



**Government of South Australia**

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Kangaroo Island Natural Resources  
Management Board

# **KANGAROO ISLAND NATURAL RESOURCES MANAGEMENT BOARD**

## **ANNUAL REPORT**

**9 December 2004 to 30 June 2005**

31 October 2005

No. 1

## **Kangaroo Island Natural Resources Management Board**

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## LETTER OF TRANSMITTAL

Mr Dennis Mutton  
Presiding Member  
Natural Resources Management Council  
GPO Box 2834  
ADELAIDE  
South Australia 5000

Dear Mr Mutton

In accordance with the requirements of the *Public Sector Management Act 1995* and section 38 of the *Natural Resources Management Act 2004*, I have pleasure in presenting the Annual Report of the Kangaroo Island Natural Resources Management Board for the year ended 30 June 2005.

I certify that this Annual Report complies with the requirements of the Natural Resources Management (NRM) Act 2004, the NRM Regulations and Premier and Cabinet Circular 16.

Following the appointment of our Kangaroo Island NRM Board members we held an informal gathering to meet each other and to introduce members to representatives of the community including the Kangaroo Island Council, the Kangaroo Island Development Board and other interested stakeholder groups.

On 24<sup>th</sup> May we held a workshop to look at Board functions, responsibilities, Advisory Committees and their roles, and also to start the process of understanding the regional Investment Strategy.

It was pleasing that some of our members were able to attend the Induction Training Workshop for Regional NRM Board and the NRM Council members held at the end of May.

The first official Kangaroo Island NRM Board meeting was not held until Monday July 25<sup>th</sup> 2005.



**Janice Kelly, OAM**  
**Presiding Member**  
**Kangaroo Island Natural Resources Management Board**

October 2005

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## INTRODUCTION

This report is for the financial year 2004-05, and is presented to fulfil the requirements of section 38 of the *Natural Resources Management Act 2004*.

## OBJECT OF THE NATURAL RESOURCES MANAGEMENT ACT

The objects of this Act include assisting in the achievement of ecologically sustainable development in the State by establishing an integrated scheme to promote the use and management of natural resources in a manner that—

- (a) recognises and protects the intrinsic values of natural resources; and
- (b) seeks to protect biological diversity and, insofar as is reasonably practicable, to support and encourage the restoration or rehabilitation of ecological systems and processes that have been lost or degraded; and
- (c) provides for the protection and management of catchments and the sustainable use of land and water resources and, insofar as is reasonably practicable, seeks to enhance and restore or rehabilitate land and water resources that have been degraded; and
- (d) seeks to support sustainable primary and other economic production systems with particular reference to the value of agriculture and mining activities to the economy of the State; and
- (e) provides for the prevention or control of impacts caused by pest species of animals and plants that may have an adverse effect on the environment, primary production or the community; and
- (f) promotes educational initiatives and provides support mechanisms to increase the capacity of people to be involved in the management of natural resources.

## ADMINISTRATION OF THE ACT

The Act is under the control of the Minister administering the *Natural Resources Management Act 2004*.

## FUNCTIONS OF THE KANGAROO ISLAND NATURAL RESOURCES MANAGEMENT BOARD

*Section 29 of the Natural Resources Management Act describes the functions of the Kangaroo Island Natural Resources Management Board.*

- (1) The functions of a regional NRM board are—
  - (a) to undertake an active role with respect to the management of natural resources within its region; and
  - (b) —
    - (i) to prepare a regional NRM plan in accordance with this Act; and
    - (ii) to implement that plan; and
    - (iii) to keep the plan under review to ensure that the objects of this Act are being achieved; and
  - (c) to promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region, to undertake or support educational initiatives with respect to natural resources management, and to provide mechanisms to increase the capacity of people to implement programs or to take other steps to improve the management of natural resources; and
  - (d) to provide advice with respect to the assessment of various activities or proposals referred to the board under this or any other Act; and
  - (e) to resolve any issues that may arise between any NRM groups that are relevant to the management of natural resources within its region; and
  - (f) at the request of the Minister or the NRM Council, or on its own initiative, to provide advice on any matter relevant to the condition of natural resources within its region, or on the management of those resources, to conduct any inquiry or audit, or to provide any other advice or report that may be appropriate in the circumstances; and
  - (g) such other functions assigned to the board by the Minister or by or under this or any other Act.
- (2) To avoid doubt, a regional NRM board may act with respect to a particular matter despite the fact that the matter may not fall within the scope of its regional NRM plan.
- (3) However, if a regional NRM board acts with respect to a particular matter in the circumstances described in subsection (2), the board must furnish a report on the matter to the Natural Resources Committee of the Parliament (unless the matter is not, in the opinion of the board, significant).
- (4) In performing its functions, a regional NRM board should (as far as is reasonably practicable) seek to work collaboratively with—
  - (a) the other regional NRM boards whose regions adjoin the region of the board; and
  - (b) other State agencies, agencies of the Commonwealth, and agencies of the other States and Territories, that have functions that are relevant to those of the board; and

- (c) NRM groups with areas that fall (wholly or partially) within the region of the board; and
  - (d) the constituent councils for the region, and other councils as may be relevant; and
  - (e) relevant industry, environment and community groups and organisations; and
  - (f) persons who own or occupy land within the region of the board (insofar as may be relevant).
- (5) A regional NRM board will, with respect to the performance of its functions, report to the Minister.
- (6) If the Minister assigns a function to a regional NRM board under subsection (1)—
- (a) the Minister must furnish a report on the matter to the Natural Resources Committee of the Parliament; and
  - (b) the regional NRM board must cause a statement of the fact of the assignment to be published in its next annual report.

## MEMBERSHIP

Section 25 of the Natural Resources Management Act provides for the appointment of the Kangaroo Island Natural Resources Management Board.

The Board comprises 9 members, appointed by the Governor on the recommendation of the Minister. The other members of the Board are Ms Elizabeth Young (Department of Water Land and Biodiversity Conservation), Mr Roger Hartley (Department of Primary Industries and Resources South Australia), Mr Mark Herrmann (Department for Environment and Conservation) and Mayor Michael Pengilly (Kangaroo Island Council).

Each of the appointed members of the Board is a person who, in the opinion of the Minister, meets the standards stipulated by section 25 (4) of the Natural Resources Management Act for the appointment of members.

The Presiding Member was appointed on 16<sup>th</sup> December 2004  
Other Board members were appointed on 14<sup>th</sup> April 2005.

### Presiding Member

Janice Roslyn Kelly OAM

Selected by the Minister from the members of the Kangaroo Island Natural Resources Management Board.

### Members

Board member appointments for a term of 2 years commencing on 14<sup>th</sup> April 2005 and expiring on 13<sup>th</sup> April 2007:

David Minchin Ball  
Fraser Vickery  
Graham Bruce Allison  
Charles Rodney Bell

Board member appointments for a term of 3 years commencing on 14<sup>th</sup> April 2005 and expiring on 13<sup>th</sup> April 2008:

Joanne Lyn Davidson  
Roslyn Leanne Willson  
Graham Neil Smith  
Toni Jane Duka

One meeting was held during the course of 2004-05.

This was the inaugural meeting of the Board and was held on Monday 27<sup>th</sup> June 2005.

### **ACHIEVEMENTS 2004-05**

Achievements by the Board in 2004-05 include:

- Planning Workshop held on Tuesday 24<sup>th</sup> May 2005 to:
  - ⇒ review the Kangaroo Island Regional Options Paper
  - ⇒ workshop a regional structure (groups and/or committee)
  - ⇒ discuss Continuing Boards requirements, responsibilities and timelines
  - ⇒ discuss Board and Board Member responsibilities
  - ⇒ workshop regional investment funding programs on Kangaroo Island for 2005-2006
- Inaugural Board meeting held 27<sup>th</sup> June 2005
- Discussions and attendance at the Interim Kangaroo Island Natural Resources Board meetings for forward planning

### **REPORTS FROM THE KANGAROO ISLAND NATURAL RESOURCES MANAGEMENT BOARD**

The Kangaroo Island Natural Resources Management Board did not provide any reports to the Minister in 2004-05

### **FINANCIAL ASSISTANCE GRANTED BY BOARD**

The Kangaroo Island Natural Resources Management Board did not provide any financial or any other form of assistance to any Council, person carrying on business, community or volunteer group or individual during 2004-2005.

### **PROJECT DETAILS**

The Kangaroo Island Natural Resources Management Board did not develop or implement any project in 2004-05.

## OTHER HIGHLIGHTS

### STATEMENT OF FACT FOR SIGNIFICANT MINISTERIAL DIRECTIVES

There were no significant Ministerial directives during the 2004 – 2005 operations of the board.

### STATEMENT OF FACT FOR SIGNIFICANT FUNCTIONS ASSIGNED BY MINISTER

There were no significant functions assigned by the Ministerial during the 2004 – 2005 operations of the board.

## REQUIREMENTS FOR ANNUAL REPORT

Section 38 of the Natural Resources Management Act requires that the Minister must cause a report to be prepared annually setting out the following information:

- (1) A regional NRM board must, on or before 31 October in every year, provide to the NRM Council a report on its activities for the financial year ending on the preceding 30 June (and need not provide a report under section 6A of the *Public Sector Management Act 1995*).
- (2) The report must—
  - (a) include an assessment of the extent to which the regional NRM board has succeeded in implementing its regional NRM plan; and
  - (b) include the audited accounts and financial statements of the regional NRM board; and
  - (c) be accompanied by the annual reports of the NRM groups within its region; and
  - (d) include other information required by or under this Act or the regulations.

## SPECIFIC REPORTS

Section 39 of the Natural Resources Management Act states that:

- (1) The Minister or the NRM Council may, by written notice to a regional NRM board, require the board to provide to the Minister or the NRM Council, within a period stated in the notice or at stated intervals, any report or reports relating to the performance, exercise or discharge of its functions, powers or responsibilities, as the Minister or the NRM Council (as the case may be) thinks fit.
- (2) If a requirement is imposed under subsection (1), the regional NRM board must cause a statement of the fact of the imposition of the requirement to be published in its next annual report.

There were no specific reports requested by the Minister or the NRM Council during the 2004 – 2005 operations of the board.

## HUMAN RESOURCE MATTERS

### HUMAN RESOURCES

Members of the Board received the following remuneration:

- Presiding Member: \$190 per four-hour session. The Presiding Member also receives an annual allowance/retainer as part of the remuneration package.
- Member: \$160 per four-hour session.

Employees of the Board:

- The Board had no employees during the reporting period

### EQUAL OPPORTUNITY

#### EQUAL OPPORTUNITY PROGRAMS

The gender balance of the Board is always taken into consideration when members are appointed. Within the reporting period, the Board consisted of 5 male and 4 female members.

The members of the Board are aware of and abide by their obligations under the State *Equal Opportunity Act 1984*.

### FRAUD

#### DETECTION OF FRAUD

It is declared that there were no instances of fraud detected in the activities undertaken by the Board.

### OCCUPATIONAL HEALTH, SAFETY AND INJURY MANAGEMENT

#### OCCUPATIONAL HEALTH, SAFETY AND WELFARE

The Kangaroo Island Natural Resources Management Board had members appointed in April 2005 and met for the inaugural meeting on 27<sup>th</sup> June 2005.

The Board is aware that information is required to be reported on under the following basic headings:

- a) Occupational Health and Safety legislative requirements
- b) Injury Management legislative requirements

- c) WorkCover action limits
- d) Number of claims
- e) Cost of workers compensation
- f) Trends
- g) Meeting targets

At the 30<sup>th</sup> June 2005 the Board was aware of its obligations in relation to Occupational Health and Safety but as there were no employees there is no relevant information and no incidences to report for 2004-2005.

## **CONSULTANTS**

### **USE OF CONSULTANTS**

The Board did not engage any consultants in the reporting period.

## **OTHER MATTERS**

### **STAFFING**

The Board had no staff during the reporting period

## **FINANCE**

The costs associated with the administration of the Kangaroo Island Natural Resources Management Board are met from within the existing resources of DWLBC. Members are paid sitting fees in accordance with the determination from the Commissioner for Public Employment. Financial details are included in the audited financial statements.

## **OVERSEAS TRAVEL**

It is declared that no member of the Kangaroo Island Natural Resources Management Board travelled overseas on the business of the Board during the reporting period.

## **CONTRACTURAL ARRANGEMENTS**

The Kangaroo Island Natural Resources Management Board did not enter any contractual arrangements exceeding \$4 million in value during the reporting period.

## **ACCOUNT PAYMENT PERFORMANCE**

DWLBC provides administrative resources for processing account payments for the Kangaroo Island Natural Resources Management Board.

Reporting on this matter is contained in the DWLBC Annual Report 2004-05.

## **DISABILITY ACTION PLANS**

The members of the Kangaroo Island Natural Resources Management Board are aware of and abide by their obligations under the Commonwealth *Disability Discrimination Act 1992* and the State *Equal Opportunity Act 1984*.

## **ENERGY EFFICIENCY ACTION PLAN REPORTS**

The Board did not own or lease buildings or vehicles during the reporting period and therefore there are no energy efficiency issues to report.

## **URBAN DESIGN CHARTER**

The Board has undertaken no activities relevant to the implementation of the Urban Design Charter.

## **ASBESTOS MANAGEMENT IN GOVERNMENT BUILDINGS**

The Board does not own any buildings and therefore does not have an asbestos risk reduction program.

## **RECONCILIATION STATEMENT**

### Meeting Protocol - Traditional Owners Acknowledgment

I/we would like to acknowledge the traditional and contemporary cultural connection of the Ngarrindjeri and Kurna people to Kangaroo Island.

### Reconciliation Statement

The Kangaroo Island Natural Resources Management Board acknowledges the cultural significance of Kangaroo Island to the Ngarrindjeri and Kurna people and respects both their traditional and contemporary interests on Kangaroo Island.

In fulfilling its functions the Board will wherever possible appropriately integrate Ngarrindjeri and Kurna cultural interests with natural resource management through consultation, the sharing of knowledge and the active engagement of Ngarrindjerri and Kurna people.

Through the appropriate sharing of knowledge the Board will also acquire understanding and through this understanding develop respect and appreciation for Aboriginal culture.

By integrating traditional and contemporary knowledge and practice we will achieve our vision for the sustainable use of Kangaroo Islands' natural resources.

## **FREEDOM OF INFORMATION**

During 2004-05 there were no applications for information under the Freedom of Information Act 1991.

## **REGIONAL IMPACT ASSESSMENT STATEMENT**

No Regional Impact Assessment Statements were undertaken by the Kangaroo Island Natural Resources Management Board in 2004-05.

## **ACKNOWLEDGEMENT**

The Kangaroo Island Natural Resources Management Board appreciates the support and encouragement it has received over the past year from the Minister for Environment and Conservation, Hon John Hill MP, and staff from the Department of Water, Land & Biodiversity Conservation.

## **PUBLICATIONS**

No publications were compiled and/or distributed during the reporting period

## **ENTITIES OF THE BOARD**

No regional Groups or Committee were in place during the reporting period.

**AUDITED FINANCIAL REPORTS 2004-2005**



**Auditor-General's  
Department**

9th Floor State Administration Centre,  
200 Victoria Square  
Adelaide  
South Australia 5000

Ref: A05/357

6 January 2006

Ms J Kelly  
Presiding Member  
Kangaroo Island Natural Resources Management Board  
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Dear Ms Kelly,

**2004-05 Audit**

The audit of the Kangaroo Island Natural Resources Management Board (the Board) for the year ended 30 June 2005 has been completed. The scope of the audit covered major accounting functions associated with the Board including the test verification of financial transactions processed and recorded during the year. The results of the audit were generally satisfactory.

Please find returned herewith the financial statements of the Board for the year ended 30 June 2005, together with my unqualified Independent Audit Report.

Yours sincerely

K I MacPherson  
**AUDITOR-GENERAL**



## INDEPENDENT AUDIT REPORT

### TO THE PRESIDING MEMBER KANGAROO ISLAND NATURAL RESOURCE MANAGEMENT BOARD

#### SCOPE

In accordance with the provisions of section 33 of the *Public Finance and Audit Act 1987* and section 37 (2) of the *Natural Resources Management Act 2004*, I have audited the financial report of the Kangaroo Island Natural Resource Management Board for the financial year ended 30 June 2005. The financial report comprises:

- Statement of Financial Performance;
- Statement of Financial Position;
- A Statement of Cash Flows;
- Notes to and forming part of the Financial Statements;
- Certificate by the Presiding Member of the Kangaroo Island Natural Resources Management Board and the Chief Finance Officer of the Department of Water, Land and Biodiversity Conservation.

The Members of the Kangaroo Island Natural Resources Management Board are responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the Presiding Member.

The audit has been conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing and Assurance Standards to provide reasonable assurance whether the financial report is free of material misstatement.

Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with my understanding of the Kangaroo Island Natural Resources Management Board's financial position, the results of its operations and its cash flows.

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

#### AUDIT OPINION

In my opinion, the financial report presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, applicable Accounting Standards and other mandatory professional reporting requirements and statutory requirements in Australia, the financial position of the Kangaroo Island Natural Resources Management Board as at 30 June 2005, the results of its operations and its cash flows for the year then ended.

6 January 2006

K I MacPHERSON  
AUDITOR-GENERAL

**KANGAROO ISLAND  
NATURAL RESOURCES MANAGEMENT BOARD**

**STATEMENT OF FINANCIAL PERFORMANCE  
For the Year ended 30 June 2005**

	<i>Note</i>	2005 \$
<b>Expenses from Ordinary activities</b>		
Service Level Agreement	3	41,795
Board Fees and Expenses	4	17,288
Supplies and Services	5	17,163
<b>Total Expenses from Ordinary Activities</b>		<b>76,246</b>
<b>Revenue from Ordinary Activities</b>		
		0
<b>Total Revenues from Ordinary Activities</b>		<b>0</b>
<b>Net Cost of Services from Ordinary Activities</b>		<b>(76,246)</b>
<b>Revenue from/ Payments to SA Government</b>		
Grants received		98,821
<b>Net revenue from SA Government</b>		<b>98,821</b>
<b>Net Result from Ordinary Activity</b>		<b>22,575</b>
<b>Total Changes in Equity other than those Resulting from Transactions with SA Government as Owner</b>		<b>22,575</b>

*Handwritten marks: a signature and the number 57.*

**KANGAROO ISLAND  
NATURAL RESOURCES MANAGEMENT BOARD**

**STATEMENT OF FINANCIAL POSITION  
For the Year ended 30 June 2005**

	<i>Note</i>	2005 \$
<b>Assets</b>		
Cash		0
Prepaid expenses		25,912
<b>Total Assets</b>		<b>25,912</b>
<b>Liabilities</b>		
Payables		3,337
<b>Total Liabilities</b>		<b>3,337</b>
<b>Net Assets</b>		<b>22,575</b>
<b>Equity</b>		
Accumulated surplus		22,575
<b>Total Equity</b>	<i>6</i>	<b>22,575</b>
Commitment for expenditure		0
Contingent Assets and Liabilities		0

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**KANGAROO ISLAND  
NATURAL RESOURCES MANAGEMENT BOARD**

**STATEMENT OF CASH FLOWS  
For the Year ended 30 June 2005**

	<i>Note</i>	2005 \$
<b>Funds held at 1 July</b>		0
<b>Cash outflows from Operating Activities</b>		
Service Level Agreement		67,707
Board Fees and Expenses		14,188
Supplies and Services		16,926
<b>Total Outflows from Operating Activities</b>		<u>98,821</u>
<b>Cash inflows from Operating Activities</b>		
		0
<b>Total inflows from Operating Activities</b>		<u>0</u>
<b>Net cash flow from Ordinary Activities</b>	9	<u>(98,821)</u>
<b>Cash flows from SA Government</b>		
Grants		98,821
<b>Net cash flow from SA Government</b>		<u>0</u>
<b>Net cash flow</b>		<u>0</u>
<b>Funds held at 30 June</b>		0

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## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### 1. Board Objectives

#### (a) Establishment of the Board

The Kangaroo Island Natural Resources Management Board (the Board) was established pursuant to the *Natural Resources Management Act 2004* (the NRM Act) on 9 December 2004. The Board is a body corporate. For details of events occurring after the reporting date please refer to note 10.

#### (b) Board's Objectives

The objectives of the Board are to undertake an active role with respect to the management of natural resources within its region, to prepare and implement a Regional Natural Resources Management Plan and review that Plan to ensure that the objectives of the *Natural Resources Management Act 2004* are being achieved.

In addition, the Board promotes public awareness and understanding of the importance of integrated and sustainable natural resources management within its region, undertakes and supports educational initiatives with respect to natural resources management and provides mechanisms to increase the capacity of people to implement programs or to take other steps to improve the management of natural resources.

The Board provides advice on any matter relevant to the condition or management of natural resources within its region and can conduct any inquiry or audit with regard to those natural resources.

The principal source of funds for the Board during the 2004-05 year has been monies appropriated by Parliament to the Department of Water, Land and Biodiversity Conservation for establishment of the Board and transition to the new integrated structure for the management of the State's natural resources.

### 2. Statement of Accounting Policy

The financial report is a general purpose financial report that has been prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements in Australia and the Treasurer's Instructions and Accounting Policy Statements issued pursuant to the *Public Finance and Audit Act 1987*. The accounts are prepared on the accrual basis of accounting using historical cost accounting, which does not take into account changing money values.

Australia will be adopting Australian equivalents to International Financial Reporting Standards (AIFRS) for reporting periods commencing on or after 1 January 2005. The Board will adopt these standards for the first time in the published financial report for the year ended 30 June 2006. The introduction of the AIFRS will have no material effect on the financial report.

### 3. Service Level Agreement

The Board paid \$67,707 for the provision of services. These services are administrative in nature and included the provision of an Executive Support Officer. \$25,912 of the amount paid relates to the 2005-06 year.



**4. Board Fees and Expenses**

	2005
	\$
Board fees	15,905
Other	1,383
Total	<u>17,288</u>

**5. Supplies and Services**

	2005
	\$
Travel	2,965
Accommodation	2,104
Training	6,124
Office set-up	5,000
Printing	915
Other	55
Total	<u>17,163</u>

**6. Payables and Equity**

The payables represent sitting fees and associated travel reimbursements for Board members attendance at Board meetings held during 2004-05 but not paid as at 30 June 2005.

Pending the formal wind-up of existing Prescribed Bodies during the 2005-06 year, it is expected that the Board will be the recipient of a transfer of net assets. At balance sheet date, no transfers had taken place.

**7. Auditors' Remuneration**

Audit fees for the Board are initially payable by the Department of Water, Land and Biodiversity Conservation

**8. Board Members**

The following are members of the Board who have served during the course of the reporting period:

Janice Kelly  
Joanne Davidson  
Roslyn Willson  
Graham Smith  
Fraser Vickery  
Graham Allison  
Toni Duka  
Charles Bell  
David Ball

Aggregate Board Fees and superannuation received or receivable by members of the Board amounted to \$17,288.

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The number of Board members included in the above figures are shown in their relevant Board Fees and superannuation bands:

	Number of Board Members
\$ Nil	2
\$1 to \$9,999	6
\$10,000 to \$19,999	1
	9

**9. Cash Flow Reconciliation**

Reconciliation of Net Cash used in Operating Activities to Net Cost of Services:

Net cash used in operating activities	(98,821)
Cash flows from Government	98,821
Changes in Assets/Liabilities:	
Increase in payables	(3,337)
Increase in prepaid expenses	25,912
Net Result from Ordinary Activities	22,575

**10. Events Occurring after Reporting Date**

A number of the prescribed bodies (as defined in Schedule 4, Part 18 of the NRM Act) will be dissolved during 2005-06 and any assets, liabilities and equity of these prescribed bodies will be transferred to the NRM Board in accordance with the NRM Act.

It is expected that the revenue, expenditure and cash flows of the NRM Board will be materially higher during 2005-06 due to the absorption of prescribed bodies (referred to above), the functioning of the Board for a full financial year and the increase in activity as the Board moves towards full operation.

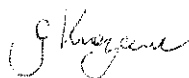
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## Certification of the Financial Report

We certify that:

- (a) the financial statements are in accordance with the accounts and records of the Board and give an accurate indication of the financial transactions of the Board for the year then ended;
- (b) as presenting fairly, in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the entity as at the reporting date and the result of its operations and its cash flows for the year then ended; and
- (c) that internal controls over financial reporting have been effective throughout the reporting period.



George Knezevic  
Chief Finance Officer  
Department of Water, Land  
and Biodiversity Conservation



Janice Kelly  
Presiding Member  
Kangaroo Island  
Natural Resources Management  
Board

