

# GUNAIKURNAI



**Traditional Owner Land Management Board**

Annual Report 2014-2015



Published by the Gunaikurnai Traditional Owner Land Management Board  
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# CONTENTS

CHAIRPERSON'S REPORT .....	3
YEAR IN REVIEW .....	4
FINANCIAL SUMMARY .....	5
THE GUNAIKURNAI TRADITIONAL OWNER LAND MANAGEMENT BOARD .....	6
FIGURE 1. MAP OF APPOINTED LAND .....	11
FIGURE 2. JOINT MANAGEMENT PLAN APPROVAL PROCESS .....	11
FIGURE 3. RELATIONSHIP STRUCTURE .....	12
BOARD MEMBERSHIP .....	13
BOARD MEETINGS .....	15
SUB-COMMITTEES .....	16
WORKFORCE DATA .....	17
SUMMARY OF ACTIVITIES 2014-15 .....	18
SIGNIFICANT CHANGES IN FINANCIAL POSITION .....	22
SIGNIFICANT CHANGES OR FACTORS AFFECTING PERFORMANCE .....	22
FINANCIAL STATEMENTS .....	27
AUDITOR GENERAL'S REPORT .....	48
APPENDIX 1 – DISCLOSURE INDEX .....	50

# GUNAIKURNAI

Traditional Owner Land Management Board

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## Responsible Body Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the Gunaikurnai Traditional Owner Land Management Board's Annual Report for the period ended the 30 June 2015.



Grattan Mullett  
Chairperson  
Gunaikurnai Traditional Owner Land Management Board  
24 August 2015

# 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 2014 to 30 June 2015. The Board has had a very productive third year with regular monthly meetings, the development of a Joint Management Plan Project Reference Group to guide the Joint Management Plan (JMP) planning process and sound progress being made towards the development of the JMP. With the operations of the GKTOLMB rounding out its first term we are very pleased with the focus, direction and outcomes of the Board's activity. Our compliance endeavours and obligations are on track and our efforts in building strong relationships and developing suitable projects that support and promote joint management and build capacity in Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) are showing positive results.

The development of the JMP while progressing well has fallen behind the prescribed schedule, although we are still endeavouring to have a draft plan for the next round of Gunaikurnai consultation by the end of 2015. While this timeline is not consistent with that set out in the legislation we have informed the Minister of current progress and requested an extension of time to ensure Gunaikurnai people have completed their input and are satisfied with the Draft JMP before it goes out for further consultation.

The JMP Project Reference Group has been meeting monthly since December 2014, a Technical Reference Group has been established to facilitate data collection and clarify policy and processes within our partners agencies and a Gunaikurnai Cultural Reference Group has been established to provide advice and recommendations on cultural content to be incorporated into the JMP. There have also been a number project partner workshops.

Our close working relationship with our partners GLaWAC, Department of Environment Land Water and Planning (DELWP) and Parks Victoria (Parks Vic) continues to develop at a steady rate and has meant that the GLaWAC Joint Management Rangers are now responsible for a more varied range of on-ground activities in the Appointed Land. This is occurring while also working through their qualifications in Cert. III in Conservation and Land Management as a result of developing a working relationship with the Gippsland branch of Federation Training. We have also initiated a number of projects around Joint Management Ranger capacity building, cultural heritage interpretation, information management and on-ground ranger workplace interaction that will provide direct benefits and support to the goal of joint management.

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 2014-2015 financial year. These funds have enabled progress on the development of the Joint Management Plan as well as supporting operations and strategic projects identified in our Corporate Plan. I also wish to thank the Honourable Minister for the recent opportunity for myself and the Deputy Chair to meet and discuss the Board's progress and challenges over the last year.

In concluding, I would like to extend my appreciation to my fellow Board members, the GLaWAC Board and its staff and our Executive Officer for their support and endeavours over the last year. I would also like to acknowledge the importance of our partner agencies who continue to embrace the opportunity to work collaboratively with the Board. I look forward to further developing these unique partnerships for the ongoing benefit of all Gunaikurnai people and all Victorians now and into the future.

**Grattan Mullett**  
GKTOLMB Chairperson

## Year in Review

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

Throughout the 2014-2015 financial year the JMP Project Brief was finalised in consultation with our project partners and a competitive tender process was conducted to engage suitable consultants to assist the Board with the development of the JMP. There were 12 tender applications from which TRC Tourism Pty Ltd was selected following a formal assessment process.

A JMP Project Reference Group was established (with membership from DELWP, GLaWAC, GKTOLMB and Parks Vic) to oversee the JMP development process and following the approval of a project plan there was a broad program of Gunaikurnai consultation spread across six towns throughout Gippsland and in five of the Appointed Lands. The initial consultation concluded with a three day park visit with GLaWAC Board members at the end of April and a well-attended meeting of Gunaikurnai people living in Melbourne on the 6<sup>th</sup> May. Results of the initial consultation round have provided the basis for the aspirations and strategies being developed in the core plan component of the Draft JMP.

Following the initial Gunaikurnai consultation the GKTOLMB and project consultants TRC continued consultation through meetings and workshops with the GLaWAC Board, the Gunaikurnai Elders Group, DELWP and Parks Vic. The JMP Project Reference Group met monthly to assist in guiding the format and content of the draft document. A Technical Reference Group was also established and a Gunaikurnai Cultural Reference Group was established to provide advice about cultural content in the draft plan. Throughout May and June there was a call for submissions from stakeholder groups which is to be followed up with further meetings based on the draft plan and the developing JMP communications plan.

The GKTOLMB have revised its Corporate Plan and associated two year Work Plans. As part of the Corporate Plan the GKTOLMB has further developed the Strategic Directions which provide 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 the Board's strategic directions have also been initiated with project design and planning being progressed. Projects include assisting GLaWAC with a workforce development plan, establishing a joint management information sharing hub, developing an on-ground project which will provide an opportunity for Parks Vic and GLaWAC Rangers to transfer skills while upgrading day use facilities at Point Wilson in the Lakes National Park, initiating a case study of management issues at the Knob Reserve and the initial development of a project brief to plan for the interpretation of cultural heritage values across the appointed land.

We have worked with the East Gippsland Catchment Management Authority (EGCMA) to provide project management staff on a fee for service basis. Initially based around 2 days per week it is envisaged that this could increase as project numbers and activity increases. These projects are considered important to ensure GLaWAC continues to build its joint management capacity and the Board continues to gauge priorities on futures actions and support.

The GKTOLMB has maintained its established and consistent project partner reporting framework at board meetings and it has continued to work closely with its partner organisations to build a trusting and reliable communication framework. Other activities have focussed on governance and compliance associated with being a public entity, including undertaking a review of compliance with Ministerial Standing Directions and developing a risk register and essential policy and procedure manual.

# Financial Summary

## Financial Summary for the period ended 30 June 2015

The GKTOLMB is funded through the Department of Environment, Land, Water and Planning (DELWP) as part of the *Gunaikurnai Recognition and Settlement Agreement* with the State of Victoria dated 22 October 2010. For the period 1 July 2014 to June 2015 the GKTOLMB's funding was self administered.

	Note	2015
		\$
Revenue from transactions	2	816,910
Expenses from transactions		<u>587,265</u>
<b>Net result from transactions</b>		<b><u>229,645</u></b>
<b>Comprehensive result</b>		<b><u>229,645</u></b>

There were no major changes or factors affecting performance. Some project implementation was delayed.

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. There was an underspending associated with project delay.



# The Gunaikurnai Traditional Owner Land Management Board

The GKTOLMB is established pursuant to s82B(1) of the *Conservation Forests and Lands Act 1987 (Vic)* to give effect to, and regard to the *Gunaikurnai Traditional Owner Land Management Agreement* dated 22 October 2010. The responsible Ministers during the 2014-15 reporting period were;

- the Hon Ryan Smith MP, Minister for Environment and Climate Change for the period from 1 July 2014 to 3 December 2014; and
- the Hon Lisa Neville MP, Minister for Environment, Climate Change and Water for the period from 4 December 2014 to 30 June 2015.

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)
- Traditional Owner Land Management Agreement- Supplementary Agreement (23 October 2014).

## 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)*
- *Gunaikurnai Whole of Country Plan* developed by Native Title Services Victoria.
- *Gunaikurnai Working on Country Joint Management Project- Funding Agreement 2012/14-2014/15*.

## 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 a combination of national and other parks and reserves, with a combined area of over 45,000 ha and includes;

- The Knob Reserve\*
- Mitchell River National Park\*
- Tarra-Bulga National Park\*
- The Lakes National Park\*
- Gippsland Lakes Coastal Park
- Lake Tyers State Park\*
- Buchan Caves Reserve\*
- Gippsland Lakes Reserve (Raymond Island)\*
- Corringale Foreshore Reserve\* and

- New Guinea Cave\* (located within the Snowy River National Park).

\*As at the 30 June 2015, 9 parks and reserves have been granted Aboriginal Title.

Under the terms of the *Gunaikurnai Recognition and Settlement Agreement*, Aboriginal Title is to be granted over all ten areas of the Appointed Land. Aboriginal Title is a grant of crown land to GLaWAC 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.

## 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 GKTOLMB's mission is consistent with the former Minister's expectations and is to align with the role/functions that are conferred on the Board under the TOLMA which are;

- Develop governance arrangements
- Develop strategies and effective working relationships with key partners
- Prepare a draft Joint Management Plan with the Secretary, in consultation with the community that will enable the knowledge and culture of Gunaikurnai people to be recognised and incorporated into the management of the jointly managed lands (Figure 2.)
- Foster capacity building and economic development of GLaWAC and the Gunaikurnai people.

At its initial Strategic Planning Workshop held in 2013 the Board also endorsed the following statements to support its purpose and mission and to further define those responsibilities conferred upon it:

- 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 the appointed lands and to collaborate with the delegated land managers and partners (GLaWAC, DELWP and Parks Vic) to enable the knowledge and culture of the Gunaikurnai People to be recognised in the joint management of these.

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

Pursuant to the Gunaikurnai Working on Country Joint Management Project-Funding Agreement 2012/14-2014/15 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 appointed lands.

## Relationships

As a joint management body, the development and maintenance of partner and stakeholder relationships (Figure 3.) 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, DELWP and Parks Vic 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 continued to operate according to 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 2014-15 the GKTOLMB maintained its Host Agreement with the EGCMA for the Provision of Program Hosting Services. The GKTOLMB has retained the 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 EGCMA 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 EGCMA (in conjunction with the GKTOLMB Chair) and planning the actions in response
- A fortnightly meeting (in conjunction with the GKTOLMB Chair) to oversee the progress of the program and discuss actions in response
- Provision of training and development activities identified as being required in the PRD process
- Processing and payment of expenses incurred on all approved activities of the GKTOLMB; and
- Reporting to the GKTOLMB on the financial position of the contract at each of its meetings.

[illegible]

The flowchart illustrates the development process for the Gunaikurnai Joint Management Plan (JMP). It begins with the **Gunaikurnai JMP Project Reference Group** (red box) and the **JMP Technical Working Group** (green box). The **Reference Group** guides the strategic direction and manages the project, while the **Technical Working Group** is the core group of operational/technical persons. The process then follows a series of steps: **GKTOLMB drafts Joint Management Plan (JMP) with PV and DELWP assistance**, **GKTOLMB, PV and DELWP agree on draft**, **Public Consultation**, **Amendments to JMP (if required following Public Consultation)**, **GKTOLMB, PV & DELWP (Secretary) agree on final draft of JMP**, and finally **JMP approved by Minister**. A bracket on the right indicates a timeline of **3 years unless otherwise agreed with Minister**. The **Land Management Policy Division DELWP** is responsible for co-ordinating the Secretary and Minister approval.

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graph TD; A["Gunaikurnai JMP Project Reference Group"] <--> B["GKTOLMB drafts Joint Management Plan (JMP) with PV and DELWP assistance"]; A <--> C["JMP Technical Working Group"]; B --> D["GKTOLMB, PV and DELWP agree on draft"]; D --> E["Public Consultation"]; E --> F["Amendments to JMP (if required following Public Consultation)"]; F --> G["GKTOLMB, PV & DELWP (Secretary) agree on final draft of JMP"]; G --> H["JMP approved by Minister"]; I["Land Management Policy Division DELWP responsible for co-ordinating Secretary and Minister approval"] --> H;
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**Gunaikurnai JMP Project Reference Group**

- Guides the strategic direction of the development of the JMP
- Key partners - GLaWAC, GKTOLMB, DELWP, ParksVic, TRC Tourism
- Project managed by GKTOLMB Executive Officer

**JMP Technical Working Group**

- Core group of operational/technical persons to obtain, develop & collate information.
- Key partners - DELWP, ParksVic, TRC Tourism
- Chaired by GKTOLMB Executive Officer

**Land Management Policy Division DELWP responsible for co-ordinating Secretary and Minister approval**

**GKTOLMB drafts Joint Management Plan (JMP) with PV and DELWP assistance**

**GKTOLMB, PV and DELWP agree on draft**

**Public Consultation**

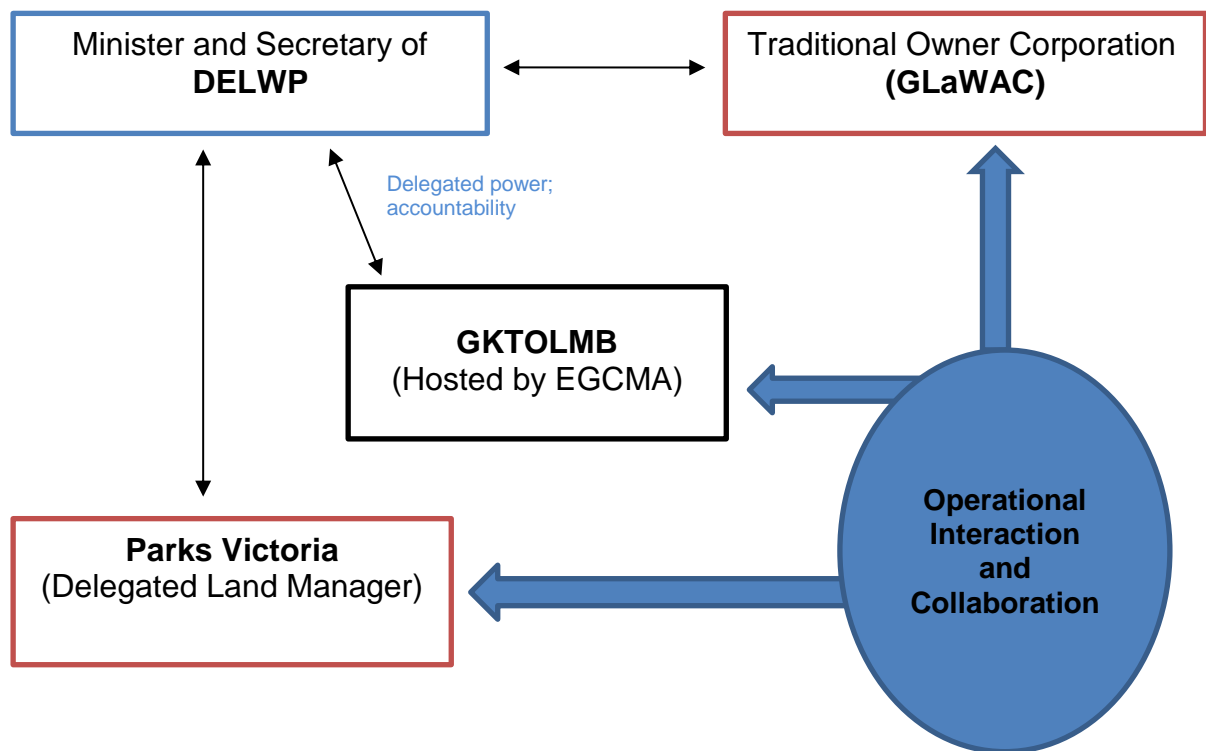
**Amendments to JMP (if required following Public Consultation)**

**GKTOLMB, PV & DELWP (Secretary) agree on final draft of JMP**

**JMP approved by Minister**

3 years unless otherwise agreed with Minister

Figure 3. Relationship Structure





## Board Membership

### 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.

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 former Minister for Environment and Climate Change.

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

The Board operates by holding monthly board meetings. It is supported by an Executive Officer whose employment is hosted by the 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, Natural Resource Management Planning, land and water management, capacity building, Indigenous empowerment and business management.

### Executive Officer

Damian Britnell was appointed as the Executive Officer and started in the role on 3 March 2014.

### Board Members

#### Mr Grattan Mullett (Chairperson)

Mr Grattan Mullett was nominated as Chairperson by GLaWAC and appointed

by the former Minister for Environment and Climate Change in October 2012.

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. He also holds the position of Joint Management Coordinator at GLaWAC.

#### 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 Willum Warrain Aboriginal Associations and was on the Minister for Local Government and Minister for Aboriginal Affairs Working Parties. These groups developed and provided strategic guidance for local government to work with



the Aboriginal communities around Victoria.

Glenys has been employed for 15 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 Health and Human Services as the Victorian 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 was a board member of the GLaWAC, having been chair of both organisations. Barry is currently employed as the Chief Executive Officer of GLaWAC.

Barry has recently indicated that he will be resigning from the Board and that GLaWAC will be able to consider a Gunaikurnai replacement.

#### **Lena Morris**

Lena was formally appointed to the GKTOLMB on the 6<sup>th</sup> May 2015 as the Gunaikurnai replacement for Uncle Albert Mullett.

Lena has a long and distinguished career in regional and state indigenous aged care and disability services. Her previous work history has included being a board member for Rumbalara Aboriginal Cooperative and Executive Manager roles in health, home and community care as well as local, regional, state and national committee positions with peak bodies representing Aboriginal issues.

#### **Ms Janine Haddow**

Janine's background is in education and environmental management including for over 16 years as an Executive Director within DELWP 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 is the appointed Chair of 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 each month (except in January). Eleven board meetings were held during the 2014-2015 financial year.

One board meeting was held at a location close to, or in the appointed land (Buchan Caves Reserve), four in the DELWP offices in Bairnsdale, one at the GLaWAC office in Bairnsdale, two at Traralgon, one at Sale and two in Melbourne.

All members of the Board are members of the JMP Project Reference Group which has been meeting monthly since December 2014. This supports capacity building of Gunaikurnai members who may have not previously had the chance to be involved in such a process and to ensure that all board members have the opportunity to contribute at all stages of the JMP development project.

Board members also attended several JMP workshops with the TRC consultants and with the GLaWAC Board as part of developing the Draft Joint Management Plan.

External presentations relevant to the Board's business were made by DELWP Executive personnel regarding the legislative context of the Project Brief and Corporate Plan, Parks Victoria regarding their role in joint management and Native Title Services Victoria regarding the development of the Gunaikurnai *Whole of Country Plan* and ensuring its alignment with the JMP.

The GKTOLMB also met with members of the Yorta Yorta and Dhelkunya Dja Traditional Owner Land Management Board's at one of its board meetings in

Melbourne to share experiences and ideas relating to their progress.

In addition to monthly board meetings four Audit and Risk Committee meetings were held.

#### **Attendance at GKTOLMB Board meetings by board members from 1 July 2014 to 30 June 2015**

<b>Name</b>	<b>Attendance (number of meetings)</b>
Grattan Mullett	10 of 11
John Mitchell	8 of 11
Lena Morris	1 of 2
Marianne Atkinson	10 of 11
Barry Kenny	2 of 11
Glenys Watts	9 of 11
Geoff Hocking	9 of 11
Lloyd Hood	7 of 11
Angela Hutson	10 of 11
Janine Haddow	10 of 11
David Willington	9 of 11

### **Sub-Committees**

#### **The Joint Management Plan Project Brief Assessment Sub-Committee**

A committee maintained from the previous year to finalise the assessment of the tenders for developing the Joint Management Project Brief, interview the two shortlisted applicants and recommend to the Board the preferred consultant to undertake the work.

Members were Grattan Mullett, Janine Haddow and Glenys Watts. This activity extended approximately 3 months beyond the target timeframe so that Gunaikurnai had adequate opportunity to provide input into the process.

#### **Board Performance Consultant Selection Sub-Committee**

The committee was formed to progress the content and format requirements for the recruitment of suitable consultant(s) to undertake a Board Performance Assessment. The sub-committee is responsible for developing the assessment and reporting requirements, interviewing and selecting the candidates and coordinating the engagement of the preferred consultant(s) on behalf of the Board.

Although the board performance assessment was considered earlier in the year it was delayed as the Board decided to do more than the self-assessment and instead decided to use a targeted and facilitated approach. This was in order get a better understanding of the Board's overall and individual performance, any operational or personal issues and to implement any performance improvement measures if identified as being required.

Members are Angela Hutson, Glenys Watts and Janine Haddow.

#### **Stakeholder Sub-Committee**

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.

Members are Grattan Mullett and John Mitchell. The sub-committee meets quarterly and is supported by the Executive Officer.

#### **Audit and Risk Committee**

A formally appointed committee of the GKTOLMB which is constituted in accordance with the relevant sections of the *Financial Management Act 1994* and Ministerial 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.

Members are Geoff Hocking (lead), Angela Hutson and Janine Haddow. The Executive Officer also attends the meetings.

### **Workforce Development Sub-Committee**

The committee is ongoing and assisting 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
- develop indicators of success.

Members are Angela Hutson and Marianne Atkinson. The Executive Officer also attends the meetings. The committee met once in the 2014-2015 financial year. Ms Hutson continues to work closely with GLaWAC throughout the workforce development program and processes and this is reported back as a standing item on the Board's monthly agenda.

### **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 under \$10,000**

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 2014-15, the GKTOLMB engaged two consultancies where the total fees payable were more the \$10,000. The total expenditure during 2014-15 in relation to these consultancies was \$255,015.00 (excl. GST).

<b>Consultant</b>	<b>ETHOS NRM</b>
<b>Purpose of consultancy</b>	Undertake a Case Study of Management issues relating to the Knob Reserve
<b>Start Date</b>	July 2014
<b>End Date</b>	Feb 2015
<b>Total approved fee</b>	\$22,069.00
<b>2014/15 Expenditure</b>	\$17,655.00

<b>Consultant</b>	<b>TRC Tourism Pty Ltd</b>
<b>Purpose of consultancy</b>	Assist the Board to prepare a Draft Joint Management Plan for the Appointed Land.
<b>Start Date</b>	December 2014
<b>End Date</b>	September 2015
<b>Total approved fee</b>	\$378,000.00
<b>2014/2015 Expenditure</b>	\$237,360.00

## 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 2014-15

The revised GKTOLMB 2014-15 Corporate Plan maintains the four strategic directions based on Planning, Engagement, Capacity Building and Economic Development. Work Plans developed under these categories continue to strategically guide the Board through the evolution of the joint management process.

They effectively;

- promote the strategic direction and planning requirements
- build the communication framework and relationships with our key partners and stakeholders
- build capacity within the Gunaikurnai and the Board; and
- foster economic development opportunities for GLaWAC (including those to be presented through the joint management process).

The following activities have been guided and supported by the GKTOLMB to enable it to build on its important relationships and to continue the journey towards achieving the aspirations of Gunaikurnai and the State and their collective vision for joint management.

### Activities: PLANNING

- Developed and implemented a competitive tender process to source and engage the most suitable consultant(s) to undertake Gunaikurnai consultation and assist in preparing the Draft Joint Management Plan
- Engaged the services of a local NRM consultancy to undertake a case study of management issues relating to the Knob Reserve in Stratford. Results of this project have enabled the Board to support GLaWAC to develop an interim joint management arrangement with DELWP. It has also facilitated GLaWAC NRM contracting opportunities in on-ground maintenance at the reserve. It may potentially provide a model and learnings relevant to further developing the interim management arrangement with DELWP for lands administered under the *Crown Lands Act (Vic) 1987*
- Undertaken several planning workshops for the development of the content and themes of the draft JMP
- Prepared work plans for the next two years to identify goals, objectives and outputs to achieve corporate directions.

### ENGAGEMENT

- The Board held one workshop with consultants TRC Pty Ltd prior to the development of the JMP Project Reference Group. This was to facilitate the development of the process of producing the Joint



Management Plan. As a result of the workshop a draft Project Plan was finalised for presentation and endorsement from the Project Reference Group and GKTOLMB

- Meetings were held with the GLaWAC Board to discuss the JMP planning process and to resolve how the two boards are to work together to develop the JMP, while also maintaining the provisions of the legislation and agreements

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 consider options for how they may work together supporting Gunaikurnai aspirations moving forward.

The actual cost for engagement and undertaking JMP communication and workshop activities may not reflect those projected in the 14/15 budget as we have been able to rely heavily on the communication and workshop component of the JMP development process to support the implementation of the objectives.

The strong working relationships beginning to develop have facilitated cost savings by reducing the number and regularity of partner meetings originally anticipated. It is acknowledged that there may still need to be a future increase in order for there to be a strong understanding of the process and consensus for agreed outcomes amongst all the project partners.

- Reviewed our hosting arrangement for the Board and the Executive Officer position with the East Gippsland Catchment Management Authority. An increase of approximately 20% on initial Board cost estimates is due to the additional workshops and

meetings undertaken that required Board member attendance for the development of the Draft JMP, as well as additional engagement functions critical to the development of our partner relationships

- Facilitated a comprehensive Gunaikurnai consultation program in six towns and five parks across Gippsland to document and manage Gunaikurnai peoples input into the Draft JMP. While attendance at some planning meetings was disappointing, input was consistent with those who took the opportunity with written submissions

Undertaking future Gunaikurnai consultation will now be heavily influenced by the positive and negative aspects experienced as a result of the consultation program.

- Developed and maintained a GKTOLMB website as an important tool for GKTOLMB information, updates and contactability [www.gunaikurnai.com.au](http://www.gunaikurnai.com.au)
- Maintained effective communication and relationship management with partners through regular meetings, workshops, reports and standing agenda items

## CAPACITY BUILDING

- Completed the required policy and procedures which are to be reviewed annually to ensure they continue to be appropriate, up to date and suited to the Board's circumstances and developing operations
- Developed a Board Performance Review program. Through a facilitated process the strengths and weaknesses of the Board will be assessed to ensure appropriate improvement measures can be implemented where/if necessary. We believe this will be the first cross cultural land management board

performance review of this kind in Victoria

- Reviewed and amended the GKTOLMB Corporate Plan to ensure the document continues to guide the work program and strategic direction of the entity over the next two years
- The Audit and Risk Committee has undertaken a review of its Ministerial Standing Directions obligations under the Financial Management Compliance Framework (FMcF)

The recommendations from the review to reach full compliance have been accepted by the Audit and Risk Committee and full compliance with Ministerial Standing Directions is expected by the end of 2015

- Provided support to further develop a ranger workplan with a range of activities and capacity building elements for the Gunaikurnai Rangers that was endorsed by the Board. The project also included a process for establishing training plans for each cultural ranger
- Facilitated the negotiation of a funding opportunity to undertake an on-ground joint management capacity development project with GLaWAC Cultural Rangers and Parks Vic and funded by the Gippsland Lakes Environment Fund (see projects below)
- Convened regular quarterly Audit and Risk Committee meetings and developed a Risk Register to address issues identified in the 2013/14 management letters from VAGO
- Developed other policies and procedures required as a public entity
- The GKTOLMB has entered into several service agreements. One relates to project management services with EGCMA for staff to assist with project management at up

to \$5,765.00/month initially. The other is with DMG Audit and Advisory at a total cost of \$965/month for the delivery of professional accounting services

## ECONOMIC DEVELOPMENT

- Provided ongoing input into the Gippsland Ecotourism Strategy and the Lakes Entrance Ecotourism Strategy. The aim is to ensure that opportunities for cultural tourism presented in them are adequately explored and supported where appropriate
- Facilitating a workforce development plan for GLaWAC
- Supporting the development of an economic development strategy for GLaWAC. By providing advice and planned and approved financial support from the GKTOLMB the corporation can be supported to develop an economic development plan and strategy that will better reflect the opportunities presented through the development and implementation of joint management

## Initiatives and Key achievements

Design, planning and implementation of a number of projects/initiatives consistent with the Board's values and strategic direction were also initiated. These include;

- **Sperm Whale Head Project**

A joint 'on ground' project developed in conjunction with Parks Vic and GLaWAC. The aim is to support a project that provides opportunity for Parks Vic and GLaWAC Rangers to work together to upgrade public infrastructure at a day use site at Point Wilson in the Lakes National Park. The project objective is to provide additional skills to the Gunaikurnai Rangers and provide an opportunity for them to work collaboratively with Parks Vic Rangers. This will support the development of improved relationships and interpretation outcomes and will



demonstrate to the public one of the many benefits of joint management.

\$80,000 was originally approved by the GKTOLMB for this project however a change to Gippsland Lakes Environment Fund funding was negotiated. The allocated money will continue to support the ongoing success of this initiative once it further develops.

- **JM Information Sharing Hub**

The Board continued its new relationship with the Centre for eResearch and Digital Innovation (CeRDI) at the Ballarat Campus of Federation University for the ongoing research into the concept and development of a joint management information sharing hub.

The platform currently under consideration could be based on an interoperable web based GIS platform. The objective is to provide a single maintained and updated platform for compiling and accessing information relevant to joint management by all project partners. The system should have an ability to accept information with a range of sensitivities and complexities while also understanding information accessibility issues that will arise and need to be addressed as the project progresses.

- **Cultural Heritage Project**

A number of projects were considered under this project objective, however due to early engagement inconsistency with GLaWAC they were not finalised, approved, and/or started.

The current concept being further defined and implemented under this project category is the development of a draft project brief to establish a cultural heritage interpretation strategy and interpretation implementation plan for the Appointed Land. It will provide a clear and consistent framework for cultural heritage interpretation and it is intended to enhance the use, enjoyment and viability of the sites.

In addition this project will ensure that the heritage values of the Appointed Lands cultural landscape are recognised and

interpreted through culturally appropriate, creative and innovative methods which provide:

- 1) Enhanced understanding of the cultural heritage values of the Parks and Reserves cultural landscape;
- 2) Opportunities for access, involvement and educational for cultural experiences for local and regional communities, national and international visitors; and
- 3) An improved cultural heritage tourism experience that supports increased visitation and sustainable long-term use of the precincts.

Due the complexities of collating cultural information and the cultural and legal protocols that will be required for this project, it is likely to continue to run behind schedule and budget as the processes and understandings required for success continue to develop prior to full project commitment.

## Performance against Objectives

Objective 1- Sperm Whale Head Project	Unit of measure	2014/15 actual	2014/15 target	Variance (%)	Result
Project funded	\$80,000 allocation	\$0	\$80,000	100%	Performance target not achieved- Funding replaced by GLEF S
Project finished	completion by Dec. 2015	Project concept agreed by all partners	Project Planned and funding agreement finalised	90% of project not started	Performance target not achieved- Project remains and new project plan under development following change of project scope
Objective 2- JM Information Sharing Hub	Unit of measure	2014/15 actual	2014/15 target	Variance (%)	Result
Proof of Concept developed	Operational Demonstration site	Project concept agreed by all partners	Proof of concept completed and test model supported	90% of project not started	Performance target not achieved- Project remains and new project plan under development following change of project scope
Objective 3- Cultural Heritage Interpretation	Unit of measure	2014/15 actual	2014/15 target	Variance (%)	Result
Project approval	Project Brief developed	Project concept agreed by all partners	Project concept and brief finalised, project tendered	90% of project not started	Performance target not achieved- Project brief developed with input from GLaWAC and ParksVic

## Significant changes in financial position

Significant changes in financial position (Underspent) are primarily due to difficulties in maintaining consistent progress on the projects initiated or identified in the work plans.

The principle reasons for this include;

- 1) the time spent managing and participating in the development of the initial consultation undertaken for the Draft JMP
- 2) early issues with converting project inception and development into actions through GLaWAC whilst streamlining and implementing approval policy and processes; and
- 3) challenges and delays in finalising project details, project management structures and implementing suitable financial and legal frameworks under which the actions operate.

Net Asset positions from:  
2013/14- \$416,602

2014/15- \$229,645; make up the current unspent amount of \$707,247 as at 30 June 2015.

## Significant changes or factors affecting performance

Given the high workload associated with the inception, consultation process and development of the Draft JMP and the complexities associated with this, a number of projects and their development, approval and implementation were affected or delayed.

This however did not impact the Board's vision and duties. Instead, the delayed progress has allowed for the projects and concepts to further develop or transform in close consultation with the GLaWAC Board, Gunaikurnai people and other project stakeholders.

Identified projects approved for further investigation or on-going support commitments in 2014/15 continue to progress and their original financial support contributions remain committed. Their ongoing development is included in the 2015/16 work plan. Current planning and progress to date suggests most projects will be approved, committed and spent before the end of 2015.

## Other Information

### Government Advertising Expenditure

Government policy requires disclosure of all Government Advertising Expenditure with a total media buy of \$150,000.00 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 objective of the GKTOLMB's occupational health and safety (OH&S) strategy is to adopt the EGCMA's systematic approach of integrating Occupational Health and Safety into our management and operational environments, with clearly defined roles, responsibilities and functions for all involved.

The Board's objective is to provide a safe and healthy working environment for all who enter in accordance with its legislative obligations. We aim to conform to the EGCMA (host) safety culture which is supported by a safety management system that is designed to maintain the safety, health and wellbeing of our members and guests to the highest possible standard.

To achieve this we have also adopted the EGCMA's OH&S policy and developed supporting policy and procedures including a Human Rights and Equal Opportunity Policy and Procedure.

OH&S issues identified in the risk register have had their possible impacts assessed,

risk cause identified and current controls put in place. As a result of this GKTOLMB's OH&S risks are considered to have a low risk score.

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

There were no reported hazards/incidents, lost time claims or fatalities, or associated WorkCover claims or related incidents attributable to the GKTOLMB or its activities during the 2014-15 financial year.

The GKTOLMB's Workcover Premium rate continued to reduce due to there being no previous or current claims.

## **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 \$27.20 is payable for applications.

No FOI requests were made to the GKTOLMB in 2014-15.

### **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 DELWP, EGCMA and Parks Vic 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 Disclosure 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, or 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 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 2014 to 30 June 2015.

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

I, Grattan Mullett certify that the Gunaikurnai Traditional Owner Land Management Board has complied with the Ministerial Standing Direction 4.5.5 – Risk Management Framework and Processes. The Gunaikurnai Traditional Owner Land Management Board's Audit and Risk Committee verifies this.



Grattan Mullett  
Chairman  
Gunaikurnai Traditional Owner Land Management Board  
24 August 2015

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

I, Grattan Mullett certify that the Gunaikurnai Traditional Owner Land Management Board has complied with Ministerial Direction 4.5.5.1- Insurance



Grattan Mullett  
Chairman  
Gunaikurnai Traditional Owner Land Management Board  
24 August 2015

## 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 EGCMA (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 DELWP offices and therefore champions the ResourceSmart Strategy.

# Financial Statements

## 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 2015 and financial position of GKTOLMB at 30 June 2015.

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 16 September 2015.



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Grattan Mullett  
Chairman



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Damian Brittnell  
Accountable Officer



**Comprehensive operating statement  
for the year ended 30 June 2015**

	<b>Note</b>	<b>2015</b> <b>\$</b>	<b>2014</b> <b>\$</b>
Revenue	2	816,910	643,475
Employee expenses		(167,653)	(112,621)
Recruitment costs		-	(41,500)
Administration expenses		(30,323)	(17,815)
Advertising and signage expenditure		(4,975)	(38,928)
Depreciation		(777)	-
Insurance		(8,760)	(7,731)
Board fees		(91,402)	(62,983)
Board member expenses		(28,360)	(22,342)
Consultancy fees		(255,015)	(38,907)
Total expenses		<u>(587,265)</u>	<u>(342,827)</u>
<b>Net result for the year</b>		229,645	300,648
Other comprehensive income		-	-
<b>Comprehensive result</b>		<u><u>229,645</u></u>	<u><u>300,648</u></u>

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

**Balance sheet**  
**as at 30 June 2015**

	<b>Note</b>	<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	762,668	474,160
Receivables	4	20,246	12,773
Prepayments		360	8,760
<b>Total Current Assets</b>		<u>783,274</u>	<u>495,693</u>
<b>Non-Current Assets</b>			
Plant and equipment	5	<u>2,257</u>	-
<b>Total Non-Current Assets</b>		<u>2,257</u>	-
<b>Total Assets</b>		<u>785,531</u>	<u>495,693</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	6	<u>78,284</u>	18,091
<b>Total Current Liabilities</b>		<u>78,284</u>	18,091
<b>Total Liabilities</b>		<u>78,284</u>	18,091
<b>Net Assets</b>		<u>707,247</u>	<u>477,602</u>
<b>Equity</b>			
Accumulated surplus		<u>707,247</u>	477,602
<b>Total Equity</b>		<u>707,247</u>	<u>477,602</u>
Commitments	7		
Contingent assets and liabilities	8		

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

**Statement of changes in equity  
for the year ended 30 June 2015**

	<b>Accumulated Surplus \$</b>	<b>Total \$</b>
<b>Balance at 30 June 2013</b>	176,954	176,954
Comprehensive result for the year	300,648	300,648
<b>Balance at 30 June 2014</b>	<u>477,602</u>	<u>477,602</u>
Comprehensive result for the year	229,645	229,645
<b>Balance at 30 June 2015</b>	<u>707,247</u>	<u>707,247</u>

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

**Cash flow statement**  
**for the year ended 30 June 2015**

	<b>Note</b>	<b>2015</b> <b>\$</b>	<b>2014</b> <b>\$</b>
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Receipts from government		880,000	583,000
Interest received		16,910	9,168
<b>Payments</b>			
Payments to suppliers and employees		(570,328)	(292,980)
GST received from/ (paid to) the ATO		(35,040)	(29,734)
Net cash inflows from operating activities	9	<u>291,542</u>	<u>269,454</u>
<b>Cash Flows from Investing Activities</b>			
Payment for plant and equipment		(3,034)	-
Net cash outflows used in investing activities		<u>(3,034)</u>	<u>-</u>
Net increase/ (decrease) in cash and cash equivalents		288,508	269,454
Cash and cash equivalents at beginning of financial year		<u>474,160</u>	<u>204,706</u>
Cash and cash equivalents at end of financial year	3	<u><u>762,668</u></u>	<u><u>474,160</u></u>

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

## **Notes to the financial statements for the year ended 30 June 2015**

### **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 2015. 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 financial report has been prepared on a going concern basis.

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 16 September 2015.

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 2013-14 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 10 *Consolidated Financial Statements*

AASB 11 *Joint Arrangements*

AASB 12 *Disclosure of Interests in Other Entities*

### **(c) Changes in accounting policies**

Subsequent to the 2014-15 reporting period, there are no new Standards required to have been adopted in the current period by GKTOLMB.

### **AASB 2015-7 Amendments to Australian Accounting Standards**

The Australian Accounting Standards Board issued an amending accounting standard AASB 2015-7 Amendments to Australian Accounting Standards - Fair Value disclosures of Not-for-Profit Public Sector Entities on 13 July 2015. In accordance with FRD 7A, early adoption of authoritative accounting pronouncements, the Minister for Finance has approved the option for Victorian not-for-profit public sector entities to early adopt the amending accounting standard to enable them to benefit from some limited exemption in relation to fair value disclosures for the 2014-15 reporting period. The limited exemption is available to those entities whose assets are held primarily for their current service potential rather than to generate net cash inflows.

GKTOLMB meets the criteria specified in AASB 2015-7 to benefit from the reduced disclosure requirements, so it has chosen to early adopt the amendments to Fair Value disclosure of Not-for-profit-public sector entities

### **(d) 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.

### **(e) 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.

### **(f) Historical cost convention**

These financial statements have been prepared under the historical cost convention except for non financial physical assets which, subsequent to acquisition, are measured at a revalued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value.

### **(g) Fair value**

Consistent with AASB 13 *Fair Value Measurement*, the GKTOLMB determines the policies and procedures for recurring fair value measurements such as plant and equipment in accordance with the requirements of AASB 13 and the relevant Financial Reporting Directions.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

## **(h) 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.

## **(i) 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.

## **(j) 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 board 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, Land, Water and Planning.

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.

## **(k) 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.

### **Plant and equipment**

All non financial physical assets are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The fair value of plant and equipment is normally determined by reference to the asset's depreciated replacement cost.

Plant and equipment that have finite useful lives are depreciated. Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

The following are typical estimated useful lives for the different asset classes for current and prior years.

Computers	3 years
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## **(l) 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.

## **(m) 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.

## **(n) 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 7) 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 significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the liabilities are recognised in the balance sheet.

**(o) 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 8) and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

**(p) 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.

**(q) Events after the reporting period**

Assets, liabilities, income or expenses arise from past transactions or other past events. Where the transactions result from an agreement between GKTOLMB and other parties, the transactions are only recognised when the agreement is irrevocable at or before the end of the reporting period. Adjustments are made to amounts recognised in the financial statements for events which occur between the end of the reporting period and the date when the financial statements are authorised for issue, where those events provide information about conditions which existed at the reporting date. Note disclosure is made about events between the end of the reporting period and the date the financial statements are authorised for issue where the events relate to conditions which arose after the end of the reporting period that are considered to be of material interest.

**(r) 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 2015 reporting period. The GKTOLMB assess the impact of all these new standards and advises the entity of their applicability and early adoption where applicable.

As at 30 June 2015, the following AASs that may be applicable to the Board have been issued by the AASB but are 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 15 Revenue from Contracts with Customers	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1 Jan 2017  (Exposure Draft 263 – potential deferral to 1 Jan 2018)	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.  A potential impact will be the upfront recognition of revenue from contracts that cover multiple reporting periods. Revenue that was deferred and amortised over a period may now need to be recognised immediately as a transitional adjustment against the opening returned earnings if there are no former performance obligations outstanding.

In addition to the new standards above, the AASB has issued a list of amending standards that are not effective for the 2014-15 reporting period. In general, these amending standards include editorial and references changes that are expected to have insignificant impacts on public sector reporting.

- AASB 2013-9 Amendments to Australian Accounting Standards- Conceptual Framework, Materiality and Financial Instruments
- AASB 2014 5 Amendments to Australian Accounting Standards arising from AASB 15
- AASB 2015 3 Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality

	2015 \$	2014 \$
<b>Note 2: Revenue</b>		
Government grants	800,000	530,000
Resources received free of charge	-	104,307
Bank interest	16,910	9,168
Total revenue	816,910	643,475

**Note 3: Cash and cash equivalents**

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

**Total cash + deposits**

Cash at bank	154,410	32,280
Term deposits	608,258	441,880
	762,668	474,160

**Note 4: Receivables**

**Current receivables**

Statutory - GST receivable	20,246	12,773
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**Note 5: Plant and equipment**

Computers at fair value	3,034	-
Less accumulated depreciation	(777)	-
	2,257	-
Total plant and equipment	2,257	-

Movements in carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year:

	Computers \$	Total \$
Balance at the beginning of the year	-	-
Additions	3,034	3,034
Depreciation expense	(777)	(777)
Closing balance at the end of the FY	2,257	2,257

Refer Note 1 for the accounting policy relating to disclosure of the fair value measurement hierarchy.

The fair value measurement hierarchy for assets as at 30 June 2015 is presented below.

	Carrying amount as at 30 June 2015	Fair value measurement at end of reporting period using:		
		Level 1	Level 2	Level 3
Plant and equipment	2,257	-	-	2,257
Total of plant and equipment	2,257	-	-	2,257

There have been no transfers between levels during the year. For all assets measured at fair value, the current use is considered the highest and best use.

#### *Plant and equipment*

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost. As there is a limited secondary market for similar assets and useful lives are a significant unobservable input, these assets have been classified as level 3 assets.

#### Reconciliation of Level 3 Fair Value

##### Plant and equipment

2015

Opening Balance	-
Net Purchases (sales)	3,034
Depreciation	(777)
Closing Balance	2,257

Description of significant unobservable inputs to Level 3 valuations as at 30 June 2015

	Valuation technique	Significant unobservable
	Depreciated replacement cost	Cost per unit: \$543-\$2491 Useful life: 3 years
Plant and equipment		

2015  
\$

2014  
\$

#### **Note 6: Payables**

##### **Current**

##### **Contractual**

Trade creditors	33,719	-
Accruals	44,565	18,091
	78,284	18,091

#### **Note 7: Commitments**

As at 30 June 2015 there were no future contractual commitments by the GKTOLMB (2014: Nil).

#### **Note 8: Contingent assets and contingent liabilities**

As at 30 June 2015 there were no contingent assets or liabilities (2014: Nil)

	2015 \$	2014 \$
<b>Note 9: Reconciliation of net result for the year to the net cash flows from operating activities</b>		
Net result for the year	229,645	300,648
Non-cash movements:		
Depreciation	777	-
Changes in assets and liabilities:		
Decrease/ (increase) in receivables	(7,473)	(12,773)
Decrease/ (increase) in prepayments	8,400	(8,760)
Increase/ (decrease) in payables	60,193	(9,661)
Net cash inflows from operating activities	291,542	269,454

**Note 10: Superannuation**

The GKTOLMB contributes in respect of the board members and staff superannuation at a contribution rate of 9.50% (2014: 9.25%) 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:

Defined contribution plans:

Vicsuper	977	5,380
Other	13,103	5,103
<b>Total</b>	14,080	10,483

There are no unfunded liabilities associated with the above schemes as they are accumulation schemes. The employer contribution rate to these schemes is 9.50% (2014: 9.25%) of salary.

There are no loans from any of the above funds to the GKTOLMB as at 30 June 2015 (2014: \$Nil)

At 30 June 2015 (2014: \$Nil) there were no outstanding amounts owed to the Superannuation Funds.



## **Note 11: 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 (1 July 2014 to 3 December 2014)

The Hon Lisa Neville MP, Minister for Environment Climate Change and Water (4 December 2014 to 30 June 2015)

#### **Board members**

Mr Grattan Mullett, Chairperson	(1 July 2014 to 30 June 2015)
Ms Marianne Atkinson	(1 July 2014 to 30 June 2015)
Mr Lloyd Hood	(1 July 2014 to 30 June 2015)
Mr Geoff Hocking	(1 July 2014 to 30 June 2015)
Ms Angela Hutson	(1 July 2014 to 30 June 2015)
Ms Janine Haddow	(1 July 2014 to 30 June 2015)
Mr Barry Kenny	(1 July 2014 to 30 June 2015)
Mr John Mitchell	(1 July 2014 to 30 June 2015)
Mr Albert Mullett	(1 July 2014 to 17 July 2014)
Ms Glenys Watts	(1 July 2014 to 30 June 2015)
Mr David Willington	(1 July 2014 to 30 June 2015)
Ms Lena Morris	(6 May 2015 to 30 June 2015)

#### **Accountable officer**

Mr Damian Britnell (1 July 2014 to 30 June 2015)

### **(ii) Remuneration**

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

	<b>2015 No.</b>	<b>2014 No.</b>
\$0 - \$9,999	8	11
\$10,000 - \$19,999	4	-
\$30,000 - \$39,999	-	1
\$50,000 - \$59,999	-	1
\$110,000 - \$119,999	1	-
Total	13	13
Total remuneration	\$198,050	\$134,937

The increase in total remuneration is a result of the accountable officer being in the position for a full 12 months for 2014-15.

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

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 11(i).

**(v) Other personnel**

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

**Note 12: Remuneration of auditors**

The amount paid or due and payable to the Victorian Auditor-General's Office for auditing the financial report is \$4,300 (2014: \$4,200).

**Note 13: Events occurring after the balance date**

The Board has been provided with informal advice that the majority of the board members will have their term extended beyond their 30 September 2015 expiry term.

**Note 14: Ex-gratia expenses**

GKTOLMB has not incurred any ex-gratia expenses during the year (2014: nil)

**Note 15: 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.

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>2015</b>			
<b>Contractual financial assets</b>			
Cash and cash equivalents	762,668	-	762,668
Total financial assets	762,668	-	762,668
<b>Contractual financial liabilities</b>			
Payables	-	78,284	78,284
Total financial liabilities	-	78,284	78,284
<b>2014</b>			
<b>Contractual financial assets</b>			
Cash and cash equivalents	474,160	-	474,160
Total financial assets	474,160	-	474,160
<b>Contractual financial liabilities</b>			
Payables	-	18,091	18,091
Total financial liabilities	-	18,091	18,091

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

	Total interest income/ (expense) \$
<b>2015</b>	
<b>Contractual Financial assets</b>	
Loans and receivables	16,910
Total financial assets	16,910
<b>2014</b>	
<b>Contractual financial assets</b>	
Loans and receivables	9,168
Total financial assets	9,168

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 Board. 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 (2014: 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.

**Credit quality of 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.

The following table discloses the ageing of contractual financial assets:

	Carrying amount \$	Not past due and not impaired \$
<b>2015</b>		
<b>Contractual financial assets</b>		
Cash and cash equivalents	762,668	-
Total financial assets	762,668	-
<b>2014</b>		
<b>Contractual financial assets</b>		
Cash and cash equivalents	474,160	-
Total financial assets	474,160	-

### (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 Board 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 Board's contractual financial liabilities.

	Carrying amount \$	Nominal amount \$	Maturity date less than month \$
<b>2015</b>			
<b>Financial liabilities</b>			
Payables	78,284	78,284	78,284
Total financial liabilities	78,284	78,284	78,284
<b>2014</b>			
<b>Financial liabilities</b>			
Payables	18,091	18,091	18,091
Total financial liabilities	18,091	18,091	18,091

## (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.

		Interest rate exposure			
	Weighted average effective interest rate %	Carrying amount \$	Fixed interest rate \$	Variable interest rate \$	Non- interest bearing \$
<b>2015</b>					
<b>Contractual financial assets</b>					
Cash and cash equivalents	1.6	762,668	608,258	154,410	-
Total financial assets		762,668	608,258	154,410	-
<b>Contractual financial liabilities</b>					
Payables		78,284	-	-	78,284
Total financial liabilities		78,284	-	-	78,284
<b>2014</b>					
<b>Contractual financial assets</b>					
Cash and cash equivalents	2.3	474,160	441,880	32,280	-
Total financial assets		474,160	441,880	32,280	-
<b>Contractual financial liabilities</b>					
Payables		18,091	-	-	18,091
Total financial liabilities		18,091	-	-	18,091

A sensitivity analysis of a 0.5% (2014: 0.5%) increase or decrease movement in interest rates would result in a movement of \$3,810 (2014: \$2,370) 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.

# Auditor General's Report

**VAGO**

Victorian Auditor-General's Office

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## 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 2015 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 members, 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.

*Auditing in the Public Interest*



## 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 2015 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*.

MELBOURNE  
21 September 2015



John Doyle  
Auditor-General

# Appendix 1 – Disclosure Index

The Annual Report of GKTOLMB is 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>Charter and purpose</b>		
FRD 22E	Manner of establishment and the relevant Minister	6
FRD 22E	Objectives, functions, powers and duties	8
FRD 22E	Nature and range of services provided	9
<b>Management and structure</b>		
FRD 22E	Organisational structure	12
FRD 22E	Directors of the Board	13
<b>Financial and other information</b>		
FRD 22E	Summary of financial results for the year	5
FRD 22E	Significant changes in financial position during the year	5&22
FRD 22E	Major changes or factors affecting performance	5&22
FRD 22E	Subsequent events	5
FRD 22E	Operational and budgetary objectives, and performance against objectives	22
FRD 15B	Executive officer disclosure	17
FRD 29	Workforce Data disclosures	17
FRD 22E	Details of consultancies under \$10,000	17
FRD 22E	Details of consultancies over \$10,000	17
FRD 12A	Disclosure of major contracts	18
FRD 22E	Disclosure of government advertising expenditure	22
FRD 25B	Victorian Industry Participation Policy disclosures	22
FRD 22E	Employment and conduct principles	23
FRD 22E	Occupational health and safety	23
FRD 22E	Application and operation of <i>Freedom of Information Act 1982</i>	23
FRD 22E	Statement of availability of other information	23
FRD 22E	Application and operation of <i>Protected Disclosures Act 2012</i>	24
FRD 22E	Statement of National Competition Policy	24
FRD 22E	Building and maintenance provisions of the Building Act 1993	24
SD 4.5.5	Risk management compliance attestation	26
FRD 22E	Environmental reporting	26
SD 4.2(g)	General information requirements	Entire Document
SD 4.2 (j)	Sign-off requirements	26
FRD 7A	Fair value disclosure	33
FRD 119A	Equity- Contribution by Owners	34
FRD 10	Disclosure Index	50

## **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*

