



ANNUAL

REPORT

2003 - 2004

Veterinary Practitioners Registration Board of Victoria
ABN 88 393 171 326
Level 11, 470 Collins Street, Melbourne, Victoria, Australia 3000
Telephone +613 9620 7444 Facsimile +613 9620 7044
Email enquiries@vetboard.vic.gov.au
Website www.vetboard.vic.gov.au

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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;
- to investigate 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. Bob Cameron, has responsibility for the Veterinary Practitioners Registration Board of Victoria.

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

- 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

3rd BOARD

2004 - 2007

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 March 2004. Declarations of pecuniary interests and other information related to the appointment of Board Members are held in the Minister's office.

⌄ BOARD MEMBERS

Leigh Ross Coghlan, BVSc President

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. Dr. Coghlan has been a member of the Board since its inception in 1998.

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. Professor Caple has been a member of the Board since its inception in 1998.

Alan Richard Gaskell, FCPA Treasurer

Mr. Gaskell has conducted a business consulting practice Gaskell Consulting Group since 1994. Previously Mr. Gaskell was Commercial Manager then Managing Director of Linatex Australia. Mr. Gaskell commenced his business career in 1960 with the BHP Group in Melbourne. Mr. Gaskell is a Fellow of the Australian Society of CPA's. Mr. Gaskell has been a member of the Board since March 2004.

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 involving industrial accident, workers compensation, motor car accident, public liability and professional negligence claims and also matters arising out of the thoroughbred racing industry and in the area of administrative law. Mr. Dillon has been a member of the Board since its inception in 1998.

Debra Lynne McDonald, BSc (Hons) PhD

Dr. McDonald graduated from Monash University in 1989 and was awarded her PhD in Wildlife Nutrition from the University of Melbourne in 2003. Dr. McDonald is Director, Demac Wildlife Nutrition. Previously Dr. McDonald worked as an Algal Biotechnologist, Monash University, Environmental Toxicologist, RMIT, Conservation Biologist, Healesville Sanctuary and Assistant Nutritionist, Bronx Zoo, New York. Dr. McDonald has been a Board member since March 2004.

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 Primary Industries and its antecedents, working in the areas of public health, meat inspection, animal quarantine and exports, and development of animal health policies and programmes. Dr. Millar has been a member of the Board since its inception in 1998.

Ann Kathleen Miller, BVSc

Dr. Miller graduated from the University of Melbourne in 1979 and is the sole principal of a mixed veterinary rural 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 extramural training for veterinary students. Dr. Miller has been a member of the Board since its inception in 1998.

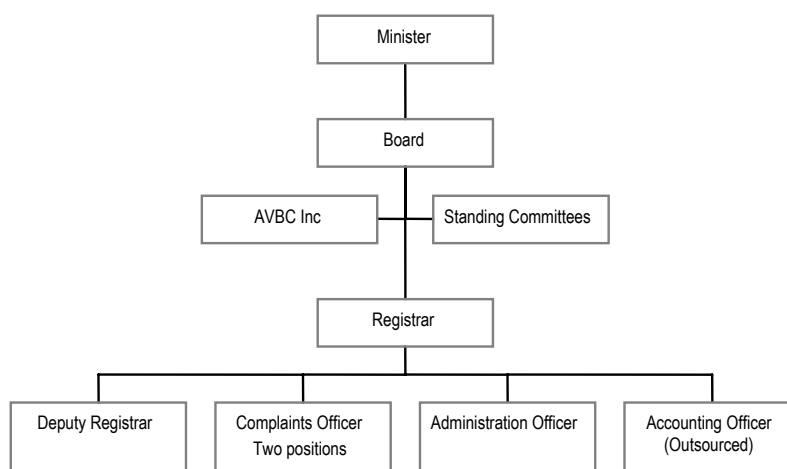
Roslyn Anne Nichol, BVSc

Dr. Nichol graduated from the University of Melbourne in 1979. Dr. Nichol commenced practice in rural Victoria, before seeing rural practice in the United Kingdom in 1982. She returned to small animal practice in Melbourne in 1983, initially in partnership, and from 1986 has been the sole principal of two veterinary clinics in metropolitan Melbourne. Dr. Nichol has been a member of the Australian Veterinary Association's Victorian Division Executive Committee since 1993. Dr. Nichol has been a Board member since March 2004.

Virginia Perryman Studdert, BVSc DVM Hon DVSc Registered Veterinary Specialist

Professor Studdert graduated from the University of California in 1958 and was awarded her Doctorate in Veterinary Medicine in 1960. Professor Studdert was registered as a Veterinary Specialist – Cat and Dog Medicine in 1990. In 2001 Professor Studdert was awarded an Honorary Doctor of Veterinary Science from the University of Melbourne. Now Emeritus Professor of Veterinary Science at the University of Melbourne from 2002, Professor Studdert has spent her working life teaching and lecturing in Small Animal Medicine at universities in the United States and Australia. Professor Studdert has been a Board member since March 2004.

ORGANISATIONAL CHART





REPORT OF THE BOARD

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

REPORTING PERIOD

This report covers the twelve month period from 1 July 2003 to 30 June 2004. The previous reporting period was for an eighteen-month period from 1 January 2002 to 30 June 2003. Because of the change in reporting period, direct comparison of items between reporting periods may not be possible. The registration year remains as the calendar year.

BOARD APPOINTMENTS

Dr. Peter Cullen resigned as President of the Board in September 2003, and Dr. Leigh Coghlan was appointed in his place. The Board wishes to place on record its appreciation of the leadership of Dr. Cullen through a challenging and exciting period in the Board's history. On 17 March 2004, the third Board was appointed for a three year term. Mr. Allan Burgess, Dr. Peter Cullen, Mr. Ken Douglas and Dr. Diane Gibney did not seek re-appointment. The Board thanks the departing members for the level of commitment and enthusiasm each one contributed during their term of office. The Board welcomed new members appointed - Mr. Alan Gaskell, Dr. Debra McDonald, Dr. Roslyn Nichol and Emeritus Professor Virginia Studdert. One temporary Governor-in-Council appointment was made during the reporting period due to a prolonged period of absence of an appointed Board Member. A total of three Governor in Council appointments to disciplinary panels were made throughout the reporting period. These appointments are necessary when Board Members are disqualified, or otherwise unable to act.

BOARD MEETINGS

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

	Possible	Attended	Apology	Leave of Absence
AJ Burgess (to March)	9	5	4	
IW Caple	12	6		6
LR Coghlan	12	12		
PC Cullen (to March)	9	6		3
JFX Dillon	12	11	1	
IK Douglas (to March)	9	8	1	
AR Gaskell (from April)	3	3		
DC Gibney (to March)	9	7	2	
SA Holloway (casual appointment)	3	3		
DL McDonald (from April)	3	3		
HWC Millar	12	11	1	
AK Miller	12	10	2	
RA Nichol (from April)	3	3		
VP Studdert (from April)	3	3		

G STANDING COMMITTEES OF THE BOARD

The Board's Standing Committees provide advice and recommendations on matters of policy in the Board's critical areas of operation. With the appointment of new members, the Board took the opportunity to review the composition of the committees. This resulted in the merging of the Continuing Education Committee with the Guidelines Committee.

Committee		Membership	Staff Support
Registration (RC)	To March	LR Coghlan (C), JFX Dillon, IK Douglas	Deputy Registrar
	From April	VP Studdert (C), JFX Dillon, HWCM Millar, DL McDonald	
Finance & Administration (FAC)	To March	IW Caple (C), AJ Burgess, HWC Millar	Registrar
	From April	AR Gaskell (C), IW Caple, HWC Millar	
Complaints (CC)	To March	DC Gibney (C), JFX Dillon, AJ Burgess	Complaints Officers
	From April	AK Miller (C), JFX Dillon, RA Nichol	
Guidelines (GC)	To March	HWC Millar (C), AK Miller, DC Gibney	Registrar
	From April	HWC Millar (C), AK Miller, AR Gaskell	
Communications & IT (CITC)	To March	AK Miller (C), IK Douglas	Deputy Registrar
	From April	RA Nichol (C), DL McDonald	
Continuing Veterinary Education (CVEC)	To March	LR Coghlan (C)	
		Merged with Guidelines Committee from April	

Convenor = (C)

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

G FUNCTIONS OF THE BOARD

The main functions of the Board include the registration, assessment of training and coordination of examinations to establish competence in veterinary practice. The standards of undergraduate education at veterinary schools is monitored by the *Veterinary Schools Accreditation Advisory Committee (VSAAC)* of the *Australasian Veterinary Boards Council Inc. (AVBC)*, which visits the schools every six years. The next round of visitations commences late 2004. Standards in Australia are compared with those in the United Kingdom through participation in accreditation visits to the British Veterinary Schools by the *Royal College of Veterinary Surgeons (RCVS)* and the *European Association for the Evaluation of Veterinary Establishments (EAEVE)*. Veterinary Schools in Australia and New Zealand are also undergoing accreditation with the Council of Education of the *American Veterinary Medical Association (AVMA)* which visits all thirty-one schools in North America. The Board received reports from VSAAC of the re-visit to the University of Queensland in 2004 and from the RCVS of the visit to the University of Liverpool in 2003 and University College Dublin in 2003. All of the Australian Veterinary Schools have had three visitations from VSAAC since 1988, and the competency of the graduates has been assessed as being equal to the best in the world. Postgraduate education provided to veterinarians is also monitored by the Board.

G AMENDMENTS TO THE LEGISLATION

In December 2003, a range of amendments to the Veterinary Practice Act 1997 (VPA) were assented. The Board had identified a number of provisions which inhibited its ability to regulate the conduct of registered veterinary practitioners and administer the legislation in the most efficient way. Other medical practice related Acts which, with the VPA, were originally based on the same model legislation had been amended in the meantime. The Board submitted recommendations for amendment to redress the anomalies and to bring the VPA in to line with the changes made to the Medical Practice Act 1994 and the Dental Practice Act 1999. The amendments include the following:

- Definition of “unprofessional conduct” to include a reference to:
 - *influencing or attempting to influence the conduct of a veterinary practitioner’s practise in such a way that animal patient care may be compromised*
 - *the contravention of or failure to comply with a condition, limitation or restriction on the registration of the veterinary practitioner imposed by or under this Act*

- Registration to include:
 - *grounds for refusal where the applicant has insufficient competency in speaking or communicating in English*
 - *where registration has been suspended or cancelled by formal hearing and the practitioner holds registration in another Australian or New Zealand jurisdiction, the ability to prevent immediate registration in Victoria under mutual recognition laws*
 - *creation of a non-practising category to provide for veterinarians who wish to maintain their professional standing while not practising*

- Investigation into professional conduct:
 - *ability to conduct investigations into professional conduct of veterinary practitioners whose registration may have lapsed in the intervening time from the date of the incident which led to a complaint being lodged*
 - *provision for preliminary investigation to recommend an investigation as to the practitioner’s ability to practise on medical grounds be commenced*
 - *ability for the Board to appoint a registered medical practitioner to conduct an investigation into a practitioner’s fitness to practise in cases where it is not appropriate for that investigation to be carried out by a Board Member*
 - *ability of the President to appoint a person from an approved pool of people to fill a vacant position on a formal hearing or informal hearing panel*
 - *provision for an informal hearing to make a determination requiring the practitioner to undertake further education and training*
 - *provision to conduct a preliminary conference prior to a formal hearing*

- Offences
 - *provision for the Board to take action against a person (employer), who is not a registered veterinary practitioner, who directs or incites a veterinary practitioner employee to do anything in the course of professional practise that would constitute unprofessional conduct*

These amendments have already had a positive effect on the way the Board is better able to administer the veterinary legislation in a fair and transparent manner, providing natural justice for both the general public and registered veterinary practitioners.

Ⓞ MONITORING COMPLIANCE

To keep their obligations in relation to the supply and use of restricted drugs and knowledge of all legislation associated with the practice of veterinary medicine and surgery in Victoria in mind, registered veterinary practitioners are asked to complete a *Self Assessment Compliance Survey* annually. Practitioners hold the completed document on file, producing it only when required by the Board for random audit checks or in the course of an investigation into professional conduct where allegations indicate non-compliance.

Ⓞ OPERATIONAL REVIEW – DIRECTIONS 2007

Following the successful completion of goals set at the 2003 review, the Board is planning its next operation review session for early 2005. At this session the Board will prioritise goals for the next twelve months and plans for the remainder of the Board's term,

Ⓞ BOARD PUBLICATIONS

Guidelines for Veterinary Practice. The Board has issued three new Guidelines:

- Guideline 15 Inter-Practitioner Communications
- Guideline 16 Conflict of Interest for Veterinary Practitioners
- Guideline 17 Provision of Services Across Borders and Remote Clients

All *Guidelines* are available for downloading from the Board's website.

Board Update. The newsletter is usually issued to all registered veterinary practitioners four times per annum and is also available for downloading from the Board's website. 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 encountered difficulties in making the newsletter available to registered veterinary practitioners by e-mail and had to discontinue the service in the short-term.

Handbook for Veterinary Practitioners. The handbook is issued in hard copy to every veterinary practitioner registered in Victoria and updated on an as needs basis. It continues to be a very practical reference tool for registered veterinary practitioners. The Handbook contains the relevant legislation, *Guidelines* and the annual *Veterinary List*.

Ⓞ REGISTRATION

Of the total registered veterinary practitioners in Victoria, 92% graduated from Australian or New Zealand universities, and 61% of those graduated from the University of Melbourne. Overall, of those who hold the BVSc (Melbourne), 44% are female, however in the last five years, 67% of BVSc (Melbourne) graduates registering in Victoria are female. This not only shows that once registered, Victorian veterinary practitioners maintain registration to retirement and beyond, but also reflects the growing numbers of females completing veterinary science degrees.

In 1998 the percentage of female registered veterinary practitioners represented 36% of total registrations. This has risen to 44% in 2003/2004.

Those holding foreign qualifications represent 8% of total registrations, 14% of which have completed the *National Veterinary Examination (NVE)* offered by the *Australasian Veterinary Boards Council Inc.*

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

Year	New Registration	Renewal of Registration	Restoration to the Register	Total As at 30 June
2004	165	1847	11	2023
2003	157	1839	10	2006
				as at 31 December
2002	196	1768	30	1994
2001	169	1656	72	1897
2000	156	1543	115	1814
1999	133	1494	131	1758
1998	137	1503	119	1759

The Veterinary Practice Act 1997 Section 7 allows for the *Specific Registration* of applicants who do not hold veterinary qualifications recognised by the Board in order to be registered under Section 6 General Registration. There are five categories where the Board can grant Specific Registration:

- to enable the applicant to study at a tertiary institution
- to enable an applicant to teach or do research at a tertiary institution
- to enable an applicant to undergo training to acquire competencies required for Section 6 (that is, to sit the National Veterinary Examination)
- to meet an identified need because of their expertise
- to allow exchange of practice between a registered veterinary practitioner in Victoria and an applicant from another country.

Specific registration may not be granted for more than twelve months, and the Board may impose conditions or limitations on such registrations. Granting registration in these circumstances ensures the Victorian public is not prevented from receiving a high standard of veterinary care for their animals because a practitioner with a particular skill is unable to hold registration in this State. The Register shows five registrants holding specific registration, four of which have identified expertise and one who is sitting the final clinical of the National Veterinary Exam.

Registered veterinary practitioners are represented in a wide range of services in veterinary medicine and veterinary science. The range of employment type statistics show the diversity of practise conducted by registered veterinary practitioners in Victoria.

Employment Type	2003/2004	2002/2003*	2001	2000	1999	1998
Private Practitioner**	79%	79%	82%	84%	85%	84%
Small Animal	37%	35%				
Mixed	24%	23%				
Large Animal	3%	4%				
Equine	4%	2%				
Reproduction	1%	1%				
Not nominated	10%	14%				
Government Officer (Commonwealth/State Officer and Commonwealth/State Research)	3%	3%	3%	3%	4%	3%
Research & Development	1%	.5%	.5%	.5%	3%	2%
Pharmaceutical Industry	2%	2%	1%	1%	1%	1%
University						
Teacher	2%	2%	2.5%	2.5%	1%	3%
Research	1%	1%				
Exotic and/or Wildlife	.5%	.5%				
Pathology Services	1%	.5%				
Other Veterinary Pursuit	3.5%	4%	4%	4%	2%	4%
Non-Veterinary Pursuit	2%	2%	6%	1%	1%	2%
Non-practising (Retired/Treat own Animals etc)	5%	5.5%				

- * = 18 months
- ** = detailed private practice data commenced in 2002

During the reporting period, five registered veterinary practitioners were granted endorsement as veterinary specialists under section 8 of the Act, indicating an ongoing increase in the number of practitioners gaining the qualifications required for specialist endorsement. Applicants are gaining their qualifications either through the Australian College of Veterinary Scientists or the American Diplomate system. There is an increasing youthfulness in those applying for specialist recognition. A total of fifty-three registered veterinary practitioners hold endorsement as veterinary specialists in the disciplines of:

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

Registration fees for the years 1998-2004 can be seen below:

Year	Registration	Renewal of Registration	Late Renewal/ Restoration	Specialist
2004	\$315	\$220	\$330 - \$380	\$400
2003	\$300	\$210	\$315 - \$365	\$390
2002	\$298	\$204	\$306 - \$356	\$381
2001	\$290	\$198	\$297	\$370
2000	\$242	\$165	\$248	\$310
1999	\$235	\$160	\$240	\$300
1998	\$126	\$126	\$165	\$250

To facilitate the registration of veterinary practitioners coming to Victoria from interstate and/or overseas in a case of mass disease outbreak in Victoria, and in co-operation with the Chief Veterinary Officer's Unit, the Board finalised their policy on *Registration for Interstate and Foreign Veterinary Practitioners in an Animal Emergency*. The Board also confirmed its registration policy on *Particular Event Registration for Visiting Veterinary Practitioners* which would come into force for particular activities, such as large equestrian events, being held in Victoria.

G INVESTIGATING PROFESSIONAL CONDUCT

The number of complaints lodged against registered veterinary practitioners during the reporting period has moderately decreased from the level of complaints received annually in the previous five years. Whilst the number of registered veterinary practitioners has continued to rise over the last five years, the complaint rate per registered veterinary practitioner has decreased. Of the total complaints lodged in the reporting period 44% related to negligent/inadequate care, followed by behaviour and attitude 11% and fees 10%. Given that all parties to the complaint must be given adequate time to respond to the issues raised, the lead time for resolution was on average four months. Matters referred to a Formal Hearing understandably take longer.

The Board's Complaints Committee is constantly reviewing the disciplinary process to ensure complaints are dealt with in the most efficient way possible while maintaining the principles of natural justice for all those involved in the process.

An integral part of the investigation process is the answering of telephone complaints and queries. This can be quite an involved and emotionally challenging task, but is an important part of the process as 62% of initial complaints are resolved at that level. Less than 38% of calls proceed to written complaints, as some formal written complaints come directly from the website without the complainant having spoken to a Complaints Officer first. This reinforces the value of the Board's website to the public in outlining the investigation process and providing access to the complaint forms.

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

	2003/ 2004	2002/ 2003*	2001	2000	1999	1998
TOTAL	244	421	276	303	282	307
Telephone	177	315	208	229	220	226
Formal written	67	106	68	74	62	81

Types						
Negligent/Inadequate care	107	207	138	113	129	127
Cruelty/Mishandling	0	8	3	8	3	8
Failure to provide services/Refusal to treat	24	24	10	38	24	24
Unexplained death	6	14	9	12	7	12
Unauthorised treatment	15	12	9	n/a	n/a	n/a
Behaviour & attitude	27	60	33	20	24	22
Fees/Overservicing	25	46	25	27	22	41
Drug related	13	11	8	7	11	18
Inadequate communication	16	15	10	n/a	n/a	n/a
Miscellaneous	11	24	31	78	62	55

Telephone leading to Formal	38%	34%	32%	32%	28%	36%
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* = 18 months

	2003/ 2004	2002/ 2003*	2001	2000	1999	1998
Results of formal complaints**						
No further action	40	77	48	27	36	46
Withdrawn	3	2		3	2	8
Informal Hearings	13	26	16	17	16	12
Formal Hearings	3	2	1	2	4	2
Under investigation	17	11	3	26	6	13
Hearings results						
<i>Informal</i>						
Unprofessional Conduct not of a Serious nature – <i>proven</i>	2	9	6	5	7	4
Unprofessional Conduct not of a Serious nature – <i>un-proven</i>	10	15	10	12	9	8
Referred to Formal Hearing	1	2				
<i>Formal</i>						
Unprofessional Conduct of a Serious nature – <i>proven</i>	1	2	1	1	4	1
Unprofessional Conduct of a Serious nature – <i>un-proven</i>				1		
Case yet to be heard	2	2				
Fitness to Practise Investigations		1	2		2	

* = 18 months

** = may not add to total above due to length of time to process cases

G CONTINUING PROFESSIONAL DEVELOPMENT (CPD)

Introduced by the Board in 1994 - a first among the Australasian Veterinary Boards. Victorian veterinary practitioners continue to show their commitment to, as a minimum, maintaining their knowledge and skill in veterinary science.

Practitioners are asked to state the total number of units of participation in continuing education activities in the preceding twelve months at time of renewal of registration. Of the total number of renewals in this registration year, 46% did not respond to this question and the Board will be conducting random exception reporting audits over the next twelve months to ascertain why these practitioners have not provided that CPD data.

G COMMUNICATIONS

The Board's website has proven to be of interest to a great many people. Both veterinary practitioners and the public may access the Board's Guidelines, newsletters, Annual Reports, information about complaints and Registration, access quick links to other registration authorities and sites of relevance for veterinary practice and practitioners continue to utilise the on-line renewal of registration facility offered by the Board.

In February, along with the AVBC, the Board hosted a visit of a delegation from the Gansu Province of the Peoples Republic of China who were interested in the registration process in Victoria.

During the reporting period the Board provided input to the following governmental reviews or inquiries:

- Drafting of Prevention of Cruelty to Animals regulations in relation to sanctions which may be imposed on veterinary practitioners who breach the tail docking regulations.
- Sunsetting of Drug and Poisons Regulations.
- Review of Victorian radiation safety legislation in regard to the proposed issuing of licences to veterinary nurses to perform plain radiological examinations.

G CONSULTATION WITH THE PROFESSION

During the reporting period, the Board met with the Executive Committee of the Australian Veterinary Association Ltd. Victorian Division to discuss issues of interest and/or concern, and particularly the impact on the profession of the amendments to the legislation. The Board continues to welcome comments and suggestions from veterinary practitioners as this feed-back enables the Board to ensure that directives published as a guide to veterinary practice continue to reflect good veterinary practice, be relevant and practical.

G CONSULTATION WITH OTHER VETERINARY BOARDS

Veterinary registration in Australia is controlled by State and Territory legislation and since 1984 the registering Boards have met informally to consider registration and other matters beneficial to registration and standards of practice throughout Australia. In 1999, the *Australasian Veterinary Boards Council Inc. (AVBC)* was incorporated with membership of each of the registering authorities in Australia and the Veterinary Council of New Zealand. The veterinary associations in Australia and New Zealand are non-voting members of the AVBC.

The AVBC advises and makes recommendations to the registering authorities in Australia and New Zealand in relation to:

- the accreditation of veterinary schools and courses leading to a degree in veterinary science or medicine;
- assessment of the suitability for practice in Australia and New Zealand of persons with foreign veterinary qualifications; and
- uniform criteria for recognition of qualifications for registration

and the AVBC also:

- provides advice on matters concerning the occupational regulation of veterinary practitioners, including general and specialist registration; and
- encourages standardisation and quality assurance of veterinary services to the community in all jurisdictions.

The AVBC has a reciprocal agreement with the RCVS for the purposes of registration of veterinary practitioners who hold veterinary degrees from Australian, New Zealand and UK universities.

During the reporting period the AVBC has:

- ◆ conducted an accreditation re-visit of the Veterinary School of the University of Queensland;
- ◆ continued to search for an appropriate way to implement national registration;
- ◆ successfully applied to the Commonwealth for funding to enable the AVBC to address recommendations flowing from the Frawley Report (Review of Rural Veterinary Services);

- ◆ agreed to implement interview of graduates of the National Veterinary Examination as part of the registration process;
- ◆ agreed on new procedures for *Reasonable Assurance and Short Term Accreditation* for giving reasonable assurance of accreditation to proposed Veterinary Schools in Australia and New Zealand;
- ◆ recommended that the Bachelor of Veterinary Medicine awarded by University College Dublin be recognised for the purposes of registration, commencing with the graduating class of 2004; and
- ◆ recommended that applicants who have completed the Educational Commission for Foreign Veterinary Graduates (USA) be eligible for registration in Australia and New Zealand without further examination, provided they are able to demonstrate satisfactory competency in English and any other eligibility requirements

9 CONSULTATION WITH OTHER VICTORIAN REGISTRATION AUTHORITIES

Board representatives continue to find participation in the meetings of the Victorian health registration authorities an excellent networking opportunity. The Board is interested to see whether the outcome of the review being conducted by the Department of Human Services into the *Regulation of the health professions in Victoria* may indicate any further benefits to the veterinary legislation which may be proposed to the Minister in time.

9 THE COMMUNITY

Cultural Diversity

The Board has established a 'language bank' on the Veterinary Register to enable referral of pet owners to veterinary practitioners who can communicate in their native tongue. A total of 5% of all applicants renewing registration in 2004 reported proficiency in a language other than English with a broad selection of European, African, Oceanic and Asian languages. Where appropriate, the Board engages the services of an interpreting service during the course of investigations into professional conduct.

Women

The Board offers a family friendly working environment. Women are well represented throughout the diverse sections of the veterinary profession and the numbers of women graduating and registering to practise are increasing year by year.

9 STATUTORY OBLIGATIONS

Mutual Recognition (Victoria) Act 1998

The Board actively supports compliance with mutual recognition agreements both between all Australian jurisdictions and with New Zealand (*Trans Tasman Mutual Recognition (Victoria) Act 1998*).

National Competition Policy and Competitive Neutrality Requirements

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

Freedom of Information

The *Freedom of Information Act 1982* (FOI) gives the public a right of access to documents held by the Board. Applications under FOI have been as follows:

	2003/ 2004	2002/ 2003*	2001	2000	1999	1998
Number of requests	4	5	3		1	1
Access granted		1	2			1
Partial access granted	3	3			1	
Access denied	1	1	1			
Decision reviewed & overturned						
Decision reviewed & upheld	1	2				
Decision reversed by VCAT						

* = 18 months

Freedom of Information requests must be made in writing describing the documents requested and including payment of the \$20.00 application fee. The fee may be waived if the payment is likely to cause hardship to the applicant. Further charges may be payable for searching for documents (@ \$20.00 per hour) and photocopying (@ .20cents per page). Freedom of Information requests should be sent to:

-Freedom of Information Officer, Veterinary Practitioners Registration Board of Victoria, Level 11, 470 Collins Street, Melbourne 3000

Enquiries concerning Freedom of Information can be made on (03) 9620 7444

Occupational Health & Safety (OHS)

The Board holds insurance for workers' compensation as required by the Victorian WorkCover Authority. During the reporting period, the Board made no claims against this policy. Both staff and Board Members are made aware of established emergency procedures within the building and their particular responsibilities in taking care of their own health and safety in the workplace. OHS and risk management protocols are to be included in operational manuals issued to staff.

Whistleblowers Protection Act 2001

The *Whistleblowers Protection Act 2001* (WPA) came into effect on 1 January 2002. The WPA is designed to protect people who disclose information about serious wrongdoing within the Victorian Public Sector and to provide a framework for the investigation of these matters. During the reporting period, no disclosures have been made to the Board or the Ombudsman. The protected disclosure co-ordinator for the Department of Primary Industries (DPI) acts as an agent for the Board to receive disclosures under the Act, and applies DPI procedures in managing disclosures. Disclosures of improper conduct by the Board or its employees may be made to:

-Stuart Atkins, Protected Disclosure Co-ordinator, Department of Primary Industries, PO Box 4440, Melbourne 3001
Telephone: (03) 9658 4030 E-mail Stuart.Atkins@dpi.vic.gov.au

-The Ombudsman Victoria, Level 22/459 Collins Street, Melbourne 3000 Telephone: (03) 9613 6222
Tollfree: 1800 806 314

Ombudsman

During the reporting period, the Board underwent one investigation into process conducted by the Victorian Ombudsman. This scrutiny stemmed from an investigation conducted by the Board in relation to a complaint about unprofessional conduct which had been referred to the Ombudsman by the complainant. The Ombudsman concluded that the Board had dealt with the complaint in a reasonable manner.

Information Privacy Act 2000

The *Information Privacy Act 2000* provides for the protection of personal information held by the Board. Copies of the Board's Privacy Policy may be obtained on request from the office, or via the Website www.vetboard.vic.gov.au. Any privacy concerns may be directed to:

-Privacy Officer, Veterinary Practitioners Registration Board of Victoria, Level 11, 470 Collins Street, Melbourne 3000

Office-based environmental impacts

The Board has no direct control over the use of energy within and disposal of waste products from the building in which the office is located. However the Board does have a general policy of purchasing, using, recycling and disposing of products in as environmentally sustainable manner as is possible within the small office situation.

Commissioner for Public Employment Information Framework and Directions

Under the powers provided to the Commissioner for Public Employment in section 37(1)(c) of the *Public Sector Management and Employment Act 1998*, the Board co-operates with the Commissioner in providing information on the application of the Conduct and Employment Principles when requested.

Building Act 1993

The Board does not own or control any government buildings.

Availability of Relevant Information

Relevant information in relation to the financial reporting period listed in Ministerial Directions of the Minister for Finance and included in this report, is generally available to the relevant Minister, Members of Parliament and the public on request. Declarations of pecuniary interests and other information related to the appointment of Board Members are held in the Minister's office.

G HUMAN RESOURCES

The Board employs five officers - all but one are part-time, making a full-time equivalence of 3.44. (2003 fte 3.9; 2001 fte 3; 2000 fte 3; 1999 fte 2.4; 1998 fte 1.8)

Registrar	Miss Margaret Wilson ACIS
Deputy Registrar	Ms. Vicky Gurr BA, Grad Dip Lib, BArch(Hons)
Complaints Officers	Dr. Amanda Chin BVSc Dr. Gloria Tetlow BVSc
Administration Officer	Mrs. Jeanette Robertson

On the resignation of the Accounting Officer in July 2003, the Board took the opportunity to review its needs in light of compliance with the Financial Management Framework Compliance, and elected to outsource the accounting function to an accountancy firm - RSMI Bird Cameron.

Annual review of staff performance was introduced in the reporting period, and each staff member was set agreed goals for the ensuing twelve month period. Where desirable, specific training was provided to staff to assist them to be better equipped to achieve the best from their work. Otherwise, attendance at general update sessions, networking with staff from other Victorian registration authorities and in-house training has been encouraged.

G FINANCE

The Board's Finance and Administration Committee meets on a monthly basis, and provides advice and recommendations to the Board related to financial, governance and staff matters.

During the reporting period, and in line with established policy to hold sufficient in reserve to enable the Board to adequately fund any unforeseen legal actions, the Board transferred \$69,528 to the reserve making a total of \$231,875 in the reserve fund as at 30 June 2004.

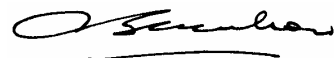
The Board has an established budgeting process and reviews the level of registration fees on an annual basis. Performance against budget is measured monthly.

The Board sought, and was granted, exemption from the Minister for Finance from the requirements of the Internal Audit Function and Audit Committee for the current period.

The accounts of the Board, prepared in accordance with the Financial Management Act 1994, Directions of the Minister for Finance and Australian Accounting Standards, have been audited for the twelve-month period ending 30 June 2004 and form the remainder of this report.



LR Coghlan BVSc
President



M B Wilson ACIS
Registrar



**FINANCIAL
STATEMENTS
2003 – 2004**





AUDITOR GENERAL
VICTORIA

REPORT OF AUDITOR-GENERAL'S DELEGATE

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

Audit Scope

The accompanying financial report of the Veterinary Practitioner's Registration Board ("the Board") for the financial year ended 30 June 2004, comprising a statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements, has been audited by KPMG under the delegated authority provided by the Auditor-General under the *Audit Act 1994*. The Board Members are responsible for the preparation and presentation on 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, 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 Accounting standards and other mandatory professional reporting requirements in Australia, and the financial reporting 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, and its financial performance and 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 in accordance with applicable Accounting Standards and the other mandatory professional reporting requirements in Australia, and the financial reporting requirements of the *Financial Management Act 1994*, the financial position of the Veterinary Practitioners Registration Board of Victoria as at 30 June 2004 and its financial performance and cash flows for the period then ended.

MELBOURNE
1/9/2004

Carmel Mortell
Partner
KPMG
Delegate of
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 Website www.audit.vic.gov.au

Auditing in the Public Interest

CERTIFICATION OF ANNUAL FINANCIAL STATEMENTS

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 period to which they relate and the financial position of the Board at the end of the financial period.
- (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 1 September 2004

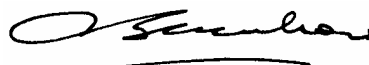
Signed in accordance with
a resolution of the Board:



Leigh Ross Coghlan BVSc
President



Alan Richard Gaskell FCPA
Member



Margaret Bronwen Wilson ACIS
Registrar

STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 30 June 2004

	Notes	2004 \$	18 months ended 30 June 2003 \$
REVENUE FROM ORDINARY ACTIVITIES	2	517,812	647,304
INTEREST REVENUE		26,037	25,551
TOTAL REVENUE FROM ORDINARY ACTIVITIES		543,849	672,855
 EXPENSES FROM ORDINARY ACTIVITIES	 3	 408,498	 556,764
MINISTERS AND ACCOUNTABLE OFFICERS	11	23,602	35,409
REMUNERATION OF AUDITOR	4	12,090	9,000
OFFICE SUPPLIES		6,798	9,151
REPAIRS AND MAINTENANCE		15,013	15,038
FINANCIAL BANK FEES		4,335	8,518
TOTAL EXPENSES FROM ORDINARY ACTIVITIES		470,336	633,880
 NET PROFIT FROM ORDINARY ACTIVITIES		 73,513	 38,975

The accompanying notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
As at 30 June 2004

	Notes	30 June 2004 \$	30 June 2003 \$
CURRENT ASSETS			
Cash			
Assets	14(b)	335,223	336,790
Receivables	6	22,276	7,560
Other Financial Assets	5	240,125	170,597
TOTAL CURRENT ASSETS		<u>597,624</u>	<u>514,947</u>
NON-CURRENT ASSETS			
Fixed assets	7	97,323	101,550
TOTAL NON-CURRENT ASSETS		<u>97,323</u>	<u>101,550</u>
TOTAL ASSETS		<u>694,947</u>	<u>616,497</u>
CURRENT LIABILITIES			
Payables	8	29,125	23,594
Provisions	9	13,617	16,741
TOTAL CURRENT LIABILITIES		<u>42,742</u>	<u>40,335</u>
NON-CURRENT LIABILITIES			
Provisions	9	18,057	15,526
TOTAL NON-CURRENT LIABILITIES		<u>18,057</u>	<u>15,526</u>
TOTAL LIABILITIES		<u>60,799</u>	<u>55,861</u>
NET ASSETS		<u>634,148</u>	<u>560,636</u>
EQUITY			
Accumulated surplus	18	634,148	560,636
TOTAL EQUITY		<u>634,148</u>	<u>560,636</u>

The accompanying notes form part of these financial statements

STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2004

	Notes	2004 \$	18 months ended 30 June 2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from registrants		505,369	648,912
Interest received		23,793	25,551
Payments to suppliers and employees		(441,807)	(610,154)
NET CASH INFLOW FROM OPERATING ACTIVITIES	14(a)	87,355	64,309
 CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets		(19,394)	(18,194)
Purchase of investments		(69,528)	(58,537)
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES		(88,922)	(76,731)
NET INCREASE/(DECREASE) IN CASH HELD		(1,567)	(12,422)
CASH AT BEGINNING OF THE FINANCIAL PERIOD		336,790	349,212
CASH AT THE END OF THE FINANCIAL PERIOD	14(b)	335,223	336,790

The accompanying notes form part of these financial statements

NOTES TO AND FORMING PART OF THE ACCOUNTS For the Year Ended 30 June 2004

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 financial report and have been drawn up in accordance with the Financial Management Act 1994, Australian Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and Urgent Issue Group Consensus Views. 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) Acquisition of Assets

The cost method of accounting is used for all acquisitions of assets. Cost is measured as the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly attributable to the acquisition.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

(b) 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%.

(c) 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.

(d) 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.

(e) 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.

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.

(f) Provision for Employee Entitlements (Long Service Leave)

The amount expected to be paid in respect of employees' entitlements for long service leave are accrued at expected salary levels at the date of payment.

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

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.

(g) Transition to International Financial Reporting Standards

The Board has been reviewing the Pending Accounting Standards and Pending Abstracts of the Australian Accounting Standards Board that will apply as from 1 July 2004 as part of the adoption of International Financial Reporting Standards by Australian reporting entities by 30 June 2005.

To date, no material changes to current accounting policies have been identified as part of the review process. The assessment of potential changes will continue throughout 2004-05. All changes to accounting policies will apply from 1 July 2004 in the determination of the opening balances required under Pending Accounting Standard AASB 1 First-time Adoption of Australian International Financial Reporting Pronouncements.

(h) Change in Accounting Period and Comparative Figures

This reporting period covers the twelve-month period beginning 1 July 2003 and ended 30 June 2004. Where required by accounting standards, comparative figures have been adjusted to conform with changes in presentation for the current year. Comparative figures are for the 18 month period ended 30 June 2003.

		2004	18 months ended
		\$	30 June 2003
			\$
2 REVENUE FROM ORDINARY ACTIVITIES			
(a) FEES			
Registration Fees - General Renewal		325,075	371,940
Registration Fees - General New		58,885	76,809
Registration Fees - General Late & Restoration		44,852	76,995
Registration Fees - Specialist Registration, Renewal & Late		14,580	20,449
Registration Fees - Reduced		32,749	19,077
Registration Fees - Refunds		(1,161)	(248)
Letters of Professional Standing Fees		7,013	8,663
Replacement Certificate Fees		209	162
Freedom of Information Application Fees		108	94
		482,310	573,941
(b) SALES			
Veterinary List		1,970	3,650
Posters & Handbook components		8	328
		1,978	3,978
(c) OTHER REVENUE			
AVBC service fee		20,600	30,600
AVBC re-imburement		1,567	4,342
Fines and penalties		8,098	21,975
Sundry		3,259	12,468
		33,524	69,385
TOTAL REVENUE FROM ORDINARY ACTIVITIES		517,812	647,304

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

	2004	18 months ended
	\$	30 June 2003
	\$	\$
3 EXPENDITURE FROM ORDINARY ACTIVITIES		
(a) SALARIES AND ASSOCIATED COSTS		
(i) SALARIES AND WAGES	175,527	220,324
(ii) ASSOCIATED COSTS		
Annual Leave	(131)	2,893
Long Service Leave	4,537	6,218
WorkCover	4,373	3,912
Superannuation	16,799	20,037
	201,105	253,384
(b) RENT AND AMENITIES		
Rent	37,485	55,084
Equipment rental	10,457	11,792
Telephone/Facsimile/Internet	5,357	7,864
Electricity	2,008	3,678
Insurance - Contents	1,018	1,446
Cleaning	3,568	5,737
	59,893	85,601
(c) PROFESSIONAL FEES		
Fees - Accounting	12,440	0
Legal Fees - General	4,022	11,170
	16,462	11,170
(d) PRINTING AND PUBLICATIONS		
Printing - Handbook	2,839	5,972
Printing - General	6,116	12,979
Printing - Newsletter and Annual Report	2,369	2,286
Publications - Legislation	3,048	100
	14,372	21,337
(e) HEARINGS AND APPEALS		
Preliminary Investigations	10,883	8,837
Informal Hearings	1,086	2,480
Formal Hearings	12,270	21,059
Fitness to Practise	0	1,330
	24,239	33,706

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

	2004	18 months ended
	\$	30 June 2003
	\$	\$
(f) GENERAL EXPENSES		
Postage and Courier	9,607	14,257
Depreciation	20,573	29,952
Travel - Board	12,444	19,677
Australasian Veterinary Boards Council Inc Membership Fee	37,610	64,071
Catering	4,373	3,783
Travel - Other & Parking	1,041	3,182
Advertising	608	2,162
Staff Amenities	561	731
Sundry	3,272	5,624
Bad Debts	0	699
Subscriptions/Memberships	1,284	1,330
Board Initiative - Supply & Use of Restricted Drugs Programme	0	2,123
Board Initiative - Directions 2004	0	2,200
Training	689	436
Accommodation	365	1,339
	92,427	151,566
TOTAL EXPENDITURE FROM ORDINARY ACTIVITIES	408,498	556,764
4 REMUNERATION OF AUDITOR		
Audit fees paid and payable to the Victorian Auditor General's Office for audit of the Board		
Payable as at 30 June 2004	12,090	9,000
	12,090	9,000
	30 June 2004	30 June 2003
	\$	\$
5 OTHER FINANCIAL ASSETS		
ANZ Term Deposit	231,875	162,347
ANZ Term Deposit	8,250	8,250
	240,125	170,597
6 RECEIVABLES		
Sundry Debtors	10,668	2,998
Accrued Interest	2,243	0
GST Receivable	9,365	4,562
	22,276	7,560

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

		30 June 2004	30 June 2003
		\$	\$
7	FIXED ASSETS		
	Furniture and fittings		
	At cost	131,082	131,082
	Less: Provision for Depreciation	(61,287)	(49,092)
		69,795	81,990
	Office Equipment		
	At cost	86,470	70,257
	Less: Provision for Depreciation	(58,942)	(50,697)
		27,528	19,560
	Total Fixed Assets	97,323	101,550

Movements in Carrying Amounts

	2004		
	Furniture & Fittings	Office Equipment	Total
	\$	\$	\$
Carrying amount at the beginning of the year	81,990	19,560	101,550
Additions	0	19,394	19,394
Disposals	0	(3,048)	(3,048)
Depreciation Expense	(12,195)	(8,378)	(20,573)
Carrying amount at the end of the year	69,795	27,528	97,323

Movements in Carrying Amounts

	2003		
	Furniture & Fittings	Office Equipment	Total
	\$	\$	\$
Carrying amount at the beginning of the period	82,888	24,888	107,776
Additions	15,625	8,101	23,726
Disposals	0	0	0
Depreciation Expense	(16,523)	(13,429)	(29,952)
Carrying amount at the end of the period	81,990	19,560	101,550

		30 June 2004	30 June 2003
		\$	\$
8	PAYABLES		
	Creditors and accruals	10,679	20,098
	SGC/PAYG	17,784	3,062
	GST Payable	662	434
		29,125	23,594

9	PROVISIONS		
	CURRENT		
	Employee benefits	13,617	11,741
	Provision for legal fees	0	5,000
		13,617	16,741

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

	30 June 2004	30 June 2003
	\$	\$
NON-CURRENT		
Employee benefits	18,057	15,526
	18,057	15,526
 AGGREGATE CARRYING AMOUNT OF PROVISIONS		
Current	13,617	16,741
Non Current	18,057	15,526
	31,674	32,267

10 CONTINGENT ASSETS AND LIABILITIES

As at 30 June 2004, the Board has no contingent assets or contingent liabilities.

11 MINISTER AND ACCOUNTABLE OFFICERS

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

The Hon. Bob Cameron, Minister for Agriculture

Dr. Leigh Coghlan; Prof. Ivan Caple; Mr. Alan Gaskell; Mr. Allan Burgess; Dr. Peter Cullen; Mr. John Dillon; Mr. Ken Douglas; Dr. Diane Gibney; Mr. Peter Hardham; Dr. Tom Hart; Dr. Steve Holloway; Dr. Debra McDonald; Dr. Hugh Millar; Dr. Ann Miller; Dr. Roslyn Nichol; Ms Hilary Pope; Prof. Virginia Studdert

Remuneration of Responsible Persons

	Number	Number
Income of Nil - \$9,999	17	11
	\$	\$
Total remuneration received by Responsible Persons	23,602	35,409

The Minister did not receive any remuneration from the Board.

Executive Remuneration

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

Other Transactions

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 30 June 2004

12 FINANCIAL INSTRUMENTS

(a) Terms, Conditions and Accounting Policies

Financial Instruments	Accounting Policy	Terms and conditions
(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
Investments	Investments are stated at the lower of cost and realisable value. Interest is recognised in the statement of financial performance when earned.	Term Deposit at an effective rate of 4.44% (2003 4.35%)
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 Instruments	Total Carrying Amount as per the Statement of Financial Position		Aggregate net fair value	
(i) Financial Assets	30 June 2004	30 June 2003	30 June 2004	30 June 2003
Cash	335,223	336,790	335,223	336,790
Receivables - trade debtors	22,276	7,560	22,276	7,560
Investments	240,125	170,597	240,125	170,597
Total Financial assets	<u>597,624</u>	<u>514,947</u>	<u>597,624</u>	<u>514,947</u>
(ii) Financial liabilities				
Creditors	29,125	23,594	29,125	23,594
Provisions	31,674	32,267	31,674	32,267
Total Financial liabilities	<u>60,799</u>	<u>55,861</u>	<u>60,799</u>	<u>55,861</u>

(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.

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

(c) Interest Rate Risk 30 June 2004

Financial instruments	Floating interest rate 2004	Fixed interest rate maturing in:			Non-interest bearing 2004	Balance Sheet amount 2004	Effective interest rate 2004
		< 1 year 2004	1 to 5 years 2004	> 5 years 2004			
	\$	\$	\$	\$	\$	\$	%
(i) Financial Assets							
Cash	335,223						4.20%
Receivables – trade					22,276		n/a
Investments		240,125					4.44%
Total financial assets	335,223	240,125			22,276	597,624	
(ii) Financial liabilities							
Creditors					29,125	29,125	
Provisions					31,674	31,674	
Total financial liabilities					60,799	60,799	

Interest Risk Rate 30 June 2003

Financial instruments	Floating interest rate 2003	Fixed interest rate maturing in:			Non-interest bearing 2003	Balance Sheet amount 2003	Effective interest rate 2003
		< 1 year 2003	1 to 5 years 2003	> 5 years 2003			
	\$	\$	\$	\$	\$	\$	%
(i) Financial Assets							
Cash	336,790					336,790	4.10%
Receivables – trade					7,560	7,560	n/a
Investments		170,597				170,597	4.35%
Total financial assets	336,790	170,597			7,560	514,947	
(ii) Financial liabilities							
Creditors					23,594	23,594	
Provisions					32,267	32,267	
Total financial liabilities					55,861	55,861	

(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 Statement of Financial Position.

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

Industry	Credit risk exposure			
	30 June 2004		30 June 2003	
	%	\$	%	\$
Other non-concentrated	100	22,503	100	7,560

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

13 SUPERANNUATION

The Board's full contribution to employee's superannuation funds for the period ended 30 June 2004 are:

	30 June 2004		30 June 2003	
	Rate	Number	Rate	Number
MLC Masterkey Superannuation	9%	1	8% & 9%	1
Flexiplan Australia	9%	1	8% & 9%	1
VicSuper Pty. Ltd.	9%	4	8% & 9%	3
CARE Superannuation Plan	9%	0	8% & 9%	2
AXA Superannuation	9%	1	8% & 9%	1
Catholic Superannuation	9%	1	8% & 9%	1
Australian Retirement Fund Superannuation	9%	0	8% & 9%	1
AMP Superannuation	9%	1	8% & 9%	1
Leigh R Coghlan Pty Limited	9%	1	8% & 9%	0

All funds are accumulation schemes.

Total contributions made by the Board during the reporting period were \$16,799 (2003 \$20,037) Outstanding contributions as at 30 June 2004 are \$8,314 (2003 nil). No loan exists between the funds and the Board.

14 STATEMENT OF CASH FLOWS

(a) RECONCILIATION OF RESULT FROM OPERATING ACTIVITIES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2004 \$	18 months ended 30 June 2003 \$
Results from ordinary activities	73,513	38,976
Depreciation of fixed assets	20,573	29,952
Fixed Assets written off	3,048	0
Bad debts written off	0	699
Other	(31)	(5,532)
	97,103	64,095
Decrease/(Increase) in receivables	(14,686)	1,607
Increase/(Decrease) in payables	5,531	(15,504)
Increase/(Decrease) in provisions	(593)	14,111
Net cash inflow from operating activities	87,355	64,309

(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 statement of financial position as follows:

Cash on Hand	200	200
ANZ Banking Group Ltd	(26,520)	(208)
ANZ Banking Group Ltd CMA Reserve	361,543	336,798
	335,223	336,790

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

	2004	18 months ended 30 June 2003
	\$	\$
15 CAPITAL COMMITMENT		
There were no capital commitments as at 30 June 2004 (2003 \$ nil).		
16 LEASING COMMITMENT		
Operating leases contracted for but not capitalised in the accounts:		
Payable		
less than one year	16,768	43,668
later than one but not later than five years	7,319	15,247
later than five years	0	0
	24,087	58,915
	24,087	58,915
17 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.		
18 CHANGE IN EQUITY AND MOVEMENTS IN EQUITY NOTE FOR ADJUSTMENT TO ACCUMULATED SURPLUS		
Accumulated surplus		
Accumulated surplus at the beginning of the financial year	560,636	521,660
Net result for the reporting year	73,512	38,976
Accumulated surplus at the end of the financial year	634,148	560,636
	634,148	560,636

SUMMARY OF FINANCIAL PERFORMANCE
For the Years 1998 - 2004

	2003 – 2004	2002 - 2003*	2001	2000	1999	1998
	\$	\$	\$	\$	\$	\$
REVENUE FROM ORDINARY ACTIVITIES	517,812	647,305	488,754	464,128	403,954	280,119
INTEREST REVENUE	26,037	25,551	10,893	6,062	8,250	7,853
TOTAL REVENUE FROM ORDINARY ACTIVITIES	543,849	672,855	499,647	470,190	412,204	287,972
EXPENSES FROM ORDINARY ACTIVITIES	408,498	556,764	349,887	366,870	270,966	194,823
MINISTER AND ACCOUNTABLE OFFICERS	23,602	35,409	21,458	20,370	18,189	16,544
REMUNERATION OF AUDITOR	12,090	9,000	4,850	4,600	4,600	4,600
OFFICE SUPPLIES	6,798	9,151	6,006	8,468	3,996	6,573
REPAIRS AND MAINTENANCE	15,013	15,038	7,762	1,383	706	1,790
FINANCIAL BANK FEES	4,335	8,518	4,934	6,155	2,881	1,084
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	470,336	633,880	394,897	407,846	301,338	225,414
NET PROFIT FROM ORDINARY ACTIVITIES	73,513	38,975	104,750	62,343	110,866	62,558

* = 18 months



COMPLIANCE INDEX TO DISCLOSURE REQUIREMENTS 2004

The Annual Report of the Veterinary Practitioners Registration Board of Victoria is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of compliance with statutory disclosure requirements.

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 Building Act 1993
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NOTES



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Veterinary Practitioners Registration Board of Victoria
ABN 88 393 171 326
Level 11, 470 Collins Street, Melbourne, Victoria, Australia 3000
Telephone +613 9620 7444 Facsimile +613 9620 7044
Email enquiries@vetboard.vic.gov.au
Website www.vetboard.vic.gov.au