



# VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA

ANNUAL REPORT 2020-21



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The Hon. Mary-Anne Thomas MLC  
Minister for Agriculture  
1 Spring Street  
Melbourne VIC 3000

Dear Minister

**Annual Report**

In accordance with the *Financial Management Act 1994*, I am pleased to present the Annual Report of the Veterinary Practitioners Registration Board of Victoria for the year ending 30 June 2021.

Yours sincerely

**Deputy President  
Veterinary Practitioners Registration Board of Victoria**

30 September 2021



# VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA

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# ABOUT THE VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA

## ESTABLISHMENT AND PURPOSE

The Veterinary Practitioners Registration Board of Victoria is a statutory authority established under the *Veterinary Practice Act 1997* (VPA).

The purpose of the VPA, in addition to establishing the Board, is to protect the public by providing for the registration of veterinary practitioners and investigations into the professional conduct and fitness to practise of registered veterinary practitioners.

## RELEVANT MINISTER

The Board reports to the Minister for Agriculture, who is supported by the Department of Jobs, Precincts and Regions (DJPR).

During the 2020-21 reporting period, the responsible Ministers were the Hon. Jaclyn Symes MP, Minister for Agriculture (1 July 2020 – 21 December 2020) and the Hon. Mary-Anne Thomas MP, Minister for Agriculture (22 December 2020 – 30 June 2021).

## FUNCTIONS

Under section 62(1) of the VPA, the Board's functions are to:

- (a) register persons who comply with the requirements of this Act as to registration so that they may hold themselves out as veterinary practitioners and veterinary specialists in Victoria
- (b) recognise qualifications and accredit courses of training which provide qualifications for registration as veterinary practitioners and specialists
- (c) establish competency in veterinary practice, whether by conducting or arranging examinations or by other means
- (d) investigate the professional conduct or fitness to practise of registered veterinary practitioners and impose sanctions where necessary
- (e) issue guidelines about appropriate standards of veterinary practice and veterinary facilities
- (f) advise the Minister on any matters relating to its function
- (g) when so requested by the Minister, give to the Minister any information reasonably required by the Minister
- (h) any other functions conferred on the Board by [the VPA].

## OUR MISSION

The mission of the Veterinary Practitioners Registration Board of Victoria ("Vetboard Victoria", "the Board", "VPRBV") is 'to protect the public and the health and welfare of animals by regulating veterinary practitioners through the effective administration of the VPA'.

## OUR VALUES

Vetboard Victoria is committed to upholding the values of responsiveness, integrity, impartiality, accountability, respect, leadership and human rights, as outlined in the Codes of Conduct for Directors of Victorian Public Entities and Victorian Public Sector Employees of Special Bodies.

## OUR SERVICE CHARTER

In providing our services, Vetboard Victoria aims to be fair, open, attentive, respectful and consistent. Our service charter outlines our service commitment and can be viewed at: [www.vetboard.vic.gov.au](http://www.vetboard.vic.gov.au) > About > Service charter.

## DEPUTY PRESIDENT'S MESSAGE

On behalf of the members of the Board, I am pleased to present the Annual Report of the Veterinary Practitioners Registration Board of Victoria for the 2020-21 financial year.

In a year characterised by transition, the Board put much thought into organising and resourcing its investigative functions to address a significant increase in complaints and the increasing complexity of complaints made to the Board.

After reviewing the Board's investigation and compliance structure, the Board made the decision to restructure operations to increase operational efficiency and strengthen in-house legal and veterinary technical capability. These changes align with the Board's strategic objectives and the Minister for Agriculture's Statement of Expectations.



Another notable change this year was the launch on 1 May 2021 of the Board's revised guidelines for appropriate standards of veterinary practice and veterinary facilities. The guidelines have been substantially restructured and their content revised to reflect contemporary expectations of the veterinary profession and the public. The guidelines provide a framework to guide professional practice and are used by the Board when evaluating the professional conduct of a veterinary practitioner.

A series of webinars launching the guidelines, facilitated by Board President Ted Whittem with presentations from all Board members, was well attended by veterinary practitioners and interested stakeholders. The webinars also served as a good opportunity for Victorian veterinarians to put faces to the names of the current Board members.

I am writing this in lieu of former President, Professor Ted Whittem, who departed the Board shortly after the end of the reporting period. In his 2 very full years with the Board, Ted steered us through a period of public crisis, communicating with the profession during the novel coronavirus (COVID-19) pandemic and 2019 bushfires. Achievements for which he will be remembered include leading the revision and launch of the Board's current guidelines and supporting the establishment of the Board's compliance team. Board members and staff are grateful to Ted for his engaged leadership and kind service.

In her second year as General Manager & Registrar, Michelle Cunningham continued to oversee Board operations most capably, supported by fewer staff during this transitional period. At 30 June 2021, Michelle was assisted by 3 permanent employees (2.4 FTE) in administrative and registration roles and 2 agency staff in compliance and finance roles (1.6 FTE). The year also saw the departure of 2 long-serving part-time Investigation Officers, to whom the Board extends its appreciation for their dedicated service.

In relation to Board operations, we anticipated last year that the continuing COVID-19 pandemic might require the Board to work remotely in 2021, and this has proven to be the case. For much of the year, Board meetings and hearings were held online and staff worked from home. At times when restrictions were relaxed and the Board's office was open, Board members and staff followed COVIDSafe practices.

In communications, the Board has continued to assist the veterinary profession to meet the challenges of operating in a COVIDSafe way via email and website updates on changing government restrictions. While the human pandemic continued, in 2020-21 there was also a serious outbreak of avian influenza; the first case in a Victorian dog of the ehrlichiosis disease caused by the tick-borne *Ehrlichia canis* bacteria; some concerning cases of megaesophagus in dogs, and the detection of variant henipavirus in an Australian horse. The Board disseminated biosecurity alerts and advisories about these animal health and biosecurity matters to all registered veterinary practitioners in Victoria on behalf of the Victorian and Australian Chief Veterinary Officers and the Australian Veterinary Association.



Reporting on the Board's legislative function of registering veterinary practitioners, there were 3,703 veterinary practitioners registered in Victoria on 30 June 2021. Registration increased slightly in the reporting period compared with 2019-20, but notably less than in 2018-19. This is likely due to the "COVID effect", with international and interstate registration clearly slowing during Melbourne's long lockdown in the second half of 2020. Registration applications increased with the lifting of that lockdown and opening of domestic borders and the graduation of veterinary students from the University of Melbourne – more of whom appear to have chosen to register in Victoria than usual. Coming to Australia from international locations is still restricted, and a shortage of veterinary practitioners in Australia has been widely reported. To help address this situation, the Board expedited registration applications from suitably qualified veterinary practitioners within the bounds of veterinary practice legislation.

Reporting on the Board's investigative function, the 2020-21 year saw a sustained uplift in complaint and compliance activity. Of 586 initial enquiries, 337 were about the professional conduct of veterinary practitioners. The Board received 127 written complaints, compared with 119 last year and 82 the year before. The Board also held 11 informal and 3 formal hearings, with findings of unprofessional conduct in all but one (informal) hearing.

In the coming year, as the compliance team commences its work, the Board plans to release a compliance strategy and produce more resources to assist veterinary practitioners and animal owners to understand their responsibilities and what they can expect if they lodge/are subject to a complaint.

During the 2020-21 year, the Board reviewed its fee structure. In May of this year, the Board announced to veterinary practitioners that the Board's general registration fees would be increasing from \$390 to \$425 to help meet the costs of reorganisation and other initiatives. The Board will be consulting registered veterinary practitioners in Victoria about additional fee increases which the Board has projected will be required to undertake its functions.

In closing, I thank my fellow Board members for their contributions through 2020-21 and extend my appreciation to Michelle and her team for their diligence and good humour during a year of change. The Board looks forward to building on its initiatives in the 2021-22 year.

A handwritten signature in black ink, appearing to be "JP" followed by a stylized flourish.

**Deputy President**



## YEAR IN REVIEW

### REGISTRATION

#### QUALIFYING FOR REGISTRATION

The Board grants registration to persons who either have the qualifications to register or meet other requirements for registration under the VPA.

On behalf of all registration authorities in Australia and New Zealand, the Australasian Veterinary Boards Council (AVBC) assesses and recommends veterinary schools/qualifications for accreditation. The AVBC's website contains a list of all qualifications the Board currently recognises as providing eligibility to apply for registration in Australia without further examination. In 2020-21, the Bachelor of Veterinary Medicine and Science from the University of Surrey (United Kingdom) was added to the list of recognised qualifications.

#### NECESSITY TO REGISTER IN VICTORIA

A person whose principal place of residence is or will be in Victoria who wishes to practise as a veterinary practitioner must apply for registration as a veterinary practitioner in Victoria.

Veterinary practitioners and specialists who live in another Australian State or Territory and hold general registration in that jurisdiction can practise in Victoria without having to be registered in Victoria. These practitioners are deemed to be registered in Victoria under sections 3A and 3B of the VPA, which enable the national recognition of veterinary registration (NRVR). Veterinary practitioners who intend to live in Victoria and continue practising on the expiry of their interstate registration are required to register in Victoria before their interstate registration expires.

Veterinary practitioners who are practising in Victoria under the NRVR must practise subject to any conditions, limitations and/or restrictions placed on their registration by the registration authority in their State or Territory.

#### NUMBER OF VETERINARY PRACTITIONERS REGISTERED IN VICTORIA

At 30 June 2021, 3,703 veterinary practitioners were registered in Victoria.

During the 2020-21 year, the Board granted general registration in Victoria for the first time to 230 persons. The Board also reinstated 40 persons to the Register of Veterinary Practitioners after periods during which those persons had either not practised as a veterinary practitioner or practised in another jurisdiction.

There was 2.2% net growth in the number of practitioners on the Register of Veterinary Practitioners at 30 June 2021, compared with the numbers of practitioners on the Register at 30 June 2020.

#### Registrants by category of registration

There are 4 categories of registration in Victoria:

1. General registration under section 6 of the VPA.
2. Specific registration under section 7(1) of the VPA, for persons who do not qualify for general registration.
3. Specialist endorsement under section 8 of the VPA.
4. Non-practising registration under section 7A of the VPA.

#### Registration at a glance 2020-21

3,703 veterinary practitioners were on the Register in Victoria at 30 June 2021 – an increase of 2.2% from 30 June 2020:

- 230 practitioners were granted general registration for the first time in Victoria
- 40 general registrants were reinstated to the register
- 33 practitioners were granted specific registration with conditions, and
- 11 general registrants were granted specialist endorsement.

Of the vets who renewed their registration in 2021, 97.8% of vets renewed online, with 31% renewing within the first week of the registration renewal period.

Table 1 shows the numbers of veterinary practitioners in Victoria at 30 June 2021 categorised by type of registration and in total, compared with numbers in the previous 2 years. The table also shows the change in numbers from the previous year.

**Table 1 – Numbers of veterinary practitioners by category of registration and total numbers of veterinary practitioners at 30 June 2021**

Registration category	2021	2020	2019	Change from 2020
General	3454*	3384*	3269*	Increased 70
Specific	33	31	34	Increased 2
Non-practising	85	86	88	Decreased 1
Specialist	131	120	118	Increased 11
<b>Total</b>	<b>3703</b>	<b>3621</b>	<b>3509</b>	<b>Total increase 82</b>

\*In 2020-21, 13 veterinary practitioners with general registration had conditions on their registration (compared with 15 in 2019-20).

## Specific registration

At 30 June 2021, 33 registrants held specific registration in Victoria under section 7(1) of the VPA.

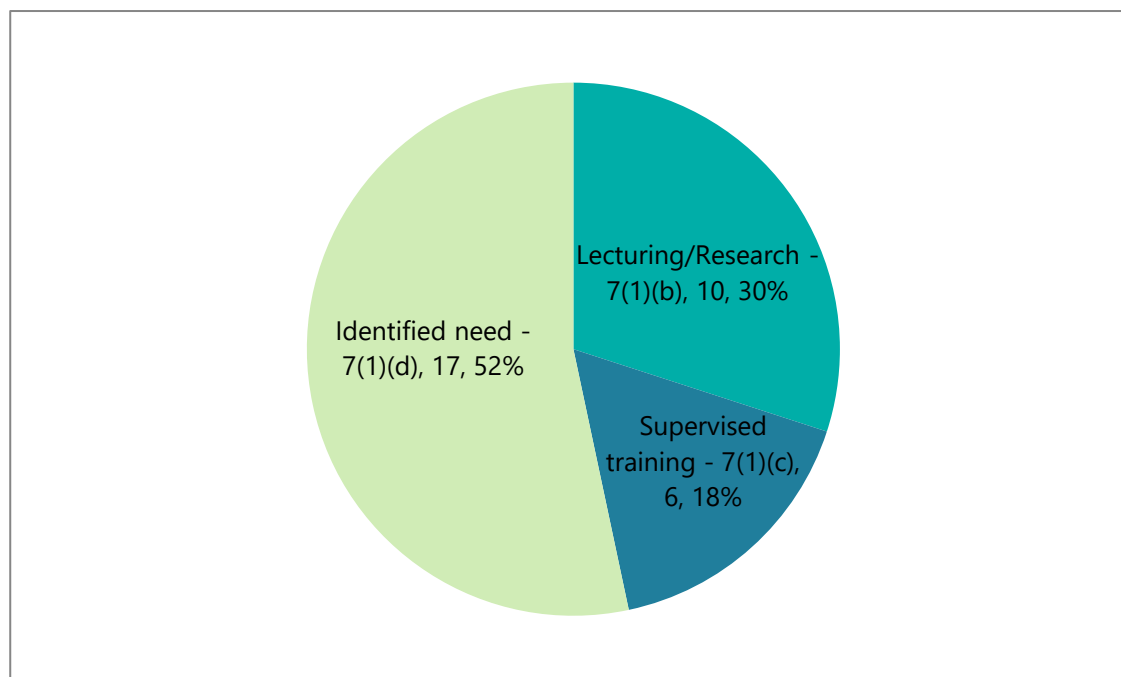
Registrants with specific registration all have conditions imposed on their registration by the Board. Conditions usually restrict employment to a specific employer (or study to a specific tertiary institution) under the supervision of a veterinary practitioner approved by the Board. All specific registrants are granted registration for a maximum of 12 months, although they may apply for specific registration again before their current period of registration expires.

The 33 persons with specific registration under section 7(1) of the VPA were:

- 6 persons granted specific registration under section 7(1)(c) of the VPA so they could gain supervised clinical practice to prepare to gain a qualification which is recognised by the Board as qualifying them for general registration, e.g., the Australasian Veterinary Examination (AVE). If these registrants gain such a qualification, they will be able to apply for general registration in Victoria. Due to COVID-19 restrictions, only one Victorian practitioner with specific registration under section 7(1)(c) of the VPA was able to leave Victoria to sit the final AVE clinical examination in Queensland. As this candidate is required to re-take one part of that examination, in 2020-21 no registrants holding this category of specific registration became eligible to apply for general registration in Victoria.
- 10 persons granted specific registration under section 7(1)(b) of the VPA so they could work as teachers or researchers in the Faculty of Veterinary and Agricultural Sciences at the University of Melbourne.
- 17 persons granted specific registration under section 7(1)(d) of the VPA because it had been deemed necessary for persons with qualifications of the type held by those persons to provide veterinary services in order to meet an identified need, e.g., a need identified by government departments such as the Commonwealth Scientific & Industrial Research Organisation's Centre for Disease Preparedness, the Australian Government Department of Agriculture, Water and the Environment or DJPR.

Figure 1 on the next page shows the numbers and percentages of veterinary practitioners to whom the Board granted specific registration in 2020-21 so they could: prepare to achieve a qualification recognised by the Board such as the AVE ("Supervised training") or work at the University of Melbourne ("Lecturing//Research") or meet an identified need for a veterinary practitioner ("Identified need").

**Figure 1 – Numbers and percentages of veterinary practitioners holding specific registration in Victoria at 30 June 2021, by type of specific registration.**



### Specialist endorsement

Under section 8 of the VPA, a registered veterinary practitioner who has completed extensive advanced training may apply for endorsement as a veterinary specialist.

The body responsible for assessing and recommending specialist registration of a veterinary practitioner is the Advisory Committee on Registration of the Veterinary Specialists (ACRVS), an AVBC standing sub-committee.

Table 2 below provides details of the 11 veterinary practitioners registered as specialists in 2020-21 on the recommendation of the ACRVS, a slight increase from the 9 specialists registered in 2019-20.

**Table 2 – Veterinary practitioners granted specialist endorsement in 2020-21**

Date endorsed	Name of specialist	Specialist category
1 July 2020	Dr Tania Shaw	Small Animal Surgery
5 August 2020	Dr Patrick Shearer	Veterinary Anatomical Pathology
31 August 2020	Dr Emma Croser	Veterinary Clinical Pathology
15 September 2020	Dr Takanori Sugiyama	Small Animal Surgery
7 October 2020	Dr Seng Wai Yap	Veterinary Radiology
4 November 2020	Dr Robert Menzies	Veterinary Dentistry
2 December 2020	Dr Benjamin Kaye	Small Animal Surgery
11 January 2021	Dr Alessandra Santamaria	Small Animal Surgery
10 February 2021	Dr Ashley Phipps	Dairy Cattle Medicine & Management
12 May 2021	Dr Mara Schier	Veterinary Anaesthesia & Analgesia
17 May 2021	Dr Salih Eminaga	Veterinary Neurology

## REGISTRANTS BY TYPE OF EMPLOYMENT

Tables 3 and 4 below provide a breakdown of the primary area of employment recorded by veterinary practitioners registered in Victoria (where veterinary practitioners chose to provide this information).

**Table 3 – Registrants by type of employment**

Employment type	% 2021*	Previous employment type (if different in previous years)	% 2020*	% 2019*
Government officer - Commonwealth	1.56	Government officer	2.46	2.51
Government Officer - Local	0.05			
Government Officer - State	1.56			
Government research - Commonwealth	0.35	Government researcher	0.42	0.42
Government research - State	0.03			
University research	1.59		1.33	1.48
University teaching	1.94		1.99	2.13
Corporate research & development	0.32	Research and development	0.17	0.17
Pathology services	0.78		0.69	0.74
Pharmaceutical industry	0.73		0.80	0.82
Exotics and/or wildlife	1.21		0.69	0.68
Private practitioner (total)	82.39 <sup>#</sup>		65.78	68.98
Private practitioner (other)	1.21			
Private practice - Equine	5.64			
Private practice – Large animal	1.48			
Private practice - Mixed	14.9			
Private practice - Production	1.51			
Private practice – Small animal	57.65			
Other veterinary pursuit	3.24		1.99	2.08
Treatment of own animals	1.29		0.99	1.11
Retired and non-practising	2.29	Retired	0.44	0.45
Non-veterinary pursuit	0.65		0.36	0.39
		Non-practising	1.13	1.19
Not specified	-		20.77 <sup>#</sup>	16.72

\* Figures do not add up to a total of 100% due to rounding.

<sup>#</sup> Veterinary practitioners nominate their own field of practice in their online record. Before 2020-21, this field was not mandatory. It is highly likely that the increased number of veterinary practitioners in private practice (particularly small animal practice) is attributable to this field now being mandatory.

**Table 4 – Private practitioner employment type as a percentage of total practitioners in private practice**

Employment type	% 2021	% 2020	% 2019*
Mixed	18.09	25.01	24.56
Small animal	69.93	64.38	63.25
Large animal	1.80	2.22	2.22
Equine	6.85	6.14	6.11
Production animal	1.83	2.26	2.35
Private practice type (other)	1.47	-	-

\* Figures do not add up to a total of 100% due to rounding.

## REGISTRATION RENEWAL

Registration renewal commenced on 1 June 2021.

The Board's small registration team (1.8 FTE) coordinated a high volume of renewal-related communications during the renewal period. Commencing on 1 June 2021, all veterinary practitioners eligible to renew their registration received a preliminary email, a launch email and launch SMS. Following launch, eligible veterinary practitioners who had not renewed received email and text reminders.

When renewing their registration, veterinary practitioners complete a compliance declaration which includes:

- a statement that they are fit to continue practising as a veterinary practitioner
- a commitment to complying with the provisions of the VPA and observing the minimum standards set out in the Board's Guidelines
- a statement that they have fulfilled their professional obligations relating to continuing professional development.

Within the first week of the renewal period, 31.23% of eligible practitioners had completed their compliance declarations and renewed online, compared with 34.51% of eligible practitioners in the first week of renewal in 2020 and 25.9% in the first week in 2019. At 30 June 2021, 93.14% of all practitioners eligible to renew their registration had renewed, compared with 91.78% of all practitioners eligible to renew at 30 June 2020.

In total, 97.75% of veterinary practitioners who renewed their registration renewed online for the 2020-21 year. While renewal data is accurate to 30 June 2021, it should be noted that veterinary practitioners are able to renew their registration up to 31 July 2021.

At the end of the renewal period, notices of removal from the Register of Veterinary Practitioners are sent by registered post and emailed to practitioners who have not renewed their registration.

## LETTERS OF PROFESSIONAL STANDING ISSUED

The Board issues letters of professional standing to other veterinary authorities to confirm a veterinary practitioner's registration and their standing with the VPRBV during their period of registration.

In 2020-21, the Board issued 187 letters of professional standing about veterinary practitioners currently or previously registered in Victoria to other Australian or international veterinary registration authorities, compared with 222 letters in 2019-20. This decrease is probably attributable to COVID-19 restrictions causing veterinary practitioners to postpone relocating to other jurisdictions and applying for registration with other veterinary registration authorities for which a letter of professional standing is required.

## HONORARY REGISTRANTS

The Board currently recognises practitioners who first registered with the Board more than 50 years ago by waiving registration fees. During the renewal period, the Board identified 11 practitioners eligible for what is called "honorary registration". At 30 June 2021, there were 86 honorary registrants, comprising one endorsed specialist, 61 general registrants and 24 registrants with non-practising registration.

## INVESTIGATION

One of the Board's core functions is to investigate the professional conduct or fitness to practise of registered veterinary practitioners and impose sanctions where necessary (section 62 VPA).

### INVESTIGATION PATHWAYS

Before lodging a written complaint, members of the public may call the Board if they have any questions about the process.

In 2020-21, the Board's investigations team handled more than 586 queries relating to complaints and compliance. This included 337 initial queries about the professional conduct of veterinary practitioners (compared with 195 initial queries in 2019-20).

In preliminary discussions, Board staff clarified the Board's functions and process, explained what the Board can investigate, and referred out of jurisdiction matters to appropriate agencies.

Board staff may explain to callers that:

- the Board can consider complaints about a veterinary practitioner's treatment of or refusal to treat an animal, over-servicing, unauthorised treatment, and communication, behaviour and attitudes
- the Board cannot investigate complaints about the fees set by practitioners
- the Board does not provide a dispute resolution service and complainants cannot expect the types of outcomes that might be negotiated during the settlement of a dispute, e.g., payment of compensation.

Complainants are encouraged to discuss issues directly with the veterinary practitioner and try to reach an agreement in the first instance before lodging a formal complaint with the Board.

### INVESTIGATION OF COMPLAINTS

If a complainant lodges a written complaint about a veterinary practitioner's professional conduct, the Board must investigate that complaint unless it is either lacking in substance or vexatious.

During the 2020-21 year, the Board received 127 written complaints compared with 119 in the 2019-20 year and 82 in the year before that.

#### Complaint issues

The main concerns in the complaints investigated in 2020-21 were:

- the clinical management of an animal
- the veterinary practitioner's communication with the animal owner
- the adequacy of clinical records.

Complainants also raised other issues, including refusal to treat or provide services, communication issues relating to referral and consent, over-servicing, and the supply and use of drugs.

#### Preliminary Investigation Panels

If the Board determines that a complaint should be investigated, the matter is delegated in accordance with section 21(3) of the VPA to either an officer of the Board or a sub-committee of the Board consisting of not more than 3 members of the Board. This sub-committee is known as a "Preliminary Investigation Panel" (PIP) and is currently the predominant method of delegation for investigation. The committee is supported by members of the compliance team.

#### Complaints at a glance 2020-21

- 586 initial enquiries (337 about conduct)
- 127 complaints received
- 69 complaints delegated to investigation
- 11 informal hearings resulting in 10 findings of unprofessional conduct not of a serious nature
- 3 formal hearings resulting in 3 findings of unprofessional conduct of a serious nature.



After preliminary investigation, the panel may recommend one of the following actions to the Board:

- that the Board hold an informal hearing into the matter if the panel believes the evidence presented may indicate unprofessional conduct which is not of a serious nature, or
- that the Board hold a formal hearing into the matter if the panel believes the evidence presented may indicate unprofessional conduct of a serious nature, or
- that the Board commence a preliminary investigation into the health of the registered veterinary practitioner, or
- that the investigation should not proceed further.

Of the 127 complaints received in 2020-2021, 69 were delegated for preliminary investigation. Of these 69 matters, 68 were delegated for preliminary investigation into the professional conduct of the practitioner and one (1) was delegated for preliminary investigation into the health of the veterinary practitioner. A further matter was referred for preliminary investigation into the health of the veterinary practitioner following the conclusion of the preliminary investigation into the professional conduct of the practitioner.

Forty-two (42) matters were not delegated as they were found to be lacking in substance, were outside of the Board's jurisdiction or were vexatious.

Sixteen (16) of the complaints received in 2020-2021 were considered shortly after the close of the reporting period. It should be noted that complaints are considered by the Board at the next scheduled monthly Board meeting following receipt of a complaint.

### Informal Hearings

After considering the recommendation of the preliminary investigation panel, the Board may determine that a matter should be the subject of an informal hearing heard by an informal hearing panel. Panels usually consist of 3 persons (VPA s35).

If an informal hearing panel finds that the veterinary practitioner has engaged in unprofessional conduct which is not of a serious nature, the panel may make one or more of the determinations specified in section 38(2) of the VPA, including determining that the veterinary practitioner undergo counselling, undertake further education and/or be cautioned or reprimanded.

Eleven (11) informal hearings were held during the 2020-21 year (including some matters that were referred to an informal hearing in the previous financial year). The panels convened to hear those matters determined that:

- One (1) veterinary practitioner had not engaged in unprofessional conduct
- 10 veterinary practitioners had engaged in unprofessional conduct which was not of a serious nature, and of those veterinary practitioners:
  - one (1) practitioner was reprimanded and required to undertake further education
  - one (1) practitioner was cautioned and counselled
  - 2 practitioners were cautioned and required to undertake further education
  - 2 practitioners were counselled and required to undertake further education
  - 4 practitioners were counselled.

### Formal Hearings

After considering the recommendation of the preliminary investigation panel, the Board may decide that a matter should be the subject of a formal hearing heard by a formal hearing panel usually consisting of 3 persons (VPA s42).

Formal hearings are generally open to the public. The veterinary practitioner who is the subject of a formal hearing is entitled to make submissions to the panel and be represented by an Australian legal practitioner.

If a formal hearing panel finds that a veterinary practitioner has engaged in unprofessional conduct of a serious nature, the panel may make one or more of the determinations specified in section 45(2) of the VPA, including determining that:

- the veterinary practitioner undergoes counselling, be cautioned or reprimanded, give a written undertaking about their conduct and/or undertake further education or training
- conditions, limitations or restrictions should be placed on the veterinary practitioner's registration
- the veterinary practitioner's specialist endorsement should be changed or cancelled
- the veterinary practitioner's registration should be suspended or cancelled.

During the 2020-21 year, the Board held 3 formal hearings. Each of the practitioners was found to have engaged in unprofessional conduct of a serious nature, and in all three cases the panel determined to reprimand the veterinary practitioner, impose conditions on their registration, and require them to pay the reasonable costs of the formal hearing. In addition:

- one (1) practitioner was suspended
- one (1) practitioner was fined the sum of \$2,000.

In addition to the 3 formal hearings held this year, a further 3 matters were referred to a formal hearing during the 2020-21 year.

Table 5 below provides an overview of all complaint activity in 2020-21, showing the numbers of initial queries and written complaints received by the Board, the number of complaints the Board investigated (or not), the outcomes of preliminary investigations held during the period, and a summary of hearing activity including outcomes of hearings held during the period.

**Table 5 – Overview of Board complaint activity**

Conduct queries and complaints			
	2020-21	2019-20	2018-19
Conduct queries	337	195	149
Written complaints	127	119	82
Complaint decisions <sup>1</sup>			
Complaints not delegated for preliminary investigation	42	37	8
Complaints delegated for preliminary investigation	69	82	74
Complaint decisions made after the close of the reporting period	16	0	3
Outcomes after preliminary investigation <sup>2</sup>			
Matter not to proceed further	24	32	63
Withdrawn	1	8	1
Referred to informal hearing	15	20	15
Referred to formal hearing	3	6	8
Preliminary investigations outstanding at 30 June	73	61	41

<sup>1</sup> Decisions as to delegation of complaints occur in the month following receipt. Delegation decisions for FY21 pertain only to the complaints received within the reporting period including those received within the reporting period but decided in the month following the close of the reporting period.

<sup>2</sup> The timing of the consideration of preliminary investigation recommendations results in outcomes from preliminary investigations including a mixture of matters carried over from previous years as well as those completed within the reporting period.

Hearing activity												
Board action	2020-21				2019-20				2018-19			
Hearings held	Informal		Formal		Informal		Formal		Informal		Formal	
	11		3		15		4		16		2	
Finding of unprofessional conduct?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	10	1	3	0	10	5	4	-	11	5	2	-

## INVESTIGATIONS INTO THE HEALTH OF REGISTERED VETERINARY PRACTITIONERS

Under section 25 of the VPA, the Board may initiate an investigation if it believes the ability of a registered practitioner to practise veterinary medicine or surgery may be affected:

- (a) because of the physical or mental health of the veterinary practitioner, or
- (b) the veterinary practitioner has an incapacity, or
- (c) the veterinary practitioner has a severe substance dependence.

During the 2020-21 year, the Board delegated 2 matters for preliminary investigation into the health of a registered veterinary practitioner. Monitoring arrangements continued for several veterinary practitioners whose investigations concluded during or before the 2020-21 year.

## OFFENCES

The Board may prosecute persons who engage in certain activities deemed to be an offence. In 2020-21, no prosecutions under part 5 of the VPA were initiated by the Board.

## KEY INITIATIVES AND PROJECTS

### STRATEGIC PLANNING

The Board's mission is 'to protect the public and the health and welfare of animals by regulating veterinary practitioners through the effective administration of the VPA'.

The Board's strategic objectives fall under 6 broad headings:

1. **Regulation:** To protect the public
  - by ensuring veterinary practitioners are registered and properly qualified
  - by investigating disciplinary and fitness to practise matters involving registered veterinary practitioners to ensure that appropriate standards of professional conduct are maintained.
2. **Reputation:** To be seen as a fair and effective regulator by all stakeholders.
3. **Modernisation:**
  - To improve processes related to core functions and implement digital and system modernisation to enhance accessibility and provide for quicker and simpler interaction with and by the Board.
  - Increased use of a risk-based approach to regulation.
  - To develop advice/recommendations to the Minister on opportunities to reform relevant laws.
4. **Finance:** To be financially efficient, stable and responsible.
5. **Governance and business systems:** To maintain effective and efficient governance and business systems.
6. **People:** To continuously improve our culture and capability.

Strategic and operational initiatives undertaken or commenced by the Board in 2020-21 are set out below.

### STRATEGIC AND OPERATIONAL INITIATIVES

#### Publication of the Board's revised guidelines for veterinary practice and veterinary facilities

One of the Board's functions listed under section 62(1)(e) of the VPA is that the Board may issue guidelines ("Guidelines") about appropriate standards of veterinary practice and veterinary facilities. The Board's Guidelines provide a framework to guide professional practice and may be used by the Board when evaluating the professional conduct of a veterinary practitioner.

In early 2021, the Board completed a comprehensive review of its Guidelines including a public consultation. The Guidelines have been substantially restructured and their content revised to reflect contemporary expectations of the veterinary profession and the public.

A preview copy of the Guidelines was published for registered veterinary practitioners, the general public and interested stakeholders on 1 March 2021, and the Board held 3 well-attended webinars to introduce the Guidelines on 25 March, and 15 and 29 April 2021 (with accompanying Continuing Professional Development materials).

The Guidelines were launched on 1 May 2021 in web- and PDF-formats. When considering matters involving events occurring on or after 1 May 2021, the Board will refer to the revised Guidelines.

The Board plans to publish and distribute additional materials to supplement the Guidelines in the 2021-22 year, including responses to recurring questions and factsheets for animal owners and veterinary practitioners.

## Compliance strategy and review of investigation and compliance functions

A key component of the Minister's Statement of Expectations is for the Board to adopt a risk-based approach to its regulatory and compliance responsibilities under the VPA. In 2020-21, the Board continued its work on development of a compliance strategy to support a transition to a risk-based approach and inform the Board's decisions on regulatory activity.

In addition to work towards a compliance strategy, the Board also reviewed the Board's investigation and compliance structure and decided to transition the existing Investigations Team to an end-to-end Compliance Team comprising 2 full-time Regulatory Investigations Lawyers and a part-time registered veterinary practitioner in the role of Technical Officer-Veterinary (with some further assistance provided by the Board's existing Registration & Compliance Officer). The team will be led by a full-time Compliance Manager, with the transition to be completed shortly after commencement of the 2021-22 financial year. This move to strengthen the Board's in-house capacity and capability ensures that the team possesses and has access to contemporary technical and practical legal and veterinary skills and knowledge, enabling end to end management of the complaint process with greater efficiency while continuing to ensure procedural fairness. The reorganisation aligns with the Board's strategic direction and the expectations of the Minister for Agriculture and the community at large.

## Review of sub-committee structures

Achieving and maintaining effective and efficient governance is among the Board's strategic priorities. The governance structure of the Board is largely defined by the VPA, which allows the Board to establish sub-committees to support its work.

In 2021, the Board continued a comprehensive structural review of its sub-committees commenced in 2020, with the purpose of ensuring each committee actively contributes to the effective and efficient performance of the Board's regulatory duties.

## COMMUNICATIONS INITIATIVES

### Contact with Vetboard Victoria

The Board is committed to achieving the target timeframes set out in its service charter to respond to verbal enquiries within 3 business days and written enquiries within one week. In 2020-21, Board staff responded to over 95 percent of initial contacts within 72 hours (most within 24 hours) and more complex queries within one week. Almost all first contact with the Board is handled by 2 staff members (1.8 FTE), the Board's Communications & Registration Officer and Registration & Compliance Officer. In addition to triaging most incoming email and post to the Board, these staff members handled 1,564 telephone calls during the reporting period, 586 of which were compliance-related enquiries from members of the public or veterinary practitioners.

The Board receives a broad range of enquiries from the public and veterinary practitioners. Many are questions from veterinary practitioners about eligibility for registration and lodging registration applications or from members of the public about lodging a complaint. Some enquiries from veterinary practitioners are about how to practically apply the Board's Guidelines, for example how the veterinary practitioner-owner-animal (VOA) relationship applies to the care of herds, what to do if there is some doubt over who owns an animal, and how to terminate a VOA relationship with a client. Conversely, members of the public may call to ask if a veterinary practitioner can terminate a relationship with them, treat their animal without their permission, or require them to attend for a consultation before issuing a prescription. We receive many queries from veterinary practitioners about their obligations in relation to veterinary medications, some of which we refer to the Victorian Department of Health's Office of Medicines & Poisons Regulation. We often receive queries from veterinary practitioners about their obligations in relation to setting up a veterinary business or the sharing of veterinary medical records. Sometimes queries are about very specific veterinary technical matters relating to desexing or vaccination. In 2020-21 we received many queries from

practitioners and the public about application of COVID-19 restrictions, particularly what could be classified as an animal welfare issue, and whether dog groomers could operate during hard lockdowns.

### **Vetboard Victoria website, newsletter and other communications**

Through 2020-21, Vetboard Victoria's website was continuously reviewed and updated with information, including a web-based copy of the Board's Guidelines with links to relevant legislation and regular news items including updates for veterinary practitioners on COVID-19 restriction levels. The Board redeveloped its online process for paying for and requesting a letter of professional standing and has almost completed a planned transition of registration application and other forms to web-based forms.

Vetboard Victoria released 4 editions of the Board's quarterly newsletter in September 2020, December 2020, April 2021 and June 2021. In November 2020, we also issued an additional update seeking feedback on a proposed new animal welfare Act for Victoria, alerting veterinary practitioners to cases of megaesophagus in dogs, and providing a general COVID-19 update.

Board email updates have generally high readership. Over the course of the year an average of 56% of recipients opened Board newsletters, with 23% clicking through to further content. The Board's most read communication of the year was an update on escalated COVID-19 restrictions and how they affected veterinary practitioners, issued on 14 August 2020 after the Victorian Government declared a State of Disaster and COVID-19 case rates peaked at 725 cases. Sixty-seven per cent (67%) of recipients opened this email, with many vets opening the email more than once – indicating that it was a valuable source of information.

The Board plays an important role in distributing essential biosecurity information to veterinary practitioners on behalf of the Australian and Victorian Chief Veterinary Officers. These communications are also highly read, with an average readership of 60.51% for biosecurity information sent about a serious outbreak of avian influenza in Victoria, the first case in a Victorian dog of the ehrlichiosis disease caused by the tick-borne *Ehrlichia canis* bacteria and detection of variant henipavirus in an Australian horse.

## **STATEMENT OF EXPECTATIONS**

On 21 July 2019, the then Minister for Agriculture the Hon. Jaclyn Symes MP re-issued the Board with a Statement of Expectations in relation to improving the administration and enforcement of regulation for the period 1 July 2019 to 30 June 2021.

The statement set the Minister's expectations for the following key areas:

- timeliness
- risk-based strategies
- compliance related assistance and advice
- accountability and transparency
- evaluation
- reporting.

[Appendix 3 of this report](#) presents the Board's response to the Minister, which includes initiatives undertaken to deliver on these expectations to 30 June 2021. The Board looks forward to receiving the Minister's Statement of Expectations for the next reporting period.

## CURRENT YEAR FINANCIAL REVIEW

For the year ended 30 June 2021, there were no significant changes to the Board's financial position, no major changes or factors affecting performance, and no major contracts let.

Overall, the Board's aim is to maintain a positive financial position. In 2020-21, VPRBV's result was a net deficit of -\$22,652, and at 30 June 2021 the balance of VPRBV's equity was \$953,294.

There were no events occurring after 30 June 2021 which may significantly affect Board operations in subsequent reporting reports.

The Board does not manage any capital projects.

There was one consultant engaged where the total fees payable to the consultant were \$10,000 or greater.

## BOARD FIVE-YEAR FINANCIAL SUMMARY

The Board's 5-year financial summary from 2017 to 2021 is presented in Table 6 below.

**Table 6 – Board 5-year financial summary**

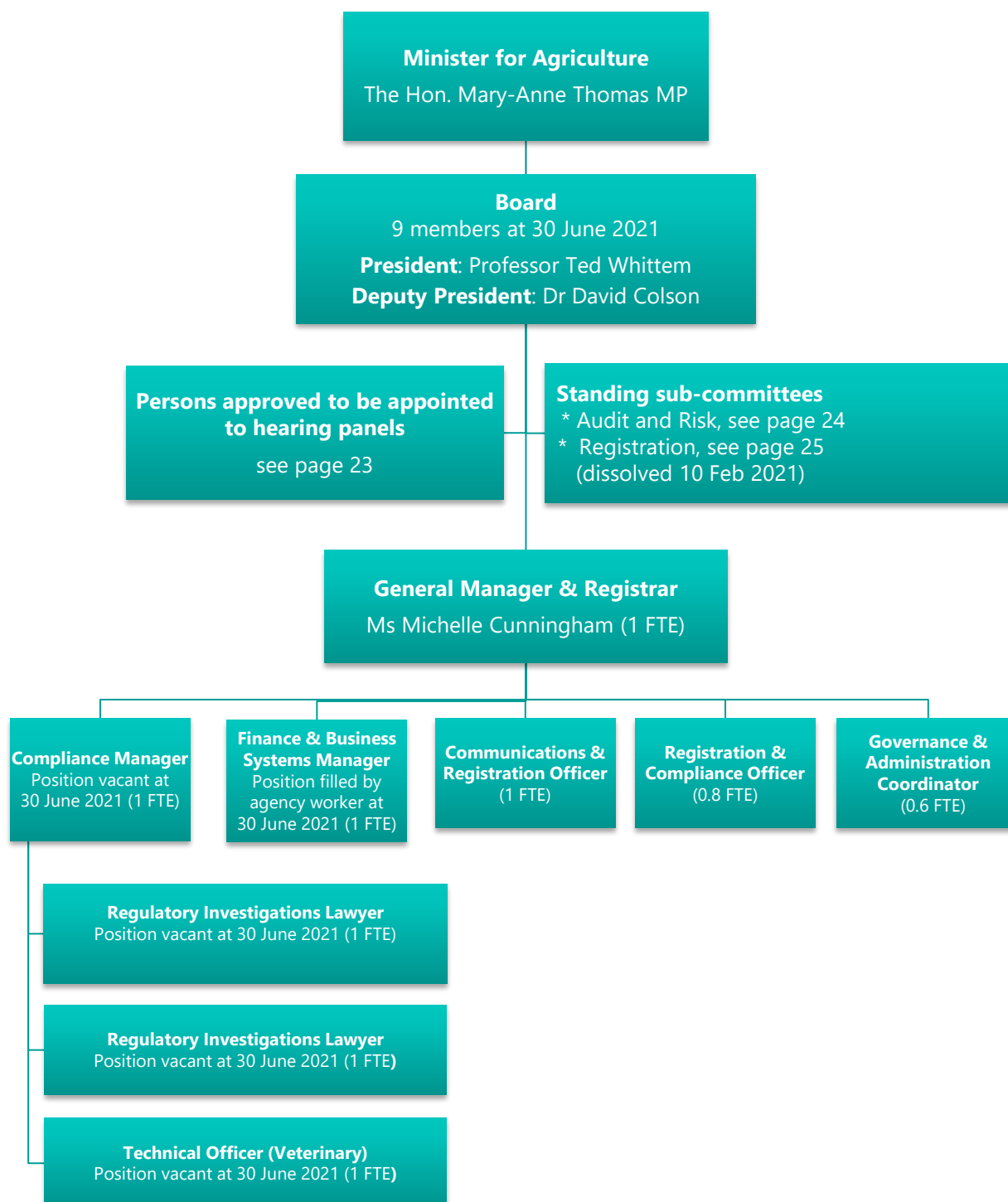
	2021	2020	2019	2018	2017
	\$	\$	\$	\$	\$
Income from operating activities	1,455,007	1,418,047	1,325,941	1,245,407	1,071,559
Total income from transactions	1,519,710	1,561,276	1,425,567	1,291,309	1,092,523
Total expenses from transactions	(1,542,362)	(1,544,417)	(1,438,822)	(1,191,043)	(934,918)
Net result from transactions	(22,652)	16,859	(13,255)	100,266	157,605
Net result for the period	(22,652)	16,859	(13,255)	100,266	154,552
Net cash flow from operating activities	168,306	186,465	379,250	174,412	302,507
Total assets	3,272,495	3,287,260	2,547,416	2,193,655	2,020,926
Total liabilities	2,319,201	2,311,314	1,555,718	1,188,702	1,116,239
Total equity	953,294	975,946	991,698	1,004,953	904,687



# GOVERNANCE AND ORGANISATIONAL STRUCTURE

## VETBOARD VICTORIA ORGANISATIONAL STRUCTURE

On 30 June 2021, the Veterinary Practitioners Registration Board of Victoria had the following organisational structure:



Note that Compliance/Investigation and Finance and Business Systems areas were staffed by temporary agency workers as at 30 June 2021, as there were some vacancies at the close of the reporting period.

## THE MINISTER

The Board reports to the Minister for Agriculture, who is supported by the DJPR (Victoria).

During the 2020-21 reporting period, the responsible Ministers were the Hon. Jaclyn Symes MPM, Minister for Agriculture (1 July 2020 – 21 December 2020) and the Hon. Mary-Anne Thomas MP, Minister for Agriculture (22 December 2020 – 30 June 2021).

## THE BOARD

The 9 members of the Board are nominated by the Minister for Agriculture and appointed by the Governor in Council for a three-year period. The members of the Eighth Board were appointed on 18 June 2019 for the period to 30 June 2022. Membership of the Eighth Board is constituted as follows pursuant to section 63 of the VPA:

- 6 registered veterinary practitioners:
  - one (1) employed by the Crown and nominated by the Minister – Dr Tracey Bradley
  - one (1) employed by the University of Melbourne and nominated by the Minister – Professor Ted Whitem
  - 4 others: Dr Charlie Blackwood, Dr Kate Clarke, Dr David Colson and Dr Fiona Hendrie
- 3 other members:
  - one (1) lawyer: Ms Raelene Harrison
  - 2 non-veterinary members: Ms Kathryn Johns and Ms Ellen Kittson.

## BIOGRAPHIES OF BOARD MEMBERS



**Professor Ted Whitem (President, Eighth Board)**

*President, Veterinary Member and University of Melbourne appointment – appointed to the Board in June 2019*

During the reporting period, Professor Ted Whitem was Chair of Veterinary Clinical Sciences at the University of Melbourne, having previously held the positions of Head of School and Associate Dean of Clinical Programs. Professor Whitem has extensive experience as a veterinary practitioner in private practice, academia and industry. He is an endorsed specialist in veterinary pharmacology, having served as Chairman of the Examination Committee of the American College of Veterinary Clinical Pharmacology and as Head Examiner (Fellowship-Pharmacology) for the Australian College of Veterinary Scientists Chapter of Pharmacology. He has provided expert opinion for investigations and court cases and sat on disciplinary panels for organisations such as Harness Racing Victoria.



**Dr David Colson (Seventh and Eighth Boards)**

*Deputy President Eighth Board, Veterinary Member – appointed to the Board in October 2017*

Dr David Colson graduated from the University of Melbourne with a Bachelor of Veterinary Science in 1988, then completed a Masters in Dairy Cattle Medicine and Management in 1995. Dr Colson has worked in mixed practice with a focus on dairy cattle in South West Victoria for over 28 years. A member of the Cattle Chapter (Ruminant Nutrition) of the Australian and New Zealand College of Veterinary Scientists, he has held honorary or Board positions with WestVic Dairy (Dairy Australia Regional Development Program) and the Australian Veterinary Association. Dr Colson currently works with the Vet Group as a small animal senior clinician, establishing policies and supervising patient care and client satisfaction standards.



**Dr Charlie Blackwood (Eighth Board)**

*Veterinary Member – appointed to the Board in June 2019*

A graduate of the University of Sydney with a Master of Veterinary Science (Small Animal Practice) from Murdoch University, Dr Charlie Blackwood has had a 30-year career as a veterinary practitioner with a focus on small animals, horses and cattle. At Warrnambool Veterinary Clinic, Dr Blackwood's work involves surgical and medical treatment of small animals, with additional work in beef and dairy cattle. Dr Blackwood is a Member of the Australian and New Zealand College of Veterinary Scientists (Ruminant Nutrition). Dr Blackwood brings significant experience and qualifications in governance to the Board as a graduate of the Australian Institute of Directors. He has been a Director at Warrnambool Veterinary for over 20 years and was a Member of the Board of Moyne Health Service for 12 years.



**Dr Tracey Bradley (Seventh and Eighth Boards)**

*Veterinary Member and Crown appointment – appointed to the Board in August 2013*

Dr Tracey Bradley is the Crown nominee for the Board. A graduate of the University of Melbourne, Dr Bradley has worked as a veterinary practitioner and in mixed practice in Australia and the United Kingdom. Dr Bradley is a Member by examination of the Australian and New Zealand College of Veterinary Scientists (Epidemiology). She joined the then Department of Agriculture in Victoria in 1995, working in field and laboratory roles. She now focusses on aquatic species as Principal Veterinary Officer, Aquatic Animal Health, covering areas of research, policy and national strategy. Dr Bradley was recently seconded to the Department of Health for 8 months to work in the Intelligence Unit on the COVID-19 response in Victoria.



**Dr Kate Clarke (Eighth Board)**

*Veterinary Member – appointed to the Board in June 2019*

A graduate of the University of Queensland, Dr Kate Clarke has worked as a veterinary practitioner in mixed and small animal practice since 1998. Dr Clarke is a Member by examination of the Australian and New Zealand College of Veterinary Scientists (Small Animal Medicine). One of 80 women in science from around the world to participate in the Homeward Bound leadership program in Antarctica, Dr Clarke brings strategic planning, legal and financial governance skills from both her service on various community councils and her Master of Business Administration. Arising from her particular interest in mental health and career engagement, she is currently the Project Lead of the Sustainable Veterinary Careers initiative and also serves within the Australian Veterinary Association's Australian Graduate Mentor Program for young veterinary practitioners.



**Ms Raelene Harrison (Eighth Board)**

*Lawyer – appointed to the Board in June 2019*

With over 20 years' experience as a practising lawyer, Ms Raelene Harrison has a number of undergraduate and postgraduate qualifications in law, governance and animal science. She started her career in financial services law and is now Managing Director and Principal Lawyer of a law firm specialising in animal, equine, veterinary and agricultural law, welfare and ethics. She has recently completed a postgraduate research project in international veterinary ethics and equine welfare. Ms Harrison also has practical experience in working within legislative and regulatory frameworks including those which govern veterinary practitioners in Victoria and Australia-wide. She brings experience in administrative, dispute resolution and litigation management. Ms Harrison sits on several ethics and animal welfare committees.



#### **Dr Fiona Hendrie (Eighth Board)**

*Veterinary Member – appointed to the Board in June 2019*

A graduate of the University of Queensland, Dr Fiona Hendrie has worked as a veterinary practitioner in small animal clinical practice for 20 years.

A founder of the Beleura Veterinary Hospital, which now has 17 staff, she brings experience in personnel and business management to the Board.



#### **Ms Kathryn Johns (Seventh and Eighth Boards)**

*Non-Veterinary Member – appointed to the Board in March 2016*

Ms Kathryn Johns holds a Bachelor of Economics (Accounting Major) from Monash University and is a Certified Practising Accountant. Ms Johns has over 20 years' experience within the Health Industry as a Senior Finance Professional. She has experience within a range of other sectors including hospitality, hotels, tourism, arts, media, publishing, entertainment, retail, insurance, health, fitness and mining. Ms Johns is a Director of Flemington Financial Services (Bendigo Bank) and is Chair of Directors at Yarra Ranges Enterprise Centres, a business incubator helping start up and develop new businesses. Currently, she also works as a finance consultant and small business manager in the tourism sector.



#### **Ms Ellen Kittson (Eighth Board)**

*Non-Veterinary Member – appointed to the Board in June 2019*

Currently a senior Policy Officer at the Department of Education and Training (Victoria), Ellen Kittson brings experience in the assessment and determination of disputes as the inaugural Chair of the West Australian Agricultural Practices Disputes Board. Ms Kittson had ongoing interactions with veterinary practitioners as a Senior Lead Technologist for 3 years at a veterinary pathology laboratory. She also brings committee experience as a current member of an animal ethics committee and 2 human research ethics committees.

## **BOARD MEETINGS**

The Board held 11 ordinary meetings during the year ending 30 June 2021 on the following dates:

- 1 July 2020
- 5 August 2020
- 2 September 2020
- 7 October 2020
- 4 November 2020
- 2 December 2020
- 10 February 2021
- 10 March 2021
- 14 April 2021
- 12 May 2021
- 9 June 2021

Table 7 below shows member attendance at Board meetings for the 2020-21 period.

**Table 7 – Board meeting attendance (11 meetings convened)**

Board members	Eligible to attend	Attended
<b>Eighth Board</b>		
Professor Ted Whitem (President)	11	11
Dr David Colson (Vice President)	11	10
Dr Charlie Blackwood	11	11
Dr Tracey Bradley	11	11
Dr Kate Clarke	11	11
Ms Raelene Harrison	11	11
Dr Fiona Hendrie	11	11
Ms Kathryn Johns	11	11
Ms Ellen Kittson	11	10

## PERSONS APPROVED TO BE APPOINTED TO PANELS

Under sections 35(4) and 42(4) of the VPA, the Governor in Council may approve persons recommended by the Minister to be eligible to be appointed to informal and formal hearing panels.

Table 8 below shows the persons approved as eligible to be appointed to informal and formal hearing panels by the Governor in Council as at 30 June 2021, and the number of times approved persons sat on panels.

**Table 8 – Persons approved by Governor in Council for appointment to hearing panels**

Name of approved person	Category	Effective appointment date	Number of times sat on informal or formal hearing panels in 2020-21
Dr Terrence Bassett	Veterinary practitioner	1 July 2020	1 IH* / 0 FH*
Mr Geoffrey Coates	Community member	1 July 2020	3 IH / 0 FH
Mr Phillip Davies	Community member	1 July 2020	0 IH / 0 FH
Dr Andrew Giddy	Veterinary Practitioner	1 July 2020	0 IH / 0 FH
Mr Peter Harris	Community member	1 July 2020	2 IH / 1 FH
Professor Peter Mansell	Veterinary practitioner	1 July 2020	1 IH / 0 FH
Professor Anna Meredith	Veterinary practitioner	1 July 2020	0 IH / 0 FH
Dr Rachel Peacock	Veterinary practitioner	1 July 2020	0 IH / 0 FH
Dr Stewart Ryan	Veterinary practitioner	1 July 2020	0 IH / 1 FH
Dr Barry Smyth	Veterinary practitioner	1 July 2020	0 IH / 1 FH
Dr Stacey Sullivan	Veterinary practitioner	1 July 2020	2 IH / 0 FH
Mr Antonio Tenaglia	Community member	1 July 2020	0 IH / 0 FH

\* IH – Informal hearing; FH – formal hearing.



## BOARD SUB-COMMITTEES

The Board's standing sub-committees provide advice and recommendations on key areas of operation. While Audit and Risk sub-committee meetings continued through 2020-21, most meetings of other standing sub-committees were deferred while the Board conducted a review of its standing sub-committees.

The Board's standing Professional Standards sub-committee did not meet during the reporting period and was formally dissolved on 10 February 2021.

The Board's standing Registration sub-committee met once during the period and was formally dissolved on 10 February 2021, with the work of that sub-committee incorporated into operational functions and registration decisions made at meetings of the Board or by Board Delegate Michelle Cunningham.

Between 10 February 2021 and 10 March 2021, the Board agreed to establish several ad-hoc sub-committees to work in the areas of:

- Compliance strategy
- Stakeholder Engagement and Communications
- Recruitment and Remuneration.

## STANDING AUDIT AND RISK SUB-COMMITTEE

During the reporting period, the Board's Audit and Risk sub-committee consisted of the following members:

- Dr Charlie Blackwood (Chair)
- Ms Raelene Harrison to 10 March 2021
- Ms Kathryn Johns
- Dr Tracey Bradley from 10 March 2021
- Ms Ellen Kittson from 14 April 2021
- Professor Ted Whittem (ex-officio).

During 2020-21, the Audit and Risk sub-committee reviewed its charter, which was amended with the agreement of the Board on 10 February 2021. The key functions of the Audit and Risk sub-committee are to review the appropriateness of:

- financial reporting
- performance reporting
- system of risk oversight and management
- system of internal control
- data protection and security.

The Audit and Risk sub-committee met 8 times during 2020-21.

Table 9 below shows membership and meeting attendance for the Board's Audit and Risk sub-committee.

**Table 9 – Audit and Risk sub-committee membership and meeting attendance 2020-21**

Name	Independent	Term	Eligible to attend	Attended
Dr Charlie Blackwood (Chair)	✓	01/07/2019 – 30/06/2021	8	8
Ms Raelene Harrison	✓	01/07/2019 – 10/03/2021	4	4
Ms Kathryn Johns	✓	01/07/2019 – 30/06/2021	8	8
Dr Tracey Bradley	✓	10/03/2021 – 30/06/2021	4	4

Name	Independent	Term	Eligible to attend	Attended
Ms Ellen Kittson	✓	18/05/2021 – 30/06/2021	2	2
Prof Ted Whitem (ex-officio)	X	01/07/2019 – 30/06/2021	8	4

## STANDING REGISTRATION SUB-COMMITTEE

From 1 July 2020 to the committee's formal dissolution on 10 February 2021, the members of the Board's Registration sub-committee were Dr Tracey Bradley (Chair), Dr Kate Clarke, Dr Fiona Hendrie and Professor Ted Whitem (ex-officio).

The Registration sub-committee assisted the Board with statutory functions relating to obtaining, and holding, registration to practise as a veterinary practitioner. The sub-committee's functions included to:

- provide advice to the Board on registration, including advice on qualifications for general registration, eligibility for specific registration, practitioners working with interstate registration, and maintenance of the Register of Veterinary Practitioners
- assess registration applications which involve a degree of complexity, and make recommendations to the Board about those applications
- ensure that the Register of Veterinary Practitioners is accurate and up to date
- develop and review policies and procedure on the registration of veterinary practitioners in Victoria, including registration fees, renewal of registration, and the Register of Veterinary Practitioners
- produce communications about registration and ensure that registration information for applicants and other stakeholders is relevant and accessible.

Membership and attendance of the Registration sub-committee during 2020-21 is summarised in Table 10.

**Table 10 – Registration sub-committee membership and meeting attendance 2020-21**

Name	Independent	Term	Eligible to attend	Attended
Dr Tracey Bradley (Chair)	✓	01/07/2019 – 10/02/2021	1	1
Dr Kate Clarke	✓	01/07/2019 – 10/02/2021	1	1
Dr Fiona Hendrie	✓	01/07/2019 – 10/02/2021	1	1
Prof Ted Whitem (ex-officio)	✓	01/07/2019 – 10/02/2021	1	0



## WORKFORCE DATA

### PUBLIC SECTOR VALUES AND EMPLOYMENT PRINCIPLES

The *Public Administration Act 2004* (PAA) established the Victorian Public Sector Commission (VPSC). The VPSC's role is to strengthen public sector efficiency, effectiveness and capability, and advocate for public sector professionalism and integrity.

Vetboard Victoria promotes adherence to the public sector values and employment principles in the PAA. The Board has policies and practices that are consistent with the VPSC's employment standards and provide for fair treatment, career opportunities and the early resolution of workplace issues.

All Board staff are issued with a copy of the Code of Conduct for Victorian Public Sector Employees. The Board's employees have been advised how to avoid conflicts of interest, how to respond to offers of gifts and how the Board deals with misconduct.

### OCCUPATIONAL HEALTH AND SAFETY

The goal of Vetboard Victoria's occupational health and safety policy is to ensure that all Board members, Board staff, contractors and visitors remain safe and healthy at work and when visiting Vetboard Victoria's office.

During the reporting period, the Board's standing Audit and Risk sub-committee continued monitoring occupational health and safety activities via regular review of the Board's Risk Register and Adverse Events Register.

Initiatives undertaken during the year to minimise the human and financial costs of occupational injury and illness included:

- attendance at fire warden training
- testing and tagging of all electrical equipment
- installation of audio-visual security intercom system to manage office access
- discussion of health and safety at staff meetings, including COVID-19 briefings and updates
- performing health and safety induction for new board members and new employees
- providing flu vaccinations for all staff
- 2 staff wellbeing sessions and one-on-one coaching
- providing all staff with access to an Employment Assistance Program
- adhering to all Government directives relating to prevention and response for COVID-19.

#### Incident management

As in previous years, in 2020-21 no notifiable occupational health and safety incidents were reported. As in 2019-20, the Board did not lodge any lost time WorkCover claims during the period 1 July 2020 to 30 June 2021.

### EMPLOYMENT AND CONDUCT PRINCIPLES

Vetboard Victoria is committed to applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections.

## COMPARATIVE WORKFORCE DATA

At 30 June 2021, Vetboard Victoria employed 4 staff (3.4 full time equivalent) excluding contractors and temporary staff employed by employment agencies, compared with 5 staff (3.8 full time equivalent) at 30 June 2020 and 8 staff (6 full time equivalent) at 30 June 2019.

Several staffing changes were effected during the reporting period, including an organisational restructure of the registration, compliance and governance functions. This resulted in several new positions being vacant at 30 June 2021. The closing headcount and full time equivalent (FTE) at 30 June does not include roles resourced by temporary agency workforce.

Table 11 summarises employment levels at June 2019, 2020 and 2021.

**Table 11 – Summary employment levels at 30 June in 2019, 2020 and 2021.**

	Employees (headcount)	FTE	Ongoing employees		Fixed term and casual employees
			Full time (headcount)	Part time (headcount)	
June 2021	4	3.4	2	1	1
June 2020	5	3.8	2	3	0
June 2019	8	6	3	4	1

Table 12 shows detail of employment levels at 30 June in 2019, 2020 and 2021. Employees have been correctly classified in workforce data collections. Ongoing employees include those engaged on a standard executive contract who were active in the last full pay period as at 30 June.

**Table 12 – Comparative workforce profiles at 30 June in 2019, 2020 and 2021.**

	Employees (headcount)	FTE	Ongoing employees		Fixed term and casual employees
			Full time (headcount)	Part time (headcount)	
<b>June 2021</b>					
General Manager & Registrar	1	1	1	0	0
Registration & Communications	2 <sup>2</sup>	1.6	1	1	0
Compliance/Investigation <sup>1</sup>	1 <sup>2</sup>	0.2	0	1	0
Finance & Business Systems (formerly Finance) <sup>1</sup>	0	0	0	0	0
Governance & Administration	1	0.6	0	0	1
<b>Total</b>	<b>4<sup>2</sup></b>	<b>3.4</b>	<b>2</b>	<b>2</b>	<b>1</b>

<sup>1</sup> At 30 June 2021, the compliance/Investigation and Finance and Business Systems areas were staffed by temporary agency workers, as there were some vacancies at the close of the reporting period.

<sup>2</sup> Total headcount adds up to 4 because the same employee works across both the Registration & Communications and the Compliance/Investigations units

			Ongoing employees		Fixed term and casual employees
June 2020					
General Manager & Registrar	1	1.0	1	0	0
Registration & Communications	2	1.6	1	1	0
Investigation	2	1.2	0	2	0
Finance	0	0	0	0	0
Total	5	3.8	2	3	0
June 2019					
General Manager	1	1.0	1	0	0
Registration & Communications	2	1.6	1	1	0
IT & Process Improvement	1	0.6	0	0	1
Investigation	3	2.2	1	2	0
Finance	1	0.6	0	1	0
Total	8	6	3	4	1

#### Notes for Table 12:

- All figures reflect employment levels during the last full pay period in June of each year.
- Those on leave without pay or absent on secondment, external contractors/consultants and temporary staff employed by employment agencies are excluded.
- Ongoing employees include people engaged on an open-ended contract of employment and executives engaged on a standard executive contract who were active in the last full pay period of June.
- Fixed term and casual employees include people engaged on a closed-ended contract of employment and on a casual employment basis who were active in the last full pay period of June.
- FTE (full time equivalent) is the hours worked by one employee on a full-time basis.
- VPS grades and banding classifications are not applicable to Vetboard Victoria employees.
- Employees are classified as follows:
  - General Manager & Registrar is an executive role.
  - Communications & Registration Officer, Registration & Compliance Officer, Compliance Manager, Regulatory Investigation Lawyer, Technical Officer – Veterinary, Investigation Officers, are/were corporate/administrative roles.
  - Finance & Business Systems Manager and Finance Manager are/were corporate roles.

The proportion of women employed by the Board at 30 June 2021 was 100%, compared to 100% at 30 June 2020. Gender diversity changed throughout the period, returning to 100% (women employed by the Board) by the close of the period.

Table 13 shows the gender and age breakdown of Board staff over the last 3 years.

**Table 13 – Gender and age breakdown of workforce profiles at 30 June in 2018, 2019 and 2020.**

	Gender			Age				
	Man	Woman	Self-described	20-24	25-34	35-44	45-54	55-64
2021	0	4	0	0	1	1	1	1
2020	0	5	0	0	1	0	1	3
2019	2	6	0	1	0	2	2	3

## OTHER DISCLOSURES

### LOCAL JOBS FIRST

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

Vetboard Victoria is required to apply the Local Jobs First Policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for statewide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG- and VIPP-applicable projects respectively where contracts were entered before 15 August 2018.

Vetboard Victoria did not undertake any projects during this financial reporting period relevant to the Local Jobs First Policy.

### SOCIAL PROCUREMENT FRAMEWORK

Vetboard Victoria is fully committed to supporting the Government's directions under the Social Procurement Framework (SPF) and we recognise that we play a role in advancing social and sustainable outcomes for Victorians.

In 2020, Vetboard Victoria committed to developing a Social Procurement Strategy to enable a strategic approach to how it will deliver social and sustainable outcomes through our procurement in accordance with the Social Procurement Framework and beyond.

During the reporting period, Vetboard Victoria initiated the development of a Social Procurement Strategy which aligns with the SPF. The Board intends to finalise and embed the Strategy within its procurement process in 2021-22.

Vetboard Victoria will commence reporting on its progress against SPF Objectives in subsequent annual reports.

### GOVERNMENT ADVERTISING EXPENDITURE

Vetboard Victoria's expenditure in the 2020-21 reporting period on government campaign expenditure did not exceed \$100,000.

### CONSULTANCY EXPENDITURE

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

In 2020-21, there was one consultancy where the total fees payable to the individual consultancy was \$10,000 or greater. The total expenditure incurred during 2020-21 in relation to this consultancy was \$24,050 (excluding GST). Details of the individual consultancy are outlined in Table 15 below.

**Table 14 – Consultancies valued at \$10,000 or greater**

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee	Expenditure 2020-2021 (excl. GST)	Future expenditure (excl. GST)
C Humphreys	VPRBV Compliance Strategy	12 August 2020	7 June 2021	\$30,000	\$24,050	\$0

## Consultancies valued at less than \$10,000

In 2020-21, there were 2 consultancies engaged during the year where the total fees payable to the individual consultancies were less than \$10,000. The total expenditure incurred during 2020-21 in relation to these consultancies was \$8,381 (excl. GST).

## INFORMATION AND COMMUNICATION TECHNOLOGY EXPENDITURE

### Details of information and communication technology (ICT) expenditure

For the 2020-21 reporting period, Vetboard Victoria had a total ICT expenditure of \$77,279, with details shown in Table 15 below.

**Table 15 – Information and communication technology expenditure**

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business as Usual (BAU) ICT expenditure (Total)	Non-Business as Usual ICT expenditure (non-BAU) (Total = operational expenditure and capital expenditure)	Operational expenditure (excl. GST)	Capital expenditure (excl. GST)
\$60,554	\$16,725	\$16,725	\$0

#### Notes on Table 15:

ICT expenditure refers to Vetboard Victoria's costs in providing business-enabling ICT services within the current reporting period. It comprises Business as Usual (BAU) ICT expenditure and Non-Business as Usual (Non-BAU) ICT expenditure:

- Non-BAU ICT expenditure relates to digital infrastructure and a database software upgrade.
- BAU ICT expenditure is all remaining ICT expenditure, primarily relating to ongoing activities to operate and maintain the current ICT capability.

## DISCLOSURE OF MAJOR CONTRACTS

Vetboard Victoria did not enter into any major contracts during 2020-21.

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

## FREEDOM OF INFORMATION

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

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

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

From 1 September 2017, the FoI Act has been amended to reduce the FoI processing time for requests received from 45 to 30 days. However, the processing time automatically reverts to 45 days when external consultation is required. Processing time may also be extended by periods of 30 days in consultation with the applicant. With the applicant's agreement, this may occur any number of times.

However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

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

### Making an FoI request

FoI requests can be lodged online at [www.foi.vic.gov.au](http://www.foi.vic.gov.au). An application fee of \$30.10 applies. Access charges may also be payable if the document pool is large and the search for material time consuming.

Access to documents can also be obtained through a written request to the Board's General Manager & Registrar, as detailed in section 17 of the FoI Act.

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

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

General Manager & Registrar  
Vetboard Victoria  
PO Box 247  
Collins Street West VIC 8007

### FoI statistics/timeliness

During 2020-21, Vetboard Victoria received no applications for access to information.

### Further information

Further information about the operation and scope of FoI can be obtained from the FoI Act, regulations made under the FoI Act, and at [www.foi.vic.gov.au](http://www.foi.vic.gov.au).

## COMPLIANCE WITH THE BUILDING ACT 1993

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

## COMPETITIVE NEUTRALITY POLICY

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

The Board acknowledges and complies with competitive neutrality policy requirements.

## COMPLIANCE WITH THE PUBLIC INTEREST DISCLOSURES ACT 2012

The *Public Interest Disclosures Act 2012* (PID Act) encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The PID Act provides protection to people who make disclosures in accordance with the PID Act and establishes a system for the matters disclosed to be investigated and rectifying action to be taken.



Vetboard Victoria does not tolerate improper conduct by Board members, officers or employees, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

Disclosures of improper conduct or detrimental action by Board members, Board officers or Board employees can be made to the Independent Broad-Based Anti-Corruption Commission (IBAC) (details below). The Board itself is **not** able to receive protected disclosures.

The Board has established procedures for the protection of persons from detrimental action in reprisal for making a protected disclosure about Vetboard Victoria, Board members, officers or employees. These procedures are available on the Board's website:

[www.vetboard.vic.gov.au/VPRBV/Protected\\_disclosures/VPRBV/Protected\\_disclosures.aspx](http://www.vetboard.vic.gov.au/VPRBV/Protected_disclosures/VPRBV/Protected_disclosures.aspx).

#### Independent Broad-Based Anti-Corruption Commission:

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

**Mail:** IBAC, GPO Box 24234, Melbourne Victoria 3001

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

**Phone:** 1300 735 135

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

## OFFICE-BASED ENVIRONMENTAL IMPACTS

Vetboard Victoria leases an office in a 14-storey CBD building. While this arrangement does not give the organisation total control over energy use and waste disposal, initiatives undertaken to reduce energy use and wastage include to:

- disseminate papers for Board and sub-committee meetings electronically
- create electronic registration and investigation files
- encourage veterinary practitioners to renew their registration and update their details electronically
- reduce the amount of waste and maximise the amount of reusable or recyclable items
- separate office waste into reusable, recyclable and true waste items
- make environmentally sound purchasing decisions for capital items and consumables
- encourage staff to reduce environmental impacts.

## ADDITIONAL INFORMATION AVAILABLE ON REQUEST

In compliance with the requirements of the Standing Directions 2018 under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by Vetboard Victoria and are available on request, subject to the provisions of the *Freedom of Information Act 1982*:

- a statement that declarations of pecuniary interests have been duly made by all Board members and relevant officers of the Board.
- details of publications produced by the Board about itself, and how these can be obtained
- details of major research and development activities undertaken by the Board
- details of any major external reviews carried out on the Board
- details of changes in prices, fees, charges, rates and levies charged by the Board
- details of all consultancies and contractors, including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

This information is available on request from:

General Manager

Vetboard Victoria

Phone: (03) 9620 7444 | Email: [communications@vetboard.vic.gov.au](mailto:communications@vetboard.vic.gov.au)

### Activities not undertaken

In the year ended 30 June 2021, Vetboard Victoria did not undertake any of the following activities:

- major external reviews
- major research and development activities
- major promotional, public relations and marketing activities undertaken to develop community awareness.

### Additional information included in Annual Report

The following additional information is included in this Annual Report:

- details of the Board's standing sub-committees, the purposes of each standing sub-committee and the extent to which those purposes have been achieved
- assessments and measures undertaken to improve the occupational health and safety of employees
- details of consultancies both less than and greater than \$10,000.

### Information that is not applicable to Vetboard Victoria

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

- declarations of shares held by senior officers (no shares have ever been issued in the Board's name)
- details of overseas visits undertaken (no Board members or senior executives took overseas work-related trips).

## ASSET MANAGEMENT ACCOUNTABILITY FRAMEWORK MATURITY ASSESSMENT

The Asset Management Accountability Framework (AMAF) is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the DTF website (<https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework>).

An organisation may describe its performance against the target maturity within the 5 category areas of leadership and accountability, planning, acquisition, operation, and disposal.

Vetboard Victoria's target maturity rating is 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

Due to resourcing constraints, the Board is unable to present a maturity assessment in the reporting period.

## ATTESTATION FOR FINANCIAL MANAGEMENT COMPLIANCE WITH STANDING DIRECTION 5.1.4

### VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA'S FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION STATEMENT

I, Charlie Blackwood, on behalf of the Responsible Body, certify that the Veterinary Practitioners Registration Board of Victoria has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

A handwritten signature in dark ink, appearing to read "C Blackwood", written in a cursive style.

Dr Charlie Blackwood  
Chair Audit and Risk Committee  
Veterinary Practitioners Registration Board of Victoria

30 September 2021

# VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA FINANCIAL STATEMENTS

## HOW THIS REPORT IS STRUCTURED

The Veterinary Practitioners Registration Board of Victoria (VPRBV) has presented its audited general-purpose financial statements for the financial year ended 30 June 2021 in the following structure, to provide users with the information about the VPRBV's stewardship of resources entrusted to it.

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## DECLARATION IN THE FINANCIAL STATEMENTS

The attached financial statements for the Veterinary Practitioners Registration Board of Victoria (VPRBV) have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2021 and financial position of VPRBV at 30 June 2021.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 8 September 2021.

Signed in accordance with a resolution of the Board:

Dr David Colson  
Deputy President

A handwritten signature in black ink, appearing to be "DPColson".

Ms Michelle Cunningham  
Accountable Officer

A handwritten signature in black ink, appearing to be "Michelle Cunningham".

Ms Kathryn Johns  
Board Member

A handwritten signature in black ink, appearing to be "K. Johns".

## Independent Auditor's Report

### To the Board members of the Veterinary Practitioners Registration Board of Victoria

<b>Opinion</b>	<p>I have audited the financial report of the Veterinary Practitioners Registration Board of Victoria (the entity) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2021</li> <li>• comprehensive operating statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• cash flow statement for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• declaration in the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the entity as at 30 June 2021 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Board members responsibilities for the financial report</b>	<p>The Board members of the entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board members determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>



<b>Auditor's responsibilities for the audit of the financial report</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> <li>• identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li> <li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control</li> <li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board members</li> <li>• conclude on the appropriateness of the Board members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.</li> <li>• evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.</li> </ul> <p>I communicate with the Board members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p>
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MELBOURNE  
10 September 2021



Simone Bohan  
*as delegate for the Auditor-General of Victoria*

## COMPREHENSIVE OPERATING STATEMENT

For the financial year ended 30 June 2021			
		2021	2020
	Notes	\$	\$
<b>Continuing operations</b>			
<b>Income from transactions</b>			
Registration fees	2.2.1	1,455,007	1,418,047
Disciplinary income	2.2.2	46,262	65,443
Interest income	2.2.4	7,409	20,815
Other income	2.2.3	11,032	56,971
<b>Total income from transactions</b>		<b>1,519,710</b>	<b>1,561,276</b>
<b>Expenses from transactions</b>			
Employee expenses	3.1.1	(769,444)	(665,555)
Depreciation and amortisation	4.1.1, 4.2.1	(103,613)	(103,114)
Other operating expenses	3.2	(622,146)	(725,147)
Finance expenses		(47,159)	(50,601)
<b>Total expenses from transactions</b>		<b>(1,542,362)</b>	<b>(1,544,417)</b>
<b>Net result from transactions</b>		<b>(22,652)</b>	<b>16,859</b>
Other Comprehensive income		-	-
<b>Comprehensive result</b>		<b>(22,652)</b>	<b>16,859</b>

The accompanying notes form part of these financial statements

## BALANCE SHEET

As at 30 June 2021			
		2021	2020
	Notes	\$	\$
<b>Assets</b>			
<b>Financial assets</b>			
Cash and deposits	6.1	2,476,261	2,388,608
Receivables	5.1	24,276	60,899
Investments and other financial assets	4.3	74,061	74,061
<b>Total financial assets</b>		<b>2,574,598</b>	<b>2,523,568</b>
<b>Non-financial assets</b>			
Property, plant and equipment	4.1	670,841	753,156
Intangible assets	4.2	1,008	3,816
Other non-financial assets	5.2	26,048	6,720
<b>Total non-financial assets</b>		<b>697,897</b>	<b>763,692</b>
<b>Total assets</b>		<b>3,272,495</b>	<b>3,287,260</b>
<b>Liabilities</b>			
Payables	5.3	58,104	116,297
Contract liabilities	5.4	1,459,053	1,302,010
Lease liabilities	3.3	759,731	821,894
Employee related provisions	3.1.2	42,313	71,113
<b>Total liabilities</b>		<b>2,319,201</b>	<b>2,311,314</b>
<b>Net assets</b>		<b>953,294</b>	<b>975,946</b>
<b>Equity</b>			
Accumulated surplus		953,294	975,946
<b>Total equity</b>		<b>953,294</b>	<b>975,946</b>

The accompanying notes form part of these financial statements

## CASH FLOW STATEMENT

For the financial year ended 30 June 2021			
		2021	2020
	Notes	\$	\$
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts from registrants and other sources		1,656,043	1,615,796
Interest received		7,409	20,815
GST recovered from the ATO		73,208	49,500
<b>Total receipts</b>		<b>1,736,660</b>	<b>1,686,111</b>
<b>Payments</b>			
Payments to suppliers and employees		(1,521,195)	(1,449,044)
Interest paid – lease liabilities		(47,159)	(50,601)
<b>Total payments</b>		<b>(1,568,354)</b>	<b>(1,499,646)</b>
<b>Net cash flows from/(used in) operating activities</b>	<b>6.1.1</b>	<b>168,306</b>	<b>186,465</b>
<b>Cash flows from investing activities</b>			
Purchases of non-financial assets		(18,490)	(3,000)
<b>Net cash flows from/(used in) investing activities</b>		<b>(18,490)</b>	<b>(3,000)</b>
<b>Cash flows from financing activities</b>			
Payment of lease liabilities		(62,163)	(54,463)
<b>Net cash flows from/(used in) financing activities</b>		<b>(62,163)</b>	<b>(54,463)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>87,653</b>	<b>129,002</b>
Cash and cash equivalents at beginning of financial year		2,388,608	2,259,606
<b>Cash and cash equivalents at end of financial year</b>	<b>6.1</b>	<b>2,476,261</b>	<b>2,388,608</b>

The accompanying notes form part of these financial statements

## STATEMENT OF CHANGES IN EQUITY

For the financial year ended 30 June 2021			
		Accumulated surplus	Total equity
		\$	\$
Balance as at 1 July 2019		991,698	991,698
Impact of change in accounting policy – Leases		(32,611)	(32,611)
Net result for the year		16,859	16,859
Balance as at 30 June 2020		975,946	975,946
Net result for the year		(22,652)	(22,652)
Balance as at 30 June 2021		953,294	953,294

*The accompanying notes form part of these financial statements*

# 1 ABOUT THIS REPORT

The Veterinary Practitioners Registration Board of Victoria ("Vetboard Victoria", "VPRBV", "the Board") was established under section 61 of the *Veterinary Practice Act 1997* (VPA). The VPRBV's mission is to protect the public, and the health and welfare of animals, by regulating veterinary practitioners through the effective administration of the VPA.

The Board's principal address is:

Vetboard Victoria  
Level 14, 10-16 Queen St  
Melbourne VIC 3000

A description of the nature of Vetboard Victoria's operations and its principal activities is included in the **Report of operations**, which does not form part of these financial statements.

## 1.1 BASIS OF PREPARATION

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

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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

Judgements and assumptions made by management in applying AAS that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: "Significant judgement or estimates". Where appropriate, comparative figures have been amended to align with current presentation and disclosure.

These financial statements cover the VPRBV as an individual reporting entity.

All amounts in the financial statements have been rounded to the nearest \$1 unless otherwise stated.

## 1.2 COMPLIANCE INFORMATION

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 1049 *Whole of Government and General Government Sector Financial Reporting* (AASB 1049).

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Unless otherwise stated, all accounting policies are consistent with those of the prior year.

These annual financial statements were authorised for issue by the Board on 30 September 2021.

### 1.3 IMPACT OF CORONAVIRUS (COVID-19) GLOBAL PANDEMIC

In the previous financial year, the novel coronavirus (COVID-19) was declared a global pandemic by the World Health Organisation. Since then, various measures have been taken by all three levels of government in Australia to reduce the spread of the virus.

The impact of COVID-19 in the community is continually developing. In order to contain the spread of the virus and prioritise the health and safety of our community, VPRBV was required to comply with various restrictions announced by the Commonwealth and State Governments.

However, apart from staff being required to work from home, COVID-19 has not had a significant impact on VPRBV operations and has not resulted in a change to any critical judgements or assumptions underlying the preparation of the financial statements.



## 2 FUNDING DELIVERY OF OUR SERVICES

### Introduction

The mission of the Veterinary Practitioners Registration Board of Victoria is to protect the public, and the health and welfare of animals, by regulating veterinary practitioners through the effective administration of the VPA.

To enable the VPRBV to fulfil its objective it receives income predominantly from members' registration fees.

### 2.1 SUMMARY OF INCOME THAT FUNDS THE DELIVERY OF OUR SERVICES

	Notes	2021	2020
		\$	\$
<b>Revenue from Contracts with Customers</b>			
Registration fees	2.2.1	1,455,007	1,418,047
Disciplinary income	2.2.2	46,262	65,443
Other income	2.2.3	11,032	56,971
		<b>1,512,301</b>	<b>1,540,461</b>
<b>Income from other sources</b>			
Interest income	2.2.4	7,409	20,815
<b>Total income from transactions</b>		<b>1,519,710</b>	<b>1,561,276</b>

Income is recognised when the following criteria are met:

- the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations
- VPRBV can identify each party's rights and obligations regarding the goods or services to be transferred;
- VPRBV can identify the price for the goods or services to be transferred
- the contract has commercial substance (i.e. the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract)
- it is probable that VPRBV will collect the consideration to which it will be entitled in exchange for the goods and services that will be transferred to the customer.

In evaluating whether collectability of an amount of consideration is probable, consideration is only given to the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which VPRBV will be entitled may be less than the price stated in the contract if the consideration, is variable because we may offer customers a price concession.

## 2.2 INCOME FROM TRANSACTIONS

### 2.2.1 REGISTRATION FEES

	2021	2020
	\$	\$
Registration fees – General renewal	1,333,350	1,300,325
Registration fees – Specialist registration, renewal, restore & late	84,720	74,390
Registration fees – Specific registration	16,900	30,682

	2021	2020
	\$	\$
Registration fees – Non-Practicing	7,035	7,700
Other registration fees	13,002	4,950
<b>Total registration fees</b>	<b>1,455,007</b>	<b>1,418,047</b>

Registration fees are recognised within the relevant registration period they relate to.

### 2.2.2 DISCIPLINARY INCOME

	2021	2020
	\$	\$
Disciplinary income	46,262	65,443
<b>Total disciplinary income</b>	<b>46,262</b>	<b>65,443</b>

Disciplinary income is recognised when a determination made by a hearing panel is finalised.

### 2.2.3 OTHER INCOME

	2021	2020
	\$	\$
Letters of Professional Standing Fees	11,030	13,860
Veterinary List Fees	-	2,000
Grants	-	40,000
Sundry	2	1,111
<b>Total other income</b>	<b>11,032</b>	<b>56,971</b>

## 2.2.4 INTEREST INCOME

	2021	2020
	\$	\$
<b>Interest from financial assets</b>		
Interest on bank deposits	7,409	20,815
<b>Total interest from financial assets</b>	<b>7,409</b>	<b>20,815</b>

Interest income is recognised on a time proportionate basis that takes account of the effective yield on the financial asset.

## 3 THE COST OF DELIVERING SERVICES

### Introduction

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

*Significant judgement:* Employee benefit provisions

In measuring employee benefits, consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using discount rates based on market yields of national government bonds in Australia that reflect the estimated timing and amount of benefit payment.

### 3.1 EXPENSES INCURRED IN THE DELIVERY OF SERVICES

	Notes	2021	2020
		\$	\$
Employee benefit expenses	3.1.1	769,444	665,555
Other operating expenses	3.2	622,146	725,147
<b>Total expenses incurred in delivery of services</b>		<b>1,391,590</b>	<b>1,390,702</b>

Expenses from transactions are recognised when they are incurred and reported in the financial year to which they relate.

#### 3.1.1 EMPLOYEE BENEFITS IN THE COMPREHENSIVE OPERATING STATEMENT

	2021	2020
	\$	\$
Defined contribution superannuation expense	54,511	39,356
Salaries and wages, annual leave and long service leave	714,933	626,199
<b>Total employee expenses</b>	<b>769,444</b>	<b>665,555</b>

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

### 3.1.2 EMPLOYEE BENEFITS IN THE BALANCE SHEET

Provision is made for benefits accruing to employees in respect of annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2021	2020
	\$	\$
<b>Current provisions:</b>		
<b>Annual Leave</b>		
Unconditional and expected to settle within 12 months	16,262	19,894
Unconditional and expected to settle after 12 months	5,511	5,912
<b>Long service leave</b>		
Unconditional and expected to settle within 12 months	-	3,051
Unconditional and expected to settle after 12 months	-	27,457
<b>Provisions for on-costs</b>		
Unconditional and expected to settle within 12 months	4,464	5,764
Unconditional and expected to settle after 12 months	106	4,355
<b>Total current provisions for employee benefits</b>	<b>26,343</b>	<b>66,433</b>
<b>Non-current provisions:</b>		
Employee benefits	14,525	4,256
On-costs	1,445	424
<b>Total non-current provisions for employee benefits</b>	<b>15,970</b>	<b>4,680</b>
<b>Total provisions for employee benefits</b>	<b>42,313</b>	<b>71,113</b>

#### Reconciliation of movement in on-cost provision

	2021	2020
	\$	\$
<b>Opening balance</b>	<b>10,543</b>	<b>21,636</b>
Reductions in provisions recognised	(4,528)	(11,093)
<b>Closing balance</b>	<b>6,015</b>	<b>10,543</b>
Current	4,570	10,119
Non-current	1,445	424

**Annual leave:** Liabilities for annual leave and on-costs are recognised as part of the employee benefit provision as current liabilities, because the VPRBV does not have an unconditional right to defer settlements of these liabilities.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the VPRBV does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Comprehensive Operating Statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

**Unconditional LSL** is disclosed as a current liability; even where the VPRBV does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- **undiscounted value** – if the VPRBV expects to wholly settle within 12 months; or
- **present value** – if the VPRBV does not expect to wholly settle within 12 months.

**Conditional LSL** is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

### 3.1.3 SUPERANNUATION CONTRIBUTIONS

Employees of the VPRBV are entitled to receive superannuation benefits and the VPRBV contributes to defined contribution plans.

Superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the comprehensive operating statement of the VPRBV.

	Paid contribution for the year		Contribution outstanding at year end	
	2021	2020	2021	2020
	\$	\$	\$	\$
<b>Defined contribution plans</b>				
VicSuper	9,623	15,632	9,723	2,132
Other	104,974	46,271	57,250	3,627
<b>Total</b>	<b>114,597</b>	<b>61,903</b>	<b>66,973</b>	<b>5,759</b>

#### Superannuation defined contributions plans

Contributions to defined superannuation plans are expensed when incurred.

## 3.2 OTHER OPERATING EXPENSES

	2021	2020
	\$	\$
<b>Supplies and services</b>		
Membership Fees	92,952	87,880
Members disciplinary and investigation process		
- Legal fees	73,149	218,420
IT/Web maintenance	51,648	42,458
Operating lease rental expenses	-	2,764
Other professional services		
- Audit fees	14,200	13,900
- Governance and freedom of information	79	125
- Legal fees	21,163	5,772
- Consultant fees	32,431	35,980
Board member fees and superannuation	100,221	140,051
Other expenses	236,303	177,797
<b>Total other operating expenses</b>	<b>622,146</b>	<b>725,147</b>

Other operating expenses generally represent the day-to-day running costs incurred in normal operations. It also includes bad debts expense from transactions that are mutually agreed.

Supplies and services are recognised as an expense in the reporting period in which they are incurred.



### 3.3 LEASE LIABILITIES

At inception of a contract, VPRBV assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- the contract involves the use of an identified asset
- the customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use
- the customer has the right to direct the use of the asset.

**Lease liabilities included in the Balance Sheet as at 30 June**

	2021	2020
Current	70,510	62,163
Non-current	689,221	759,731
Total lease liabilities	759,731	821,894

**Maturity Analysis – undiscounted contractual cash flows**

	2021	2020
	\$	\$
Less than one year	113,638	109,268
One to five years	501,863	482,560
More than five years	330,599	463,540
Total undiscounted lease liabilities as at 30 June	946,100	1,055,368

*Initial measurement*

The lease liability is measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the VPRBV's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate at the commencement date
- amounts expected to be payable under a residual value guarantee
- payments arising from purchase and termination options reasonably certain to be exercised.

*Subsequent measurement*

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

*Short-term leases and leases of low-value assets*

VPRBV has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than AUD\$10,000), including IT equipment. VPRBV recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

*Presentation of right-of-use assets and lease liabilities*

VBRBV presents right-of-use assets as 'property, plant and equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented in the balance sheet.

## 4 KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

### Introduction

The Veterinary Practitioners Registration Board of Victoria (VPRBV) controls assets and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that the VPRBV controls to be utilised for delivery of those outputs.

*Significant judgement:* Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.2 in connection with how those fair values were determined.

### 4.1 PROPERTY, PLANT AND EQUIPMENT

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$
Furniture and fittings	183,210	183,210	(74,990)	(60,074)	108,220	123,136
Office equipment	89,301	70,810	(66,207)	(53,889)	23,094	16,921
Right-of-use Asset	735,719	735,719	(196,192)	(122,620)	539,527	613,099
<b>Net carrying amount</b>	<b>1,008,230</b>	<b>989,739</b>	<b>(337,389)</b>	<b>(236,583)</b>	<b>670,841</b>	<b>753,156</b>

**Initial recognition:** Items of plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Fair value is determined with regard to the asset's highest and best use.

Furniture and fittings and office equipment are held at fair value. When furniture and fittings and office equipment are specialised in use such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

#### Right-of use Asset

The right-of-use asset is initially measured at cost, and subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

#### Impairment

Each year, items of plant and equipment are assessed as to whether there is any indication an asset is impaired. Where any indicators of impairment are identified, VPRBV will estimate the asset's recoverable amount to determine whether this exceeds its net carrying amount. If so, an impairment expense will be recognised with respect to that asset.

For the 2020-21 year, no indicators of impairment were identified for plant and equipment, and no impairment expense was recognised (2019-20: nil).

#### 4.1.1 DEPRECIATION

	2021	2020
	\$	\$
Furniture and fittings	14,916	14,916
Office equipment	12,317	10,655
Right-of-use asset	73,572	73,572
<b>Total depreciation</b>	<b>100,805</b>	<b>99,143</b>

All items of property, plant and equipment have finite useful lives, and are depreciated.

Depreciation is calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

	Useful life
Furniture and fittings	10 years
Office equipment	3-5 years
Right-of-use Asset	10 years

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

#### 4.1.2 RECONCILIATION OF MOVEMENTS IN CARRYING AMOUNT OF PROPERTY, PLANT AND EQUIPMENT

	Furniture and fittings		Office equipment		Right-of-use Asset		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Opening balance</b>	123,136	138,052	16,921	24,575	613,099	-	753,156	162,627
Additions	-	-	18,490	3,842	-	-	18,490	3,842
Initial recognition	-	-	-	-	-	686,671	-	686,671
Disposals	-	-	-	(841)	-	-	-	(841)
Depreciation	(14,916)	(14,916)	(12,317)	(10,655)	(73,572)	(73,572)	(100,805)	(99,143)
<b>Closing balance</b>	<b>108,220</b>	<b>123,136</b>	<b>23,094</b>	<b>16,921</b>	<b>539,527</b>	<b>613,099</b>	<b>670,841</b>	<b>753,156</b>

## 4.2 INTANGIBLE ASSETS

	Gross carrying amount		Accumulated amortisation		Net carrying amount	
	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$
Computer software	107,982	107,982	(106,974)	(104,166)	1,008	3,816
Net carrying amount	107,982	107,982	(106,974)	(104,166)	1,008	3,816

### 4.2.1 RECONCILIATION OF MOVEMENTS IN CARRYING AMOUNT OF INTANGIBLE ASSETS

	Computer software		Total	
	2021	2020	2021	2020
	\$	\$	\$	\$
Opening balance	3,816	7,787	3,816	7,787
Amortisation	(2,808)	(3,971)	(2,808)	(3,971)
Closing balance	1,008	3,816	1,008	3,816

#### Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 Intangible Assets is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begin when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

#### Subsequent measurement

Amortisation is allocated to intangible assets with finite useful lives on a systematic (typically straight-line) basis over the asset's useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed annually. Currently, the period of amortisation has been calculated at 3 to 4 years.

#### Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in section 4.1.

## 4.3 INVESTMENTS AND OTHER FINANCIAL ASSETS

	2021	2020
	\$	\$
<b>Current investments and other financial assets</b>		
Term deposits:		
Australian dollar term deposits > three months	74,061	74,061
<b>Total current investments and other financial assets</b>	<b>74,061</b>	<b>74,061</b>
<b>Total investments and other financial assets</b>	<b>74,061</b>	<b>74,061</b>

Investments and other financial assets are classified as financial instruments under AASB 9 with further details relating to their recognition and measurement in note 7.1.

## 5 OTHER ASSETS AND LIABILITIES

### Introduction

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

### 5.1 RECEIVABLES

	2021	2020
	\$	\$
<b>Contractual</b>		
Other receivables	43,200	53,177
Allowance for impairment losses of contractual receivables	(28,200)	-
<b>Statutory</b>		
GST input tax credit recoverable	9,276	7,722
<b>Total receivables</b>	<b>24,276</b>	<b>60,899</b>
Represented by		
<b>Current receivables</b>	<b>24,276</b>	<b>60,899</b>

**Contractual receivables** are classified as financial instruments and categorised as 'financial assets at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. VPRBV holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

**Statutory receivables** do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. VPRBV applies AASB 9 for initial measurement of the statutory receivables and as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

Details about the VPRBV's impairment policies and VPRBV's exposure to credit risk are set out in note 7.1.3.

### 5.2 OTHER NON-FINANCIAL ASSETS

	2021	2020
	\$	\$
<b>Current other assets</b>		
Prepayments	26,048	6,720
<b>Total current other assets</b>	<b>26,048</b>	<b>6,720</b>
<b>Total other non-financial assets</b>	<b>26,048</b>	<b>6,720</b>

Prepayment represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond 30 June 2021.



## 5.3 PAYABLES

	2021	2020
	\$	\$
<b>Contractual</b>		
Supplies and services	42,352	89,300
<b>Statutory</b>		
PAYG payable	15,752	26,997
<b>Total payables</b>	<b>58,104</b>	<b>116,297</b>
Represented by:		
<b>Current payables</b>	<b>58,104</b>	<b>116,297</b>

Payables consist of:

- **contractual payables** – classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the VPRBV prior to the end of the financial year that are unpaid
- **statutory payables** – recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 30 days.

Payables are recognised when the VPRBV becomes obliged to make future payments resulting from the purchase of goods and services.

## 5.4 CONTRACT LIABILITIES

	2021	2020
	\$	\$
Registrant's membership fees paid in advance	1,459,053	1,302,010
<b>Total contract liabilities</b>	<b>1,459,053</b>	<b>1,302,010</b>

Registration fees received in advance are recognised as contract liabilities until the registration period commences.

## 6 FINANCING OUR OPERATIONS

### Introduction

This section provides information on the sources of finance utilised by the VPRBV during its operations, other information related to financing activities of the VPRBV.

### 6.1 CASH FLOW INFORMATION AND BALANCES

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

	2021	2020
	\$	\$
Cash on hand	-	143
Cash at bank	2,476,261	2,388,465
<b>Balance as per cash flow statement</b>	<b>2,476,261</b>	<b>2,388,608</b>

#### 6.1.1 RECONCILIATION OF NET RESULT FOR THE PERIOD TO CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	\$	\$
<b>Net result for the period</b>	<b>(22,652)</b>	<b>16,859</b>
<b>Non-cash movements</b>		
Depreciation and amortisation of non-current assets	103,613	103,114
<b>Movements in assets and liabilities</b>		
(Increase)/decrease in receivables	36,623	(24,824)
(Increase)/decrease in other non-financial assets	(19,328)	-
Increase/(decrease) in payables	(58,193)	10,721
Increase/(decrease) in contract liabilities	157,043	109,406
Increase/(decrease) in provisions	(28,800)	(29,351)
<b>Net cash flows from operating activities</b>	<b>168,306</b>	<b>185,925</b>

### 6.2 COMMITMENTS TO EXPENDITURE

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

As at 30 June 2021, there were no capital commitments payable (2020: nil).

## 7 RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

### Introduction

The VPRBV is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the VPRBV related mainly to fair value determination.

### 7.1 FINANCIAL INSTRUMENTS SPECIFIC DISCLOSURES

#### Introduction

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

#### Categories of financial assets

##### Financial assets at amortised cost

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

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

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

The VPRBV recognises the following assets in this category:

- cash and deposits;
- receivables (excluding statutory receivables); and
- investments and other financial assets.

#### Categories of financial liabilities

**Financial liabilities at amortised cost** are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method. The VPRBV recognises payables (excluding statutory payables) in this category.

**Derecognition of financial assets:** A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- VPRBV retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- VPRBV has transferred its rights to receive cash flows from the asset and either:

- has transferred substantially all the risks and rewards of the asset; or
- has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where VPRBV has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the VPRBV's continuing involvement in the asset.

**Derecognition of financial liabilities:** A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

### 7.1.1 FINANCIAL INSTRUMENTS: CATEGORISATION

	Cash and deposits	Financial assets at amortised cost	Financial liabilities at amortised cost	Total
<b>2021</b>		\$	\$	\$
<b>Contractual financial assets</b>				
Cash and deposits	2,476,261	-	-	2,476,261
Receivables*	-	43,200	-	43,200
Investments and other financial assets	-	74,061	-	74,601
<b>Total contractual financial assets</b>	<b>2,476,261</b>	<b>117,261</b>	<b>-</b>	<b>2,593,522</b>
<b>Contractual financial liabilities</b>				
Payables*	-	-	42,352	42,352
Lease liabilities	-	-	759,731	759,731
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>-</b>	<b>802,083</b>	<b>802,083</b>
<b>2020</b>				
<b>Contractual financial assets</b>				
Cash and deposits	2,388,608	-	-	2,388,608
Receivables*		53,177	-	53,177
Investments and other financial assets		74,061	-	74,061
<b>Total contractual financial assets</b>	<b>2,388,608</b>	<b>127,238</b>	<b>-</b>	<b>2,515,846</b>
<b>Contractual financial liabilities</b>				
Payables*	-	-	89,300	89,300
Lease liabilities	-	-	821,894	821,894
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>-</b>	<b>911,194</b>	<b>911,194</b>

\* The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable and taxes payable)

## 7.1.2 FINANCIAL INSTRUMENTS: NET HOLDING GAIN/(LOSS) ON FINANCIAL INSTRUMENTS BY CATEGORY

	Total interest income / (expense)	Total
2021	\$	\$
<b>Contractual financial assets</b>		
Financial assets at amortised cost – other than on derecognition	7,409	7,409
<b>Total contractual financial assets</b>	<b>7,409</b>	<b>7,409</b>
<b>Contractual financial liabilities</b>		
Financial liabilities at amortised cost – other than on derecognition	(47,159)	(47,159)
<b>Total contractual financial liabilities</b>	<b>(47,159)</b>	<b>(47,159)</b>
2020		
<b>Contractual financial assets</b>		
Financial assets at amortised cost – other than on derecognition	20,815	20,815
<b>Total contractual financial assets</b>	<b>20,815</b>	<b>20,815</b>
<b>Contractual financial liabilities</b>		
Financial liabilities at amortised cost – other than on derecognition	(50,602)	(50,602)
<b>Total contractual financial liabilities</b>	<b>(50,602)</b>	<b>(50,602)</b>

## 7.1.3 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The VPRBV's main financial risks include credit risk, liquidity risk, and interest rate risk.

### Financial instruments: Credit risk

Credit risk in the VPRBV arises from cash and cash equivalents and deposits with banks. The VPRBV does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the entity.

Credit risk is managed by the VPRBV and reviewed regularly by the Audit and Risk Committee. The VPRBV monitors the credit risk by actively assessing the rating quality and liquidity of counterparties.

In addition, the VPRBV does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the VPRBV will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, and debts that are more than 90 days overdue.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the VPRBV's maximum exposure to credit risk.

There has been no material change to the VPRBV's credit risk profile in 2020-21.

**Credit quality of contractual financial assets that are neither past due nor impaired\***

	Financial institutions (Triple-A Credit Rating)	Other (min Triple-B Credit Rating)	Total
<b>2021</b>	\$	\$	\$
Cash and deposits	2,476,261	-	2,476,261
Receivables*	-	43,200	43,200
Investments and other financial assets	74,061	-	74,061
<b>Total contractual financial assets</b>	<b>2,550,322</b>	<b>43,200</b>	<b>2,593,522</b>
<b>2020</b>			
Cash and deposits	2,388,608	-	2,388,608
Receivables*	-	53,177	53,177
Investments and other financial assets	74,061	-	74,061
<b>Total contractual financial assets</b>	<b>2,462,669</b>	<b>53,177</b>	<b>2,515,846</b>

\* The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

**Impairment of financial assets**

VPRBV recognises the allowance for expected credit loss for the relevant financial instruments using the Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the VPRBV's contractual receivables and statutory receivables.

**Contractual receivables at amortised cost**

VPRBV applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. After reviewing contractual receivables at amortised cost, VPRBV has assessed the expected credit loss to be \$28,200 at 30 June 2021 (2020: nil).

This assessment has been based on VPRBV's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

## Reconciliation of the movement in the loss allowance for contractual receivables

	2021	2020
Balance at beginning of year	-	-
Increase/(decrease) in provision recognised in net result	28,200	-
Balance at end of the year	28,200	-

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected, and bad debts are written off when identified.

### Statutory receivables at amortised cost

VPRBV's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected losses. No loss allowance recognised at 30 June 2021 (2020: nil).

### Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. VPRBV operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The VPRBV's approach to managing liquidity risk is to ensure, as far as possible, that it will always have enough liquidity to meet its liabilities as and when they fall due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the VPRBV's reputation.

The VPRBV's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Maximum exposure to liquidity risk is the carrying amounts of payables as disclosed on the balance sheet.

### Financial instruments: Market risk

The VPRBV's exposure to market risk is primarily through interest rate risk.

#### Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The VPRBV does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The VPRBV has minimal exposure to cash flow interest rate risks through cash and deposits that are at variable interest rates.

The VPRBV manages this risk by mainly undertaking fixed rate bearing financial instruments with relatively even maturity profiles. VPRBV has concluded for cash at bank, as financial assets that can be left at variable

rates without necessarily exposing the VPRBV to significant bad risk, the VPRBV monitors movement in interest rates on an ongoing basis.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and the VPRBV's sensitivity to interest rate risk are set out in the table that follows.

#### Interest rate exposure of financial instruments

	Weighted average interest rate	Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
<b>2021</b>	%	\$	\$	\$	\$
<b>Financial assets</b>					
Cash and deposits	0.25	2,476,261	-	2,476,261	-
Receivables*	-	43,200	-	-	43,200
Investments and other contractual financial assets	1.50	74,061	74,061	-	-
<b>Total financial assets</b>	-	<b>2,593,522</b>	<b>74,061</b>	<b>2,476,261</b>	<b>43,200</b>
<b>Financial liabilities</b>					
Payables*	-	42,352	-	-	42,352
Lease liabilities	6.00	759,731	759,731	-	-
<b>Total financial liabilities</b>	-	<b>802,083</b>	<b>759,731</b>	-	<b>42,352</b>
<b>2020</b>	%	\$	\$	\$	\$
<b>Financial assets</b>					
Cash and deposits	1.61	2,388,608	-	2,388,608	-
Receivables*	-	53,177	-	-	53,177
Investments and other contractual financial assets	1.50	74,061	74,061	-	-
<b>Total financial assets</b>	-	<b>2,515,846</b>	<b>74,061</b>	<b>2,388,608</b>	<b>53,177</b>
<b>Financial liabilities</b>					
Payables*	-	89,300	-	-	89,300
Lease liabilities	6.00	821,894	821,894	-	-
<b>Total financial liabilities</b>	-	<b>911,194</b>	<b>821,894</b>	-	<b>89,300</b>

\* Carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

#### Interest rate risk sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the VPRBV has assessed that movements in interest rates over the next 12 months will have insignificant impacts on net operating result and equity.

#### Foreign currency risk

The VPRBV only transacts in Australian dollars so there is no exposure to foreign exchange risk.



## Equity price risk

The VPRBV does not hold any equity instruments and is not exposed to equity price risk.

## 7.2 FAIR VALUE DETERMINATION

Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the VPRBV.

This section sets out information on how the VPRBV determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- property, plant and equipment (note 4.1)

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

The VPRBV determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

### Fair value hierarchy

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

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The VPRBV determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

### How this section is structured

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value);
- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
  - a reconciliation of the movements in fair values from the beginning of the year to the end; and
  - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 7.2.1) and non-financial physical assets (refer to Note 7.2.2).

### 7.2.1 FAIR VALUE DETERMINATION OF FINANCIAL INSTRUMENTS

VPRBV currently holds a range of financial instruments that are recorded in the financial statements with the carrying amounts approximate to fair value, due to the short-term nature or with the expectation that they will be repaid in full by the end of the 2020-21 reporting period. These financial instruments include:

- Cash and deposits
- Receivables
- Investments and other financial assets
- Payables

The VPRBV holds no financial instruments measured at fair value.

### 7.2.2 FAIR VALUE DETERMINATION OF NON-FINANCIAL PHYSICAL ASSETS

All items of property, plant and equipment held by the VPRBV (note 4.1) are measured at Level 3 fair value hierarchy. Refer to note 4.1.2 for a reconciliation of movements in carrying amounts for all asset classes measured at Level 3 fair value.

There have been no transfers between levels during the period.

Property, plant and equipment are held at fair value. When property, plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

In respect of right-of-use assets subject to lease agreements, fair value is assessed against current market rentals for equivalent assets that would be paid at the current environment.

There were no changes in valuation techniques throughout the period to 30 June 2021.

The following table provides a description of significant unobservable inputs to Level 3 valuations:

2021 and 2020	Valuation technique	Unobservable inputs
Plant and equipment	Current replacement cost	Useful life of plant and equipment

## 7.3 CONTINGENT ASSETS AND LIABILITIES

As at 30 June 2021, the VPRBV does not have any contingent assets or liabilities (2020: nil).

## 8 OTHER DISCLOSURES

### Introduction

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

### 8.1 EX GRATIA EXPENSES

The VPRBV does not have ex gratia expenses for the year ending 30 June 2021 (2020: nil).

### 8.2 RESPONSIBLE PERSONS

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

Names	Period
<b>Responsible Minister</b>	
Hon Mary-Anne Thomas, Minister for Agriculture	22/12/20-30/06/21
Hon Jaclyn Symes, Minister for Agriculture	01/07/20-21/12/20
<b>Board members (8<sup>th</sup> Board)</b>	
Professor T Whittem, President	01/07/20-30/06/21
Dr D Colson, Deputy President	01/07/20-30/06/21
Dr C Blackwood	01/07/20-30/06/21
Dr T Bradley	01/07/20-30/06/21
Dr K Clarke	01/07/20-30/06/21
Ms R Harrison	01/07/20-30/06/21
Dr F Hendrie	01/07/20-30/06/21
Ms K Johns	01/07/20-30/06/21
Ms E Kittson	01/07/20-30/06/21
<b>Accountable officer</b>	
Ms M Cunningham, General Manager	01/07/20-30/06/21

### Remuneration of responsible persons

	2021	2020
	Number	Number
Income of Nil - \$9,999	1	3
\$10,000 - \$19,999	7	3
\$20,000 - \$29,999	1	2
\$30,000 - \$39,999	-	1

	2021	2020
\$60,000 - \$69,999	-	1
\$160,000- \$169,999	1	-
	10	10
<b>Total amount</b>	<b>268,547</b>	<b>240,549</b>

## 8.3 RELATED PARTIES

The VPRBV is a wholly owned entity of the State of Victoria.

Related parties of the VPRBV include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over)
- all cabinet ministers and their close family members
- all departments and public sector entities that are controlled and consolidated into the whole of state.

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

### Significant transactions with government-related entities

There were no significant transactions with government related entities.

### Remuneration of key management personnel

**Key management personnel** of VPRBV includes all responsible persons as listed in note 8.2. The VPRBV does not have any executive officers other than the accountable officer whose remuneration is disclosed in note 8.2.

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services' Financial Report.

Compensation of KMPs	2021	2020
	\$	\$
Short-term employee benefits	245,378	222,261
Post-employment benefits	23,169	18,288
Other long-term benefits	-	-
<b>Total</b>	<b>268,547</b>	<b>240,549</b>

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

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

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

## Transactions and balances with key management personnel and other related parties

There were no related party transactions that involved key management personnel, their close family members and their personal business interests.

Outside of normal citizen type transactions, there were no related party transactions that involved key management personnel, their close family members and their personal business interests.

## 8.4 REMUNERATION OF AUDITORS

	2021	2020
	\$	\$
<b>Victorian Auditor-General's Office</b>		
Audit or review of the financial statements	14,200	13,900
<b>Total remuneration of auditors</b>	<b>14,200</b>	<b>13,900</b>

## 8.5 SUBSEQUENT EVENTS

The impact of the Coronavirus (COVID-19) global pandemic is ongoing. The situation is continually and is dependent on measures imposed by the Australian Government, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No matters or circumstances have arisen since the end of the reporting period which significantly affected or may significantly affect the operations of VPRBV, the results of those operations, or the state of affairs of VPRBV in future financial years.

## 8.6 AUSTRALIAN ACCOUNTING STANDARDS ISSUED THAT ARE NOT YET EFFECTIVE

Certain new Australian Accounting Standards (AAS) have been published which are not mandatory for the 30 June 2021 reporting period. The Department of Treasury and Finance (DTF) assesses the impact of all these new standards and advises the VPRBV of their applicability and early adoption where applicable.

As at 30 June 2021, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. The VPRBV has not and does not intend to adopt these standards early.

Topic	Summary	Effective Date	Impact on VPRBV financial statements
AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current</i>	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	1 January 2022. However, ED 301 has been issued with the intention to defer application to 1 January 2023.	The standard is not expected to have a significant impact on the public sector.

In addition to those Accounting Standards listed above, the AASB has also released a number of other Accounting Standards and Accounting Interpretations. The application of the Accounting Standards and Interpretations are not expected to have any significant impact on the VPRBV's financial statements, consequently they have not been specifically identified above.

## APPENDIX 1: DISCLOSURE INDEX

The Annual Report of the Veterinary Practitioners Registration Board of Victoria for the year ended 30 June 2021 is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Board's compliance with statutory disclosure requirements.

Refer to the corresponding page references for the corresponding disclosure information.

Disclosure index – Annual Report of the Veterinary Practitioners Registration Board of Victoria		
Legislation	Requirement	Page #
<b>Standing Directions and Financial Reporting Directions (FRDs)</b>		
<b>Report of operations</b>		
<b>Charter and purpose</b>		
FRD 22I	Manner of establishment and the relevant Ministers	2
FRD 22I	Purpose, functions, powers and duties	2
FRD 22I	Key initiatives and projects	15
FRD 22I	Nature and range of services provided	6
<b>Management and structure</b>		
FRD 22I	Organisational structure	2, 19
<b>Financial and other information</b>		
FRD 10A	Disclosure index	75
FRD 12B	Disclosure of major contracts	31
FRD 22I	Employment and conduct principles	26
FRD 22I	Occupational health and safety policy	26
FRD 22I	Summary of the financial results for the year	18
FRD 22I	Significant changes in financial position during the year	18
FRD 22I	Major changes or factors affecting performance	18
FRD 22I	Subsequent events	18, 73
FRD 22I	Application and operation of <i>Freedom of Information Act 1982</i>	31
FRD 22I	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	32
FRD 22I	Statement on Competitive Neutrality Policy	32
FRD 22I	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	32
FRD 22I	Details of consultancies over \$10,000	30
FRD 22I	Details of consultancies under \$10,000	31
FRD 22I	Disclosure of government advertising expenditure	30
FRD 22I	Disclosure of ICT expenditure	31
FRD 22I	Statement of availability of other information	33

FRD 24D	Reporting of office-based environment impacts	33
FRD 25D	Local Jobs First	30
FRD 29C	Workforce Data disclosures	26
<b>Compliance attestation and declaration</b>		
SD 5.4.1	Attestation for compliance with Ministerial Standing Direction	35
SD 5.2.3	Declaration in report of operations	i
<b>Financial statements</b>		
<b>Declaration</b>		
SD.5.2.2	Declaration in financial statements	38
<b>Other requirements under Standing Directions 5.2</b>		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	45
SD 5.2.1(a)	Compliance with Standing Directions	35
<b>Other disclosures as required by FRDs in notes to the financial statements <sup>(a)</sup></b>		
FRD 11A	Disclosure of Ex gratia Expenses	71
FRD 21C	Disclosures of Responsible Persons in the Financial Report	71
FRD 110A	Cash Flow Statements	43, 62
<b>Note:</b>		
(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.		
<b>Legislation</b>		
<i>Building Act 1993</i>		32
<i>Financial Management Act 1994</i>		45
<i>Freedom of Information Act 1982</i>		31
<i>Public Interest Disclosures Act 2012</i>		32
<i>Local Jobs First Act 2003</i>		30



## APPENDIX 2: ACRONYMS AND ABBREVIATIONS

Acronym	Description
AAS	Australian Accounting Standards
AASB	Australian Accounting Standards Board
ACRVS	Advisory Committee on Registration of Veterinary Specialists
AMAF	Asset Management Accountability Framework
AVBC	Australasian Veterinary Boards Council Inc.
AVE	Australasian Veterinary Examination
BAU	Business as usual
Board	Veterinary Practitioners Registration Board of Victoria, also Vetboard Victoria or VPRBV
BVSc	Bachelor of Veterinary Science
COVID-19	<u>Coronavirus disease of 2019</u>
CPA	Certified Public Accountant
FoI	Freedom of Information
FMA	<i>Financial Management Act 1994</i>
FRD	Financial Reporting Directions
FT	Full time
FTE	Full time equivalent
GST	Goods and Services Tax
IBAC	Independent Broad-Based Anti-Corruption Commission
ICT	Information and Communication Technology
IT	Information Technology
LSL	Long Service Leave
MLC	Member of the Legislative Council
MP	Member of Parliament
NRVR	National Recognition of Veterinary Registration
MPSG	Major Projects Skills Guarantee
PAA	Public Administration Act
PDF	Portable Document Format
PhD	Philosophiae Doctor (Doctor of philosophy)
PID	Public Interest Disclosure
PT	Part time
s	Section (of legislation)
SD	Standing Direction
SMS	Short Message Service, i.e., text message
SPF	Social Procurement Framework
VIPP	Victorian Industry Participation Policy

Acronym	Description
VPA	<i>Veterinary Practice Act 1997</i>
VPRBV	Veterinary Practitioners Registration Board of Victoria, also Vetboard Victoria or Board
VPS	Victorian Public Sector
VPSC	Victorian Public Sector Commission
VOA	Veterinary practitioner-owner-animal relationship
W	Withdrawn

## APPENDIX 3: BOARD RESPONSE TO MINISTER'S STATEMENT OF EXPECTATIONS

The Minister for Agriculture's Statement of Expectations for the period 1 July 2020 to 30 June 2021 can be viewed at [www.vetboard.vic.gov.au/VPRBV/About/VPRBV/Policies\\_and\\_disclosures.aspx](http://www.vetboard.vic.gov.au/VPRBV/About/VPRBV/Policies_and_disclosures.aspx). Following is the Board's response to the Minister's Statement, which can also be viewed on the Board's website:



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ABN 88 393 171 326

08 August 2019

Jaclyn Symes MP  
Minister for Agriculture  
Department of Jobs, Precincts and Regions  
1 Spring Street  
Melbourne VICTORIA 3000

Dear Minister Symes

### Ministerial Statement of Expectations for the Veterinary Practitioners Registration Board of Victoria for the period 1 July 2019 to 30 June 2021

Thank you for your Statement of Expectations (SOE) dated 21 July 2019 for the Veterinary Practitioners Registration Board of Victoria (the Board). Under Section 62(3) of the *Veterinary Practice Act 1997* (the Act), the Board must consult with you and have regard to your advice and expectations in carrying out its functions and powers. This letter confirms the Board's continued commitment to improving its regulatory functions and provides you with information and advice in accordance with the Act.

#### Improvements and targets

The Board will meet your priorities for improvement through the initiatives outlined below for the period 1 July 2019 to 30 June 2021 (or otherwise amended).

#### Timeliness

The Board recognises the importance of timeliness in relation to our stakeholder interactions. We are committed to improving our performance in relation to timeliness and the communication of timeframes to regulated parties and the community. The Board will continue to progress improvements to the information technology (IT) infrastructure and software used for case management, registrations and other interactions with stakeholders, with a focus on automating processes and capturing data to reduce regulatory and administrative burden. Timeframes that are published in our Service Charter will be adhered to, and feedback from users will be gathered and reviewed to ensure our functions are being delivered effectively.

Improvement	Target
Implement IT infrastructure improvements and introduction of web-based (html) forms, information transfer, electronic payments, automated communications and accurate reporting of administrative processes.	April 2021
Review current advice relating to timing and regulatory processes available on the Board's website and in forms and guidance notes, to ensure clarity.	March 2020

Improvement	Target
Provide status updates of regulatory processes to affected parties at a minimum of every six weeks during the regulatory process (including any anticipated delays).	July 2020
Collect and review data about the time currently taken to submit information for registration and complaints. Where appropriate offer the opportunity to renegotiate requested timeframes for providing information.	July 2020
Collect and review data about workflows and procedures to ensure timeframes published in the Service Charter are delivered effectively.	July 2020

#### Risk-based strategies

The Board recognises the importance of risk-based strategies as effective tools to facilitate effective enforcement and compliance. We recognise that non-compliance by our members may result in adverse consequences for public and animal health. The Board will review its practices in relation to its regulatory and compliance responsibilities, with a greater focus on analysing regulatory issues, identifying regulatory risks and developing objectives and strategies that mitigate these risks. These risk-based compliance objectives and strategies will be published on the Board's website, so they are readily available to regulated parties. During the term of this SoE the Board will also conduct a review of its risk-based compliance objectives and strategies to ensure their continued relevance.

Improvement	Target
Review current practices and develop a risk-based compliance strategy, with a focus on regulatory risks.	December 2020
Publish compliance objectives and principles on the Board's website/newsletters.	February 2021
Review and update all risk-based compliance strategies and operation plans.	June 2021

#### Compliance related assistance and advice

The Board provides a wide range of advisory material to veterinary practitioners and the general public through our website. We acknowledge the importance of providing advice that is both clear and concise, and we will continue to review our website content, fact sheets and guidance notes to ensure that material remains current.

The Board has undertaken a major review of the *Professional Conduct Guidelines for Veterinary Practitioners*. Following extensive consultation with stakeholders, completely revised Guidelines are expected to be published and disseminated by March 2020. Practical guidance will also be provided to veterinary practitioners in the form of explanatory notes and frequently asked questions, to assist veterinary practitioners to understand the Guidelines and the context in which they operate.

Veterinary practitioners have the privilege of being able to use scheduled drugs and poisons under the *Drugs Poisons and Controlled Substances Act 1981*, but they also have a responsibility to prescribe, supply, and use them in a way that constitutes professional conduct. The Board recognises the potential risks to animal and human health and welfare which may result from inappropriate prescribing practices and acknowledges its role in providing information and advice to veterinary practitioners regarding what constitutes professional conduct as reflected in the *Professional Conduct Guidelines for Veterinary Practitioners*.

The Board will work closely with the Department of Jobs, Precincts and Regions and the Department of Health and Human Services to actively promote and make resources about responsible prescribing practices available to veterinary practitioners and the general public.

Improvement	Target
Report annually on performance against the Service Charter's standard of conduct	Annual report
Obtain and review consultation feedback and introduce revised <i>Professional Conduct Guidelines for Veterinary Practitioners</i> .	March 2020
Review the Board's website and all forms to ensure that they are current, accurate, easily understood, written in plain English and accessible to veterinary practitioners as well as the general community.	March 2020
Update the Board's website structure to make it more task-based and user-focussed.	March 2020
Review and redesign support material, including hard copy guidance notes, fact sheets and other content (for example, about prescribing practices), to ensure currency, relevance and accessibility (e.g. HTML and printable versions of materials) for veterinary practitioners and/or public stakeholders.	April 2020
Report on the annual review of all websites and documents relating to regulatory process advice to ensure continued relevance.	Annual report
Develop a review process to respond to issues raised about registration and complaints processes for veterinary practitioners as well as the general community.	December 2020

#### Accountability and transparency

The Board recognises the importance of accountability and transparency in its role as a Victorian regulator. As part of our commitment to this, an external audit and review of functioning of the Board was completed in December 2017, to provide impartial feedback on the Board's functioning. A summary of findings and recommendations, and our high-level responses to these, will be made publicly available on the Board's website. We have also undertaken a comprehensive review into stakeholder communications and engagement with the aim of establishing a communications protocol for all interactions with stakeholders. The review and our high-level response will also be made publicly available on the Board's website.

We will continue to undertake regular and effective communication about our activities and processes to all stakeholders, to ensure transparency in our business operations. This will incorporate regular communication about key discussions and decisions about regulatory issues that impact upon veterinary practitioners and the community.

Improvement	Target
Publish at least six summaries of key discussions and decisions about regulatory issues significant to stakeholders and the community on the Board's website.	June 2021
Publish at least six articles with information and resources about antimicrobial resistance (AMR) on the Board's website and quarterly newsletter.	June 2021
Publish a summary of the findings and recommendations of the 2017 external review and high-level response on the Board's website, along with a plan to implement these recommendations.	December 2019
Evaluate the Board's response to the implementation of the 2017 external review recommendations	April 2020

Improvement	Target
Undertake a follow-up external review	May 2021
Undertake an annual strategic planning workshop and develop an action plan.	Annually
Publish high-level findings of its review into stakeholder communications and engagement on the Board's website. Publish high-level response to the review on the Board's website.	November 2019
Develop and implement a comprehensive stakeholder communications and engagement strategy, covering all aspects of interactions with stakeholders.	December 2019

### Evaluation

An evaluation of the performance improvements contained in the SoE, including reporting against the Board's compliance outcomes, will be included in the annual report.

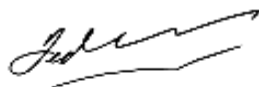
Improvement	Target
Evaluate annually the performance improvements and targets contained in the SOE.	Annual report

### Reporting

I confirm that the Board will report on the achievement of these targets in its annual report, incorporate the targets into the Board's Corporate Plan, and publish the SoE, as well as this response statement, on the Board's website.

Thank you for your direction on the regulation of veterinary practice in Victoria.

Yours sincerely



Professor Edward Whitem  
President  
Veterinary Practitioners Registration Board of Victoria



**VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA**

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