

# Veterinary Board of Tasmania

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Annual Report  
2018-2019

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The Hon Guy Barnett, MP  
Minister for Primary Industries and Water  
Parliament House  
Hobart TAS 7000

Dear Minister,

In accordance with section 6 of the *Veterinary Surgeons Act 1987*, I am pleased to present the Annual Report of the Veterinary Board of Tasmania for the year ending 30 June 2019.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Tering Davies", is shown on a light blue background.

Dr Tering Davies  
Chairperson

19 September 2019

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### Veterinary Board of Tasmania

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## Introduction

The *Veterinary Surgeons Act 1987* provides for the registration of veterinary surgeons, the regulation of the practice of veterinary surgery and incidental matters.

The Veterinary Board of Tasmania consists of five members appointed by the Minister for Primary Industries and Water. They are:

- three registered veterinary surgeons who have their primary place of business in Tasmania;
- a registered veterinary surgeon employed in the Department of Primary Industries, Parks, Water and Environment (DPIPWE) and nominated by the Secretary; and
- a consumer of veterinary services.

Primary functions of the Board are:

- to maintain and review standards for registration of veterinary surgeons, veterinary specialists, and veterinary service companies;
- to ensure that registered veterinary surgeons and registered veterinary specialists provide veterinary services in a competent manner;
- to arrange, where it thinks necessary and in such manner as it thinks appropriate, for the examination of persons seeking to become registered;
- to arrange, where it thinks necessary, for the inspection of veterinary establishments; and
- to hear and determine any inquiry under Part VI (Disciplinary Proceedings) of the Act.

The Board may also approve qualifications for persons seeking to become registered (s5A); and, by notice, may declare veterinary service standards (s5B).

## The Board

Board members are appointed by the Minister for a three year term. The terms of the 2016-2019 Board members expired on 30 June 2019.

The members are:

Dr Neil Leighton (Chair)	Practitioner member
Dr Jane Dunnett (Deputy Chair)	Practitioner member
Dr Tering Davies	Practitioner member
Dr Mary Lou Conway	Nominee of the Secretary, DPIPWE
Ms Bernadette Ulbrich-Hooper	Consumer of veterinary services

The Board member selection process is managed by DPIPWE. The process for selecting members for the 2019-2022 Board commenced in early 2019 and notices calling for expressions of interest for the practitioner members were circulated to all registered vets, and the consumer position was advertised in the regional newsletters.

The new appointments will be made commencing in July 2019.

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## Dr Neil Leighton – retiring Chair

Dr Neil Leighton was a member of the Board continuously for over 15 years, having served 5 full terms of office. He was first appointed to the Board in December 2003, and after two terms as a member, he was elected as chairman in November 2009 and held that position until his retirement from the Board at the expiry of his term of office in June 2019. During this time Dr Leighton oversaw the functions of the Board, including amendments to the *Veterinary Surgeons Act 1987* to allow for national recognition of veterinary registration. The 2012 amendments also provided for Veterinary Service Standards, and he successfully guided the Board and the profession through the process of developing and implementing those Standards. During this time, the Board also implemented its program of practice inspections, which has contributed to the increased level of professionalism in the services offered by veterinary surgeons. The Board acknowledges Dr Leighton's commitment and service to the Board, the profession and the wider community.

## Meetings

During the year the Board met on the following occasions:

Meeting	Date	Location	Attendance
123	20 September 2018	New Town/ Prospect (by audio/visual link)	5
124	7 November 2018	New Town	5
125	21 February 2019	New Town	3
126	22 May 2019	New Town	5

There were also two Special Meetings held by email/teleconference respectively:

125A	5 April 2019	Special meeting: approval of fee increase	5
126A	25 June 2019	Special meeting: appointment of registrar	4

The Board members perform Board duties out of session as required. The Board is fortunate to be able to use DPIPWE offices for its meetings.

## Registrar

The Registrar, Mrs Anne Horner, was appointed to a part time contract position in accordance with s7(1)(a) of the Act. After 8 years as registrar, Mrs Horner indicated that she would not be renewing her contract upon its expiry on 31 July 2019. The Board acknowledges Mrs Horner's diligence in administering the Board's functions and in the often complex role as the first point of contact for members of the profession and the community across a broad range of issues regarding veterinary practice. At the Special Meeting on 25 June 2019, the Board appointed Ms Amelia Jones as registrar, to commence on 1 August 2019.

## Legislation

There were no changes to the Veterinary Surgeons Act or Regulations during the year.

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## Registrations

To practise veterinary surgery or provide a veterinary service in Tasmania, a person must be registered as a veterinary surgeon with the Veterinary Board of Tasmania; or, if not permanently resident in Tasmania, must be registered as a veterinarian in another state or territory (see National Recognition of Veterinary Registration (NRVR) p.5).

Registration may be renewed for each financial year. During the year, 25 new registrations commenced (29 applications were received, four not commencing until the next registration year). As at 30 June 2019 there were 304 registered veterinary surgeons entered on the Veterinary Register of Tasmania.

### **New registrations and total registered by financial year:**

	2013-14	2014-15	2015-16	2016-2017	2017-18	2018-19
New Registrations	19	29	26	32	32	25
Registered at 30 June	252	267	265	284	301	304

Cancellations of registrations are made under the following circumstances:

- where the Board becomes aware that the registrant has died; or
- at the request of the registrant due to retirement from practice, departure from the state, or other reason for non-practice in this state; or
- by the Board due to non-payment of the annual registration renewal fee following service of the renewal advice notice.

Fourteen vets indicated they would not be renewing for 2019-20. The cancellation of their registration takes effect from 1 July 2019. The reasons for non-renewal are relocation interstate or overseas for work, retirement or parental leave. Another registration was voluntarily cancelled mid-year.

### ***Recognised qualifications***

The Act provides that a person is qualified to be registered as a veterinary surgeon if the person has attained a qualification approved by the Board, and is a fit and proper person to practise as a veterinary surgeon in Tasmania.

The Board has approved the qualifications recognized by the Australasian Veterinary Boards Council Inc. (AVBC) as providing a holder with eligibility to apply for registration as a veterinary surgeon in Australia and New Zealand without further examination. The full list of qualifications is set out on the AVBC website, but in summary, all Australian and New Zealand veterinary degrees are approved:

Accredited faculties:

- University of Sydney
- Murdoch University (WA)
- Charles Sturt University (NSW)
- Massey University (NZ)
- University of Melbourne
- University of Queensland
- James Cook University (Qld)
- University of Adelaide

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Overseas trained veterinarians who have been awarded the Australian National Veterinary Examination Certificate (NVE) or the New Zealand National Veterinary Examination Certificate (NZNVE) are also recognized. The NVE is administered by the AVBC. Upon successful completion of the NVE a candidate is issued with a certificate as proof that they have satisfied the examination requirements.

Subject to some requirements, degrees and qualifications obtained overseas from universities and colleges accredited by the following bodies are also recognized:

- Royal College of Veterinary Surgeons (RCVS) United Kingdom;
- American Veterinary Medical Association (AVMA); and
- South African Veterinary Council (University of Pretoria).

### *Specialist Registration*

The Board has the power to register veterinary specialists in an approved speciality. No new applications were received. During 2018-2019 one veterinary specialist in Cattle Management and Diseases continued his registration in Tasmania. A number of interstate registered veterinary specialists provide visiting specialist services in Tasmania under National Recognition of Veterinary Registration.

### National Recognition of Veterinary Registration (NRVR)

NRVR has been enacted in Queensland, New South Wales, Victoria, South Australia, Australian Capital Territory and Tasmania. This means that a Tasmanian vet may undertake locum work or short term work in those states without being required to hold registration there. NRVR has yet to be enacted in Western Australia and the Northern Territory.

Under NRVR, Tasmania recognises all other states and territories' "full" or "general" registration, so interstate registered vets may undertake locum or short term work in Tasmania without being registered in Tasmania. However, some jurisdictions issue limited or specific forms of registration to persons who may not otherwise be eligible for full registration. Such forms of registration are not recognised under NRVR. If an interstate registered vet moves to Tasmania, while they may work initially here under NRVR, they need to be registered in Tasmania within a reasonable time of settling here.

### Australasian Veterinary Boards Council Inc.

The AVBC is a legal entity that has authority to speak and act on behalf of member veterinary registering authorities in Australia and New Zealand. Although it has no legislative power to impose any decisions made at meetings on any participating Boards, it has a valuable advisory function and makes recommendations to the Boards in the areas of:

- the accreditation of veterinary schools and courses leading to a degree in veterinary science or medicine;
- assessment of suitability for practice in Australia and New Zealand of persons with foreign qualifications, including the running of the NVE;
- uniform criteria for recognition of qualifications for registration;
- provision of advice on matters concerning the occupational regulation of veterinarians, including general and specialist registration; and
- encouraging harmonisation of the standards, regulations and quality assurance of veterinary services provided to the community in all jurisdictions.

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With the exception of South Australia, the state and territory Veterinary Boards of Australia, the Veterinary Council of New Zealand and the Australian Veterinary Association (AVA) and the New Zealand Veterinary Association Ltd (NZVA) are members of AVBC. The Veterinary Surgeons Board of South Australia resigned from the AVBC effective in December 2018.

AVBC members have discussions bimonthly, primarily by teleconference, with a face to face meeting for the AVBC AGM. The AVBC delegate, Dr Mary Lou Conway, and the registrar attended the AGM, ordinary meeting and development days which were held in Canberra in May 2018.

Commencing in 2016, the AVBC hosts a national portal 'Search for Registered Veterinarians in Australia'. This portal provides a list of registered veterinarians in each Australian state and territory, as provided periodically by the registration boards. The Tasmanian list is updated quarterly. The AVBC is financed by a levy on participating jurisdictions, based on the number of veterinary surgeons holding primary registration in that jurisdiction.

## Exemption from Registration

Section 11 of the Act makes it an offence for a person to engage in the practice of veterinary surgery or render a veterinary service unless that person is a registered veterinary surgeon.

There are some exceptions to the offence provision, including veterinary students acting under the direct supervision of a registered veterinary surgeon and any other 'prescribed case'. The penalty for breach of section 11 is a fine not exceeding 50 penalty units.

### *Section 13 exemption*

Section 13 provides that an individual may apply to the Board for exemption from the operation of section 11 in relation to a specific veterinary service.

As at 30 June 2019, there are four exemptions in place:

1. An exemption under s13 has been granted annually since 1994-95 to an artificial breeding operator to enable him to perform laparoscopic artificial insemination of sheep.
2. An exemption under s13 has been granted annually since 2007 to an overseas trained veterinarian employed by an interstate pharmaceutical company. The exemption is limited to the diagnosis of pig and poultry conditions and is conditional upon the person holding limited registration with the NSW Veterinary Practitioners Board.
3. An exemption under s13 was granted to an overseas trained veterinarian employed by the Commonwealth Department of Agriculture and Water Resources, as an On-Plant Veterinary Officer in Tasmania. This exemption will not be renewed for 2019-20 as a registered vet is now employed by DAWR locally.
4. An exemption under s13 has been granted annually since 2017 to nine DPIPWE employees in the Natural and Cultural Heritage Division for the purposes of providing certain services to wildlife.

### *Regulation 5(2) exemption*

Regulation 5 prescribes two categories of persons who are exempted from the provision of s11.

- National Veterinary Exam candidates: reg. 5(2)  
An overseas trained vet studying for the final clinical National Veterinary Exam (NVE) is

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allowed to practise veterinary surgery without being registered, provided he or she is working under the direct supervision of a registered veterinary surgeon. The person must seek approval from the Board prior to commencing work.

No applications were received under regulation 5(2) during the year.

- Research and teaching: reg. 5(4)

Students and scientists at a licensed research institution (for example, the University of Tasmania), may provide a veterinary service for the purposes of teaching or research, if the work is part of a research project approved by an Animal Ethics Committee.

The researchers must -

- be assessed as competent by a registered veterinary surgeon in a particular technique required for a research project and be acting within the authority of that veterinary surgeon; or
- be supervised by and providing the veterinary service in the presence of a registered veterinary surgeon.

In either situation, the veterinary surgeon must be nominated by the licensed institution.

## Veterinary Practice Inspections

Board inspectors are appointed under section 10 of the Act. The inspectors carry out practice inspections on a five yearly cycle or as required. For example, additional inspections are carried out for new practices, if practices have had major renovations or if practices have changed ownership. Inspectors may also assist in the investigation of a complaint.

During the year 32 full inspections were carried out across the State, as well as 4 short/follow up inspections and one inspection of s13 exemption premises.

### Number of inspections by region:

Region	Inspections
South	12 + 1 short
North/North East	10 + 1 follow up
North West	10 + s13 + 2 follow up

The inspectors assess the practices against the Standards and in particular look at:

- the physical premises, including vehicles if a mobile practice;
- consultation, treatment and separate surgery rooms;
- the equipment including sterilisers, imaging and anaesthesia machines;
- the pharmacy including the recording and storage of drugs; and
- record keeping and continuing education.

The inspectors have an educative role as well as an inspectorial role and actively provide feedback to practices as to improvements and best practice. The Board considers the inspection reports and makes recommendations for follow up as necessary.

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## Complaints

A function of the Board is to hear and determine any inquiry under Part VI of the Act (Disciplinary Proceedings). A complaint may be made to the Board by any person against a registered veterinary surgeon or a person who was previously registered as a veterinary surgeon. The Board does not deal with complaints relating to veterinary fees or compensation.

Two complaints were carried over from the previous year and seven complaints were received from members of the public during the year. The Board initiated two own motion investigations.

Complaints related mainly to small animal practice and related to failure to comply with Veterinary Service Standards. There were no complaints relating to large or production animal practice. Of these complaints, 10 matters were finalised and one has been carried over to 2019-20.

### Complaint Outcomes:

Withdrawn: Dismissed	1
After investigation: Dismissed	4
S48 Informal proceedings: No adverse finding, dismissed	0
S48 Informal proceedings: Adverse finding against vet: <ul style="list-style-type: none"><li>• caution issued;</li><li>• recommendations as to: record keeping (1); compliance with Standards (2); and undertakings as to CPD (3) .</li></ul>	3
S44 Inquiry: Finding of misconduct in a professional sense: <ul style="list-style-type: none"><li>• conditions on registration, including CPD (1);</li><li>• fine and conditions on registration re scheduled substances stock control &amp; inspections (1).</li></ul>	2
Carried over to 2019-20	1
<b>TOTAL</b>	<b>11</b>

## Veterinary Service Standards

Section 5B of the Act provides that the Board may declare veterinary service standards (VSS), which may specify the standards of service to be provided, and the rules of conduct to be observed by a veterinary surgeon in carrying on the practice of veterinary science.

VSS are enforceable and contravention of a VSS may be the basis of a finding that a veterinary surgeon is guilty of misconduct in a professional respect.

There are now four enforceable Veterinary Service Standards:

- Supply and Use of Drugs in Veterinary Practice (2017);
- Standard of Professional Conduct (2016);
- Standards of Veterinary Premises (2014); and
- Record Keeping by Veterinary Surgeons (2013).

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In addition to the above mentioned Standards, the Board also endorses the:

- Code of Practice for the Supply and Use of Veterinary Products (the AgVet Code) (updated 2016) issued by DPIPWE; and
- the *Veterinary Surgeons' rights, duties and responsibilities under the Poisons Act & Regulations*, which were updated in 2019 to reflect the *Poisons Regulations 2018*.

## Communication

### Website

The Board has a website within the website of DPIPWE. The site provides information for the members of the profession and the public, regarding to the powers and functions of the Board, along with an extract from the Veterinary Register of Tasmania (updated quarterly) and instructions for registration or making a complaints.

### Newsletters

The Board issued Newsletters in August and December 2018.

### Information sheets and news items

The Board periodically circulates news items including approved research survey requests via email and the website. The email list is updated as part of the annual registration renewal process and emails are sent to most veterinary surgeons as necessary.

### *Poisons Act 1971*

Veterinary Surgeons are subject to the *Poisons Act 1971* and *Poisons Regulations 2018* in relation to their responsibilities for scheduled substances under that Act. The Board has regularly liaised with the Chief Pharmacist, Pharmaceutical Services Branch, Department of Health and Human Services in relation to matters arising under the Poisons legislation and Therapeutic Goods Administration throughout the year.

### Other Statutory requirements

No requests were received by the Board under either the *Right to Information Act 2009* or *Personal Information Protection Act 2004* during the year.

## Demographics of the Profession

As part of the registration renewal process, registered vets are requested to provide information on their practice for the preceding year. The figures from 2013 onwards relate to Tasmanian vets only, as there is no longer a category of secondary registration for visiting interstate vets.

The information headed '2019' in the table relates to the 2018-19 year. The figures are quoted as a percentage (%) of 230 survey respondents (290 surveys distributed):

Year of Renewal	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Work Status</b>										
Full time	65	63.3	63.0	54.9	54.5	57.1	52.2	52.4	54.0	56.1
Part time	23	25.8	28.0	35.1	35.0	34.2	37.4	41.3	39.5	37.0
Retired	12	10.9	8.9	9.9	10.5	8.7	10.4	6.3	6.5	6.9
<b>Work Location</b>										
Tasmania	68	70.6	68.4	93.1	95.2	95.7	97.0	92.0	89.6	92.6
Tasmania & Interstate/overseas	24	21.3	24.6	5.2	3.6	3.7	1.8	7.5	9.5	6.1
Interstate/Overseas	8	8.1	6.9	1.7	1.2	0.6	1.2	0.5	0.9	1.3
<b>Type of Employment</b>										
Private Practice	83	80.2	83.1	83.1	85.1	86.1	83.4	81.7	83.8	81.8
University	1	.09	0.4	0.5	0.6	0.6	1.2	2.2	1.0	1.8
Government Service	8	8.1	7.1	11.5	8.9	9.1	9.9	11.1	7.1	8.2
Industry	3	4.1	3.1	1.1	1.8	0.6	1.2	1.1	1.5	2.3
Other	5	6.8	6.7	3.8	3.6	3.6	4.3	3.9	6.6	5.9
<b>Type of Practice/Work (Major Activity)</b>										
Large Animal	7	9.6	6.8	2.2	3.6	4.5	2.4	5.5	2.4	3.1
Small Animal	41	40.2	37.4	46.2	48.6	48.3	50.9	53.2	49.0	47.1
Mixed Practice	25	27.4	28.1	34.2	31.5	28.4	27.9	24.4	27.6	27.1
Equine	9	6.8	6.8	4.9	4.0	4.5	3.0	3.3	4.9	3.6
Aquaculture	3	3.7	2.1	1.6	2.4	1.1	1.8	1.6	2.9	2.7
Regulatory/Advisory	4	3.2	3.8	3.8	4.1	6.3	6.7	5.0	4.9	4.4
Consultancy	1	1.8	3.4	1.1	0	0.6	1.2	1.6	1.9	2.7
Research/Laboratory	3	2.3	2.1	1.6	1.7	1.1	1.2	1.6	1.0	2.7
Industry	2	0.9	0.8	0	0	0	0	0	1.0	0.4
Avian/Poultry	1	0.9	0.8	0	0	0	0	0	0	0
Other/Specialist	3	1.8	4.3	0	0	0.6	0	0.5	0	0
Non-Veterinary	1	1.4	0.8	1.1	1.7	1.7	1.2	0	1.0	1.3
Wildlife			2.1	3.3	2.4	2.8	3.0	3.3	1.9	3.1
Teaching			0.4	0	0	0	0.6	0	1.5	1.8
Average weekly hours worked *	38.2	34.8	30.9	43.4 18.6	41.9 19.2	44.0 20.0	44.0 20.7	41.9 18.4	41.70 20.77	41.87 18.66

**Note \*** Only 68 per cent of 2019 respondents provided an hours worked / week estimation for 2018-19. Full time and part time hours are shown separately for 2013 onwards.

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## Financial Report

### *Approved Fees 2018-2019*

The Board is responsible for its expenses 'incurred in the administration of the Act' and has the authority to approve the fees under the Act. The Board also has the power to waive or reduce fees.

Section 57 of the Act provides that fees are payable to the Board and are not required to be paid into the Consolidated Fund. Further, to provide for scrutiny of the Board's approval of the fees, s57(4) provides that the relevant provisions of s47 of the *Acts Interpretation Act 1931* apply to an approval by the Board of fees payable under the Act. This means that the approved fees are published in the *Tasmanian Government Gazette* and tabled in both Houses of Parliament. The fees were last increased in August 2015. The Board reviewed the fees in early 2019 and the fees were increased in accordance with CPI. The approved fees were published in the Gazette on 17 April 2019 and tabled in both Houses of Parliament on 30 May 2019. The current fees are:

<b>Item number</b>	<b>Description</b>	<b>\$</b>
1.	Application for exemption under section 13	630
2.	Application for registration under section 18 as a veterinary surgeon (plus pro-rata of initial registration fee under s21A)	128
3.	Application for registration under section 18 as a veterinary specialist (must be registered as a veterinary surgeon)	214
4.	Provisional registration under section 19 (plus pro-rata of initial registration fee under s21A)	128
5.	Temporary registration under section 20 (out of session fast track fee only payable if registration required within 10 business days of receipt of application)	85
6.	Initial registration fee under section 21A – (a) Full year (b) Three quarters of year (c) Second half of year (d) Final quarter of year	408 306 204 102
7.	Annual registration fee under section 22 (renewal)	408
8.	Late fee (in addition to renewal fee) under s22(1A)	75
9.	Application for approval under regulation 5(2): NVE candidate exemption	128

The service charges were also reviewed and increased:

<b>Service Charges</b>	<b>\$</b>
Letter of Good (Professional) Standing (LOGS)	53
Veterinary Register - Printed or Electronic copy	117
Follow up inspection fee	235

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## Auditors' Report 2018-2019

*Max Peck and Associates* ABN 40 322 767 816

Principal: Rendell W Ridge B.Ec Registered Company Auditor #161503

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### Independent auditor's report To members of Veterinary Board of Tasmania

I have audited the special purpose financial report of Veterinary Board of Tasmania for the year ended 30 June 2019.

#### Audit Opinion

In my opinion, the special purpose financial report of Veterinary Board of Tasmania presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia the financial position of the Board as at 30 June 2019 and the results of its operations and its cash flows for the year then ended.

#### Management Committee's Responsibility for the Financial Report

The Management Committee is responsible for preparation and fair presentation of the special purpose financial report and information contained therein. This responsibility includes establishing and maintaining internal controls relevant to preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Concepts and Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) (where applicable), and statutory requirements so as to present a view which is consistent with my understanding of the Board's financial position and the results of its operations and cash flows.

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

#### Independence

To the best of my knowledge and belief, there has been no contravention of auditor independence and any applicable code of professional conduct in relation to the audit.

#### Limitation of Scope

As is common for organisations of this type, it is not practicable to establish complete accounting control over cash received from all of its activities. Verification therefore has been limited to the receipt of funds recorded in the Board's financial records.

MAX PECK & ASSOCIATES



Rendell W. RIDGE  
15 August 2019

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## Special Purpose Financial Report

### Income and Expenditure Statement 01/07/2018 - 30/06/2019

<b>REVENUE</b>		
Registration renewal fees & S13 exemptions	\$117,182.00	1
New registrations	\$12,053.00	
Services	\$1,380.60	2
GST refunded by ATO	\$1,533.00	
Interest Bus Online A/C	\$116.39	
Interest Term Deposits	\$6,666.56	
Miscellaneous	\$2586.49	
<b>Total revenue</b>	<b>\$141,518.04</b>	
<b>EXPENDITURE</b>		
Registrar contract	\$58,553.00	
Registrar/Board admin expenses	\$2,469.13	3
Board sitting fees / travel expenses	\$9,486.04	4
Bank fees	\$120.00	
Inspections	\$9,249.24	
GST on Purchases	\$1,736.30	
PAYG	\$4,399.00	5
Superannuation	\$4,972.64	6
AVBC levy	\$7,826.36	7
Workers comp	\$1,278.20	
Audit fee	\$550.00	
Meeting expenses	\$143.19	
Miscellaneous	\$4,396.51	
Registrar Superannuation backpay 2011-18	\$45,343.86	8
<b>Total expenditure</b>	<b>\$150,523.47</b>	
I-Y: Operating profit / loss	<b>-\$9,005.43</b>	
<b>Add balances brought forward:</b>		
Operating Accounts 1/7/18	\$55,454.87	
Term Deposits 1/7/18	\$215,506.85	
<b>Balance carried forward</b>	<b>\$261,956.29</b>	
<b>Balance represented by:</b>		
Operating accounts balance 30/06/2019	\$102,527.19	
Term deposit balances 30/06/2019	\$159,429.10	
<b>Net position 30/06/2019</b>	<b>\$261,956.29</b>	

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Notes to financial statement:

1. Annual renewal fees are payable by 30 June for the forthcoming registration year. The annual renewal fee was increased for the 2019-20 registration year from \$384 to \$408. The registration renewal income represents payments made in May-June 2019 at the increased rate for 2019-20 as well as late payments in July 2018 for 2018-19 at the former rate. There were 285 veterinary registration renewals for the full year, and two S13 application renewals.
2. The Board charges an administrative fee for services (Letters of Good Standing, copies of the Register; and for follow-up practice inspections).
3. The Board reimburses administrative expenses incurred by the registrar in carrying out the Board's functions– for example: telephone, internet, stationery, postage costs.
4. The Board is responsible for Board members' remuneration (sitting fees) and expenses. The amount shown reflects the after tax sitting fees and travel expenses for four Board meetings (double sessions). The fee per meeting as approved by the Minister was \$457 (chair) and \$347 (members) (increased in 2018 by \$9 and \$7 respectively.) Travel expenses are paid at the government rate. The DPIPWE member does not receive a sitting fee.
5. The Board is responsible for Board members' ATO PAYG for sitting fees.
6. Superannuation: Although the registrar is a contractor, the ATO ruling is that superannuation must be paid for the registrar. The Board also pays superannuation on the Board members' remuneration.
7. The Board pays an annual levy (plus GST) to the AVBC in January each year based on the number of registered vets as at 30 June of the preceding year.
8. As per 6. As superannuation had not previously been paid to the registrar, the Board was obliged to pay to the ATO the super guarantee charge liability for the period 2011-2018 which included superannuation, interest and an administration fee. This one off payment was met from the Board's accumulated reserve.