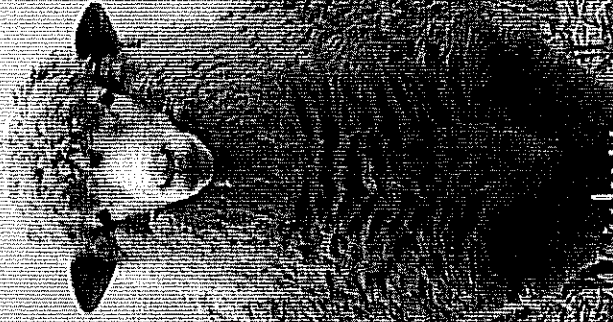


**VETERINARY SURGEONS BOARD
OF SOUTH AUSTRALIA**

ANNUAL REPORT

2009/2010





VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

To the Hon Michael O'Brien MP
Minister for Agriculture, Food and Fisheries

In accordance with the Public Sector Management Act 1995, Section 66, and the Veterinary Practice Act 2003, Section 25, I present the Annual Report of the Veterinary Surgeons Board of South Australia for the 2009/10 financial year.

Debra Ruth Lane LLB
Presiding Member
Veterinary Surgeons Board of SA

30 September 2010

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PRESIDING MEMBER'S REPORT

2009/10 has been another busy year for the Board. Professional standards are higher now than they were 20 years ago, and of course this ongoing improvement should continue as medical and veterinary research evolves, along with community expectations on issues such as animal welfare and ethical practice. It is the responsibility of the Board to ensure that the veterinary profession continues to meet the high standards required of it by the community.

While the number of complaints lodged with the Board decreased this year, there were a number of matters which became the subject of a formal Board hearing. The Board is concerned that while the majority of the veterinary profession maintain high standards of professional practice, there remains a small number who continually come to the attention of the Board.

In January 2010 the Board reviewed its complaint handling procedures, and commenced a process whereby all complaints are first considered by the Complaints Sub-Committee. The Sub-Committee includes 2 members of the Board (at least one of whom should be a veterinarian), and the Registrar. This process was introduced to ensure that all complaints are handled as effectively and efficiently as possible.

The Board was disconcerted to learn in March 2010 that the section of the Veterinary Practice Act which provided for indemnity of Board members (S.75) had been removed by the SA Government, effective from 1 February 2010. This occurred without any consultation or discussion. This has meant the Board has had to obtain both legal advice and insurance cover, at its own expense, during the year.

Even though the Board has increased its expenditure during the year (due to unanticipated events including the need to relocate to new premises), it is pleasing that the Board retained a modest surplus again this financial year. The Board thanks Dept Primary Industries SA for its assistance in funding a grant of \$25,000 pa for each of three years, as this will certainly assist the Board.

During 2010/11 the Board will prepare for the introduction of National Recognition of Veterinary Registration. It anticipates that with the introduction of a Draft Bill to the South Australian Parliament in the spring session of 2010, the likelihood of National Recognition of Veterinary Registration being implemented sometime in 2011 in SA is possible. This will have financial ramifications for the Board because veterinarians with general or specialist registration interstate will not need to register in SA to practice. Nevertheless, it is a move supported by the Board, because it will enable greater access to the wider veterinary profession by the South Australian public.

The Board has continued to work collaboratively throughout this year, and has welcomed two new members (Dr JA Smith and Dr RS Rahaley) during the year. Dr Smith was appointed as the large animal veterinarian to the Board in January 2010, and Dr Rahaley, Chief Veterinary Officer in SA, was appointed to the Board in March 2010. It acknowledges the work of Dr R Baker, who retired from the Board during the year after many years of involvement as both a Member and Deputy Member. The Board also looks forward to receiving a nomination from the Vice Chancellor for a new Board member from the School of Veterinary Science at the University of Adelaide in 2010/11.

I have pleasure in presenting the Annual Report for 2009/10.

Debra Ruth Lane LLB
Presiding Member
Veterinary Surgeons Board of SA

REGISTRAR'S REPORT

The 2009/10 year was another busy and challenging year for the Office.

In September 2009 the Board moved out of its premises at the SA Office of the Australian Veterinary Association. The Board had been located at the SA AVA office for a very long time, and hence the move to new premises at Fullarton Road, Dulwich inevitably created some disruption. Nevertheless, the Office has settled in well to its new accommodation and has enjoyed being able to utilize additional facilities, including a confidential extra meeting room, when required.

The number of complaints reduced during the year, with 29 complaints received. This is a drop of 11 from the 2008/09 year when 40 complaints were received.

The Office spent a considerable amount of time on two Disciplinary Tribunal hearings for unprofessional conduct, and one S.60 Application for medical fitness to practice. These hearings were all the result of earlier complaints/applications, which were continued throughout the 2009/10 year. The Application for medical fitness to practice remained unresolved at the end of the financial year, while the outcome from the two unprofessional conduct matters were concluded with a guilty finding on both matters (where one included a guilty plea, and the other was a contested matter). Both these unprofessional conduct complaints concerned the same veterinary practitioner.

There were 726 veterinarians registered in South Australia as at 30 June 2010, and during the year, the office processed 74 new applications and 26 reinstatement applications. During the year, some time was spent on exploring options for a more integrated and automated renewal system, so that renewals can be processed as efficiently as possible. However, the expenditure required to upgrade to new software was deemed to be not economic at this point in time.

The Office also worked with the SA Veterinary Emergency Management group to develop an emergency response in SA for veterinarians. The Board's role in this project will involve it providing a central message system which will quickly inform veterinarians in the event of a declared disaster or emergency. The new system is expected to be operational before the end of 2010.

With the impending national move to recognition of veterinary registration, the Office also worked with officers in the Dept of Primary Industries South Australia and the Office of the Parliamentary Counsel on the legislative changes required to implement national recognition of veterinary registration in SA. This has also involved working collaboratively with other Registrars in other States and Territories, and the Australasian Veterinary Boards Council. It is expected that there will be the need for ongoing dialogue to ensure consistency in approaches across Australia, and to establish good communication mechanisms so that all Registrars are fully informed on recent practice events and disciplinary tribunal hearings in each jurisdiction.

Sue Millbank
Registrar
Veterinary Surgeons Board of SA

ORGANISATION OF THE AGENCY

AS AT 30 June 2010 THE BOARD CONSISTED OF THE FOLLOWING MEMBERS:

		Attended/out of	Term of office expires:
Presiding Member:	LANE, Debra Ruth, LLB	10/11	30/09/11
Deputy:	LEADBETER, Paul Douglas, LLM	01/01	30/09/11
Members:	SMITH, James Andrew, BVSc	04/05	31/12/12
	HUNTER, Karen Anne, BVSc	11/11	30/09/10
	CARTER, Andrew Wallace, BVSc, DVD	11/11	30/09/11
	GOODE, Charles Benjamin	08/11	30/09/11
	RAHALEY, Robert Seymour, BVSc, MVSc, PhD, Dip ACVP, MACVSc	03/04	28/02/13
	STEEL, Adele Lea	09/11	24/09/11
Deputy Members:	McNICHOLL, Jane Eleanor, MVB	05/06; 01/01	31/12/12
	MUNCHENBERG, Christopher John, BSc, BVMS	00/00	30/09/10
	HAILSTONE, Kirsten Louise, BSc, BVMS	00/00	30/09/11
	COUNIHAN, John	03/03	30/09/11
	DICKASON, Celia-Jane, BVSc	03/03	28/02/13
	PETERS, Mark David, BSc, PhD Grad Dip Bus	00/01	24/09/11

The Presiding Member, Ms Lane, is a solicitor, Dr Carter is the Australian Veterinary Association (AVA) nominee, Dr Rahaley is from the Department of Primary Industries and Resources SA, Dr Smith is the large animal/rural veterinarian, Dr Hunter is the small animal/metropolitan veterinarian, Mr Goode is a layperson, and a farmer with specific interest in rural matters, and Ms Steel is a layperson with a specific interest in animal welfare.

LEGISLATION, FUNCTIONS AND OBJECTIVES OF THE BOARD

The Board administers the legislation governing the profession, which in September 2005 became the Veterinary Practice Act 2003. In accordance with this, it maintains three Registers. These are:

1. The Register of persons qualified to practise veterinary surgery
2. The Register of persons entitled to be registered as Veterinary Specialists
3. The Register of veterinary surgeons removed from the Register as a result of disciplinary procedures

The Board also maintains a list of Veterinary Services Providers. Veterinary Services Providers are defined as non-veterinary surgeons providing veterinary treatment through a veterinary surgeon. In addition, the Board maintains a list of veterinary surgeons and their relatives who have a business interest in prescribed veterinary products or services; and a list of accredited Hospitals in South Australia.

The functions of the Board are to:

1. regulate the practice of veterinary surgery in South Australia
2. maintain the standard of veterinary practice in South Australia
3. protect the interests of the public
4. foster animal welfare principles

The consumer market is wide ranging, covering owners and breeders of domestic pets, animals in sport and recreation, import/export markets, public health and research.

OPERATIONS

MEETINGS

The Board met **11** times during the year for monthly meetings (the first Thursday of each month except January). In addition, various Board and Deputy Board Members met as part of a Tribunal to hear formal proceedings. Some Board and Deputy Board Members met as members of the Complaints Sub-Committee.

THE REGISTERS

At 30 June 2010 the Register consisted of **726** registrants.

This was made up of:

- 559** Primary Registrations
- 107** Secondary Registrations (*the primary place of practice is in another Australian state or territory*)
- 11** Limited registrations
- 49** Non-practising veterinarians

21 of the above registrants are also on the Specialists Register.

There were **67** veterinary surgeons on the Removed Register as at 30 June 2010. **16** veterinarians did not wish to renewal registration in SA for 2010; while the registration of **43** veterinarians lapsed on 31 December 2009; and **8** veterinarians had temporary renewal / registration at the beginning of 2010.

NEW REGISTRATIONS

During the 2009/10 financial year, **100** applicants were granted registration by the Board. **74** registrations were new registrations, while the remaining registrations were Reinstatements to the Register, or Limited Registrations. Of the **74** new registrations, applicants had obtained their veterinary qualifications from universities in the following countries:

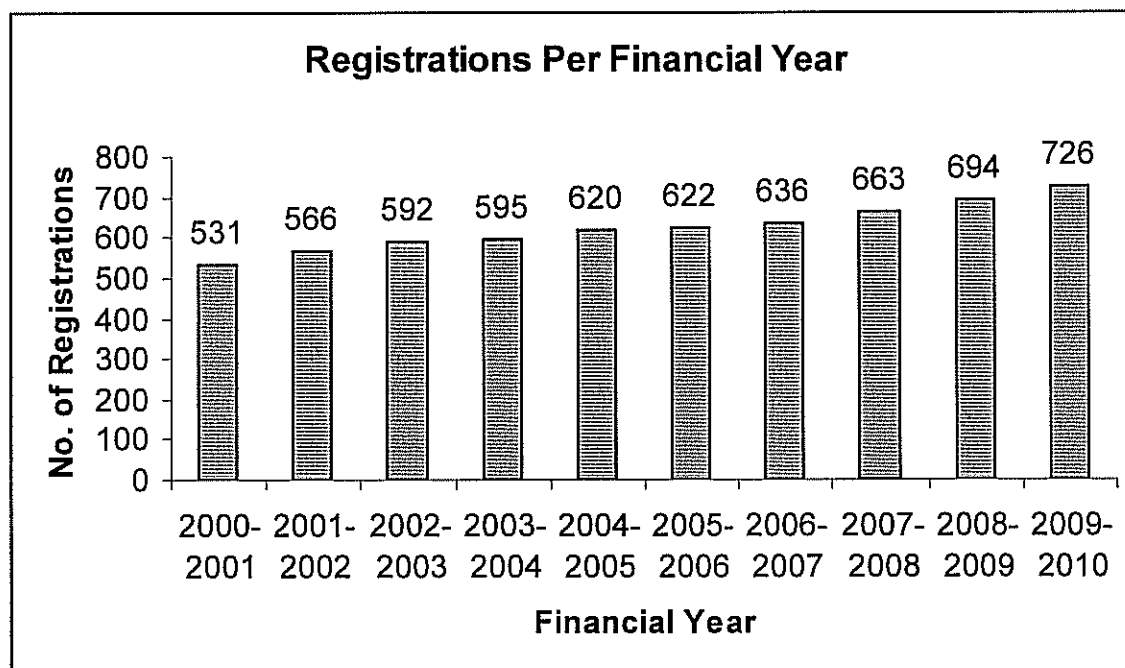
Australia	40	Netherlands	1
New Zealand	7	Berlin	1
United Kingdom	18	Canada	1
South Africa	2	Bombay	1
USA	2	Copenhagen	1

The applicants with veterinary degrees from some foreign countries completed further requirements, i.e. gained admission to the Royal College of Veterinary Surgeons in London *by examination*; be a graduate of an American Veterinary Medical Association accredited/approved university *and* passed the North American Veterinary Licensing Exam; or passed the National Veterinary Examination (NVE) conducted by the Australasian Veterinary Boards Council Incorporated, in order for their degree to be accepted / recognised in Australia.

The **40** applicants who obtained their veterinary degrees in Australia studied at the following universities:

University of Sydney	6	University of Queensland	13
University of Melbourne	12	Murdoch University	9

The following chart overviews the total number of Registrations from 2000/01 until 2009/10.



VETERINARY SPECIALISTS

21 Veterinary Surgeons were registered as Specialists as at 30 June 2010 in the following branches:

Veterinary Ophthalmology		1
Veterinary Pathobiology		2
Veterinary Pathobiology	General and Anatomic Pathology	1
Veterinary Pathobiology	Microbiology	1
Veterinary Pathology	General/Anatomical & Clinical Pathology	1
Veterinary Pathology		1
Veterinary Pathobiology	Anatomical Pathology	1
Veterinary Radiology		2
Veterinary Surgery	Equine Surgery	3
Veterinary Surgery	Small Animal Surgery	2
Animal Behaviour		1
Veterinary Pathobiology	General & Anatomic Pathobiology	1
Veterinary Pathology	Anatomic Pathology	2
Veterinary Medicine	Canine Medicine	1
Veterinary Public Health & Food Hygiene		1

VETERINARY SERVICES PROVIDERS

41 Veterinary Services Providers were listed as at 30 June 2010. In accordance with Sections 50/51 of the Veterinary Practice Act 2003 Veterinary Services Providers must provide the Board with required information. Veterinary Services Providers are defined as non-veterinary surgeons providing veterinary treatment through a veterinary surgeon. Companies, Trusts or other legal entities are included in the definition of Veterinary Services Providers, as well as non-veterinarians.

Information which the Board is required to keep for Veterinary Services Providers includes:

- Name and address of the Veterinary Services Provider
- Premises at which the veterinary services are provided
- Names of veterinary surgeons providing veterinary treatment
- Persons in authority for the Veterinary Services Provider

The listing is available for inspection in the Office of the Registrar.

VETERINARY HOSPITALS

Division 4 of the Veterinary Practice Act 2003 enables the Board to accredit veterinary hospitals. Veterinary Hospitals are required to meet accreditation standards, and so offer a higher level of service than is required of veterinary clinics. The Board encourages practices to apply for Hospital accreditation, as this has the effect of raising the standard of veterinary practice in South Australia.

No new Veterinary Hospitals were approved during 2009/10; as at 30 June 2010 there were **24** approved Veterinary Hospitals.

Hospitals carrying current accreditation with the Australian Small Animal Veterinary Association (ASAVA) are automatically approved by the Board. There are currently **6** hospitals in this state with ASAVA accreditation. The remaining hospitals (**18**) have been accredited by the Veterinary Surgeons Board of SA (VSBSA).

VSBSA accredited veterinary hospitals must be inspected once every three years, and/or six months after a change of ownership to maintain accreditation. Inspection is by a Hospital Inspector appointed by the Board.

During 2009/10, the accreditation of **1** veterinary hospital was withdrawn.

Hospital Inspectors must be appointed by the Board; currently there are three appointed Hospital Inspectors:

Dr John Hamilton

Dr Andrew Doube

Dr Jennifer Weston

PRESCRIBED BUSINESS INTERESTS

The Veterinary Practice Act 2003 requires veterinary surgeons to inform clients about potential conflicts of interest when referring clients to veterinary services or products where the veterinary surgeon has a financial interest. Veterinary Surgeons are also required to declare their financial interests in these products or services to the Board.

The list of veterinary surgeons declaring their interests in veterinary products or services is kept in the Office of the Registrar.

COMPLAINTS

One of the important ways the Board fulfils its role to maintain high standards of competence and conduct across the profession is to investigate complaints. By assessing the merits or otherwise of complaints the Board is able to inform individual veterinarians, and the wider profession, of ways to improve practice. Further, it has a statutory responsibility to investigate complaints lodged by members of the public, the profession or organizations.

The complaint process usually involves seeking information from the complainant, and often involves directing the complainant back to the veterinarian in the first instance, if they have not discussed their complaint with him/her. For complaints of a minor nature, if this does not resolve the problem, the Registrar may become involved and mediate an outcome. If this does not resolve the complaint, or if the complaint is of a more serious nature, a formal (or written) complaint will be lodged and investigated. The most serious complaints that allege professional misconduct or negligence may be referred directly to the Crown Solicitor's Office for investigation. These more serious matters are considered by a Disciplinary Tribunal Hearing.

Once a written complaint has been lodged, a report from the veterinary surgeon concerned is sought. Other veterinary surgeons involved in the matter will also be asked to provide a report. The report from the veterinary surgeon who is the subject of the complaint is then sent to the complainant who is requested to provide comments on matters of fact, or any new evidence. When all relevant information has been received the Board convenes a meeting of its Complaints Sub-Committee.

COMPLAINTS SUB-COMMITTEE

Establishing the Complaints Sub-Committee was agreed by the Board during the year, and commenced in January 2010. Members of the Complaints Sub-Committee include 2 Board or Deputy Board Members, at least of whom must be a veterinarian, and the Registrar. The Complaints Sub-Committee assesses the information received, and considers whether further evidence is required. It assesses the level of seriousness of the complaint, and presents a report to the next available full meeting of the Board, which determines the outcome of the complaint.

All complaints received are considered by the Complaints Sub-Committee in the first instance. If the matter is deemed serious, it will be referred to the Crown Solicitor's Office for investigation as a formal complaint for unprofessional conduct. A disciplinary Tribunal is convened to hear the matter.

The Australian Veterinary Association (AVA) Ltd Code of Professional Conduct is used as the benchmark in all matters of conduct.

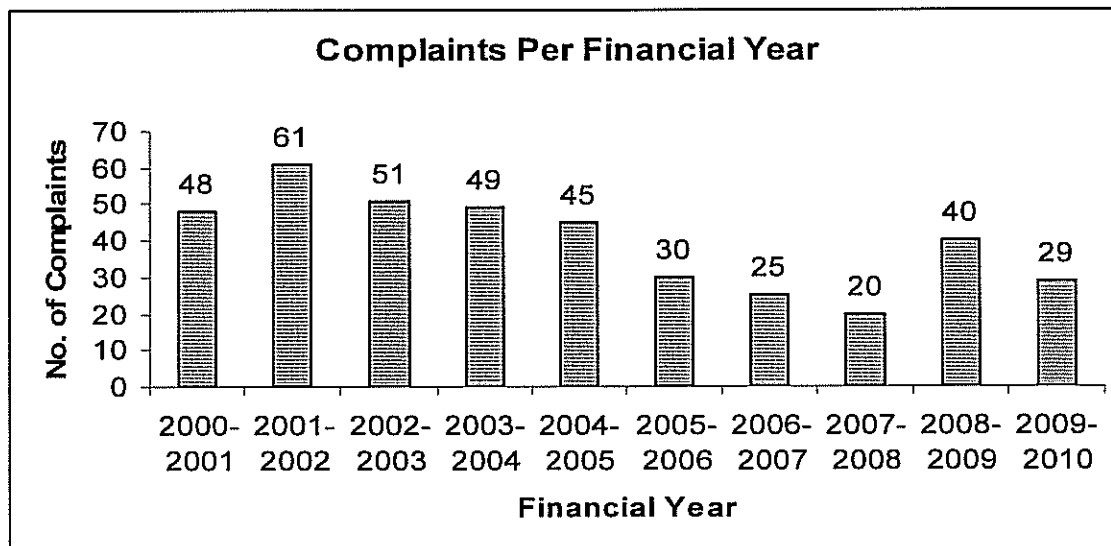
The fundamental principals of the Code of Conduct are:

- The primary concern of the profession is for the welfare of the animals.
- All work performed by veterinarians is to a standard of competence acceptable to their peers.
- Veterinarians, individually, act to promote cohesion within the profession and the trust of the profession by the general public.
- No personal advantage is sought to the detriment of a professional colleague.

COMPLAINTS – RESOLUTION TIME

The average length of time taken to resolve complaints in 2009/10 was 76.7 working days. This compares with the average length of time in 2008/09, which was 74.86 working days. In 2009/10, the longest time taken to resolve a matter was 189 working days (238 days in 2008/09), and the shortest was 33 working days (15 in 2008/09). Complaints remaining unresolved (11) as at 30 June 2010 were excluded from these calculations.

The following chart shows the number of complaints received and dealt with by the Board over a 10 year period; the peak during this period was in 2001/02, when 61 complaints were received. After a steady downturn from 2002/03, the number of complaints increased in 2008/09, but has again decreased during this financial year. Taken as an average over the last 10 years, 40 complaints per annum are received.



COMPLAINTS SUMMARY 2009/10

During 2009/10, 29 new (written) complaints were brought before the Board. Of those:

➤ **5 complaints were referred to the Crown Solicitor**

Five complaints received during the year were referred to the Crown Solicitor's Office for formal investigation. Three of these complaints involved one veterinarian; while the remaining two involved one other veterinarian.

➤ **4 complaints involved communication**

Communication was identified as the main issue in four complaints. In these matters, medical management was not a concern, but the Board determined that the veterinarians involved could have improved their communication with the owner.

➤ **6 complaints involved the preparation of a report**

A report indicates that the veterinarian was informed that the matter could have been handled better, or that a mistake was made though it was not considered serious enough to be negligent. The veterinarian may have been reprimanded, required to apologise to the complainant, undertake further training in the area of practise, or required to institute a better protocol for the procedure. Six separate veterinarians were involved in these complaints.

In two of these complaints, the Board considered that the veterinarian could have improved their service. In the four remaining complaints, the Board agreed that a mistake had been made, and the veterinarian should have done better.

➤ **8 complaints were determined as having no case**

These matters involved medical treatment, where the treatment was found to be correct. Sometimes, these complaints may also involve communication difficulties between the complainant and the veterinary surgeon.

As at 30 June 2010, 11 complaints remain unresolved: 5 were those referred to the Crown Solicitor, while 6 others were not finalised by end June 2010.

3 CASE STUDIES

Complaints resolved during the financial year by the Board without moving to a Disciplinary Tribunal

After hours consultation

The owners of a dog rang a rural veterinary clinic on Sunday afternoon because their dog was not well. They were advised to take the dog to the clinic at 5 pm later that day. On arrival, they were met by a person sitting at a computer. They were asked to respond to questions about the conditions of the dog, and medication was prescribed. The dog's condition did not improve and the following day it was returned to the clinic. The veterinarian assessed the dog and suggested further medication or euthanasia, but the owners were not willing to proceed at that time. The dog died some time later. The owners then became aware that the person they had seen at 5 pm on Sunday was not a veterinarian, but a vet nurse who was relaying information via the internet to the veterinarian who was in another location. The owners had thought they were seeing a veterinarian who was obtaining a second opinion from another veterinarian via the internet.

After assessing the evidence, the Board concluded that the owners should have been informed by the veterinarian on their initial telephone call on Sunday afternoon that their dog would not be seen by a veterinarian at the clinic later that day, and given the option of attending another clinic where a veterinarian could assess the dog. The Board also considered that on arrival at the clinic it would have been appropriate for the owners to sign a consent form agreeing to the consultation with the veterinarian being conducted 'remotely' – i.e. via the internet. The Board required the veterinarian to apologise to the owners for these omissions; and to develop a practice protocol for 'remote' consultations so that in future, clients were fully aware their animal would not be assessed directly by a veterinarian.

Pain Management / X-rays

A young dog was brought to a vet after falling off a 'ute'. The vet examined the dog and took X-rays. He concluded the dog had a cracked pelvis, and advised the owner to confine the dog. 1ml Cartrophen was injected and 10 x 50 mg Norocarp tablets prescribed for pain relief. The following day, the dog was still in pain and unable to stand and was taken to a second clinic. Further X-rays (including a number of views) revealed multiple serious fractures of the pelvis. The animal was euthanased at the owners request. The owner complained to the Board about the misdiagnosis.

The Board examined the X-rays taken by the first vet, and concluded they were not of a diagnostic quality. The vet confirmed that the development fluid had not been changed recently, and agreed the X-rays were difficult to read. The Board also concluded different views should have been X-rayed, as this would have revealed the extent of the injuries suffered by the dog. The Board was also concerned at the pain relief provided, noting that the vet recorded in the clinical notes that the dog was in pain while the X-rays were taken. As a result of the complaint, the vet acknowledged the extent of the dog's injuries were not diagnosed. An undertaking was given by the vet to undertake CPD in X-ray techniques and pain management during 2010. At its request, the Board viewed another X-ray taken by the vet 3 months later and agreed the quality had improved.

Second opinions / records

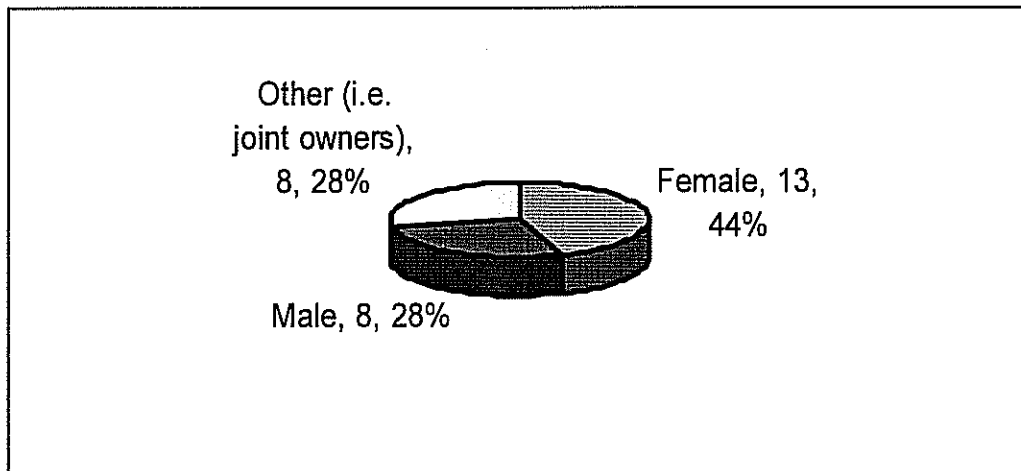
A cat was brought to a clinic by its owner for treatment to repair damage to its paw and jaw, probably the result of some trauma. The vet took X-rays, discussed options with the owner, and then removed the cat's second toe and repaired other damage. The owners were asked to return the cat in 3 days to change the bandage and reassess, but the cat didn't return for 6 days. By this time, the cat's foot had deteriorated. Discussion again took place about treatment options and costs, and the owner decided to take the cat home without treatment, advising the neighbour would put the cat down. The vet offered euthanasia at no cost (refused), and so replaced the bandage with a 'vetwrap'. The owner subsequently decided to take the cat to a second vet, who treated the animal. Repairs were made to the injured foot. The owner complained to the Board that the first vet had charged excessively and not treated the cat appropriately.

The Board concluded the cat had been treated appropriately. The owner had declined both further treatment to the cat's foot and euthanasia on the second visit, and so the vet applied a 'vetwrap' bandage only, understanding the owner was going to put the cat down. In this respect, the bandage applied to the cat's foot was sufficient for the purpose. The Board noted the second vet had not sought the cat's clinical record from the first vet. It agreed this should have been obtained, as the second vet would then have seen the options already offered to the owner by the first vet. Further, the reason for applying 'vetwrap' would have been clear to the second vet, as would have been the first vet's discussion with the owner about all treatment options/costs.

COMPLAINTS - STATISTICS

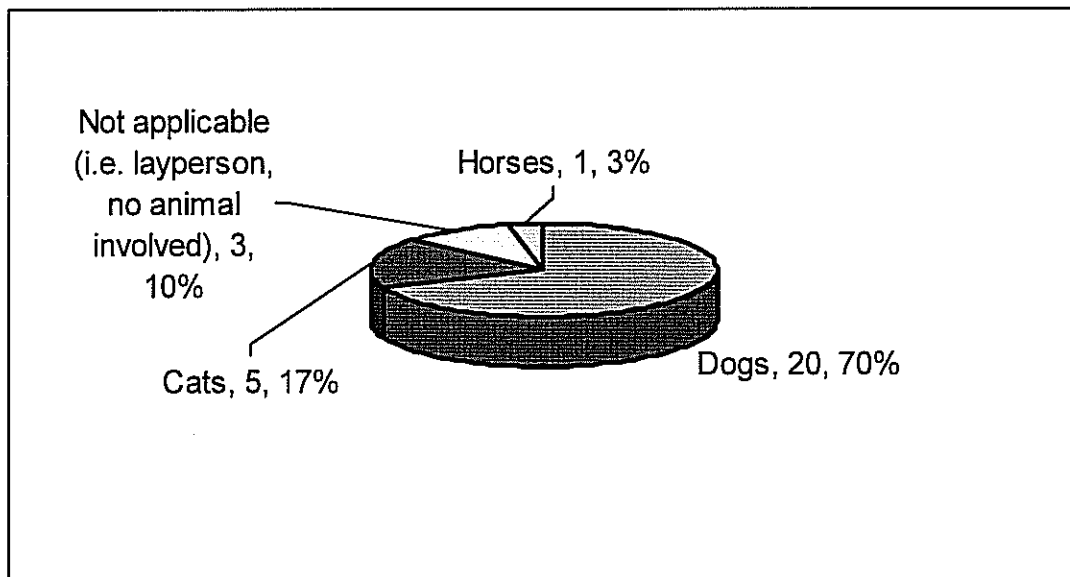
COMPLAINANTS

From the 29 complaints, 13 complainants were female, while 8 were male. The remaining 8 complainants were identified only as the owner of the animal, and may include joint owners.

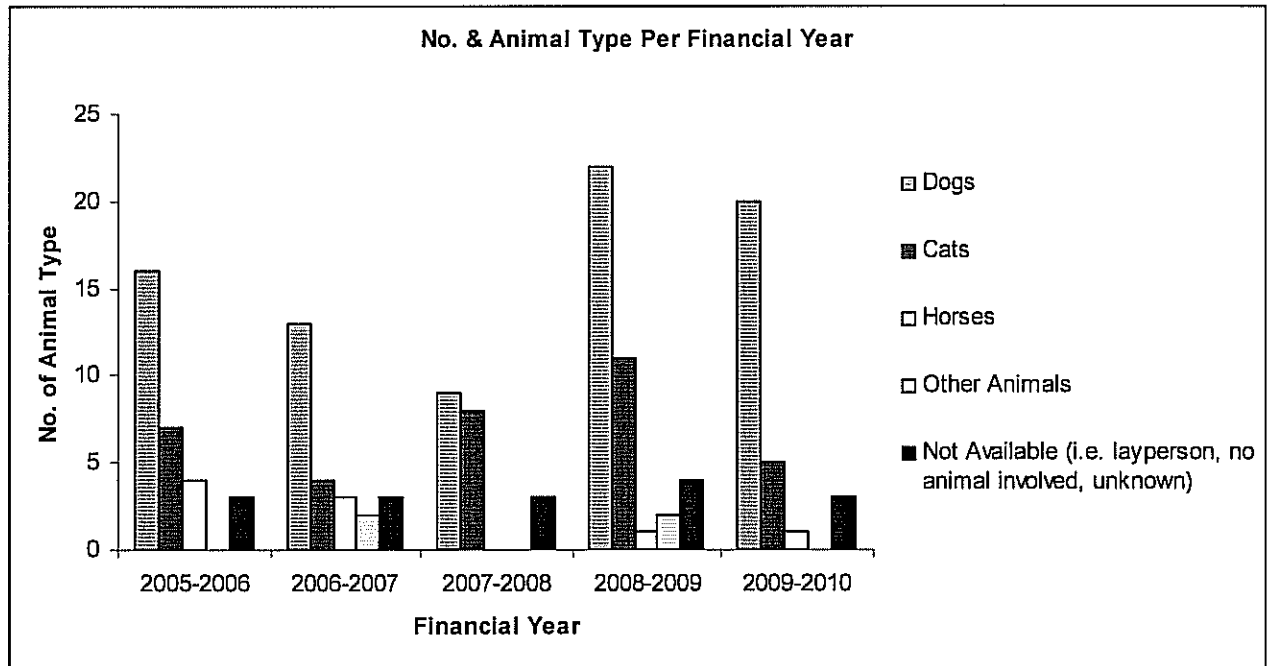


ANIMALS

Dogs were the main animal which was the subject of complaints (20), with cats at a quarter of that amount (5). In 1 of the complaints a horse was involved. No animals were involved in the remaining 3 complaints.



Dogs have consistently been the animal involved in a significant number of complaints to the Board over the last 5 years, as can be seen in the following chart.



TRIBUNALS

A Section 60 Application was commenced during the last financial year. This application concerned the medical fitness of a veterinarian, and proceeded to be heard by the Board under Part 5 (Proceedings) of the Veterinary Practice Act 2003. After the application was made, an appeal was lodged in the District Court by the practitioner. In May 2010 the matter returned to the Board for its consideration. It had not been finalised as at the end of June 2010.

A Disciplinary Tribunal was convened for two complaints of unprofessional conduct on the part of a veterinarian. The veterinarian entered a guilty plea on one count, and contested the second complaint. The Tribunal handed down a decision of guilty on both counts. Penalty was not finalised by the end of June 2010.

PUBLICATIONS

The Board produced 3 editions of its Newsletter during 2009/10. These were distributed to all registered veterinary surgeons.

Copies of the *Register of Veterinary Surgeons* is available for a fee.

The list of Veterinary Services Providers is available from the Office of the Registrar, as well as the list of Prescribed Business Interests of registered veterinarians.

The Board has a website, www.vsbsa.org.au, which is updated regularly.

FUTURE DIRECTIONS FOR 2010/11

During 2010/11, the Board will continue to develop its procedures to deal with health issues for veterinarians, where serious health problems may impact on their capacity to practice. It is a requirement that veterinarians declare their fitness to practice when renewing registration, and it is therefore important that procedures are in place to deal with this situation if it occurs.

National Recognition of Veterinary Registration continues to progress, with the first two States likely to have legislation changes in place in 2011 to enable recognition of veterinary registration in other States/Territories. The Board will continue to work with PIRSA to progress the legislation changes required in SA with a view to commencing national recognition of veterinary registration in this State by January 2012.

The Board will also work with the Australasian Veterinary Boards Council in providing registration data from this State to assist in the provision of the national database of registered veterinarians in Australia.

During the year, the Board will provide information to the veterinary profession on national recognition of registration and the role of the Board. It will present information to members of the profession at a number of meetings, and ensure current information is available on the website.

The Board will also continue to collaborate with the new veterinary school at the Roseworthy campus of the University of Adelaide in 2010/11. The Board also looks forward to receiving a nomination to the Board from the Vice Chancellor of the University of Adelaide, once the amendments to the Veterinary Practice Act 2003 have been passed by the SA Parliament.

NATIONAL ISSUES

The *Australasian Veterinary Boards Council Incorporated* (AVBC) (www.avbc.asn.au) provides a forum where representatives of Australian and New Zealand Veterinary regulatory bodies and education providers discuss issues of national and international concern relating to maintaining the standards of veterinary practice. It provides a mechanism to foster standardisation and quality assurance of the delivery of veterinary sciences and enables Australia to liaise effectively with other countries. The Council is funded by the individual Boards. The AVBC administers the National Veterinary Examination and assesses overseas qualifications for the purpose of migration.

The last national conference was held in Brisbane in May 2010. Dr Robert Baker represented the Board as the South Australian delegate. Regular teleconferences are also held involving all State, Territory and NZ delegates.

At the May 2010 meeting, reports were received from the various sub-committees of AVBC, including the Veterinary Schools Accreditation Advisory Committee, the National Veterinary Examination Panel, and the Advisory Committee on Registration of Veterinary Specialists.

The Registrars of Australian Boards and New Zealand met the day before the AVBC Conference in May 2010 to discuss matters of mutual interest. Particular emphasis was given to Letters of Good Standing, and the administrative processes to enable national recognition of veterinary registration.

ADMINISTRATION

- **Accommodation**
During the financial year, the Board moved from its accommodation within the AVA-SA suite at Walkerville, to its new premises at 185 Fullarton Road, Dulwich.
- **Freedom of Information**
The Registrar is designated as the Freedom of Information Officer for the Board. She is obliged to provide access to personal files and to provide copies of information contained in these files to the individual concerned on receipt of application for access.

The Board is not obliged to provide access or copies of information on complaints undergoing formal investigation with a view to the laying of formal charges through the Crown Solicitor's Office. However, the Board may provide access under certain circumstances to information relating to other complaints. It will treat requests on the merits of each individual application.

1 application was received in 2009/10. The application was processed in accordance with the requirements of the Freedom of Information legislation.
- **Executive and staff employment & human resource matters including Workforce Diversity**
The Board employs two part-time officers: the Registrar and Assistant to the Registrar.
- **Equal Opportunity**
The gender balance of membership of the Board is taken into consideration when members are appointed.
- **Remuneration**
Members of the Board are paid sitting fees in accordance with the directive of the Commissioner for Public Employment:

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

The Presiding Member and Deputy Member, who are both legal practitioners, are paid a fee of \$5,050pa in accordance with advice from the Commissioner for Public Employment.
The last increase to all sitting fees was on 21 November 2008.
- **Fraud**
No instances of fraud were detected in this financial year.
- **Financial Performance**
Financial affairs of the Board are audited by Neill Neill & Co pursuant to the Veterinary Practice Act 2003, and the statements are included within this Annual Report.
- **Occupational Health, Safety & Welfare**
There were no notifiable incidents within the period.
- **Workers Compensation**
No claims were made during 2009/10.
- **Use of Consultants**
The Board did not engage any consultants during the 2009/10 financial year. From time to time the Board seeks opinion from members of the profession with a particular expertise or interest. Unless it forms part of formal proceedings, there is usually no fee for this advice.

The Board wishes to formally thank those members of the profession who have generously shared their knowledge and experience.

- **Specialist Opinion**
The Board sought the opinion of one interstate specialist on a complaint during the financial year.
- **Overseas Travel**
There was no overseas travel by employees.
- **Disability Action Plans**
The services of this agency are accessible by all people. Where a complainant is not able to make a written complaint a verbal statement is taken.

FINANCIAL PERFORMANCE

OVERVIEW

Neill Neill & Co are appointed as Auditors for the Veterinary Surgeons Board of SA. The Board continues to engage the services of Not For Profit Accounting Specialists for quarterly assessments of the Board's financial position.

In 2009/10 the Board made a small surplus. This was mainly due to an increase in the registration income as a result of an increase in registration/renewal fees in October 2009.

Registration fees were increased in preparation for the anticipated reduction to income when national recognition of veterinary registration commences. The Board expects its income to reduce by an amount of \$25,000 at this time.

However, the increase in registration income was offset by higher expenditure on 'Professional Services'. This area of expenditure increased significantly in 2009/10, due to the need for legal advice and legal services on a range of matters.

On an accrual basis, the Board made a surplus of \$18,452 (2008/09 surplus was \$4,233).

The Board continues to be in a sound position with net assets of \$264,313 (\$239,973 in 2008/09).

The following pages provide the audited Statement of Financial Performance for 2009/10.

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010
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VETERINARY SURGEONS BOARD OF SA

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2010

	Note	2010 \$	2009 \$
INCOME			
PIRSA grant		25,000	30,000
Registration fees		216,495	178,525
Interest and distributions		7,635	7,321
Registers and labels		832	1,415
Letters of good standing		1,595	2,070
Hospital Inspections		940	2,970
Fines		2,551	22,727
Events income		-	2,340
Other revenue	3	<u>6,121</u>	<u>106</u>
TOTAL INCOME		281,169	247,474
EXPENDITURE			
Professional services	4	65,252	61,132
Employee expenses		111,316	113,854
Office expenses	5	28,095	18,627
Sitting fees		23,806	22,311
Bank charges		6,410	4,811
Loss on Asset Disposal		3,182	-
Depreciation and amortisation		1,810	1,692
Refunds		10	150
Doubtful debts expense		-	11,000
Events expense		1,889	3,832
Vet professional support system		-	3,775
Other expenses	6	<u>947</u>	<u>2,057</u>
TOTAL EXPENDITURE		<u>242,717</u>	<u>243,241</u>
NET SURPLUS/(DEFICIT) FROM OPERATIONS		<u>18,452</u>	<u>4,233</u>

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29/09/10

The accompanying notes form part of these financial statements.

VETERINARY SURGEONS BOARD OF SA

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2010

	Note	2010 \$	2009 \$
CURRENT ASSETS			
Cash and cash equivalents	7	232,173	199,497
Prepayments		7,654	6,611
Trade and other receivables	8	<u>2,573</u>	<u>14,447</u>
TOTAL CURRENT ASSETS		<u>242,400</u>	<u>220,555</u>
NON CURRENT ASSETS			
Financial assets	9	75,213	67,945
Property, plant & equipment	10	<u>2,906</u>	<u>4,328</u>
TOTAL NON CURRENT ASSETS		<u>78,119</u>	<u>72,273</u>
TOTAL ASSETS		<u>320,519</u>	<u>292,828</u>
CURRENT LIABILITIES			
Trade and other payables	11	17,566	20,868
Provision for annual leave	12	<u>27,827</u>	<u>24,011</u>
TOTAL CURRENT LIABILITIES		<u>45,393</u>	<u>44,879</u>
NON CURRENT LIABILITIES			
Provision for long service leave	12	<u>10,813</u>	<u>7,976</u>
TOTAL NON CURRENT LIABILITIES		<u>10,813</u>	<u>7,976</u>
TOTAL LIABILITIES		<u>56,206</u>	<u>52,855</u>
NET ASSETS		<u>264,313</u>	<u>239,973</u>
ACCUMULATED FUNDS			
Reserves		(4,098)	(9,986)
Accumulated surplus	13	<u>268,411</u>	<u>249,959</u>
TOTAL ACCUMULATED FUNDS		<u>264,313</u>	<u>239,973</u>

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The accompanying notes form part of these financial statements.

VETERINARY SURGEONS BOARD OF SA

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010

	Accumulated Surplus \$	Financial Assets Reserve \$	Total \$
Balance at 1 July 2009	249,959	(9,986)	239,973
Surplus	18,452		18,452
Revaluation increment/(decrement)		5,888	5,888
Balance at 30 June 2010	268,411	(4,098)	264,313

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The accompanying notes form part of these financial statements.

VETERINARY SURGEONS BOARD OF SA

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2010

	Note	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Registration fees and fines		231,004	192,045
PIRSA grant		25,000	30,000
Interest and distributions received		7,103	7,213
Other receipts		6,121	2,446
Total Inflows from Operating Activities		269,228	231,704
Cash Outflows			
Contract payments and sitting fees		(23,806)	(22,311)
Goods and services		(102,636)	(103,105)
Payments to employees		(105,160)	(99,001)
Total Outflows from Operating Activities		(231,602)	(224,417)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	14(a)	37,626	7,287
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts from/(Payments for) Investments		(1,380)	(1,358)
Payments for Property, Plant and Equipment		(3,570)	-
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		(4,950)	(1,358)
NET INCREASE/(DECREASE) IN CASH HELD		<u>32,676</u>	<u>5,929</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		199,497	193,568
CASH AT THE END OF THE FINANCIAL YEAR	7, 14(b)	<u>232,173</u>	<u>199,497</u>
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			29/09/10

The accompanying notes form part of these financial statements.

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 1 - ESTABLISHMENT OF THE BOARD AND FUNDING

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

Funding of the Board is primarily from registration fees. For the 3 years commencing 1 July 2009, \$25,000 per annum will be provided to the Board from Primary Industries and Resources SA (PIRSA) to cover 50% of the Registrar's salary and support operating costs for the Board. In addition, financial support from PIRSA may be available on a case-by-case basis where the Board wishes to initiate a prosecution and seeks financial support from the Government.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations. Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

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

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

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

(a) Income Tax

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

(b) Cash and Cash Equivalents

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

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

(a) Property, Plant and Equipment

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

Plant and Equipment

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

Depreciation

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

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

Class of Fixed Asset	Depreciation Rate
Office Equipment	20% - 40%

(b) Financial Instruments

Initial Recognition

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

Available-for-sale financial assets

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

Impairment

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

(c) Impairment of Assets

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

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

(a) Employee Benefits

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

(b) Provisions

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

(c) Revenue

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

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

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

(d) Goods and Services Tax (GST)

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

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

(e) Comparative Figures

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

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
NOTE 3 – OTHER REVENUE		
Miscellaneous Income	121	106
Compensation for Moving expenses	6,000	-
	<u>6,121</u>	<u>106</u>

NOTE 4 – PROFESSIONAL SERVICES

Professional Services provided by entities external to the SA Government

Australasian Veterinary Boards Council membership (ii)	12,023	11,321
Investigation fees	-	2,839
Formal hearings	8,267	1,092
Accounting fees	5,023	4,594
Travel	7,029	4,694
Inspection of hospitals	414	800
Audit fees (iii)	4,116	4,425
Other	2,477	1,528
Total Professional Services – Non SA Government entities	<u>39,347</u>	<u>31,293</u>
Professional Services provided by entities within the SA Government		
Legal fees (i)	25,905	29,839
Total Professional Services – SA Government entities	<u>25,905</u>	<u>29,839</u>
Total Professional Services	<u>65,252</u>	<u>61,132</u>

- (i) The Board responds to complaints from the public regarding veterinary practice and funds the resources (legal and administrative) to investigate matters. The Board uses the services of the Crown Solicitor's Office at a fixed hourly rate.
- (ii) The Australasian Veterinary Boards Council Incorporated (the Council) provides a national forum where representatives of the Boards from each State and Territory, and New Zealand, discuss matters affecting the whole profession such as accreditation of institutions, specialisation, CPD, etc. Each Board contributes a proportionate amount to cover the Council's costs.
- (iii) Represents estimated fee payable to the auditors for auditing the Board's financial statements.

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
NOTE 5 – OFFICE EXPENSES		
Printing, stationery and postage	9,503	9,822
Rent	11,316	3,723
Secretarial services	581	1,751
Phone	3,570	2,303
Hardware, software and resources	1,358	433
Insurance	720	595
Office refurbishment	253	-
Other office expenses	794	-
	<u>28,095</u>	<u>18,627</u>

NOTE 6 – OTHER EXPENSES		
Miscellaneous	<u>947</u>	<u>2,057</u>

NOTE 7 – CASH AND CASH EQUIVALENTS		
Bank SA cheque account	17,884	6,219
Petty cash float	150	150
Bank SA power saver account	142,137	150,596
Bank SA term deposit	48,480	27,736
IOOF cash and income fund	15,234	14,796
Bank SA express saver account	8,288	-
	<u>232,173</u>	<u>199,497</u>

NOTE 8 – TRADE AND OTHER RECEIVABLES		
Fines receivable	11,000	25,000
Less: Provision for doubtful debts	(11,000)	(11,000)
Net fines receivable	<u>-</u>	<u>14,000</u>
GST receivable - net	1,956	325
Accrued interest	562	30
Sundry receivable	55	92
Total trade and other receivables	<u>2,573</u>	<u>14,447</u>

NOTE 9 – FINANCIAL ASSETS		
IOOF balanced fund	42,327	37,588
BT balanced returns fund	32,886	30,357
	<u>75,213</u>	<u>67,945</u>

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
NOTE 10 - PROPERTY, PLANT & EQUIPMENT		
Office equipment	4,220	4,470
Less accumulated depreciation	<u>(2,591)</u>	<u>(4,049)</u>
	1,629	421
Website development	1,922	1,922
Less accumulated depreciation	<u>(1,922)</u>	<u>(1,427)</u>
	-	495
Office fitout	1,503	4,600
Less accumulated depreciation	<u>(226)</u>	<u>(1,188)</u>
	1,277	3,412
	<u>2,906</u>	<u>4,328</u>

Movements in carrying amounts

	Office equipment	Website development	Office fitout	Total
Gross Carrying Amount:				
Balance at 30 June 2009	4,470	1,922	4,600	10,992
Additions	2,067	-	1,503	3,570
Disposals	<u>(2,317)</u>	<u>-</u>	<u>(4,600)</u>	<u>(6,917)</u>
Balance at 30 June 2010	4,220	1,922	1,503	7,645
Accumulated Depreciation:				
Balance at 30 June 2009	4,049	1,427	1,188	6,664
Depreciation	859	495	456	1,810
Accumulated depreciation on disposed assets	<u>(2,317)</u>	<u>-</u>	<u>(1,418)</u>	<u>(3,735)</u>
Balance at 30 June 2010	2,591	1,922	226	4,739
Net Book Value				
As at 30 June 2009	421	495	3,412	4,328
As at 30 June 2010	<u>1,629</u>	<u>-</u>	<u>1,277</u>	<u>2,906</u>

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
NOTE 11 – TRADE AND OTHER PAYABLES		
Accounts payable	4,759	4,814
Wages payable	3,830	4,222
PAYG payable	4,477	4,582
Accrued audit fees	4,500	4,500
Registrations received in advance	-	2,750
	<u>17,566</u>	<u>20,868</u>

NOTE 12 – EMPLOYEE BENEFITS

Provision for annual leave – current	27,827	24,011
Provision for long service leave – non current	10,813	7,976
Total employee benefits	<u>38,640</u>	<u>31,987</u>

NOTE 13 – ACCUMULATED SURPLUS

Balance at 1 July	249,959	245,726
Surplus from ordinary operations	18,452	4,233
Balance at 30 June	<u>268,411</u>	<u>249,959</u>

NOTE 14 – CASH FLOW INFORMATION

(a) Reconciliation of net cash provided by operating activities to surplus/(deficit) after extraordinary items

Net operating surplus/(deficit)	18,452	4,233
Non-cash flows in surplus/(deficit) from ordinary activities		
Depreciation and amortisation	1,810	1,892
Loss on asset disposal	3,182	-
Changes in assets and liabilities		
Decrease/(increase) in receivables	11,874	(12,912)
Decrease/(increase) in prepayments	(1,043)	19
(Decrease)/increase in payables	(3,302)	(953)
(Decrease)/increase in employee benefits	6,653	15,218
Net cash provided by/(used in) operating activities	<u>37,626</u>	<u>7,287</u>

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010

NOTE 14 – CASH FLOW INFORMATION	2010	2009
(b) Reconciliation of cash	\$	\$
Bank SA cheque account	17,884	6,219
Petty cash float	150	150
Bank SA power saver account	142,137	150,596
Bank SA term deposit	48,480	27,736
IOOF cash and income fund	15,234	14,796
Bank SA express saver	8,288	-
	<u>232,173</u>	<u>199,497</u>

NOTE 15 – FINANCIAL INSTRUMENTS

(a) Financial Risk Management

The Board's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable. The Board does not have any derivative instruments as at 30 June 2010.

(b) Interest Rate Risk

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

	Weighted Average Interest Rate		Floating Interest Rate		Fixed Rate < 1 year		Non - interest Bearing	
	2010	2009	2010	2009	2010	2009	2010	2009
Financial Assets								
Cash	2.8	2.8	168,458	156,955				
Short Term Deposits	2.5	2.6	90,446	82,741	48,480	27,736		
Receivables							562	30
Totals			258,904	239,706	48,480	27,736	562	30
Financial Liabilities								
Payables							17,566	20,868
Totals							17,566	20,868

(c) Net Fair Values

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

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

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VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 16 – CONTINGENT LIABILITIES

Worker's Compensation

The Board is an exempt employer under the Workcover Corporation Act 1994. The Board is responsible for the management of workers rehabilitation and compensation. As at 30 June 2010, there were no known workers compensation claims.

NOTE 17 – RELATED PARTIES

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

		Retention Allowance \$	Sitting Fee \$	Total \$
Ms DR Lane	Chairperson (from 1 Oct 08)	5,050	4,128	9,178
Dr AW Carter		-	3,399	3,399
Mr CB Goode		-	5,788	5,788
Dr KA Hunter		-	2,833	2,833
Dr J A Smith	Member from 1 Jan 2010	-	875.5	875.5
Ms AL Steel		-	-	-
Dr RS Rahaley	Member from 1 Mar 2010	-	-	-
Dr RM Baker	(Retired 5 Feb 10)	-	-	-
Mr PD Leadbeter	Deputy to Chairperson (from 1 Oct 08)	5,050	581	5,631
Dr KL Hallstone	Deputy to Dr Carter	-	-	-
Mr J Counihan	Deputy to Mr Goode	-	618	618
Dr CJ Munchenberg	Deputy to Dr Hunter	-	-	-
Dr JE McNicholl	Member to 31 Dec 09, Deputy to Dr Smith from 1 Jan 1	-	1,805	1,805
Dr MD Peters	Deputy to Ms Steel	-	-	-
Dr CJ Dickason	Deputy to Dr Baker to 5 Feb 10, Deputy to Dr Rahaley from 1 Mar	-	-	-
Dr AJ Doube	Deputy to Dr McNicholl - term expired 31 Dec 09	-	740	740
		<u>10,100</u>	<u>20,767</u>	<u>30,867</u>

NOTE 18 – SEGMENT REPORTING

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

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29/09/10

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

CERTIFICATION OF THE FINANCIAL REPORT

We certify that:

- the attached General Purpose Financial Report for the Veterinary Surgeons Board of South Australia presents fairly, in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Veterinary Surgeons Board of South Australia as at 30 June 2010, its financial performance and its operations and cash flows for the year then ended;

- internal controls over the financial reporting have been effective throughout the reporting period and there are reasonable grounds to believe the board will be able to pay its debts as and when they become due and payable; and

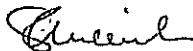
- the financial report is in accordance with the accounts and records of the Board and gives an accurate indication of the financial transactions of the Board for that period.

Signed in accordance with a resolution of the Board

Ms Debra Lane LLB
Chairperson



Ms Sue Millbank
Registrar



27th September 2010



**INDEPENDENT AUDITOR'S REPORT
TO THE VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2010**

Report on the Financial Report

I have audited the accompanying financial report of the Veterinary Surgeons Board of South Australia, which comprises the Statement of Financial Position as at 30 June 2010 and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Certification of the Financial Report.

The Responsibility of the Board of Management for the Financial Report

The members of the Board of the Veterinary Surgeons Board of South Australia are responsible for the preparation and fair presentation of the financial report in accordance with the Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, applicable Accounting Standards and Australian Accounting Interpretations. The members of the Board are also responsible for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 2, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management as well as evaluating the overall presentation of the financial report.

Liability limited by a scheme approved under Professional Standards Legislation

SDF
19/09/10

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**INDEPENDENT AUDITOR'S REPORT
TO THE VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2010**

The financial report has been prepared for the purpose of fulfilling the Board of Management's financial reporting requirements under the Public Finance and Audit Act 1987 and the constitution. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members of the Board of Management, or for any purpose other than that for which it was prepared.

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

Independence

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

Auditor's Opinion

In my opinion:

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

- i. giving a true and fair view of the entity's financial position as at 30 June 2010 and of its performance and its cash flows for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including Australian Accounting Interpretations) and the Veterinary Practices Act 2003.



S D FRY
Chartered Accountant

Signed at Adelaide this 29TH day of SEPTEMBER 2010.