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VETERINARY  
PRACTITIONERS  
REGISTRATION  
BOARD OF  
VICTORIA

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ABN 88 393 171 326

# ANNUAL REPORT 2001

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## LEGISLATIVE AUTHORITY

The Veterinary Practice Act 1997 (the Act) was enacted on 17 March 1998. The main purposes of the Act are to:

- protect the public by providing for the registration of veterinary practitioners;
- investigation into the professional conduct and fitness to practise of registered veterinary practitioners; and
- to establish the Veterinary Practitioners Registration Board of Victoria (the Board).

The Minister for Agriculture, Hon. Keith Hamilton, has responsibility for the Veterinary Practitioners Registration Board of Victoria.

Under the provisions of the Act the powers and duties of the Board include:

- to register persons who comply with the requirements for registration so that they may hold themselves out as veterinary practitioners and veterinary specialists;
- to recognise qualifications and accredit courses of training which provide for registration as veterinary practitioners and veterinary specialists;
- to conduct or arrange for the conduct of examinations to establish competency in veterinary practice;
- to investigate the professional conduct or fitness to practise of registered veterinary practitioners and impose sanctions where necessary;
- to issue guidelines about appropriate standards of veterinary practice and veterinary facilities; and
- to advise the Minister on any matters relating to its functions and when so requested, provide the Minister with any information reasonably required by the Minister

The Board must consult with the Minister and have regard to the Minister's advice in carrying out its functions and exercising its powers.

# VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA

## 2nd BOARD

2001 - 2004

The Board consists of nine members nominated by the Minister and appointed by the Governor in Council. Four of those must be registered veterinary practitioners, one a registered veterinary practitioner employed by the Crown, one a registered veterinary practitioner employed by The University of Melbourne, one a lawyer and two who are not veterinary practitioners. Board Members were appointed for a three-year term in April 2001. Declarations of pecuniary interests and other information related to the appointment of Board Members are held in the Minister's office.

*Peter Charles Cullen, BVSc President*

Dr. Cullen graduated from the University of Melbourne in 1970 and has conducted his own small animal practice since 1974. Dr. Cullen is a member of the Faculty of Veterinary Science at the University of Melbourne and was an examiner in small animal medical science from 1986 to 1999. Dr. Cullen's involvement in the Australian Veterinary Association Ltd. Victorian Division is at committee level in the areas of professional education and small animal practitioner matters. Dr. Cullen is currently the Chairman of the Australasian Veterinary Boards Council Inc.

*Ivan William Caple, BVSc Deputy President*

Professor Caple graduated from the University of Melbourne in 1969. He has been the Professor of Veterinary Medicine at the University of Melbourne since 1985, responsible for agricultural animal medicine teaching. Professor Caple has been Dean of the Faculty of Veterinary Science since 1991. Professor Caple is currently Chairman of the National Consultative Committee on Animal Welfare.

*Allan John Burgess*

Mr. Burgess was a Churchill Fellow 1994 – Human Resources in the Dairy Industry, and is a graduate of the Australian Rural Leadership Programme. Mr. Burgess has a background in banking and farming and is a dairy farmer milking 700 cows. Mr. Burgess involvement within the dairy industry includes Deputy President of the United Dairyfarmers of Victoria, Chairman of Australian Milk Marketing and an executive member of all dairy industry national bodies.

*Leigh Ross Coghlan, BVSc*

Dr. Coghlan graduated from the University of Melbourne in 1972. He has conducted his own mixed practice for twenty years. Dr. Coghlan is a member of the Australian Veterinary Association Ltd. Victorian Division Committee and represents Victoria on the National Policy Council of the association. Dr. Coghlan is the Club Veterinarian for the Kyneton District Racing Club and a member of the Veterinary Panel for the Royal Agricultural Society.

*John Francis Xavier Dillon, LLB*

Mr. Dillon graduated from the University of Melbourne in 1961 and was admitted to practise as a Barrister and Solicitor of the Supreme Court of Victoria in 1962. Since 1967 Mr. Dillon has practised extensively in litigation, the work mainly comprising claims arising out of industrial accidents, workers compensation claims, motor car accident and public liability claims, professional negligence claims and claims arising out of the racing industry.

*Ian Kenneth Douglas*

Mr. Douglas is a farmer specialising in wool, prime lambs and cropping. Mr. Douglas has been a pastoral councillor with the Victorian Farmers Federation Pastoral Group, a member of the Wool Council of Australia, Victorian Footrot Consultative Committee, Pastoral Group Research Committee, the Australian Animal Health Laboratory Industry Advisory Committee and the National Farmers Federation Animal Health and Quarantine Committee.

*Diane Catherine Gibney, BVSc*

Dr. Gibney graduated from the University of Melbourne in 1980. Apart from the years 1982 – 1984 where she worked at The University of Melbourne as a small animal medical intern, Dr. Gibney's career has been in private veterinary practice. Dr. Gibney is a member of the Selection Committee for the Faculty of Veterinary Science, University of Melbourne and an external examiner for the Faculty of Veterinary Science, University of Melbourne.

*Hugh Warwick Chorley Millar, BVSc*

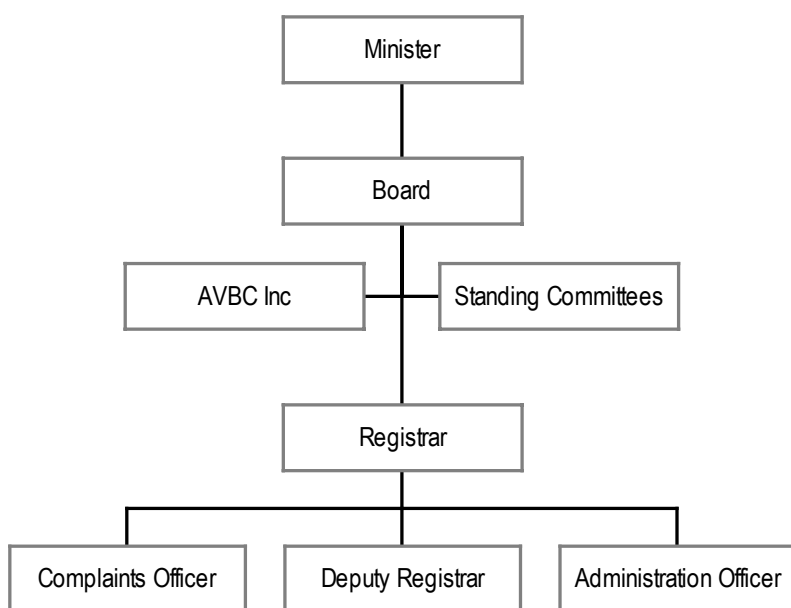
Dr. Millar graduated from the University of Melbourne in 1976 and is the Chief Veterinary Officer for Victoria. Apart from a short period in 1978, Dr. Millar's career has been with Agriculture Victoria within the Department of Natural Resources and Environment and its antecedents, working in the areas of public health, meat inspection, animal quarantine and exports, and development of animal health policies and programmes.

*Ann Kathleen Miller, BVSc*

Dr. Miller graduated from the University of Melbourne in 1979 and is the sole principal of a mixed veterinary practice. In 1994 Dr. Miller completed a MVS (Murdoch) in small animal medicine and surgery. In 1995 Dr. Miller was appointed to the temporary position of Practitioner in Residence at the University of Melbourne and became an Academic Associate of the University for the purposes of providing extra mural training for veterinary students.

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**ORGANISATIONAL CHART**



## REPORT OF THE BOARD

This is the fourth report of the Veterinary Practitioners Registration Board of Victoria.

In 2001 the Board continued to be challenged by new issues which required determination of policy guidelines. These were generally matters which related to the interpretation of legislation in respect to professional conduct, registration and the complaints process.

There was no change to the composition of the Board for this triennium, all Board Members appointed to the first Board being re-appointed in April 2001. The level of expertise contained within the Board ensures a competent and timely response to veterinary issues in the public arena.

Following the organisational review reported on in 2000, the Board continued the process of review into 2001 and has incorporated the findings into a document – Directions 2004 to assist in setting priorities for future planning. This document will continue to be reviewed annually during the life of this Board.

Review Panels which had previously been established during the first Board, were replaced by Standing Committees of the Board with responsibility to provide advice to the Board on matters of policy in the following critical areas of operation –

Committee	Membership	Staff Support
Registration (RC)	LR Coghlan (C), JFX Dillon, IK Douglas	Deputy Registrar
Finance & Administration (FAC)	IW Caple (C), AJ Burgess, HWC Millar	Registrar
Complaints (CC)	DC Gibney (C), JFX Dillon, AJ Burgess	Complaints Officer
Guidelines (GC)	HWC Millar (C), AK Miller, DC Gibney	Registrar
Communications & IT (CITC)	AK Miller (C), IK Douglas	Deputy Registrar
Continuing Veterinary Education (CVEC)	LR Coghlan (C)	Complaints Officer

Convenor = (C)

The President of the Board is an ex-officio member of all Committees

The Board's Policy Manual has been reviewed and is in final draft for re-issue. The Board's initiative - Supply and Use of Restricted Drugs, was completed during 2001 which resulted in the re-issue of Guideline 6 and recommendations regarding the concept of a 'Total Professional Service' – a concept to assist registered veterinary practitioners to take a more responsible attitude in providing veterinary services to the public. Registered veterinary practitioners will receive further information on this aspect into 2002.

The number of meetings required to be held by the Board are not defined by the Act. The Board meets at least twelve times per annum, on the first Wednesday of the month. In 2001 the Board held thirteen general meetings and attendance was as follows:

	Possible	Attended	Apology	Leave of Absence
PC Cullen	13	13		
IW Caple	13	9	1	3
AJ Burgess	13	8	5	
LR Coghlan	13	12	1	
JFX Dillon	13	9	4	
IK Douglas	13	11	2	
DC Gibney	13	13		
HWC Millar	13	9	4	
AK Miller	13	9	4	
VP Studdert (casual appt.)	3	3		

## Registration

Registration statistics from 1998 show the numbers of veterinary practitioners who seek to register to practise in Victoria annually.

As at 31 December	Registration	Renewal of Registration	Restoration to the Register	Total
2001	169	1656	72	1897
2000	156	1543	115	1814
1999	133	1494	131	1758
1998	137	1503	119	1759

In 1998 the percentage of female registered veterinary practitioners represented 36% of total registrations which has risen to 39% in 2001.

Registered veterinary practitioners are represented in a wide range of veterinary medicine and veterinary science as the following table, with comparison from 1998, shows.

	2001	2000	1999	1998
Private Practitioner	82%	84%	85%	84%
Government Officer	3%	3%	4%	3%
Government Research	1%	1%	3%	1%
Research & Development	.5%	.5%	3%	2%
Pharmaceutical Industry	1%	1%	1%	1%
University Teacher	2.5%	2.5%	1%	3%
Other Veterinary Pursuit	4%	4%	2%	4%
Non-Veterinary Pursuit	6%	1%	1%	2%

In 2001, forty-seven registered veterinary practitioners held endorsement as veterinary specialists in the disciplines of:

- Veterinary Medicine - Avian; Bovine; Feline; Canine; Dermatology; Porcine; Public Health
- Veterinary Ophthalmology – all species
- Veterinary Pathobiology – Anatomic; Clinical; General; Microbiology; Parasitology
- Veterinary Radiology – all species
- Veterinary Reproduction – Equine
- Veterinary Surgery – Dentistry; Small Animal; Equine

Registration fees for the years 1998-2001 can be seen below:

Year	Registration	Renewal of Registration	Restoration/ Late Renewal	Specialist
2001	\$290	\$198	\$297	\$370
2000	\$242	\$165	\$248	\$310
1999	\$235	\$160	\$240	\$300
1998	\$126	\$126	\$165	\$250

## Complaints

In comparison to statistics reported in 2000, there were 9% fewer complaints against registered veterinary practitioners lodged with the Board in 2001. Of the total complaints lodged 50% related to negligent/inadequate care, followed by behaviour and attitude and general communication 16%. Given that all parties to the complaint must be given adequate time to respond to the issues raised, the lead time for resolution varies between four and six months, depending on whether the matter goes to an Informal Hearing or not. Matters referred to a Formal Hearing may take longer. The Board is keen to see this time-frame reduce if at all possible and has requested the Complaints Committee to review the entire process.

The non-veterinary Board Members participation in the various complaint panels continues to ensure the public's viewpoint is represented in all considerations.

Although dealing with the preliminary telephone call can be a time consuming and often emotionally challenging task, many queries are satisfied at this level. However with complaints information now at the public's fingertips via the Board's Website, it is thought that these types of telephone calls may diminish over time.

The number of complaints investigated in the reporting period, and their results, are as follows:

	<b>2001</b>	2000	1999	1998
<b>TOTAL</b>	<b>276</b>	303	282	307
Telephone	<b>208</b>	229	220	226
Formal written	<b>68</b>	74	62	81

<b>Types</b>				
Negligent/Inadequate care	<b>138</b>	113	129	127
Cruelty/Mishandling	<b>3</b>	8	3	8
Failure to provide services/Refusal to treat	<b>10</b>	38	24	24
Unexplained death	<b>9</b>	12	7	12
Unauthorised treatment	<b>9</b>	n/a	n/a	n/a
Behaviour & attitude	<b>33</b>	20	24	22
Fees/Overservicing	<b>25</b>	27	22	41
Drug related	<b>8</b>	7	11	18
Inadequate communication	<b>10</b>	n/a	n/a	n/a
Miscellaneous	<b>31</b>	78	62	55

<b>Telephone to Formal</b>	<b>32%</b>	32%	28%	17%
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<b>Results of formal complaints</b>				
No further action	<b>48</b>	27	36	46
Withdrawn		3	2	8
Informal Hearings	<b>16</b>	17	16	12
Formal Hearings	<b>1</b>	2	4	2
Under investigation	<b>3</b>	26	6	13

	2001	2000	1999	1998
<b>Hearings results</b>				
<i>Informal</i>				
Unprofessional Conduct not of a serious nature – <i>proven</i>	6	5	7	4
Unprofessional Conduct not of a serious nature – <i>un-proven</i>	10	12	9	8
<i>Formal</i>				
Unprofessional Conduct of a serious nature – <i>proven</i>	1	1	4	1
Unprofessional Conduct of a serious nature – <i>un-proven</i>		1		
<b>Fitness to Practise Investigations</b>	2		2	

### Freedom of Information

	2001	2000	1999	1998
Number of requests	3		1	1
Access granted	2			1
Partial access granted			1	
Access denied	1			
Decision reviewed & overturned				
Decision reviewed & upheld				
Decision reversed by AAT				

### Communications

The Board's Website – [www.vetboard.vic.gov.au](http://www.vetboard.vic.gov.au) was established in mid-2001. The first pages to be completed were of information source only, including Board contacts, appointed Members, registration and the complaints process. An on-line 'search the Register' will be completed early in 2002. This will give the public the opportunity to locate a registered veterinary practitioner by location and/or specialty. Other on-line features for registered veterinary practitioners to be introduced later in 2002 include Board publications and Guidelines.

### Board Publications

The Board's newsletter - "*Board Update*" is issued to all registered veterinary practitioners on a quarterly basis. This publication contains information on current issues pertinent to registration in Victoria, the results of Informal and Formal Hearings and a summary of the complaints statistics. The Board is gathering relevant information to enable this publication to be delivered to registered veterinary practitioners via email and the Board's Website in future.

The *Handbook for Veterinary Practitioners* is issued to every veterinary practitioner registered in Victoria. The Handbook contains the relevant legislation, *Guidelines* issued from time to time, and the annual *Veterinary List*.

The *Guidelines* provide for minimal standards of veterinary practice and veterinary facilities. A major overhaul of the Guidelines was completed in 2001 and every registered veterinary practitioner was issued with a revised set at renewal of registration. Although it is intended that future updates and new Guidelines will be available via the Board's Website, hard copies will also be provided on request.

### *Continuing Veterinary Education (CVE)*

The Board's Guideline 13 sets out the requirements for participation in CVE activities. Participation is self-assessed by practitioners as being relevant to their area of veterinary practice. Practitioners should maintain a total of sixty units of CVE over a three-year period. The Board measures the compliance of each practitioner who is brought before it for disciplinary matters, against the requirements of the CVE Guideline. In the 2000 triennial CVE survey, 89% of registered veterinary practitioners stated they had participated in CVE and the annual average participation was twenty-six units, well above that recommended in the Guideline. This indicates that not only do practitioners take the matter of maintaining their level of skill and expertise seriously, but that CVE is readily available to all.

### *Consultation with other Veterinary Boards*

The Board is a member of the Australasian Veterinary Boards Council Inc (AVBC) and also provides office accommodation for the AVBC. Membership of the AVBC consists of representatives of each of the registering authorities and the veterinary associations in Australia and New Zealand. In May 2001 Victoria was elected to the position of President of the Council for a twelve month period.

During the year the AVBC:

- ◆ conducted an accreditation visit to the Veterinary School at the University of Sydney;
- ◆ received preliminary reports from the working party on national registration;
- ◆ instituted the recommendations of the review of the process of assessment of the registration of veterinary specialists;
- ◆ participated as an observer in the Royal College of Veterinary Surgeons accreditation visitation to the University of Cambridge;
- ◆ participated in a Global Accreditation Taskforce convened by the American Veterinary Medical Association to establish closer ties with international accreditation bodies

### *Mutual Recognition*

Compliance with mutual recognition agreements both between all Australian jurisdictions and across the Tasman with New Zealand is actively supported by the Board.

### *Consultation with the Profession*

In addition to its AVBC involvement, the Board continues to have contact with the profession in Victoria via regular meetings with the Executive Committee of the Australian Veterinary Association Ltd. Victorian Division. The Board also appreciates the interest in the regulation of the profession in Victoria, which is shown by individual practitioners who take the trouble to communicate directly with the Board on matters which either interest or concern them.

### *Consultation with Other Victorian Registration Authorities*

By virtue of the fact that the Veterinary Board is established under the same 'model legislation' as the Victorian health registration authorities, we are invited to participate in regular meetings of the administrators of this group. In 2001, a regular meeting of Presidents of the group was also established. These meetings have been found to be of great benefit and interest at all levels.

### *Delivery of Culturally Appropriate Services*

The Board supports the concept of delivery of culturally appropriate services to all Victorians and has taken steps to ensure that the requirements of registration and the process of the handing of complaints is adequately communicated to culturally and linguistically diverse members of the Victorian community.

### *National Competition Policy*

Veterinary legislation has been assessed against the National Competition Policy and there are no anti-competitive requirements placed on those who wish to apply for registration as a veterinary practitioner in Victoria.

### *Staff*

The Board employs four officers - all but one are part-time, making a full-time equivalence of three. (2000 fte 3; 1999 fte 2.4; 1998 fte 1.8)

Registrar	Miss Margaret Wilson	ACIS
Deputy Registrar	Ms Vicky Gurr	
Complaints Officer	Dr. Abbie Scott	BVSc
Administration Officer	Ms Natalie Barron	

The Board will be introducing formal annual performance reviews for all staff in 2002.

### *Occupational Health & Safety (OHS)*

The Board holds insurance for workers' compensation as required by the Victorian Workcover Authority. The Board has made no claims against this policy. The Board has implemented a process for the identification and handling of threatening mail. The building in which the Board leases office space has well established emergency and evacuation procedures which will be included, along with other OHS information, in an *Office Manual* for Board staff, to be completed in 2002. Currently, on employment, all staff are made conversant with the emergency procedures and their particular responsibilities in taking care of their own health and safety in the workplace.

### *Finance*

As part of its responsible financial management policy, the Board has determined that its reserve funds be increased annually, and in 2001 transferred \$23,000 to the reserve making a total of \$103,000. The Board has an established budgeting process and reviews the level of registration fees on an annual basis. Performance against budget is measured monthly.

The accounts of the Board have been audited for the year ending 31 December 2001 and form the remainder of this report.

P C Cullen BVSc  
President

M B Wilson ACIS  
Registrar



STATEMENT OF FINANCIAL POSITION  
As at 31 December 2001

EQUITY	Notes	2001 \$	2000 \$
Accumulated surplus	23	521,660	416,910
<b>TOTAL EQUITY</b>		<b>521,660</b>	<b>416,910</b>
 Which is represented by:			
<b>CURRENT ASSETS</b>			
Cash Assets	2(b)	349,212	270,182
Receivables	4	1,939	3,346
Other Financial Assets	3	112,060	88,250
		463,212	361,778
 <b>NON-CURRENT ASSETS</b>			
Fixed assets at cost	5	107,776	116,131
<b>TOTAL ASSETS</b>		570,988	477,909
 <b>LESS: LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	6(a)	31,172	38,790
	6(b)	8,848	10,512
Provisions			
<b>NON-CURRENT LIABILITIES</b>			
Provision	6(c)	9,308	11,697
		49,328	22,209
 <b>NET ASSETS</b>		 <b>521,660</b>	 <b>416,910</b>

*The accompanying notes form part of these financial statements*

STATEMENT OF FINANCIAL PERFORMANCE  
For the Year Ended 31 December 2001

	Notes	2001 \$	2000 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
FEES	7	437,918	371,271
INTEREST REVENUE		10,893	6,062
SALES	8	1,440	1,672
OTHER REVENUE	9	49,396	91,185
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>		<b>499,647</b>	<b>470,190</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
SALARIES & ASSOCIATED COSTS	10	168,877	204,030
PROFESSIONAL FEES	12	11,541	17,339
REMUNERATION OF RESPONSIBLE PERSONS	17	21,458	20,370
GENERAL EXPENSES	15	76,681	70,412
PRINTING AND PUBLICATIONS	13	16,525	12,166
RENT AND AMENITIES	11	52,928	53,420
OFFICE SUPPLIES		6,006	8,468
HEARINGS & APPEALS	14	28,185	14,103
REPAIRS AND MAINTENANCE		7,762	1,383
FINANCIAL BANK FEES		4,934	6,155
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>		<b>394,897</b>	<b>407,846</b>
<b>NET SURPLUS FROM ORDINARY ACTIVITIES</b>		<b>104,750</b>	<b>62,343</b>
<b>TOTAL CHANGES IN EQUITY</b>		<b>104,750</b>	<b>62,343</b>

*The accompanying notes form part of these financial statements*

**STATEMENT OF CASH FLOWS**  
For the Year Ended 31 December 2001

	Notes	2001 \$	2000 \$
<b>CASH INFLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from registrants (inclusive of GST)		495,933	467,481
Interest received		7,083	6,062
 <b>(CASH OUTFLOWS) FROM OPERATING ACTIVITIES</b>			
Operating expenses (inclusive of GST)		<u>-395,590</u>	<u>-416,245</u>
 <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
	2(a)	<u>117,426</u>	<u>57,298</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets (inclusive of GST)		-18,396	-12,094
(Purchase)/redemption of investments		-20,000	30,000
<b>NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b>		<u>-38,396</u>	<u>17,906</u>
 <b>NET INCREASE IN CASH HELD</b>			
		79,030	75,204
 <b>CASH AT BEGINNING OF THE FINANCIAL YEAR</b>			
		<u>270,182</u>	<u>194,978</u>
 <b>CASH AT THE END OF THE FINANCIAL YEAR</b>			
	2(b)	<u><u>349,212</u></u>	<u><u>270,182</u></u>

*The accompanying notes form part of these financial statements*

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

**1 ACCOUNTING POLICIES**

General System of Accounting Underlying the Financial Statements

The financial statements of the Veterinary Practitioners Registration Board of Victoria, are a general purpose report and have been drawn up in accordance with the Australian Accounting Standards, relevant Urgent Issue Group Consensus Views, disclosure requirements of the Financial Management Act 1994 and applicable directions issued thereunder. With the exception of revenue which has been brought to account once funds are received and controlled by the Board, the accounts have been prepared on an accrual basis and in accordance with the historical cost convention. Amounts shown have been rounded to the nearest dollar.

Accounting Policies which have been significant in the preparation and presentation of the Accounts.

**(a) Investments**

Investments are shown at historical cost.

Distributions from investments are taken to income on a receivable basis.

**(b) Fixed Assets**

Fixed assets are shown at historical cost.

**(c) Depreciation**

Depreciation on fixed assets is calculated on a straight line basis over the expected useful life to the Board of the assets. Depreciation rates adopted are – furniture and fittings 10%, office equipment 5% - 33%.

**(d) Basis of accounting for Revenue and Expenses**

Revenue is brought to account once funds are received and controlled by the Board. Expenses are brought to account on an accrual basis.

**(e) Recoverable Amount of Fixed Assets**

Fixed assets are written down to recoverable amount where the carrying value of fixed assets exceeds recoverable amount. Recoverable amount is determined as the present value of the amount expected to be recovered through the cash inflows and outflows arising from the continued use and subsequent disposal of the fixed asset.

**(f) Income Taxes**

The Veterinary Practitioners Registration Board of Victoria is considered a public authority under Section 23(d) of the Australian Income Tax Legislation and therefore, its income is exempt from income taxes.

**(g) Goods and services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

**(h) Provision for Employee Entitlements**

The amount expected to be paid in respect of employees' entitlements to annual leave and long service leave are accrued at current salary levels.

Liabilities for annual leave are recognised and measured as the amount of unpaid leave as at the reporting date at current pay rates in respect of employees' services up to that date.

Liability for long service leave is recognised and is measured as the present value of the expected future payments to be made in respect of services provided by employees up to the reporting date.

**(i) Comparative Figures**

Where required by accounting standards, comparative figures have been adjusted to conform with changes in presentation for the current year.

		2001	2000
		\$	\$
2	<b>(a) RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS</b>		
	Operating Surplus	104,750	62,343
	Interest rollover	-3,810	0
	Depreciation of fixed assets	23,754	22,825
	Loss/(Gain) on sale of fixed assets	1,331	0
	Decrease/(Increase) in receivables	1,407	14,042
	Increase/(Decrease) in creditors	-5,953	-41,688
	Increase/(Decrease) in provisions	-4,053	-224
	Net cash provided by operating activities	117,426	57,298

**(b) RECONCILIATION OF CASH ASSETS**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash on Hand	100	100
ANZ Banking Group Ltd	349,112	268,204
ANZ Savings Account	0	1,878
	349,212	270,182

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

	2001	2000
	\$	\$
<b>3 OTHER FINANCIAL ASSETS</b>		
ANZ Term Deposit	103,810	80,000
ANZ Term Deposit	8,250	8,250
	112,060	88,250
<b>4 RECEIVABLES</b>		
Sundry Debtors	1,240	1,080
Member Debtors	699	2,266
	1,939	3,346
<b>5 FIXED ASSETS AT COST</b>		
Furniture and fittings	115,457	115,457
Provision for Depreciation	-32,569	-20,647
	82,888	94,810
Office Equipment	62,156	54,316
Provision for Depreciation	-37,268	-32,995
	24,888	21,321
Total Fixed Assets	107,776	116,131

**Movements in Carrying Amounts**

	Furniture & Fittings	Office Equipment	Total
	\$	\$	\$
Balance at the beginning of the year	94,810	21,321	116,131
Additions	0	17,730	17,730
Disposals	0	-2,331	-2,331
Depreciation Expenses	-11,922	-11,832	-23,754
Carrying amount at the end of the year	82,888	24,888	107,776

**6 LIABILITIES**

**CURRENT LIABILITIES**

**(a) PAYABLES**

Creditors	31,004	21,762
SGC/PAYG	4328	17947
Goods and Services Tax (GST) liabilities		
GST Collected	3,766	2,592
GST Paid	-7,926	-3,511
	-4,160	-919
<b>TOTAL PAYABLES</b>	31,172	38,790

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

	2001	2000
	\$	\$
<b>(b) PROVISION FOR EMPLOYEE ENTITLEMENTS</b>		
Annual Leave	8,848	10,512
<b>NON-CURRENT LIABILITIES</b>		
<b>(c) PROVISION FOR EMPLOYEE ENTITLEMENTS</b>		
Long Service Leave	9,308	11,697
<b>TOTAL NON-CURRENT LIABILITIES</b>	9,308	11,697
<b>7 FEES</b>		
Registration Fees - General Renewal	318,060	290,971
Registration Fees - New	68,742	32,800
Registration Fees - Late	31,338	29,371
Registration Fees - Specialist Registration and Renewal	12,318	610
Registration Fees - Retired Renewal	1,528	974
Surplus Monies Paid on 2000 Registration Fees	-8	15,034
Registration Fees - Refunds	-484	-1,091
Letters of Professional Standing Fees	6,314	2,592
Replacement Certificate Fees	70	10
Freedom of Information Application Fees	40	0
	437,918	371,271
<b>8 SALES</b>		
Veterinary List	1,440	1,672
	1,440	1,672
<b>9 OTHER REVENUE</b>		
AVBC service fee	45,000	70,000
AVBC re-imburement	3,821	10,282
Fines and penalties	500	10,745
Sundry	75	158
	49,396	91,185
<b>10 SALARIES AND ASSOCIATED COSTS</b>		
<b>(a) SALARIES AND WAGES</b>	156,415	188,027
<b>(b) ASSOCIATED COSTS</b>		
Annual Leave	-1,664	1,103
Long Service Leave	-2,389	-1,327
WorkCover	2,825	3,825
Superannuation	13,690	12,403
	168,877	204,030

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

	2001	2000
	\$	\$
<b>11 RENT AND AMENITIES</b>		
Rent	34,850	33,280
Equipment rental	7,388	6,928
Telephone/Facsimile/Internet	6,926	9,035
Electricity	2,488	2,159
Insurance – Contents	1,276	2,018
Cleaning	0	0
	52,928	53,420
	52,928	53,420
<b>12 PROFESSIONAL FEES</b>		
<b>(a) Fees – Consultant</b>	1,652	10,804
Fees – Other	0	815
Legal Fees – General	5,039	1,120
<b>(b) REMUNERATION OF AUDITOR</b>		
Amounts due and payable to the Victorian Auditor General's Office for audit services	4,850	4,600
	11,541	17,339
	11,541	17,339
<b>13 PRINTING AND PUBLICATIONS</b>		
Printing – Handbook	10,279	6,090
Printing – General	1,651	3,696
Printing – Newsletter and Annual Report	2,485	2,004
Publications – Legislation	2,110	376
	16,525	12,166
	16,525	12,166
<b>14 HEARINGS AND APPEALS</b>		
Preliminary Investigations	5,900	354
Informal Hearings	3,375	640
Formal Hearings	7,493	13,009
Appeals/Prosecutions	9,187	0
Fitness to Practise	2,230	100
	28,185	14,103
	28,185	14,103

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

	2001	2000
	\$	\$
<b>15 GENERAL EXPENSES</b>		
Postage and Freight	6,654	8,059
Depreciation	23,754	22,825
Loss on Disposal of Assets	1,331	0
Travel – Board	12,713	13,992
Australasian Veterinary Boards Council Inc Membership Fee	15,466	14,868
Catering	3,048	3,110
Travel - Other & Parking	1,871	2,831
Advertising	639	595
Staff Amenities	0	83
Sundry	1,585	2,317
Subscriptions/Memberships	907	181
Board Initiative - Supply & Use of Restricted Drugs Programme	5,441	238
Training	2,426	160
Accommodation	846	1,153
	76,681	70,412
	76,681	70,412

**16 CONTINGENT LIABILITIES**

As at 31 December 2001 (2000 - nil), there were no contingent liabilities.

**17 RESPONSIBLE PERSONS RELATED DISCLOSURE**

The names of persons who were Responsible Persons at any time during the financial year are:

The Hon. Keith Hamilton, Minister for Agriculture

Dr. Peter Cullen; Prof. Ivan Caple; Mr. Allan Burgess; Dr. Leigh Coghlan; Mr. John Dillon; Mr. Ken Douglas; Dr. Diane Gibney; Mr. Peter Hardham; Dr. Michael Harrison; Dr. Tom Hart; Dr. Hugh Millar; Dr. Ann Miller; Prof. Virginia Studdert

There were no other transactions between Board Members and the Board other than those that occurred within a normal arm's length between the Board and it's clients.

There were no amounts paid to a superannuation fund or other entity by the Board in connection with the retirement of any responsible persons during the year.

There were no amounts paid by the Board in connection with the retirement of responsible persons of the Board.

There was no loan in existence at reporting date that has been guaranteed or secured by the Board or any related party to responsible persons of the Board.

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

	2001	2000
	\$	\$
Remuneration of Responsible Persons	Number	Number
Income of Nil - \$9,999	13	9
	\$	\$
Total remuneration received by Responsible Persons	21,458	20,370

The Minister did not receive any remuneration from the Board.

Executive Remuneration

No executive officers received total remuneration in excess of \$100,000

Received by the Registrar \$42,295 (2000 \$35,573)

**18 FINANCIAL INSTRUMENTS**

**(a) Terms, Conditions and Accounting Policies**

<i>Financial Instruments</i>	<i>Accounting Policy</i>	<i>Terms and conditions</i>
------------------------------	--------------------------	-----------------------------

(i) Financial Assets:

Receivables - trade	Trade Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debt is recognised when collection of the full amount is no longer achievable.	Credit sales are on 30 day terms
---------------------	---	----------------------------------

Receivables - other	Other amounts receivable are carried at nominal amounts due.	n/a
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Investments	Investments are stated at the lower of cost and realisable value. Interest is recognised in the profit and loss statement when earned.	Term Deposit at an effective rate of 3.85% (2000 5%)
-------------	--	--

Creditors	Liabilities are recognised for amounts to be paid in the future for goods and services whether or not billed to the Board.	Trade liabilities are normally settled on 30 day terms.
-----------	--	---

**(b) Net Fair Values**

Financial Instrument	Total Carrying Amount as per the Balance Sheet		Aggregate net fair value	
	2001	2000	2001	2000
(i) Financial Assets				
Cash	349,212	270,182	349,212	270,182
Receivables - trade debtors	1,939	3,346	1,939	3,346
Investments	112,060	88,250	112,060	88,250
Total Financial assets	463,211	361,778	463,211	361,778
(ii) Financial liabilities				
Creditors	31,172	38,790	31,172	38,790
Total Financial liabilities	31,172	38,790	31,172	38,790

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

(iii) The following methods and assumptions were used to determine the net fair value of financial assets and liabilities. Cash and Investments: The carrying amount approximates fair value because of their short term maturity. Short term receivables and creditors: The carrying amount approximates fair value.

**(c) Interest Rate Risk  
2001**

Financial instruments	Floating interest rate 2001	Fixed interest rate maturing in:			Non-interest bearing 2001	Balance Sheet amount 2001	Effective interest rate 2001
		< 1 year 2001	1 to 5 years 2001	> 5 years 2001			
	\$	\$	\$	\$	\$	\$	%
<b>(i) Financial Assets</b>							
Cash	349,212					349,212	1
Receivables - trade					1,939	1,939	n/a
Investments		112,060				112,060	3.85%
<b>Total financial assets</b>	<b>349,212</b>	<b>112,060</b>			<b>1,939</b>	<b>463,211</b>	
<b>(ii) Financial liabilities</b>							
Creditors					31,172	31,172	
<b>Total financial liabilities</b>					<b>31,172</b>	<b>31,172</b>	

**Interest Risk Rate  
2000**

Financial instruments	Floating interest rate 2000	Fixed interest rate maturing in:			Non-interest bearing 2000	Balance Sheet amount 2000	Effective interest rate 2000
		< 1 year 2000	1 to 5 years 2000	> 5 years 2000			
	\$	\$	\$	\$	\$	\$	%
<b>(i) Financial Assets</b>							
Cash	270,182					270,182	1
Receivables - trade					3,346	3,346	n/a
Investments		88,250				88,250	5%
<b>Total financial assets</b>	<b>270,182</b>	<b>88,250</b>			<b>3,346</b>	<b>361,778</b>	
<b>(ii) Financial liabilities</b>							
Creditors					38,790	38,790	
<b>Total financial liabilities</b>					<b>38,790</b>	<b>38,790</b>	

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

**(d) Credit Risk**

The Veterinary Practitioners Registration Board of Victoria's exposure to credit risk at balance date in relation to each financial asset is the carrying amount of those assets as indicated on the balance sheet.

Concentration of credit risk on receivables - trade arise in the following industries:

Industry	Credit risk exposure			
	2001	2001	2000	2000
	%	\$	%	\$
Other non-concentrated	100	1,939	100	3,346

**19 SUPERANNUATION**

The Board's full contribution to employee's superannuation funds for the year ended 31 December 2001 are:

	2001		2000	
	Rate	Number	Rate	Number
MLC Masterkey Superannuation	8%	1	7% & 8%	1
Flexiplan Australia	8%	1	7% & 8%	1
VicSuper (Victorian Superannuation Board)	8%	1	7% & 8%	2
BT Personal Superannuation	8%	1	7% & 8%	2
Legal & General	8%	1	7% & 8%	1
RSA	8%	0	7% & 8%	1
CARE Superannuation Plan	8%	4	7% & 8%	2
AXA Superannuation	8%	1	7% & 8%	0

All funds are accumulation schemes.

Total contributions made by the Board during the year were \$13,690 (2000 \$12,403). Outstanding contributions as at 31 December 2001 are \$109 (2000 \$50). No loan exists between the funds and the Board.

2001	2000
\$	\$

**20 CAPITAL COMMITMENT**

There were no capital commitments as at 31 December 2001 (2000 \$ nil).

**21 LEASING COMMITMENT**

Operating leases contracted for but not capitalised in the accounts:

Payable	2001	2000
less than one year	43,448	42,428
later than one but not later than five years	73,353	116,801
later than five years	0	0
	<u>116,801</u>	<u>159,229</u>

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the Year Ended 31 December 2001

**22 EVENTS SUBSEQUENT TO BALANCE DATE**

Since the end of the financial year, there are no events or transactions which could render any particulars included in the financial statements to be misleading or inaccurate.

	2001	2000
	\$	\$
<b>23 ACCUMULATED SURPLUS</b>		
Movement during the year:		
Opening balance	416,910	354,567
Surplus for the year	104,750	62,343
Closing balance	<u>521,660</u>	<u>416,910</u>

CERTIFICATION BY THE BOARD AND PRINCIPAL ACCOUNTING OFFICER

In the opinion of the Veterinary Practitioners Registration Board of Victoria:

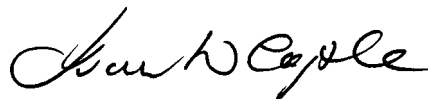
- (a) the financial statements have been prepared in accordance with the Financial Management Act 1994 and in accordance with Australian Accounting Standards.
- (b) the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements present fairly the financial transactions of the Board during the financial year to which they relate and the financial position of the Board at the end of the financial year.
- (c) at the date of signing the statement we are not aware of any circumstances which would render any particulars included in the statements misleading or inaccurate.

Dated at Melbourne on 17 April 2002

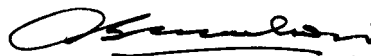
Signed in accordance with  
a resolution of the Board:



Peter Charles Cullen  
President



Ivan William Caple  
Member



Margaret Bronwen Wilson  
Registrar



AUDITOR GENERAL  
VICTORIA

**AUDITOR-GENERAL'S REPORT**

**To the Members of the Parliament of Victoria, the responsible Ministers and the Board Members of the Veterinary Practitioners Registration Board of Victoria.**

**Audit Scope**

The accompanying financial report of the Veterinary Practitioners Registration Board of Victoria for the financial year ended 31 December 2001, comprising a statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements, has been audited. The Board Members are responsible for the preparation and presentation of the financial report and the information it contains. An independent audit of the financial report has been carried out in order to express an opinion on it to the Members of the Parliament of Victoria, the responsible Ministers and the Board Members as required by the *Audit Act* 1994.


The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. The audit procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and complies with the requirements of the *Financial Management Act* 1994, so as to present a view which is consistent with my understanding of the Board's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In my opinion, the financial report presents fairly the financial position of the Veterinary Practitioners Registration Board of Victoria as at 31 December 2001 and the results of its operations and its cash flows for the year ended on that date in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and complies with the requirements of the *Financial Management Act* 1994.

MELBOURNE  
18 April 2002

  
Per J.W. CAMERON  
Auditor-General

Victorian Auditor-General's Office Level 34, 140 William Street, Melbourne Victoria 3000  
Telephone (03) 8601 7000 Facsimile (03) 8601 7010 Email [comments@audit.vic.gov.au](mailto:comments@audit.vic.gov.au) Website [www.audit.vic.gov.au](http://www.audit.vic.gov.au)

150

Years of Auditing in the Public Interest

Veterinary Practitioners Registration Board of Victoria Annual Report 2001

SUMMARY OF FINANCIAL PERFORMANCE  
For the Years 1998 - 2001

	2001	2000	1999	1998
	\$	\$	\$	\$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>				
<b>FEES</b>	437,918	371,271	387,833	255,886
<b>INTEREST REVENUE</b>	10,893	6,062	8,250	7,853
<b>SALES</b>	1,440	1,672	1,100	4,850
<b>OTHER REVENUE</b>	49,396	91,185	14,751	19,383
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<u>499,647</u>	<u>470,190</u>	<u>412,204</u>	<u>287,972</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
<b>SALARIES &amp; ASSOCIATED COSTS</b>	168,877	204,030	137,148	102,186
<b>PROFESSIONAL FEES</b>	11,541	17,339	13,626	11,053
<b>REMUNERATION OF RESPONSIBLE PERSONS</b>	21,458	20,370	18,189	16,544
<b>GENERAL EXPENSES</b>	76,681	70,412	56,068	43,955
<b>PRINTING AND PUBLICATIONS</b>	16,525	12,166	20,072	21,485
<b>RENT AND AMENITIES</b>	52,928	53,420	24,686	15,639
<b>OFFICE SUPPLIES</b>	6,006	8,468	3,996	6,573
<b>HEARINGS &amp; APPEALS</b>	28,185	14,103	23,966	5,105
<b>REPAIRS AND MAINTENANCE</b>	7,762	1,383	706	1,790
<b>FINANCIAL BANK FEES</b>	4,934	6,155	2,881	1,084
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>	<u>394,897</u>	<u>407,846</u>	<u>301,338</u>	<u>225,414</u>
<b>NET SURPLUS FROM ORDINARY ACTIVITIES</b>	<u>104,750</u>	<u>62,343</u>	<u>110,866</u>	<u>62,558</u>
<b>TOTAL CHANGES IN EQUITY</b>	<u>104,750</u>	<u>62,343</u>	<u>110,866</u>	<u>62,558</u>

## COMPLIANCE INDEX TO DISCLOSURE REQUIREMENTS 2001

The Annual report of the Veterinary Practitioners Registration Board of Victoria is prepared in accordance with the *Financial Management Act 1994* and the directions of the Minister for Finance. This index has been prepared to facilitate identification of compliance with statutory disclosure requirements.

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## COMPLIANCE INDEX TO DISCLOSURE REQUIREMENTS 2001

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# NOTES

# NOTES

# NOTES

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