

# Gunaikurnai Traditional Owner Land Management Board



**Annual Report 2022/23**



Front cover – Australian Pelicans on the Gippsland Lakes - photo provided courtesy of Sean Phillipson.

A pelican known as Borun features in the Gunaikurnai creation story, see <https://gunaikurnai.org/our-culture/stories/>

## About this report

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## Responsible Body Declaration

In accordance with the *Financial Management Act 1994* and the DEECA Portfolio Financial Management Compliance Framework, I am pleased to present the Gunaikurnai Traditional Owner Land Management Board's Annual Report for the year ending 30 June 2023.

A handwritten signature in black ink, appearing to read 'Glenys Watts', with a stylized flourish at the end.

Glenys Watts  
Chairperson  
Gunaikurnai Traditional Owner Land Management Board  
19 October 2023



# One



Year in Review



# Vision, Role and Values

## Vision

**Our vision is for the Gunaikurnai people to be leading the care of their Country every day.**

## Role

**Our role is to work together to advance pathways that return Country to Gunaikurnai leadership.**

The Gunaikurnai people's interests are represented by the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC). The Gunaikurnai Traditional Owner Land Management Board (TOLMB) supports GLaWAC in partnering with government to transform land back into Country. They do this, together, on behalf of the Gunaikurnai people.

## Values

We:

- Encourage and value leadership by example, creativity and new ideas.
- Serve the good of all Gunaikurnai.
- Are persistent in supporting the journey for Gunaikurnai towards self-determination and social justice.
- Listen to understand all views before judgement and decision making.
- Demonstrate courage and integrity in all we do.
- Encourage and value teamwork.
- Are empowered to respectfully challenge and speak with candour and be committed to resolving conflict.
- Value strong and enduring partnerships.
- Recognise that engaging and consultative processes are integral to the way we work.

## Goals and Objectives from the Board's 2021-26 Strategic Plan





# Chairperson's Report

I would like to take this opportunity to pay my respects to our ancestors and acknowledge our Gunaikurnai families past and present as we celebrate the law and lore of our land and waters which gives us all responsibility to nurture wurruk (Country).

The traditional custodians of our land, the Gunaikurnai Community, are represented by the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) who have led the way in the promotion and elevation of self-determination. This provides an important opportunity for the Board, Traditional Owners and Government to participate in collaborative learning, planning and delivery activities to help manage Wurruk.

I am pleased to provide the Gunaikurnai Traditional Landowner Land Management Board's Annual Report for the year ended 30 June 2023 to the Minister for Environment the Hon Steve Dimopoulos MP.

This year has brought some very exciting developments for Joint Management on Gunaikurnai Country.

Consistent with the vision of *Gunaikurnai people caring for their Country every day* the Board continues to take a strategic role in implementing the Gunaikurnai and Victorian Government Joint Management Plan by funding projects such as cultural mapping funding planning process in the Parks and facilitating and monitoring the annual works program and . As a result, we are seeing changes in our parks that are led by GLaWAC and directly reflect Gunaikurnai culture. This includes the 5 posts representing our 5 clans appearing at each park.

The redevelopment work at Buchan Munji following the 2019/20 fires has represented a significant opportunity to restore an important landscape to the culture and old ways that Gunaikurnai people practiced for so long. The Board is very pleased to have provided funding to the cultural interpretations plan and the early architectural design of the visitor activity centre. More importantly, Gunaikurnai Board members

played an important role in ensuring the Cultural Interpretations Plan talks about the right culture in the right way led by the right people. This is important not only symbolically but is also a demonstration of how Traditional Owners can reclaim our heritage and culture.

The Board hosted a day on Country on the Gippsland Lakes where Gunaikurnai community, GLaWAC rangers and Board members yarned about the cultural significance of the lakes for Gunaikurnai people and what opportunities exist for recognition of this in the joint managed parks. This included time yarning at Sperm Whale Head where GLaWAC have already done substantial work in creating a place Gunaikurnai people can recognise as their country. These trips sometimes highlight that our people might have lived in the area all their lives, but often have never been able to experience their country with their own community. The Board has an ongoing commitment to seeing Gunaikurnai people being able to walk their country with their community, and to create Parks where all Visitors can witness and learn about the rich cultural heritage of Country.

In addition to its strategic role, the Board also monitors and evaluates the effectiveness of the Joint Management Plan. This includes tracking actions to see that they are being completed and that those actions are creating the change they

are supposed to. The key engagement for this is the Board's annual reflection workshop. Held in December each year, the workshop has become a point for all our JM partners to come together, reflect on the achievements of the year and on the opportunities for the next. This year were delighted to welcome the CEO of Parks Vic, Matthew Jackson, and the Deputy Secretary of Forest, Fires and Regions Christine Ferguson. The highlight for most of us was to hear from a young GLaWAC ranger who talked about his journey as a trainee ranger through to being a leader and taking ownership for improving how culture informs caring for our country. It was once again a very well attended and successful reflection on the progress we have all made.

As part of the Board's monitoring and evaluation obligations we commenced the first 5-year review of the Joint Management Plan. This evaluation is a deep conversation with each of the partners as we seek to understand how we are progressing against the strategic aspirations of the JMP. The Board will receive the completed report in October 2023, which in turn could inform any update of the JMPs strategic plan.

The most exciting news of the reporting period was the addition of four new parks to joint managed country. While the actual transfer

occurred on 1 July 2023, the Board commenced planning to include Nooramunga Coastal and Marine Park, the Avon Wilderness Area, the southern fall of the Alpine Wilderness National Park and Baw Baw National Park to the JMP. The Board extends its congratulation to GLaWAC and its Recognition and Settlement Agreement negotiating team for this outcome. As the planning for these parks proceeds, we look forward to supporting and working closely with GLaWAC with self-determination as the ultimate goal.

My appreciation goes to all Board members, the independent chair of our Audit and Risk Committee Thelma Hutchinson, our Executive Officer Craig Parker, and Project Officer Rob Willersdorf. Their excellent work ensures the continued success of Joint Management and the realisation of the Board's vision that Gunaikurnai will be leading the care of their Country every day.

**Glenys Watts**

Chairperson

Gunaikurnai Traditional Owner Land  
Management Board

## Manner of establishment and responsible Minister

The Board is a public entity established on 2 August 2012 under of the *Conservation Forests and Lands Act* 1987.

The responsible Minister for the period from 1 July 2022 to 5 December 2022 was the Hon Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change, and from 5 December 2022 to 30 June 2023 was Ingrid Stitt, Minister for Environment.

## Nature and range of services provided

The Board was established to prepare a Joint Management Plan (JMP) for the ten parks and reserves granted under the *Recognition and Settlement Agreement* (RSA) between the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) and the Victorian Government dated 22 October 2010.

The JMP was approved by the Minister in September 2018. Since then, the Board has worked with partners to the JMP on implementation of the plan, and to establish systems for the compliance, monitoring and evaluation of the plan.

The plan acknowledges that the Traditional Owners of Country have for generations been alienated from their Country including management decisions about the appropriate management of Country. The Board provides strategic direction for the joint management of the Appointed Land to enable the knowledge and culture of the Gunaikurnai people to be recognised in the management of Country and to foster employment and economic development opportunities for Gunaikurnai.

The plan will lead to better outcomes for Gunaikurnai people through protection of Culture and healing of Country. In turn this provides enhanced visitor experiences for all people.

## The Appointed Land

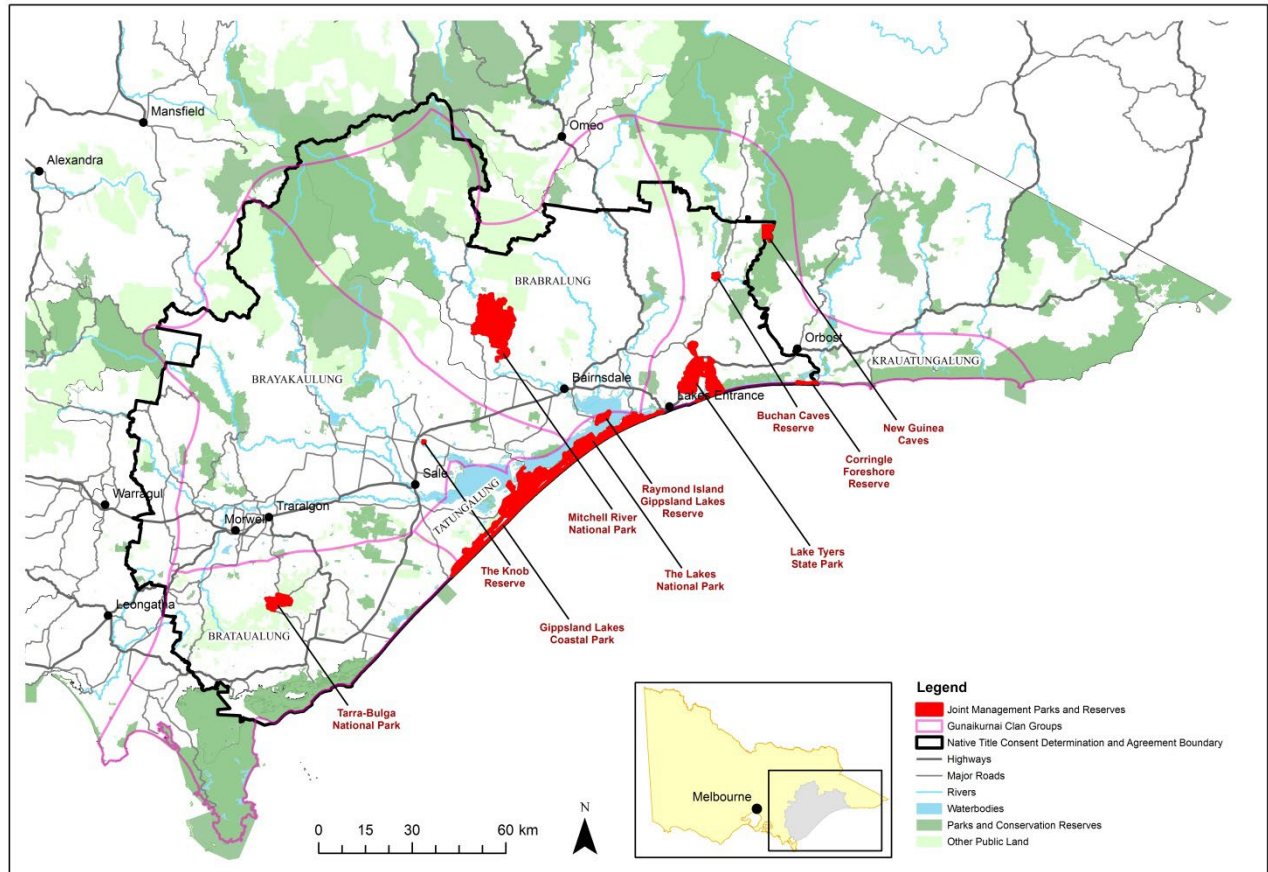
During the reporting period, the Appointed Land of the Board comprises ten parks and reserves that are in the JMP, with a combined area of over 45,000 ha.

Under the terms of the Gunaikurnai RSA, Aboriginal Title is to be granted over all ten areas of the Appointed Land. As of 30 June 2023, nine of the ten Appointed Land Park / Reserve areas have been granted as Aboriginal Title. The remaining park (Gippsland Lakes Coastal Park) is due for transfer following resolution of technical issues within the park.

Despite many challenges, the Gunaikurnai People maintain a strong connection to their Country across generations and have continued to practise their lore and culture, providing a unique and irreplaceable contribution to the identity and wellbeing of the Gippsland region and of the State.

Recognition of the strong Gunaikurnai connection to Country underpins Joint Management and its intention in seeking an equitable partnership between the Gunaikurnai People and the Victorian Government in the management of the Appointed Land on Gunaikurnai Country. The traditional way to

manage wurruk is to know that all living things, and all parts of the environment are one, which cannot be separated if Country is to be healthy and sustainable.



| Park / reserve name  | Size (ha) | Delegated land manager (as of June 2022)                  | Act under which the park / reserve is managed |
|--|-----------|---|---|
| <b>Buchan Caves Reserve</b>                                  | 295       | Parks Victoria  | <i>Crown Land (Reserves) Act 1978</i>         |
| <b>Corringale Foreshore Reserve</b>                          | 163       | Parks Victoria  | <i>Crown Land (Reserves) Act 1978</i>         |
| <b>Gippsland Lakes Coastal Park</b>                          | 17,690    | Parks Victoria  | <i>National Parks Act 1975</i>                |
| <b>Gippsland Lakes Reserve at Raymond Island</b>             | 216       | Parks Victoria  | <i>Crown Land (Reserves) Act 1978</i>         |
| <b>Lake Tyers State Park</b>                                 | 8,687     | Parks Victoria  | <i>National Parks Act 1975</i>                |
| <b>The Lakes National Park</b>                               | 2,390     | Parks Victoria  | <i>National Parks Act 1975</i>                |
| <b>Mitchell River National Park</b>                          | 14,394    | Parks Victoria  | <i>National Parks Act 1975</i>                |
| <b>New Guinea Caves within the Snowy River National Park</b> | 1,153     | Parks Victoria  | <i>National Parks Act 1975</i>                |
| <b>Tarra Bulga National Park</b>                             | 2,023     | Parks Victoria  | <i>National Parks Act 1975</i>                |
| <b>The Knob Reserve</b>                                      | 59        | <i>Committee of Management (GLaWAC, DEECA, the Board)</i> | <i>Crown Land (Reserves) Act 1978</i>         |

## Information about the appointed land

### Buchan Munji

Buchan Munji, the Buchan Caves area, was used by the Gunaikurnai as a place to camp and meet during seasonal migrations to and from the high country. Although the Gunaikurnai people did not venture far beyond the cave entrances (caves were places thought to be inhabited by wicked creatures such as the Nargun and the Nylons) the caves are of high spiritual significance, which has been maintained through traditional stories.

Archaeological evidence of Gunaikurnai use of the area remains in and around cave entrances, along the Spring Creek valley and in artefact scatters throughout the reserve. Four quarry sites and three artefact scatter sites have been recorded. Evidence in the broader Buchan region indicates the important role of caves to Gunaikurnai going back thousands of years, including burials inside caves and ceremonial rings.

Gunaikurnai oral history holds that Frank Moon's party, which made the first documented exploration of the caves, was guided by local Gunaikurnai people, who were not acknowledged.

Today the caves remain important to Gunaikurnai as a meeting place with spiritual significance that holds important stories to be shared with young people.

Following the fires of 2019/20, the JM partners are ensuring that the rebuild is not only consistent with cultural priorities, but is led by Gunaikurnai knowledge of the Country.

### Corringle Foreshore Reserve

Corringle Foreshore reserve is significant to Gunaikurnai people as a place for fishing and camping and a plentiful source of food. It was a

place of connection, joining the ocean to the rivers, connecting along the coastline to Lake Tyers.

It was an important on-country meeting place for Gunaikurnai families. It was a place Aboriginal people came to when they were displaced from the Lake Tyers mission, and a place where people who lived away from country would come to reconnect to their traditional land, as it was considered a safe place.

Today many Gunaikurnai continue to use the reserve for the same reasons, enjoying camping, fishing, and gathering of natural resources.

The Gunaikurnai cultural values of the reserve have not been systematically surveyed and mapped, but key values are known to include large middens.

Members of the Gunaikurnai community currently conduct educational programs for local school groups in the reserve.

### Lake Tyers State Park

Lake Tyers State Park is on the country of the Krauatungalung clan. The landforms, features and sites of spiritual significance, and features in the Lake Tyers landscape represent stories fundamental to Gunaikurnai culture.

According to the Gunaikurnai creation story for the area, Nark Abundhu, the Sea, was tired from playing with fish, rushing over rocks, and rolling backwards and forwards on the sand. She searched the coast until she found a quiet place with tall, shady gum trees and soft earth. Here she wriggled about and made herself comfortable before going to sleep. Lake Tyers, known as Bung Yarnda or 'Big Water,' represents the resting place of Nark Abundhu.

The land and water of the park and its surrounds remain important to Gunaikurnai for fishing, collecting mussels, catching eels, hunting animals, collecting swan eggs, and gathering of various plants for food and medicine. The foreshore and forest are rich with materials for basket weaving, grinding stones, ochre for ceremony, and bark for canoes.

The Europeans renamed Lake Tyers after Charles Tyers, the Commissioner of Crown Land for Gippsland in the 1840s. The Lake Tyers Mission was first set up in 1861 as a reserve for the accommodation of Aboriginal people who had been forcibly removed from their families and homelands.

It was part of the colonial government's policy of the 'protection of Aborigines' and became home to Indigenous people from all over Victoria. Unlike many other Aboriginal reserves, Lake Tyers Mission provided some freedom and independence for its Indigenous residents. The Aborigines Protection Board took over the management of Lake Tyers in 1908, and from the 1930s began to force people off the reserve. This process continued in the 1950s under the government's assimilation policy.

The Bung Yarnda people fought to retain management of the land and control was handed over to the Lake Tyers Aboriginal Trust in 1971 under the newly established Aboriginal Lands Act. This was one of the first successful Aboriginal land rights claims in Australia's history. Today the Lake Tyers Aboriginal Reserve is the private property of the Lake Tyers Aboriginal Trust.

Lake Tyers State Park and the Lake Tyers Trust lands form one of the most significant cultural and historic places in Victoria for Aboriginal people. The Mission site was chosen in part because it was known as a traditional Gunaikurnai gathering place, and it remains one of only two mission locations where Aboriginal people continue to live in the present. An

information shelter on the western edge of the park, adjacent to the Princes Highway, is one of the waypoints on the Bataluk Cultural Trail, a regional cultural touring route through Gippsland that extends from South Gippsland to Cape Conran.

### Mitchell River National Park

The area in and around the Mitchell River Gorge was a major stopping-off point for Gunaikurnai travelling between the high country and the lowlands. The rocky terrain, steep drop-offs and lookout points provided excellent vantage points for safety and defence. It was, at one time, proposed as the site of a mission but it was found to be too cold in winter, so Lake Tyers was chosen instead.

Caves and shelters used by Gunaikurnai, and a known burial, occur within the park. The Den of Nargun on Woolshed Creek, a small tributary of the Mitchell River, is of great cultural significance and is known as a women's place. According to Gunaikurnai lore the Nargun is a large female creature who lives in a cave behind the waterfall. Stories were told around campfires about how the Nargun would abduct children who wandered off on their own. The Nargun could not be harmed with boomerangs or spears. These stories served the dual purpose of keeping children close to the campsite and ensuring that people stayed away from the sacred cave. It is a place of women's initiation and learning ceremonies, and traditionally Gunaikurnai men are not allowed to enter the area of the Den of Nargun and the Woolshed Creek valley.

The Den of Nargun is part of the Bataluk Cultural Trail, which follows significant traditional routes used by the Gunaikurnai for over 30 000 years. Deadcock Den, also on Woolshed Creek, is also culturally important as a place frequented only by Gunaikurnai women.



### New Guinea Caves

Six caves have been identified on the New Guinea Ridge. Three of these caves are substantial, and New Guinea Cave 2 has extensive evidence of cultural heritage and artefacts.

Archaeological investigations of Cave 2 between 1980 and 1985 by several Victorian archaeological institutions identified and recorded several stone artefacts and cultural material, as well as rock art in the cave (Ossa et al. 1995). These investigations established a date of occupation extending back almost 21 000 years to the Pleistocene epoch. Significantly, the investigation found bone artefacts including skeletal remains of Tasmanian Tigers, Tasmanian Devils, quolls, and other species.

Large pits dug during the 1980s excavations in New Guinea Cave 2 created major impacts in the cave and were not re-instated. Some cultural material was removed for archaeological analysis of the assemblage.

Steel barriers and gates installed at the entry points to Cave 2 have been only partially successful in securing the caves from unauthorised entry and have a negative impact on the sense of place and cultural integrity of the site.

The cultural importance of the New Guinea Caves area for the Gunaikurnai is not limited to the physical cave structures and artefacts; it also resides in the significance of the surrounding land as a place of resort and shelter during travels and movements along the Snowy River Valley.

### Gippsland Lakes Reserve at Raymond Island

Gunaikurnai have lived and camped on Gragin (meaning 'quartz') for thousands of years. The island is part of Tatungalong Country and is also known as Bunjil Baul or 'Mister Island,' referring to its use as a men's initiation place.

The island is in a strategic position in the lagoon system and provided an important line of sight to many other important places on the water. The waters of the island remain important to Gunaikurnai for fishing, collecting mussels, catching eels, hunting animals, collecting swan eggs, and gathering various plants for food and medicine. Raymond Island offers an important opportunity within the joint managed parks to interpret Gunaikurnai cultural interactions with the marine and coastal landscape.

The foreshore and forests are rich with materials for activities such as weaving baskets and making canoes, and the island contains several archaeological sites.

Protecting burial sites is particularly important to the Gunaikurnai. These sites, and the human remains they contain, are vulnerable to exposure by wind and coastal erosion and damage by works and visitor activities in the reserve. They need to be inventoried and mapped. Where necessary, rapid rehabilitation of burial sites is needed when they are exposed.

### Tarra Bulga National Park

Tarra Bulga National Park is a central part of the Gunaikurnai creation storyline where Borun the pelican travelled, carrying his canoe, from the mountains in the north to the place called Tarra Warackel on the coast south of the park, now called Port Albert, where he married Tuk the musk duck and together they founded the five Gunaikurnai clans (Gunaikurnai Whole-of-Country plan).

The extent of Gunaikurnai occupation and use of the park has not been mapped, partly due to the priorities of earlier management as well as the difficulties of surveying the steep and heavily forested terrain.

Experience from surveys of other forested parks in the Victorian Alps and Gippsland, conducted after large-scale bushfires, suggests that evidence

of Gunaikurnai occupation may prove to be more extensive than the paucity of existing records indicates (DSE and Parks Victoria, 2005), especially on ridges and streamlines that provided preferred travel routes.

Plants were important both for their practical uses and for cultural identity. For example, moeyang was traditionally an important species for making spear throwers, bathing rheumatic joints with the soaked bark, and making fishing lines from the inner fibres, and it was also prized for shields which were important for clan identity.

Cultural values and practices in the present, as well as the past, are fundamental to Gunaikurnai people. The park provides opportunities for the Gunaikurnai to increase and strengthen their connection to Country in an inspiring landscape, characteristic of wurruk in its original and traditional condition.

### The Knob Reserve

The Knob is culturally significant to the Gunaikurnai and as part of the whole of country story (TOLMB 2014). The bluff above the Dooyeedang was an important camp site and meeting this area was an important meeting point. Gunaikurnai people would walk the 15 km from Ramahyuck Mission, at the mouth of the Avon River, to meet with their relatives. The reserve also has significance in contemporary times as the site where the Federal Court of Australia issued its Native Title Determination for the Gunaikurnai people and where the Recognition and Settlement Agreement with the State of Victoria was signed. It contains eight known cultural heritage sites, including scarred trees, grinding grooves and an artefact scatter, which are recorded on the Aboriginal Heritage Register (Aboriginal Victoria 2018). There are six registered scarred trees at The Knob Reserve; these are the most recorded cultural heritage values within the Reserve. Axe-grinding groove

sites are associated with sandstone outcrops, usually located close to water, and hence are rare occurrences in the landscape.

There is one recorded surface (artefact) scatter site, near the axe-grinding grooves on The Bluff. Surface scatters are signs of past occupation by Gunaikurnai people, and includes materials such as stone, charcoal, bone, and shell.

### The Lakes National Park and Gippsland Lakes Coastal Park

The Gunaikurnai have a deep, longstanding connection with both parks and the adjacent waters. The lake waters were abundant in food sources and in resources. Fishing, camping, hunting, and gathering were daily activities of the Gunaikurnai. Bark canoes were used on the lakes system. People travelled to the open ocean from this area harvesting food and materials and moving up and down the coast.

The towns of Lakes Entrance, Metung, Swan Reach and Paynesville were developed on the camping grounds of the Gunaikurnai ancestors (GLaWAC 2015). Talking Dog Rock (now known as Legend Rock) in Bancroft Bay adjacent to the Gippsland Lakes Coastal Park is an important part of Gunaikurnai mythology. The story of the three fishermen turned to stone by the women as punishment for not sharing their fish, serves as a reminder of the laws of the land, and gathering and sharing.

Gunaikurnai people travelled between sites that are within The Lakes National Park. Evidence of use and occupation is visible in many locations throughout both parks. Several currently used place names for this general area originate or are derived from traditional Gunaikurnai place names, such as Boole Poole, Bunga Arm and Nyerimilang.

The Gippsland Lakes were once part of a larger bay open to the sea. Sperm Whale Head, Little Rotamah Island, the Ninety Mile Beach, Boole

Poole Peninsula and Rotamah Island were formed by sands deposited by the seas over thousands of years. These landforms now enclose the waters, some of the barriers being up to thirty-eight metres high.

The Gunaikurnai cultural values of the parks have not been systematically surveyed and mapped but key values are well known. These include:

- many middens in dune areas, containing the remains of shellfish and other food and resource material artefact scatters containing remains of weapons and tool-making activity
- fish and eel traps
- scarred trees where bark was removed for use in the manufacture of canoes and shields
- burial sites
- battle and massacre sites, a tragic but important element of Gunaikurnai history.

Protection of burial sites is particularly important to the Gunaikurnai. These sites, and the human remains they contain, are vulnerable to exposure by wind and coastal erosion and damage by works and visitor activities in the parks. They need to be inventoried and mapped. Where necessary, rapid rehabilitation of burial sites is needed when they become exposed. Redesign and relocation of visitor facilities may be required to pro-actively avoid damage.

Several scarred trees in The Lakes National Park appear to be dying prematurely due to rises in the saline water table.

The area of Lake Reeve between The Lakes National Park and Bunga Arm (in the waters of the Gippsland Lakes Coastal Park) is very shallow and periodically dries out. The Gunaikurnai believe this area was traditionally used and occupied especially during drier climatic periods.





GLaWAC JM Rangers and Parks Victoria Rangers at the Yarning circle on Raymond Island

## Objectives, functions, powers and duties

The **objective** of the Board is to enable the knowledge and culture of the Gunaikurnai Traditional Owners of the Appointed Land to be recognised in the management of the land.

The **functions** of the Board are:

- to comment or make submissions on matters affecting or concerning the use or management of the Appointed Land;
- to prepare policies about the Board and its operation and engagement with external parties;
- those management functions that are conferred on the Board by agreement under any Act under which the Appointed Land is managed;
- those management functions that are delegated to the Board 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 Board by the Act or the Minister by notice published in the *Victoria Government Gazette*.

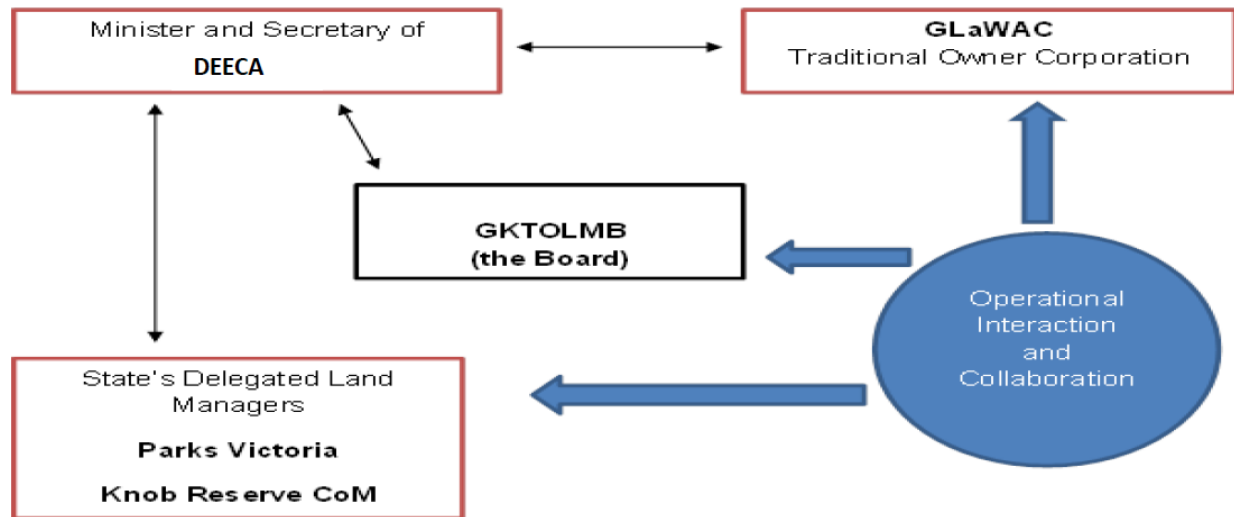
**The powers of the Board include:**

- 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 Board's functions and duties;
- to carry out works on the Appointed Land;
- to delegate any of the Board's functions, powers or duties to a member of the Board or an employee of the Board; 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.

**The duties of the Board are:**

- to prepare Joint Management Plans in relation to the Appointed Land;
- to prepare subsequent plans at the time and in the manner specified in the Joint Management Plan;
- to monitor and encourage compliance with and performance of the Joint Management Plan;
- to take all reasonable steps to give effect to the Traditional Owner Land Management Agreement between the Gunaikurnai Land & Waters Aboriginal Corporation and the State of Victoria;
- those duties conferred on the Board, by agreement or by or under the Act or any other Act, or are delegated to the Board; and
- to keep proper and full records of its proceedings.

## Organisational Relationships



The Board has a Hosting Agreement with the East Gippsland Catchment Management Authority (EGCMA). Through the Hosting Agreement, EGCMA provides a range of services and facilities associated with staff employment, office accommodation, equipment provision, and administration.



# Achievements

The Board's 2022-2023 operations reflect the vital role that Joint Management plays in Gunaikurnai reclaiming **Culture** and **Healing Country**. The Joint Management Plan (JMP) focuses this through four themes - **People, Culture, Country, and Working Together**. As well as monitoring and evaluation of the plan, the Board has actions that directly bring the themes to life. These actions are in partnership with GLaWAC to support their own implementation of Joint Management.

## Highlights for 2022/23 include:

### People

The focus this year related to **Establishing JM Parks as cultural awareness products, Leveraging JM Ranger skills and learnings and Support the development and monitoring of the JM Annual Works program.**

The Board works closely with GLaWAC on cultural awareness in the parks and is particularly proud to be co-sponsoring joint badging of ranger uniforms. This will see GLaWAC and Parks Victoria rangers who work on JM country wearing the badge of both organisations. This has been an ambition of the Board for some time to ensure recognition of the partnership and the people working within it.

In addition, the Board meets Gunaikurnai Rangers, both on Country and at board meetings and events. Through this interaction, the Board learns firsthand of the experience of Rangers as they work in the JM Parks. This year the Board also invited Community members when it went on Country. These engagements increase awareness of Joint Management while giving the Board valuable feedback.

In 2022/23 the Board commenced the first five year review of the JMP. The review will involve yarning sessions with all JMP partners to hear first hand how we are travelling against the aspirations within the plan. The review will be completed in the 2023/24 year and is a key milestone of the Board's evaluation and monitoring role.

### Culture

The focus this year was to **Establish a Joint Managed Parks cultural heritage interpretation strategy, Conduct Cultural mapping in the Mitchell River National Park, Prepare a Buchan Caves Reserve interpretation plan and Conduct Cultural mapping in the Tarra-Bulga National Park.**

Reclaiming Culture includes the re-discovery and protection of significant sites and a self-determined strategy in to how Gunaikurnai cultural values can be interpreted, presented, and celebrated in a meaningful, culturally appropriate and practical way within the ten joint managed parks and reserves.

The Board funds various programs for delivery by GLaWAC and Parks Victoria at both a strategic and operational level. The Cultural Interpretations strategy ensures cultural authority is retained within GLaWAC and guides how cultural interpretation occurs in the parks. Following this the Board is funding preparation of Cultural Interpretations Plans for Buchan Munji, which has been ongoing for a couple of years, and Tarra Bulga which commenced this year.

A Board funded project saw Parks Victoria write the first Cultural Interpretations Plan for the Buchan Munji Reserve. The outcome includes the cultural markers and materials that will be presented at the park and will determine the cultural experience for visitors at the park. This has directly informed the fire recovery work at

the reserve, from the way buildings are designed through to purpose built cultural areas.

In other site-specific projects, the Board continues to fund GLaWAC to determine the location and significance of Gunaikurnai places within Mitchell River and Tarra Bulga National Parks based on both tangible and intangible evidence including oral history.

## Country

This year the Board set aside funds for the **Site Concept Planning for the Buchan Caves Reserve** and **On Country JM projects**.

Following the damage caused to infrastructure and facilities at the Buchan Munji Reserve by the 2019/20 bushfires, the joint managers, GLaWAC and Parks Victoria agreed that a site concept plan was required to ensure the best long-term value was achieved with the Victorian Government's Bushfire recovery funding. The Board and staff provided significant "in kind" support for this work, including attendance on both the project working group and governance committee. The Board hosted and attended events onsite to provide cultural input to the Concept Plan.

This collaboration has led to GLaWAC's completion of a Cultural Interpretations Plan for the site which envisions a transformation of the Visitor Centre and the many spaces in the reserve for gathering, walking and various types of accommodation.

The Board and staff also provide "in kind" support for other JM related work, such as projects to get drinking water to Knob Reserve and initiating Sea Country funding in JM parks.

## Working Together

This year the focus has been **JM external communications, the JM Operational Group and JMP monitoring and evaluation**.

The Board and staff work very closely with partner organisations, particularly GLaWAC, to ensure that activities and their outcomes in JM Parks are consistent with the aspirations of the JMP. There are multiple examples where GKTOLMB work with partners to ensure the actions of the JMP are completed and that the aspirations are being met. Some of these collaborations include:

- Facilitating the Annual Works Program working group.
- Member of the Buchan Munji fire recovery project governance group.
- Member of GLaWAC's water strategy planning team.
- Supported GLaWAC in the Eminent Panel for Community Engagement process around the panel's forest immediate protection area work.

Perhaps the most significant example of JM partners working together is the formation of the Karobran (Together) Working Group, a new iteration of the former Interagency Project Co-ordinating Group. Karobran consists of GLaWAC executives, the senior regional executives of the JM organisations and is chaired by the GKTOLMB Chair. This is a strategic level collaboration of JM organisations, providing oversight and coherence to JM initiatives.

In the reporting period the Board held its annual reflection and evaluation workshop which was attended by all the partners at an operational and senior management level. This annual event is an important way for JM partners to connect at all levels and discuss the progress of JM activities and outcomes.

## Five-year financial summary

|                                 | 2022-2023       | 2021-2022       | 2020-2021      | 2019-2020        | 2018-2019        |
|---------------------------------|-----------------|-----------------|----------------|------------------|------------------|
|                                 | \$              | \$              | \$             | \$               | \$               |
| <b>Operating revenue</b>        |                 |                 |                |                  |                  |
| State government                | 750,000         | 700,000         | 700,000        | 481,000          | 690,000          |
| Other revenue                   | 23,091          | 1,476           | 1,472          | 3,022            | 8,633            |
| <b>Total Operating Revenue</b>  | <b>773,091</b>  | <b>701,476</b>  | <b>701,472</b> | <b>484,022</b>   | <b>698,633</b>   |
|                                 |                 |                 |                |                  |                  |
| <b>Operating expenses</b>       |                 |                 |                |                  |                  |
| Governance and Corporate        | 352,232         | 434,278         | 370,164        | 331,258          | 362,573          |
| Project implementation          | 520,056         | 285,695         | 136,229        | 297,613          | 522,413          |
| <b>Total Operating Expenses</b> | <b>872,288</b>  | <b>719,973</b>  | <b>506,393</b> | <b>628,871</b>   | <b>884,986</b>   |
| <b>Net Operating Result</b>     | <b>(99,197)</b> | <b>(18,497)</b> | <b>195,079</b> | <b>(144,849)</b> | <b>(186,353)</b> |
|                                 |                 |                 |                |                  |                  |
| <b>Total Assets</b>             | <b>470,319</b>  | <b>518,516</b>  | <b>533,982</b> | <b>315,512</b>   | <b>476,205</b>   |
| <b>Total Liabilities</b>        | <b>92,275</b>   | <b>41,275</b>   | <b>38,244</b>  | <b>14,853</b>    | <b>30,697</b>    |
| <b>Net Assets</b>               | <b>378,044</b>  | <b>477,241</b>  | <b>495,738</b> | <b>300,659</b>   | <b>445,508</b>   |

## Current year financial review

The table below shows actual compared to budgeted expenditure for the Board's major expenditure categories for the reporting period.

Many projects scheduled for this reporting period were carried forward from the coronavirus years, and delivery has increased as the reporting period progressed. There is some carry forward of projects into 2023-24 where works commenced late in the financial year. We are

pleased that the backlog of projects and associated carry-over of funding has reduced substantially and will continue to reduce through the 2023-24 year.

The Governance and Corporate category includes administration, internal and external audit, Board expenses including sitting fees, outsourced Chief Financial Officer (CFO) and financial services, external Audit and Risk Committee (ARC) member sitting fees and employment of the Board's Executive Officer.

| Category                 | Actual expenditure | Budgeted expenditure | % of budget |
|--------------------------|--------------------|----------------------|-------------|
| Governance and Corporate | \$352,232          | \$368,477            | 96%         |
| Projects                 | \$520,056          | \$715,300            | 73%         |
| <b>Total</b>             | <b>\$872,288</b>   | <b>\$1,083,777</b>   | <b>80%</b>  |

## Significant changes

There were no other significant matters which changed our financial position or performance during the reporting period.

## Capital Projects

The Board does not manage any capital projects.

## Disclosure of grants and transfer payments

In accordance with the Board's annual business plans and budgets, the Board provides grants to certain organisations to further the Board's and its partner's shared joint management objectives. In such instances, these grants are administered via a funding agreement that specifies the purpose, outputs and reporting requirements for each grant.

In 2022/23 the following grants (excl. GST) were provided by the Board.

| Organisation                                     | Description  | Amount granted in 2022/23 |
|--|--|---------------------------|
| Gunaikurnai Land & Waters Aboriginal Corporation | Undertake cultural mapping in the Mitchell River National Park                     | \$100,000                 |
| Gunaikurnai Land & Waters Aboriginal Corporation | Undertake image capture and documentation of cultural values in New Guinea Cave 2. | \$100,000                 |
| Parks Victoria                                   | Develop an Interpretation Plan for the Buchan Caves Reserve                        | \$70,000                  |

## Subsequent events

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

# Two

## Governance and Organisational Structure

## Role of the Board

As stated in the Board's Establishment Determination, the Board's role is to:

- Set and guide strategic direction for the joint management of the Appointed Land of the Board; and
- Collaborate with the State of Victoria (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.

## Membership of the Board

- The Minister appoints the Chairperson and Deputy Chairperson based on a nomination made by GLaWAC.
- Similarly, the Minister appoints members. At least six must be appointed from a panel of names nominated by GLaWAC.
- One member is appointed on the nomination of the Secretary of DEECA.
- A maximum of eleven members may be appointed.
- The Gunaikurnai members of the Board have a strong connection to the Appointed Land and lifelong experience and knowledge of their cultural heritage.



## Our Directors

### Glenys Watts

Glenys Watts is a proud Gunai woman living on the traditional land of her ancestors in Eastwood. She has a background in community development and business governance. She has completed the Australian institute of Company Directors course and has worked for the last 25 years in Aboriginal affairs where she is on Minister-appointed boards as well as a current member of the GLaWAC Board.

### Lena Morris

Lena was formally appointed to the GKTOLMB on the 6th 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.

### Russell Mullett

Russell is a proud Kurnai man who has been professionally involved in Aboriginal Cultural Heritage since 1989, starting as a Cultural Research Officer.

He is currently the Registered Aboriginal Party Manager for GLaWAC, and an appointed Aboriginal Heritage Officer under the Victoria's Aboriginal Heritage Act 2006. Additionally, Russell sits on the Victorian Aboriginal Heritage Council and a number of sub-committees which include Council's Ancestral Remains Advisory Committee. He is also a member of Melbourne Museum's Aboriginal Cultural Heritage Advisory Committee.

### Lisa Giblin

Lisa Giblin is a proud Gunai, Yuin, Monaro woman, who lives on Country. Her experience includes Parks Vic. Ranger, DEECA, and Aboriginal Affairs. Lisa brings a wealth of knowledge across Culture and Country: Joint Management, Conservation Land Management, Cultural Heritage, Integration skills, Cultural Mapping, identification, and protection and several years as a project firefighter. Airbase Manager and Aircraft Officer.

Her strength is cross-cultural education, sharing stories, spiritual and cultural connection to land and country that guide the value and beliefs of First Nations people. Lisa delivers Cultural Education and Awareness sessions, sharing Gunaikurnai history and knowledge and her own story. She is also a lover of horses, riding, competing, and integrated learning with equine therapy, guiding therapy sessions for children with special needs.

### Marianne Atkinson

Marianne has a background in Human Services, Education & Training, Family Violence Policy, Systems & Reform, Aboriginal Affairs, and community organisations.

She has experience in strategic policy development and regional partnerships and works to co-design and develop effective processes for the evaluation and validation of programs, systems, and structures.

Her fields of study include Business, Business Analytics, Education, and Data Analysis.

Marianne is currently the Co-Chairperson of the Aboriginal Torres Strait Islander Advisory Group, Australian War Memorial and an appointed member of the Victorian Marine & Coastal Council.

### **Janine Haddow**

Janine is the current Deputy Chair of the Board and has been a member since its inception.

Janine's background is in education and environmental management including for over 16 years as an Executive Director within DEECA, 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 Master's 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.

Since 2011 Janine has operated her own consulting business.

### **Liz Clay**

Liz has a background in sustainable agriculture, industry development, education, and natural resource management. She has a Masters in Agriculture and Rural Development, a degree in education and is a graduate of the Australian Institute of Company Directors.

Teaching experience includes working in a remote Aboriginal Community.

She has served on numerous industry, community and statutory authority boards including as Chair of the West Gippsland Catchment Management Authority and World Board member of the International Federation of Organic Agriculture Movements.

She is a current member of the Federation University Animal Ethics Committee and member of the WGCMA Board.

### **Allan Bawden**

Allan Bawden PSM is an experienced CEO and non-executive director who has worked across the Victorian local government sector for many years. He has held senior executive appointments in inner metropolitan Melbourne, regional cities and rural shires. He is experienced in the conservation and management of public land, holds a Master of Business Administration (Melb Uni) and is a graduate of the Australian Institute of Company Directors.

### **Angela Hutson**

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

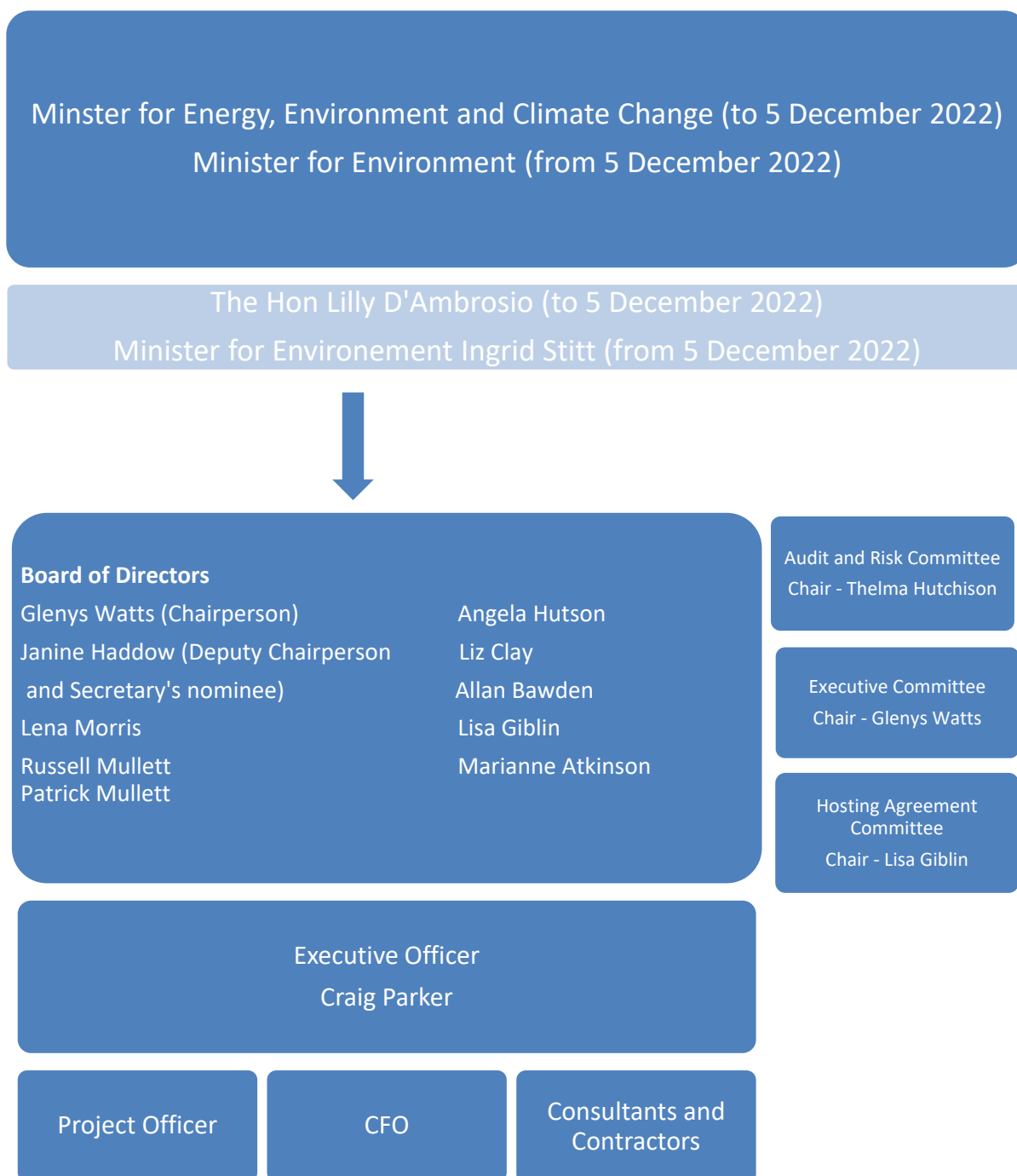
Angela has a Masters in Organisational Leadership and is also:

- A member of the Regional Development Australia Gippsland Committee
- Deputy Chair of East Gippsland Water
- Deputy Chair of Workways Australia
- Deputy Chair of TAFE Gippsland
- A member of the East Gippsland Shire Economic Development Advisory Committee
- Secretary of her local Landcare group

Angela is a Graduate and Fellow of the Australian Institute of Company Directors.

### **Patrick Mullett**

## Organisational structure



The table above indicates the governance structure during the reporting period.  
Note that Patrick Mullett commenced as a board member from 31 August 2022.

# Board Committees

The Board has three committees to assist in the detailed examination of matters and make recommendations to the board.

| Committee and Membership   | Responsibilities  |
|--|---|
| <b>Audit and Risk Committee</b><br><br><b>Thelma Hutchison (Chairperson)*</b><br><b>Katherine Mullett (1 July 2021 to 1 January 2022)</b><br><b>Allan Bawden</b><br><b>Liz Clay (from 3 February 2022)</b><br><b>Michelle Dowsett* (to Sept 2022)</b><br><b>Patrick Mullett (from November 2022)</b><br><b>Susan Lloyd* (from 18 May 2023)</b><br><br><b>* External members.</b> | <ul style="list-style-type: none"> <li>Assist the Board in delivering on its responsibilities for annual financial reporting and ensuring the Board has appropriate risk management and governance frameworks in place consistent with the “<i>Victorian Government Risk Management Framework</i> (August 2020)”</li> <li>Risks are identified and monitored effectively, and systems are in place to manage those risks.</li> <li>Maintain a reliable system of internal controls, to ensure effective governance including compliance with laws and regulations.</li> <li>Ensure annual accounts provide an accurate representation of the Board’s financial position.</li> </ul> |
| <b>Executive Committee</b><br><br>Glenys Watts (Chairperson)<br>Janine Haddow<br>Lena Morris   | <ul style="list-style-type: none"> <li>Assist the Board in delivering on its responsibilities for strategic stakeholder communication and engagement.</li> <li>Organisational performance (including annual work plans and performance review of the Executive Officer).</li> <li>Crisis/emergency response.</li> </ul>   |
| <b>Hosting Agreement Committee</b><br><br>Lisa Giblin (Chairperson) – from 3 February 2022<br>Janine Haddow<br>Allan Bawden<br>Mark Binks (EGCMA nominated member)   | <ul style="list-style-type: none"> <li>Monitor performance of the hosting agreement.</li> <li>Ensure the agreement is providing value for money and that each of the parties is meeting their obligations.</li> </ul>   |

Each of the committees achieved their responsibilities in the reporting period.

## Board and Committee Attendance 2022/23

| Member                                    | Board    |          | Audit and Risk Committee |          | Executive Committee |          | Hosting Committee |          |
|---|----------|----------|--------------------------|----------|---------------------|----------|-------------------|----------|
|   | Eligible | Attended | Eligible                 | Attended | Eligible            | Attended | Eligible          | Attended |
| <b>Glenys Watts (Chairperson)</b>         | 6        | 6        |                          |          | 8                   | 8        |                   |          |
| <b>Janine Haddow (Deputy Chairperson)</b> | 6        | 5        |                          |          | 8                   | 8        | 2                 | 2        |
| <b>Marianne Atkinson</b>                  | 6        | 6        |                          |          |                     |          |                   |          |
| <b>Lisa Giblin</b>                        | 6        | 4        |                          |          |                     |          | 2                 | 1        |
| <b>Lena Morris</b>                        | 6        | 5        |                          |          | 8                   | 6        |                   |          |
| <b>Patrick Mullett</b>                    | 5        | 3        | 2                        | 2        |                     |          |                   |          |
| <b>Russell Mullett</b>                    | 6        | 2        |                          |          |                     |          |                   |          |
| <b>Allan Bawden</b>                       | 6        | 6        | 4                        | 4        |                     |          | 2                 | 2        |
| <b>Liz Clay</b>                           | 6        | 6        | 2                        | 2        |                     |          |                   |          |
| <b>Angela Hutson</b>                      | 6        | 5        |                          |          |                     |          |                   |          |

Notes to the Board and Committee Attendance 2022/23 table:

- The Chairperson has a standing invitation to all committee meetings.
- All Board members can attend any committee meeting
- The Executive Officer attends all committee meetings.



Current and former members of the Gunaikurnai Traditional Owner Land Management Board (left to right) – Russell Mullett, Lisa Giblin, Katherine Mullett (former member), Lena Morris, Craig Parker (Executive Officer), Marianne Atkinson, Allan Bawden, Angela Hutson, Liz Clay, Glenys Watts (Chairperson), Janine Haddow (Deputy Chairperson), Rob Willersdorf (Project Officer)

# Three

Workforce data



## Public Sector Values and Employment Principles

The Board has developed and follows its own values, policies, and principles, which encompass the principles in the Code of Conduct for Victorian Public Sector Employees. The Board is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated fairly and equitably based on the key selection criteria and other accountabilities without discrimination.

In 2022/23 the Board did not directly employ any staff. The Board's staff employed by EGCMA are engaged in alignment with Victorian government's commitment to merit and equity principles.

## Occupational Health and Safety

The Board is committed to the pursuit of the highest possible health and safety standards in all its workplace activities.

Given its hosting arrangement with the EGCMA, the Board has adopted, and works within, the EGCMA's systematic approach to integrating Occupational Health and Safety (OH&S) into our management and operational environments.

The Board's OH&S policy requires the staff who support the Board to adhere to the EGCMA's Work Health and Safety manual, safe work procedures, and training regime.

Whilst the Board's OH&S performance is included within the EGCMA's annual OH&S performance reporting, there were no reported hazards/incidents, lost time claims or fatalities, or associated WorkCover claims or related incidents attributable to the Board or its activities during the 2022/23 financial year.

| Financial Year | Incidents |
|----------------|-----------|
| 2021/22        | 0         |
| 2022/23        | 0         |

## Workforce Data, Workforce Inclusion Policy and Executive Officer disclosures

No Workforce Data, Workforce Inclusion Policy or Executive Officer disclosures are required to be made by the Board for this reporting period.

# Four

## Other Disclosures

## Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

The Board is required to apply the Local Job First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

The Board did not have any tenders valued at over \$1 million during the reporting period.

## Government advertising expenditure

The Board's expenditure in the 2022/23 reporting period on government campaign expenditure did not exceed \$100,000.

## Consultancy expenditure

### Details of consultancies (valued at \$10,000 or greater)

In 2022/23, there were five consultancies where the total fees payable were \$10,000 or greater. The total expenditure incurred during 2022/23 in relation to these consultancies was \$105,115 (excl. GST).

Details of individual consultancies where total fees payable were greater than \$10,000 (excl. GST) is provided in the table below:

| Consultant                         | Summary of project   | Total project fees approved     | Total fees incurred in 2022/23 | Future commitments |
|------------------------------------|--|---------------------------------|--------------------------------|--------------------|
| DMG Audit and Advisory (ForeFront) | Provision of outsourced CFO, financial and compliance services                     | \$49,600<br>(1/4/22 to 31/3/25) | \$16,230                       | \$33,370           |
| HLB Mann Judd                      | Provision of internal audit services   | \$15,660                        | \$15,660                       | -                  |
| Social Ventures Australia          | Facilitate 2022 JMP annual reflection workshop and report, scope 5 year JMP review | \$27,250                        | \$27,250                       | -                  |
| Grimshaw                           | Built form masterplan – Buchan Cultural centre                                     | \$14,980                        | -                              | \$14,980           |
| Social Ventures Australia          | Conduct 5 Year Review into the Joint Management Plan                               | \$91,950                        | \$45,975                       | \$45,975           |

### **Details of consultancies (valued at less than \$10,000)**

In 2022/23, there were five consultancies engaged during the year, where the total fees payable to the consultants was less than \$10 000. The total expenditure incurred during 2022/23 in relation to these consultancies was \$15,645 (excl. GST).

## **Information and Communication Technology expenditure**

ICT expenditure refers to the Board's costs in providing business enabling ICT services.

For the 2022/23 reporting period, the Board had a total ICT expenditure of \$0.

## **Disclosure of Major Contracts**

A 'major contract' is a contract entered into during the reporting period valued at \$10 million or more.

The Board did not enter into any major contracts during 2022/23.

## **Freedom of Information**

The *Freedom of Information Act* 1982 (the Act) allows the public a right of access to documents held by the Board. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act.

An applicant has a right to apply for access to documents held by the Board. This comprises documents both created by the Board or supplied to the Board by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes.

The Act allows the Board to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include: cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to the Board in-confidence.

The Act was amended on 1 September 2017 to reduce the Freedom of Information (FoI) processing time for requests received from 45 to 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by the Board, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

### **Making an FOI request**

FOI requests can be lodged online at <https://ovic.vic.gov.au> An application fee of \$31.80 applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to the Board's Freedom of Information Manager, as detailed in s17 of the Act.

When making an FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought.

Requests for documents in the possession of the Board should be addressed to:

Executive Officer  
Gunaikurnai Traditional Owner Land Management Board  
574 Main St  
Bairnsdale VIC 3875

The Board's Executive Officer serves as the Board's Freedom of Information Manager.

#### **FOI statistics/timeliness**

During 2022/23, the Board received no FOI requests.

#### **Further information**

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and Freedom of Information – Office of the Victorian Information Commissioner ([ovic.vic.gov.au](https://ovic.vic.gov.au)).

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

The Board does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

### **Competitive Neutrality Policy**

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

The Board continues to comply with the requirements of the Competitive Neutrality Policy.

### **Compliance with the Public Interest Disclosures Act 2012**

The *Public Interest Disclosures Act 2012* (PID Act) enables people to make a disclosure about corrupt or improper conduct by a public officer or a public body.

The Board is a public body for the purposes of the PID Act.

### **What is a public interest disclosure?**

A public interest disclosure is a complaint of corrupt or improper conduct or detrimental action by a public officer or a public body.

‘Improper or corrupt conduct’ involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption.

‘Detrimental action’ is action taken against a person in reprisal for making a public interest disclosure.

### **How do I make a public interest disclosure?**

You can make a public interest disclosure about the Board or its board members, officers or employees by contacting IBAC (details below).

The Board is not able to receive public interest disclosures.

The Board has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about its Board members, officers or employees. You can access the Board’s procedures by contacting the Executive Officer.

### **Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria**

Address: Level 1, North Tower,  
459 Collins Street,  
Melbourne Victoria 3000

Mail : IBAC, GPO Box 24234,  
Melbourne Victoria 3001

Internet : [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

Phone: 1300 735 135

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

## **Office-based environmental impacts**

The EGCMA (being the Board’s host for office-based facilities) addresses environmental impacts arising from office-based energy, waste, paper, water, transport, greenhouse gas emissions, and procurement through its Sustainability Policy and Resource Smart Strategy. The Board’s staff offices are within the EGCMA office facilities and staff adhere to these policies and strategies.

## **Statement of availability of other information**

### **Additional information available on request**

In compliance with the requirements of the Financial Management Act, DEECA’s PFMCF, applicable Australian Accounting Standards and Financial Reporting Directions, details in respect of the items listed



below have been retained by the Board and are available (in full) on request, subject to the provisions of the *Freedom of Information Act 1982*;

- a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers.
- b) details of publications produced by the Board about itself, and how these can be obtained.
- c) details of any major external reviews carried out on the Board.
- d) details of major promotional, public relations and marketing activities undertaken by the Board to develop community awareness of the entity and its services.
- e) details of assessments and measures undertaken to improve the occupational health and safety of employees.
- f) a general statement on industrial relations within the agency, and details of time lost through industrial accidents and disputes.
- g) details of all consultancies and contractors, including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

The information is available on request from:

Executive Officer

Gunaikurnai Traditional Owner Land Management Board

Email: [eo@gktolmb.org.au](mailto:eo@gktolmb.org.au)

#### **Additional information included in annual report**

Details in respect of the following items have been included in the annual report:

- h) a list of the Board's major committees; the purposes of each committee; and the extent to which the purposes have been achieved (section two).

#### **Information that is not applicable to the Board**

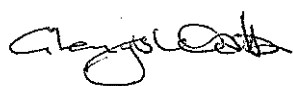
The following information is not relevant to the Board for the reasons set out below:

- i) a declaration of shares held by senior officers (no shares have ever been issued in the Board).
- j) details of overseas visits undertaken (no Board members or senior executives took overseas work-related trips).
- k) details of changes in prices, fees, charges, rates and levies charged (the Board does not charge prices, fees, rates, levies or other charges).
- l) details of major research and development activities (the Board does not undertake research and development activities).

## Portfolio Financial Management compliance attestation statement

The Board's Audit and Risk Committee has reviewed the Chairperson's Portfolio Financial Management compliance attestation, which takes into account the advice of the Committee.

I, Glenys Watts, on behalf of the Responsible Body, certify that the Gunaikurnai Traditional Owner Land Management Board has been granted an exemption from the Standing Directions 2018 under the *Financial Management Act 1994*. This exemption has been granted by the Assistant Treasurer on the basis the Gunaikurnai Traditional Owner Land Management Board complies with the Department of Energy, Environment and Climate Action's Portfolio Financial Management Compliance Framework.



Glenys Watts  
Chairperson  
Gunaikurnai Traditional Owner Land Management Board

19 October 2023



Cath Thomas and Russell Dow are members of the GLaWAC and Parks Victoria Joint Management rangers' leadership. "We are proud to be part of the joint management journey that is taking place every day on Gunaikurnai Country".

Photo provided courtesy of Jess Shapiro.



# Independent Auditor's Report

## To the Board of Gunaikurnai Traditional Owner Land Management Board

|  |   |
|--|---|
| <b>Opinion</b>   | <p>I have audited the financial report of Gunaikurnai Traditional Owner Land Management Board (the authority) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2023</li> <li>• comprehensive operating statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• cash flow statement for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• declaration of the financial statements.</li> </ul> <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p> |
| <b>Basis for Opinion</b>                                 | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>                             |
| <b>Board's responsibilities for the financial report</b> | <p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>  |

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**Auditor's  
responsibilities  
for the audit  
of the financial  
report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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MELBOURNE  
24 October 2023



Paul Martin  
*as delegate for the Auditor-General of Victoria*

**Gunaikurnai Traditional Owner Land  
Management Board**

**Financial Statements  
for the year ended 30 June 2023**



# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2023

### Declaration of the financial statements

The attached financial statements for Gunaikurnai Traditional Owner Land Management Board (GKTOLMB) have been prepared in accordance with the Portfolio Financial Management Compliance Framework issued by the Department of Energy, Environment and Climate Action, 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 2023 and financial position of GKTOLMB at 30 June 2023.

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 19 October 2023.



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Glenys Watts  
Chairperson



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Craig Parker  
Accountable Officer



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Justin Brook  
Chief Finance and Accounting Officer

**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2023**

**Comprehensive operating statement  
for the year ended 30 June 2023**

|                                   | <b>Note</b> | <b>2023<br/>\$</b>     | <b>2022<br/>\$</b>     |
|-----------------------------------|-------------|------------------------|------------------------|
| <b>Income from transactions</b>   |             |                        |                        |
| Revenue                           | 2.1         | 773,091                | 701,476                |
| <b>Expenses from transactions</b> |             |                        |                        |
| Employee expenses                 | 3           | (192,468)              | (189,634)              |
| Administration expenses           | 3           | (68,580)               | (112,342)              |
| Insurance                         | 3           | (10,224)               | (9,768)                |
| Board fees                        | 3           | (59,920)               | (73,355)               |
| Board member expenses             | 3           | (21,040)               | (49,179)               |
| Project implementation            | 3           | (520,056)              | (285,695)              |
| Total expenses                    |             | <u>(872,288)</u>       | <u>(719,973)</u>       |
| <b>Net result for the year</b>    |             | <u>(99,197)</u>        | <u>(18,497)</u>        |
| Other comprehensive income        |             | -                      | -                      |
| <b>Comprehensive result</b>       |             | <u><u>(99,197)</u></u> | <u><u>(18,497)</u></u> |

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

**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2023**

**Balance sheet**  
**as at 30 June 2023**

|  | <b>Note</b> | <b>2023</b><br><b>\$</b> | <b>2022</b><br><b>\$</b> |
|--|-------------|--------------------------|--------------------------|
| <b>Assets</b>                                |             |                          |                          |
| <b>Current Assets</b>                        |             |                          |                          |
| Cash and cash equivalents                    | 5.1         | 429,185                  | 488,672                  |
| Receivables                                  | 4.1         | 29,367                   | 19,623                   |
| Prepayments                                  | 4.3         | 11,767                   | 10,221                   |
| <b>Total Current Assets</b>                  |             | <b>470,319</b>           | <b>518,516</b>           |
| <b>Total Assets</b>                          |             | <b>470,319</b>           | <b>518,516</b>           |
| <b>Liabilities</b>                           |             |                          |                          |
| <b>Current Liabilities</b>                   |             |                          |                          |
| Payables                                     | 4.2         | 92,275                   | 41,275                   |
| <b>Total Current Liabilities</b>             |             | <b>92,275</b>            | <b>41,275</b>            |
| <b>Total Liabilities</b>                     |             | <b>92,275</b>            | <b>41,275</b>            |
| <b>Net Assets</b>                            |             | <b>378,044</b>           | <b>477,241</b>           |
| <b>Equity</b>                                |             |                          |                          |
| Accumulated surplus                          |             | 378,044                  | 477,241                  |
| <b>Total Equity</b>                          |             | <b>378,044</b>           | <b>477,241</b>           |
| Commitments for expenditure                  | 5.2         |                          |                          |
| Contingent assets and contingent liabilities | 6.2         |                          |                          |

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

**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2023**

**Statement of changes in equity  
for the year ended 30 June 2023**

|                                | <b>Accumulated<br/>Surplus<br/>\$</b> | <b>Total<br/>\$</b> |
|--------------------------------|---------------------------------------|---------------------|
| <b>Balance at 30 June 2021</b> | 495,738                               | 495,738             |
| Comprehensive result           | (18,497)                              | (18,497)            |
| <b>Balance at 30 June 2022</b> | <u>477,241</u>                        | <u>477,241</u>      |
| Comprehensive result           | (99,197)                              | (99,197)            |
| <b>Balance at 30 June 2023</b> | <u>378,044</u>                        | <u>378,044</u>      |

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

**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2023**

**Cash flow statement**  
**for the year ended 30 June 2023**

|  | <b>Note</b> | <b>2023</b><br><b>\$</b> | <b>2022</b><br><b>\$</b> |
|--|-------------|--------------------------|--------------------------|
| <b>Cash Flows from Operating Activities</b>              |             |                          |                          |
| <b>Receipts</b>  |             |                          |                          |
| Receipts from government                                 |             | 750,000                  | 700,000                  |
| Interest received  |             | 23,091                   | 1,476                    |
| <b>Payments</b>  |             |                          |                          |
| Payments to suppliers and employees                      |             | (909,451)                | (787,651)                |
| GST received from the Australian Tax Office              |             | 76,873                   | 68,072                   |
| Net cash inflows/ (outflows) from operating activities   | 7.2         | <u>(59,487)</u>          | <u>(18,103)</u>          |
| Net increase/ (decrease) in cash and cash equivalents    |             | (59,487)                 | (18,103)                 |
| Cash and cash equivalents at beginning of financial year |             | 488,672                  | 506,775                  |
| Cash and cash equivalents at end of financial year       | 5.1         | <u>429,185</u>           | <u>488,672</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 2023**

### **Basis of preparation**

These financial statements are presented in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

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.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also future periods that are affected by the revision. Judgements and assumptions made by management in applying the application of Australian Accounting Standards (AAS) that have significant effects on the financial statements and estimates relate to:

- Accruals (Note 4.2)



Notes to the financial statements  
for the year ended 30 June 2023

Note 1: Summary of significant accounting policies

(a) Compliance information

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994* and applicable AASs, which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements*.

The financial statements also comply with relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance, and relevant Standing Directions (SDs) authorised by the Assistant Treasurer.

The Board is a not-for profit entity and therefore applies the additional Aus paragraphs applicable to “not-for-profit” Boards under the AASs.

The annual financial statements were authorised for issue by the Board on 19 October 2023.

(b) Reporting entity

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

(c) Basis of accounting preparation and measurement

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. The financial statements are prepared on a going concern basis.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2023, and the comparative information presented in these financial statements for the year ended 30 June 2022.

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

Notes to the financial statements  
for the year ended 30 June 2023

Note 2: Funding delivery of our services

GKTOLMB’s overall objective is to develop a Joint Management Plan for the 10 parks and reserves in Gippsland transferred to Aboriginal title.

2.1 Summary of income that funds the delivery of our services

|                   | 2023<br>\$     | 2022<br>\$     |
|-------------------|----------------|----------------|
| Government grants | 750,000        | 700,000        |
| Bank interest     | <u>23,091</u>  | <u>1,476</u>   |
| Total revenue     | <u>773,091</u> | <u>701,476</u> |

Government grants

GKTOLMB has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

Income from grants without any sufficiently specific performance obligations is recognised when GKTOLMB has an unconditional right to receive cash which usually coincides with receipt of cash.

Grants received have been recognised in full as no specific performance obligations are associated with these funds received.

Bank interest

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

Notes to the financial statements  
for the year ended 30 June 2023

**Note 3: The cost of delivering our services**

This section provides an account of the expenses incurred by GKTOLMB in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Expenses as reported on the comprehensive operating statement are as follows:

|                         | 2023    | 2022    |
|-------------------------|---------|---------|
|                         | \$      | \$      |
| Employee expenses       | 192,468 | 189,634 |
| Administration expenses | 68,580  | 112,342 |
| Insurance               | 10,224  | 9,768   |
| Board fees              | 59,920  | 73,355  |
| Board member expenses   | 21,040  | 49,179  |
| Project implementation  | 520,056 | 285,695 |

**Employee expenses and board expenses**

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

**Other expenses**

Other expenses include administration expenditure, advertising & signage, insurance and consultancy expenditure. Expenses are recognised on the accrual basis in the reporting period they are incurred.

**Superannuation**

The GKTOLMB contributes in respect of the board members and staff superannuation at a contribution rate of 10.5% (2022: 10%) 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:

|                             | 2023   | 2022   |
|-----------------------------|--------|--------|
|                             | \$     | \$     |
| Defined contribution plans: |        |        |
| Vicsuper                    | 1,192  | 1,510  |
| Other                       | 16,565 | 16,432 |
| Total                       | 17,757 | 17,942 |

There are no unfunded liabilities associated with the above schemes as they are accumulation schemes.

At 30 June 2023 there was \$nil owing to the Superannuation Funds (2022: \$nil).

Notes to the financial statements  
for the year ended 30 June 2023

Note 4: Other assets and liabilities

This section sets out those assets and liabilities that arose from GKTOLMB's operations.

4.1 Receivables

|                            | 2023   | 2022   |
|----------------------------|--------|--------|
|                            | \$     | \$     |
| <b>Current</b>             |        |        |
| Statutory - GST receivable | 29,367 | 19,623 |

Receivables consist of statutory receivables, such as Goods and Services Tax (GST) input tax credits recoverable.

Revenue, expenses and assets are recognised net of the amount of GST, except where GST relating to the expenditure items is not recoverable from the taxation authority, in which case the item is recognised GST inclusive.

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.

4.2 Payables

|                      |        |        |
|----------------------|--------|--------|
| <b>Current</b>       |        |        |
| <b>Contractual</b>   |        |        |
| Trade creditors      | 80,046 | 23,915 |
| Credit cards payable | 229    | 1,360  |
| Accruals             | 12,000 | 16,000 |
|                      | 92,275 | 41,275 |

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. Trade creditors are recognised inclusive of GST.

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

4.3 Prepayments

|                   |        |        |
|-------------------|--------|--------|
| <b>Current</b>    |        |        |
| Prepaid insurance | 11,767 | 10,221 |

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

Notes to the financial statements  
for the year ended 30 June 2023

Note 5: How we finance our operations

This section provides information on the sources of finance utilised by the Board during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of GKTOLMB.

5.1 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:

|              | 2023    | 2022    |
|--------------|---------|---------|
|              | \$      | \$      |
| Cash at bank | 429,185 | 488,672 |

Cash and cash equivalents recognised on the Balance Sheet comprise 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.

5.2 Commitments for expenditure

(a) Commitments

|   |               |               |
|---|---------------|---------------|
| Operating commitments                                 | 85,333        | 77,000        |
| <b>Total operating commitments (inclusive of GST)</b> | <b>85,333</b> | <b>77,000</b> |

(b) Commitments payable

Operating commitments payable

|   |               |               |
|---|---------------|---------------|
| Less than one year                                    | 85,333        | 77,000        |
| <b>Total operating commitments (inclusive of GST)</b> | <b>85,333</b> | <b>77,000</b> |
| Less GST recoverable from the Australian Tax Office   | 7,758         | 7,000         |
| <b>Total commitments (exclusive of GST)</b>           | <b>77,575</b> | <b>70,000</b> |

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed 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.

Notes to the financial statements  
for the year ended 30 June 2023

Note 6: Risks, contingencies and valuation uncertainties

6.1 Financial instruments

(a) Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the GKTOLMB's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

GKTOLMB applies AASB 9 and classifies all of its financial assets based on the asset's contractual terms.

**GKTOLMB has classified all financial assets as 'Financial assets at amortised cost'**

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by GKTOLMB to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

GKTOLMB recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables)

**GKTOLMB has classified all financial liabilities as 'financial liabilities at amortised cost'**

Financial liabilities at amortised cost are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference in initial recognition and redemption value being recognised in net result over the period of the interest bearing liability using the effective interest rate method. The GKTOLMB recognises the following liabilities in this category:

- payables (excluding statutory payables)



## **Notes to the financial statements for the year ended 30 June 2023**

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

|  | <b>Contractual<br/>financial<br/>assets at<br/>amortised<br/>cost<br/>\$</b> | <b>Contractual<br/>financial<br/>liabilities at<br/>amortised cost<br/>\$</b> | <b>Total<br/>\$</b> |
|--|--|---|---------------------|
| <b>2023</b>                              |  |   |                     |
| <b>Contractual financial assets</b>      |  |   |                     |
| Cash and deposits                        | 429,185  | -   | 429,185             |
| Total financial assets                   | 429,185  | -   | 429,185             |
| <b>Contractual financial liabilities</b> |  |   |                     |
| Payables                                 | -  | 92,275  | 92,275              |
| Total financial liabilities              | -  | 92,275  | 92,275              |
| <b>2022</b>                              |  |   |                     |
| <b>Contractual financial assets</b>      |  |   |                     |
| Cash and deposits                        | 488,672  | -   | 488,672             |
| Total financial assets                   | 488,672  | -   | 488,672             |
| <b>Contractual financial liabilities</b> |  |   |                     |
| Payables                                 | -  | 41,275  | 41,275              |
| Total financial liabilities              | -  | 41,275  | 41,275              |

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

|                                     | <b>Total interest<br/>income/<br/>(expense)<br/>\$</b> |
|-------------------------------------|--|
| <b>2023</b>                         |  |
| <b>Contractual financial assets</b> |  |
| Cash and deposits                   | 23,091   |
| Total financial assets              | 23,091   |
| <b>2022</b>                         |  |
| <b>Contractual financial assets</b> |  |
| Cash and deposits                   | 1,476  |
| Total financial assets              | 1,476  |

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

- for cash and deposits, receivables and term deposits, 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.

Notes to the financial statements  
for the year ended 30 June 2023

(b) 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)

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.

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 (2022: \$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<br>amount<br>\$ | Not past due<br>and not<br>impaired<br>\$ |
|-------------------------------------|--------------------------|---|
| <b>2023</b>                         |                          |   |
| <b>Contractual financial assets</b> |                          |   |
| Cash and deposits                   | 429,185                  | 429,185                                   |
| Total financial assets              | 429,185                  | 429,185                                   |
| <b>2022</b>                         |                          |   |
| <b>Contractual financial assets</b> |                          |   |
| Cash and deposits                   | 488,672                  | 488,672                                   |
| Total financial assets              | 488,672                  | 488,672                                   |

Notes to the financial statements  
for the year ended 30 June 2023

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<br>amount | Nominal<br>amount | Maturity date<br>less than<br>month |
|------------------------------|--------------------|-------------------|-------------------------------------|
|                              | \$                 | \$                | \$                                  |
| <b>2023</b>                  |                    |                   |                                     |
| <b>Financial liabilities</b> |                    |                   |                                     |
| Payables                     | 92,275             | 92,275            | 92,275                              |
| Total financial liabilities  | 92,275             | 92,275            | 92,275                              |
| <b>2022</b>                  |                    |                   |                                     |
| <b>Financial liabilities</b> |                    |                   |                                     |
| Payables                     | 41,275             | 41,275            | 41,275                              |
| Total financial liabilities  | 41,275             | 41,275            | 41,275                              |

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.

## Notes to the financial statements for the year ended 30 June 2023

### Interest rate risk

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

|  | Weighted<br>average<br>effective<br>interest rate | Interest rate exposure |                        |                           |                         |
|--|---|------------------------|------------------------|---------------------------|-------------------------|
|  |   | Carrying<br>amount     | Fixed interest<br>rate | Variable<br>interest rate | Non-interest<br>bearing |
|  |   | \$                     | \$                     | \$                        | \$                      |
| <b>2023</b>                              |   |                        |                        |                           |                         |
| <b>Contractual financial assets</b>      |   |                        |                        |                           |                         |
| Cash and deposits                        | 4.8   | 429,185                | -                      | 429,185                   | -                       |
| Total financial assets                   |   | 429,185                | -                      | 429,185                   | -                       |
| <b>Contractual financial liabilities</b> |   |                        |                        |                           |                         |
| Payables                                 |   | 92,275                 | -                      | -                         | 92,275                  |
| Total financial liabilities              |   | 92,275                 | -                      | -                         | 92,275                  |
| <b>2022</b>                              |   |                        |                        |                           |                         |
| <b>Contractual financial assets</b>      |   |                        |                        |                           |                         |
| Cash and deposits                        | 0.9   | 488,672                | -                      | 488,672                   | -                       |
| Total financial assets                   |   | 488,672                | -                      | 488,672                   | -                       |
| <b>Contractual financial liabilities</b> |   |                        |                        |                           |                         |
| Payables                                 |   | 41,275                 | -                      | -                         | 41,275                  |
| Total financial liabilities              |   | 41,275                 | -                      | -                         | 41,275                  |

A sensitivity analysis of a 1.0% (2022: 1.0%) increase or decrease movement in interest rates would result in a movement of \$4,292 (2022: \$4,887) in interest revenue.

### (c) Fair value determination

Fair value represents the lowest price that would be paid between a knowledgeable and willing buyer and seller to purchase an asset or settle a liability in an orderly transaction at measurement date.

The carrying amount of financial assets and liabilities at amortised cost approximate fair value. Carrying amounts of non-financial assets also approximate their fair value.

This is based on the principle that these assets are short term in nature and expectation that they will be paid in full in accordance with their terms and conditions.

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- 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;
- Level 3 - valuation techniques for which the lowest level input this is significant to the fair value measurement is unobservable.

Notes to the financial statements  
for the year ended 30 June 2023

6.2: Contingent assets and contingent liabilities

As at 30 June 2023 there were no contingent assets or liabilities (2022: Nil)

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

Note 7: Other disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

7.1: Ex-gratia expenses

GKTOLMB has not incurred any ex-gratia expenses during the year (2022: Nil)

7.2: Reconciliation of net result for the year to the net cash flows from operating activities

|  | 2023<br>\$      | 2022<br>\$      |
|--|-----------------|-----------------|
| Net result for the year                    | (99,197)        | (18,497)        |
| Changes in assets and liabilities:         |                 |                 |
| Decrease/ (increase) in receivables        | (9,744)         | (2,188)         |
| Decrease/ (increase) in prepayments        | (1,546)         | (449)           |
| Increase/ (decrease) in payables           | 51,000          | 3,031           |
| Net cash inflows from operating activities | <u>(59,487)</u> | <u>(18,103)</u> |

Notes to the financial statements  
for the year ended 30 June 2023

7.3 Responsible persons

(i) Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

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

Relevant minister

|   |                                   |
|---|-----------------------------------|
| The Hon Lily D'Ambrosio MP, Minister for Environment and Climate Action | (1 July 2022 to 4 December 2022)  |
| The Hon Ingrid Stitt MP, Minister for Environment                       | (5 December 2022 to 30 June 2023) |

Board and accountable officer

|                                     |                                  |
|-------------------------------------|----------------------------------|
| Ms Glenys Watts (Chair)             | (1 July 2022 to 30 June 2023)    |
| Ms Janine Haddow (Deputy Chair)     | (1 July 2022 to 30 June 2023)    |
| Mr Craig Parker (Executive Officer) | (1 July 2022 to 30 June 2023)    |
| Ms Angela Hutson (Board Member)     | (1 July 2022 to 30 June 2023)    |
| Ms Lena Morris (Board Member)       | (1 July 2022 to 30 June 2023)    |
| Mr Patrick Mullett (Board Member)   | (31 August 2022 to 30 June 2023) |
| Mr Russell Mullett (Board Member)   | (1 July 2022 to 30 June 2023)    |
| Ms Lisa Giblin (Board Member)       | (1 July 2022 to 30 June 2023)    |
| Ms Marianne Atkinson (Board Member) | (1 July 2022 to 30 June 2023)    |
| Ms Liz Clay (Board Member)          | (1 July 2022 to 30 June 2023)    |
| Mr Allan Bawden (Board Member)      | (1 July 2022 to 30 June 2023)    |

(ii) Remuneration

| Income Band           | 2023<br>No. | 2022<br>No. |
|-----------------------|-------------|-------------|
| \$0 - \$9,999         | 8           | 8           |
| \$10,000 - \$19,999   | 2           | 2           |
| \$130,000 - \$139,999 | -           | 1           |
| \$140,000 - \$149,999 | 1           |             |
| Total                 | 11          | 11          |
| Total remuneration    | \$ 204,171  | \$ 211,686  |

The compensation detailed above excludes the salaries and benefits the Portfolio Minister receives. The Ministers' remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

7.4 Remuneration of executives

The authority does not have any executive officers that meet the definition of FRD 21 disclosures of responsible persons and executive officers, other than ministers and the accountable officer, during the reporting period. The accountable officer's remuneration has been disclosed in Note 7.5 Related parties.

Notes to the financial statements  
for the year ended 30 June 2023

7.5 Related parties

GKTOLMB is a wholly owned and controlled entity of the State of Victoria. Related parties of GKTOLMB include:

- all key management personnel and their close family members;
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Key management personnel (KMP) of the Board include the Portfolio Minister, board members and the accountable officer as reported under Note 7.3. The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives.

Significant transactions with government-related entities

| Entity   | Funding received | Amount receivable at year end |
|--|------------------|-------------------------------|
|  | \$               | \$                            |
| Department of Energy, Environment and Climate Action (DEECA) |                  |                               |
| 2023   | 750,000          | -                             |
| 2022   | 700,000          | -                             |

Funding was received from DEECA for the ongoing operations of the Board and five year review.

|   | Expenses incurred | Amount payable at year end |
|---|-------------------|----------------------------|
|   | \$                | \$                         |
| East Gippsland Catchment Management Authority (EGCMA) |                   |                            |
| 2023  | 422,555           | 20,415                     |
| 2022  | 437,979           | 23,519                     |

Expenses were incurred with EGCMA for the provision of payroll related expenses for the board, executive officer and project officer.

|                |        |   |
|----------------|--------|---|
| Parks Victoria |        |   |
| 2023           | 70,000 | - |
| 2022           | -      | - |

Expenses were incurred with Parks Victoria for the provision of the Buchan Caves interpretation plan.

Notes to the financial statements  
for the year ended 30 June 2023

Remuneration

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long-service benefit or deferred compensation.

KMP's identified, are the same individuals per the responsible persons remuneration disclosure.

|                              | 2023           | 2022           |
|------------------------------|----------------|----------------|
|                              | \$             | \$             |
| Short-term employee benefits | 183,232        | 190,591        |
| Post-employment benefits     | 17,757         | 17,941         |
| Other long-term benefits     | 3,182          | 3,154          |
| <b>Total remuneration</b>    | <b>204,171</b> | <b>211,686</b> |

Transactions with key management personnel and other related parties

|   | Expenses incurred | Amount payable at year end |
|---|-------------------|----------------------------|
|   | \$                | \$                         |
| Gunaikurnai Land & Waters Aboriginal Corporation (GLaWAC) |                   |                            |
| 2023  | 200,360           | -                          |
| 2022  | 120,379           | -                          |

During current year, GLaWAC, an entity of which Glenys Watts and Lisa Giblin (board members) are KMP's of, was awarded contracts on terms and conditions equivalent for those that prevail in arm's length transactions under the Board's procurement process. The transactions related to providing funding to GLaWAC to complete Cultural Heritage Mapping to the value of \$200,000 (2022: \$130,515).

|   |         |        |
|---|---------|--------|
| East Gippsland Catchment Management Authority (EGCMA) |         |        |
| 2023  | 422,555 | 20,415 |
| 2022  | 437,979 | 23,519 |

During the year, EGCMA, an entity of which Glenys Watts (board member) is a KMP of, was awarded contracts on terms and conditions equivalent for those that prevail in arm's length transactions under the Board's procurement process. The transactions related to providing payroll related expenses for the board, executive officer and project officer to the value of \$422,555 (2022: \$437,979).

7.6: Remuneration of auditors

The amount paid or due and payable to the Victorian Auditor-General's Office for auditing the financial report is \$12,000 (2022: \$12,000).

7.7: Subsequent events

No matters or circumstances have arisen since 30 June 2023 that significantly affect the information disclosed in the 2022–23 financial statements.



Notes to the financial statements  
 for the year ended 30 June 2023

7.8 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 2023 reporting period. 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 2023, the following AASs that may be applicable to the board have been issued by the AASB but not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as indicated.

| Standard/Interpretation   | Summary  | Applicable for annual reporting periods beginning on | Impact on public sector entity financial statements        |
|---|--|--|--|
| AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current | AASB 2020-1 amended AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current and was applicable to annual reporting periods beginning on or after 1 January 2022.  | 1-Jan-23   | The standard is not expected to have a significant impact. |
| AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants                  | <p>AASB 2020-6 subsequently amended AASB 2020-1, deferring the mandatory effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. AASB 2022-6 was applicable for annual reporting periods beginning on or after 1 January 2022.</p> <p>AASB 2022-6 amends and clarifies the requirements contained in AASB 2020-1. Among other things, it:</p> <ul style="list-style-type: none"> <li>• clarifies that only those covenants that an entity must comply with at or before the reporting date affect a liability’s classification as current or non current; and</li> <li>• requires additional disclosures for non-current liabilities that are subject to an entity complying with covenants within twelve months after the reporting date</li> </ul> <p>AASB 2022-6 applies to annual reporting periods beginning on or after 1 January 2023.</p> |  |  |

# Index

The Annual Report of the Board is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to facilitate identification of the Board's compliance with statutory disclosure requirements.

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| <b>Portfolio Financial Management Compliance Framework (PFMCF) and Financial Reporting Directions (FRD)</b> |  |             |
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| Portfolio Financial Management Compliance Framework & Financial Reporting Directions   |   |             |                |
| <b>Other requirements under PFMCF</b>  |   |             |                |
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| <b>Other disclosures as required by FRDs in notes to the financial statements <sup>(a)</sup></b>   |   |             |                |
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| FRD 11   | Disclosure of Ex gratia Expenses  |             | 60             |
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| FRD 21   | Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report |             | 61             |
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| Carers Recognition Act 2012  |   |             | N/A            |
| Disability Act 2006  |   |             | N/A            |
| Local Jobs Act 2003  |   |             | 34             |
| Financial Management Act 1994  |   |             | 4              |