assets</b>					
Cash and cash equivalents	0.0	204,706	175,000	29,706	-
<b>Total financial assets</b>		<b>204,706</b>	<b>175,000</b>	<b>29,706</b>	<b>-</b>
<b>Contractual financial liabilities</b>					
Payables		9,326	-	-	9,326
<b>Total financial liabilities</b>		<b>9,326</b>	<b>-</b>	<b>-</b>	<b>9,326</b>

A sensitivity analysis of a 0.5% (2013: 0.5%) increase or decrease movement in interest rates would result in a movement of \$2,370 (2013: \$1,020) in interest revenue.

#### (e) Fair Value

The carrying value of assets and liabilities is a reasonable approximation of their fair values due to the inherent short-term nature of cash and cash equivalents, trade receivables and payables.

**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2014**

**Notes to the financial statements**

**For the financial year ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Note 3: Revenue from transactions</b>		
Government grants	530,000	186,078
Resources received free of charge*	104,307	86,428
Bank interest	9,168	26
<b>Total</b>	<u><u>643,475</u></u>	<u><u>272,532</u></u>

\* GKTOLMB operating costs paid by DEPI

<b>Note 4: Expenses from transactions</b>		
Employee expenses	112,621	37,067
Recruitment costs	41,500	-
Administration expenses	17,815	26,795
Advertising and signage expenditure	38,928	-
Insurance	7,731	-
Board fees	62,983	17,574
Board member expenses	22,342	14,142
Consultancy fees	38,907	-
<b>Total</b>	<u><u>342,827</u></u>	<u><u>95,578</u></u>

**Note 5: Cash and cash equivalents**

Cash at end of the year, as shown in the Cash Flow Statement, is reconciled to the related items in the Balance Sheet as follows:

Cash at bank	32,280	29,706
Term deposits	441,880	175,000
<b>Total</b>	<u><u>474,160</u></u>	<u><u>204,706</u></u>

**Note 6: Receivables**

**Current**

Statutory - GST receivable	<u><u>12,773</u></u>	<u><u>-</u></u>
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**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2014**

**Notes to the financial statements**

**For the financial year ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Note 7: Payables</b>		
Accruals	18,091	9,100
GST payable	-	18,426
Other creditors	-	226
<b>Total</b>	<b>18,091</b>	<b>27,752</b>

**Note 8: Commitments**

As at 30 June 2014 there were no future expenditure contractual commitments by the GKTOLMB.

**Note 9: Contingent assets and liabilities**

As at 30 June 2014 there were no contingent assets or liabilities (2013: Nil).

**Note 10: Reconciliation of net result for the year to net cash flows from operating activities**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Net result for the year</b>	<b>300,648</b>	<b>176,954</b>
<b>Change in assets and liabilities:</b>		
Decrease / (increase) in receivables	(12,773)	-
Decrease / (increase) in prepayments	(8,760)	-
(Decrease) / increase in payables	(9,661)	27,752
<b>Net cash inflows from operating activities</b>	<b>269,454</b>	<b>204,706</b>

# Gunaikurnai Traditional Owner Land Management Board

Financial Statements for the year ended 30 June 2014

## Notes to the financial statements

### For the financial year ended 30 June 2014

#### Note 11: Superannuation

The GKTOLMB contributes in respect of the board members and staff superannuation at a contribution rate of 9.25% (2013: 9%) of the board member's fees and staff remuneration.

The name, details and amounts expensed in relation to the superannuation contributions made by the GKTOLMB:

	<i>Paid Contribution for the Year</i>	
	<b>2014</b>	<b>2013</b>
<b>Defined contribution plans:</b>	<b>\$</b>	<b>\$</b>
Vic Super	5,380	2,208
Other	5,103	1,276
<b>Total</b>	<b>10,483</b>	<b>3,484</b>

There are no unfunded liabilities associated with the above schemes as they are accumulation schemes. The employer contribution rate to these schemes is 9.25% (2013: 9%) of salary.

There are no loans from any of the above funds to the GKTOLMB as at 30 June 2014 (2003: \$Nil)

At 30 June 2014 (2013: \$Nil) there were no outstanding amounts owed to the Superannuation Funds.

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2014

**Notes to the financial statements**

**For the financial year ended 30 June 2014**

**Note 12: Responsible persons and related party disclosures**

**(i) Responsible persons**

The names of the persons who were responsible persons at any time during the financial year were:

**Minister**

The Hon Ryan Smith MP, Minister for Environment and Climate Change

**Board members**

Mr Grattan Mullett, Chairperson	(1 July 2013 to 30 June 2014)
Ms Marianne Atkinson	(1 July 2013 to 30 June 2014)
Mr Lloyd Hood	(1 July 2013 to 30 June 2014)
Mr Geoff Hocking	(1 July 2013 to 30 June 2014)
Ms Angela Hutson	(1 July 2013 to 30 June 2014)
Ms Janine Haddow	(1 July 2013 to 30 June 2014)
Mr Barry Kenny	(1 July 2013 to 30 June 2014)
Mr John Mitchell	(1 July 2013 to 30 June 2014)
Mr Albert Mullett	(1 July 2013 to 30 June 2014)
Ms Glenys Watts	(1 July 2013 to 30 June 2014)
Mr David Willington	(1 July 2013 to 30 June 2014)

**Accountable officer**

Ms Carmel Henderson	(1 July 2013 to 28 Feb 2014)
Mr Damian Britnell	(3 March 2014 to 30 June 2014)

**(ii) Remuneration**

The number of Responsible Persons whose remuneration from the GKTOLMB was within the specified bands is as follows:

	<b>2014 No.</b>	<b>2013 No.</b>
\$0 - \$9,999	11	11
\$30,000 - \$39,999	1	1
\$50,000 - \$59,999	1	-
<b>Total</b>	<b>13</b>	<b>12</b>
<b>Total remuneration</b>	<b>\$134,937</b>	<b>\$48,240</b>

There are no contractors or other personnel with significant management responsibilities.

# Gunaikurnai Traditional Owner Land Management Board

Financial Statements for the year ended 30 June 2014

## Notes to the financial statements

### For the financial year ended 30 June 2014

The relevant amounts relating to the Minister are reported separately in the Financial Statements of the Department of Premier and Cabinet.

#### (iii) Other related party transactions

There are no other related party transactions to disclose.

#### (iv) Executive remuneration

There were no executive officers other than the accountable officers whose remuneration is disclosed under Responsible Persons in Note 12(i).

#### (v) Other personnel

There were no other personnel, by way of contractors, charged with significant management responsibilities.

#### Note 13: Remuneration of auditors

The amount paid or due and payable to the Victorian Auditor-General's Office for auditing the financial report is \$4,200 (2013: \$5,500).

#### Note 14: Events occurring after the balance date

No matters or circumstances have arisen since the end of the reporting period which significantly affected or may significantly affect the operations of GKTOLMB.

#### Note 15: Ex-gratia expenses

GKTOLMB has not incurred any ex-gratia expenses during the year (2013: nil)

## INDEPENDENT AUDITOR'S REPORT

### To the Board Members, Gunaikurnai Traditional Owner Land Management Board

#### *The Financial Report*

The accompanying financial report for the year ended 30 June 2014 of the Gunaikurnai Traditional Owner Land Management Board which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the chairperson and accountable officer's declaration has been audited.

#### *The Board Members' Responsibility for the Financial Report*

The Board members of the Gunaikurnai Traditional Owner Land Management Board are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*, and for such internal control as the Board members determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about 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 audit procedures selected depend on 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, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report 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 the 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.

## Independent Auditor's Report (continued)

### *Independence*

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

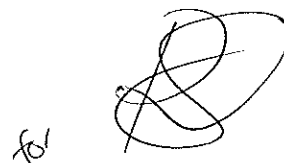
### *Opinion*

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Gunaikurnai Traditional Owner Land Management Board as at 30 June 2014 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*.

### *Matters Relating to the Electronic Publication of the Audited Financial Report*

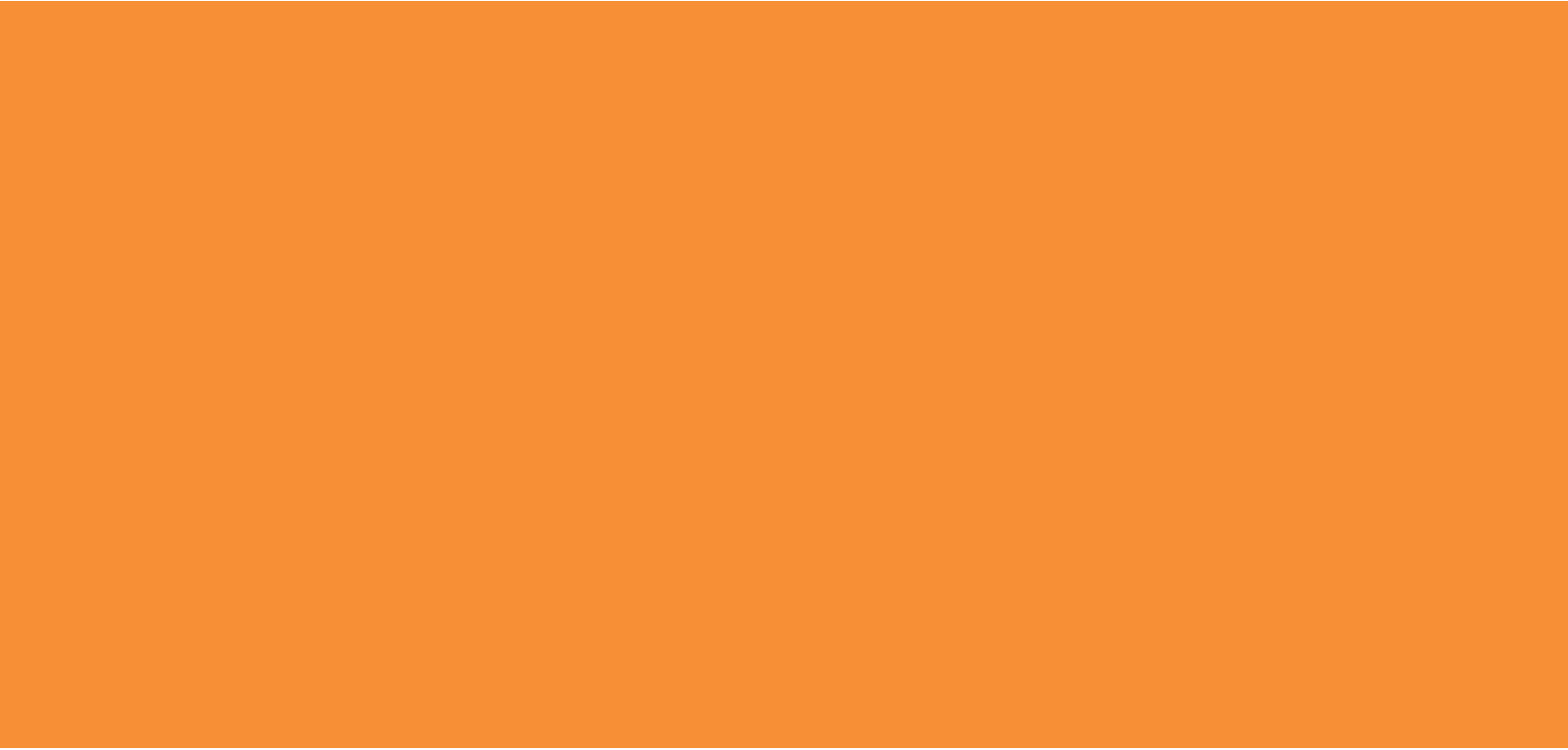
This auditor's report relates to the financial report of the Gunaikurnai Traditional Owner Land Management Board for the year ended 30 June 2014 included both in the Gunaikurnai Traditional Owner Land Management Board's annual report and on the website. The Board members of the Gunaikurnai Traditional Owner Land Management Board are responsible for the integrity of the Gunaikurnai Traditional Owner Land Management Board's website. I have not been engaged to report on the integrity of the Gunaikurnai Traditional Owner Land Management Board's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in the website version of the financial report.

MELBOURNE  
8 October 2014



John Doyle  
Auditor-General

## Appendix







## Appendix 1 – Disclosure Index

The Annual Report of GKTOLMBis prepared in accordance with all relevant Victorian legislations. This index facilitates identification of the Board's compliance with statutory disclosure requirements.

<i>Legislation</i>	<i>Disclosure Required</i>	<i>Page</i>
<b>Ministerial Directions</b>		
<b>Report of Operations</b>		
<b><i>Charter and purpose</i></b>		
FRD 22E	Manner of establishment and the relevant Minister	6
FRD 22E	Objectives, functions, powers and duties	7-8
FRD 22E	Nature and range of services provided	8-9
<b><i>Management and structure</i></b>		
FRD 22E	Organisational structure	10
FRD 22E	Directors of the Board	11
<b><i>Financial and other information</i></b>		
FRD 22E	Summary of financial results for the year	5
FRD 22E	Significant changes in financial position during the year	5
FRD 22E	Major changes or factors affecting performance	5
FRD 22E	Subsequent events	5
FRD 22E	Operational and budgetary objectives, and performance against objectives	7
FRD 15B	Executive officer disclosure	14
FRD 29	Workforce Data disclosures	14
FRD 22E	Details of consultancies under \$10,000	14
FRD 22E	Details of consultancies over \$10,000	15
FRD 12A	Disclosure of major contracts	15
FRD 22E	Disclosure of government advertising expenditure	17
FRD 25B	Victorian Industry Participation Policy disclosures	17-18
FRD 22E	Employment and conduct principles	18
FRD 22E	Occupational health and safety	18
FRD 22E	Application and operation of <i>Freedom of Information Act 1982</i>	18
FRD 22E	Statement of availability of other information	18
FRD 22E	Application and operation of <i>Protected Disclosures Act 2012</i>	19
FRD 22E	Statement of National Competition Policy	19
FRD 22E	Building and maintenance provisions of the Building Act 1993	19
SD 4.5.5	Risk management compliance attestation	20
FRD 22E	Environmental reporting	21
SD 4.2(g)	General information requirements	Entire Document
SD 4.2 (j)	Sign-off requirements	22
FRD 10	Disclosure Index	39

## FINANCIAL STATEMENTS

### ***Financial statements required under Part 7 of the Financial Management Act 1994***

SD 4.2(a)	Statement of Changes in Equity
SD 4.2(b)	Comprehensive Operating Statement
SD 4.2(b)	Balance Sheet
SD 4.2(b)	Cash Flow Statement
SD 4.2(b)	Notes to the financial statements
SD 4.2(c)	Compliance with applicable Australian accounting standards and other authoritative pronouncements
SD 4.2(c)	Compliance with Ministerial Directions
SD 4.2(c)	Accountable Officer's and chief finance and accounting officer's declaration
SD 4.2(d)	Rounding of amounts

### ***Other disclosures in notes to the financial statements***

FRD 21B	Disclosures of responsible persons, executive officers and other
FRD 112D	personnel in the financial report Defined Benefit Superannuation Obligations

### **Legislation**

*Conservation Forests and Lands Act (Vic) 1987*

*Building Act 1983*

*Financial Management Act 1994*

*Freedom of Information Act 1982*

*Protected Disclosure Act 2012*

*Victorian Industry Participation Policy Act 2003*



