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2022-23 ANNUAL REPORT for the Kangaroo Island Landscape Board



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of South Australia**

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06 Feb 2024

KANGAROO ISLAND LANDSCAPE BOARD

2022–23 Annual Report

KANGAROO ISLAND LANDSCAPE BOARD

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2022-23 ANNUAL REPORT for the Kangaroo Island Landscape Board

To:

Hon Dr Susan Close MP

Deputy Premier

Minister for Climate, Environment and Water

Minister for Industry, Innovation and Science

Minister for Defence and Space Industries

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Landscape South Australia Act 2019*, *Landscape South Australia (General) Regulations 2020*, and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the KANGAROO ISLAND LANDSCAPE BOARD by:

Mr Andrew Heinrich

Presiding Member

Date 30/11/2023

Signature 

From the Presiding Member



On behalf of the Kangaroo Island Landscape Board I am pleased to present our Annual Report 2022-23. This report highlights the outcomes we have achieved with our community to support Kangaroo Island's landscapes into the future. The Board continues to listen to and respect our community as we work collaboratively with landholders, local government and our partners to deliver a range of projects to implement our Kangaroo Island Landscape Plan 2021-26 together. The Board wishes to sincerely thank the Kangaroo Island community for joining with us in these actions to benefit Kangaroo Island.

I also sincerely thank the members of the Board, both incoming and outgoing, for their support and dedication to our organisation and natural resource management on Kangaroo Island. We are also grateful to our General Manager Will Durack and our dedicated staff who are continually searching for new and innovative ways to deliver and fund our work and support our community in their endeavours.

Our achievements in 2022-23 have been through the joint efforts of those we have joined with, and been supported by. Thank you to our partners including Kangaroo Island landholders and volunteer groups, Agriculture Kangaroo Island, the Department of Primary Industries and Regions, National Parks and Wildlife Kangaroo Island, Nature Foundation, Ian Potter Foundation, Prince Albert II of Monaco Foundation, World Wide Fund for Nature, Zoos SA, and the State and Federal Governments as well as most importantly our landholders and community.

Our Board remains very keen to grow and strengthen relationships with the community, at all levels, and to encourage partnering wherever possible.

I hope you enjoy reading this Annual Report which celebrates a year of great achievements.

A handwritten signature in blue ink, which appears to read 'A. Heinrich'.

Andrew Heinrich

Presiding Member

Kangaroo Island Landscape Board

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Overview: about the Board

Our strategic focus

<p>Our Purpose</p>	<p>The Kangaroo Island Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i>. The Board undertakes an active role in managing South Australia’s landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the State’s landscape in the Kangaroo Island Region.</p>
<p>Our Vision</p>	<p>Nurturing Kangaroo Island’s landscapes together to create a thriving, sustainable future</p>
<p>Our Priorities and Focus Areas</p>	<p>A connected community at the centre of decision making</p> <ul style="list-style-type: none"> • Working with all sectors of the community to improve the island’s landscapes • Making decisions based on the best available scientific, local and traditional knowledge • Understanding, valuing and taking care of the natural environment and cultural heritage <p>Healthy terrestrial and marine ecosystems and biodiversity</p> <ul style="list-style-type: none"> • Safeguarding the structure and function of habitats and ecosystems • Protecting biodiversity to minimise species loss • Improving our understanding of the environment and the beneficial role it plays <p>Sustainable primary production and the island’s economy</p> <ul style="list-style-type: none"> • Improving the health of the soil, water and biodiversity that supports our economy • Strengthening the viability of primary production through sustainable practices • Working in partnership with industry to ensure the island’s economy continues to prosper <p>Effective water management</p> <ul style="list-style-type: none"> • Managing water resources sustainably and equitably for all users • Improving water quality in the island’s catchments and wetlands • Protecting aquatic biodiversity and ecosystems

	<p>Effective terrestrial and marine pest management</p> <ul style="list-style-type: none"> • Controlling and, where possible, eradicating weeds, pests and diseases • Strengthening KI’s biosecurity arrangements • Managing the impact of overabundant native species
<p>Our functions, objectives and deliverables</p>	<p>The functions of the Kangaroo Island Landscape Board as described in the <i>Landscape South Australia Act 2019: Part 2, Division 2, Subdivision 5, Section 25</i> are:</p> <ul style="list-style-type: none"> • To undertake, promote and integrate the management of natural resources within its region, with particular reference to land management, water resource management and pest animal and plant control, to build resilience in the face of change and to facilitate integrated landscape management and biodiversity conservation. • To prepare, implement and monitor a regional landscape plan and control policies. • To promote awareness, understanding and uptake of integrated, sustainable natural resources management within the region, and undertake or support educational initiatives. • To facilitate an understanding of and to provide information to landowners on land and water management and pest animal and plant control. • To assist in the management of native animals adversely affecting environments, people or primary production.

Our structure

Section 15 of the *Landscape South Australia Act 2019* provides for the appointment of the Board. The Board comprises eight members all appointed by the Minister for Climate, Environment and Water. Each of the appointed members of the Board is a person who, in the opinion of the Minister, meets the requirements of section 16 of the *Landscape South Australia Act 2019*.

Current board members have been appointed to either a two or four year term, expiring in January 2025 and January 2027. The current board members are as follows:

- Andrew Heinrich (Presiding Member)
- Peggy Rismiller (Board member)
- Barbara Cooper (Board member - term commenced 31 January 2023)
- Jeanette Gellard (Board member - term commenced 31 January 2023)
- Peter Davis (Board member)
- Grant Flanagan (Board member - term commenced 31 January 2023)
- Drew Laslett (Board member - term commenced 31 January 2023)
- Daniel Pledge (Board member)

The new structure of the Board as at 30 June 2023:



Changes to the Board

During 2022-23, the Board changed from a seven member board to an eight member board. Three outgoing members chose not to renominate when their term expired on 30 January 2023, four members re-nominated and were re-appointed and four new members were appointed in January 2023. Outgoing Board members were:

- Gabriel Crowley (Board member)
- Michael Pengilly (Board member)
- Roslyn Willson (Board member)

In 2022-23, the Board endorsed the Terms of Reference for a Finance, Audit and Risk Committee, appointing Jeanette Gellard as Chair of this committee. The Board also approved the formation of a committee to review the Board’s water control policy. The Water Policy Review Committee comprises both board and external members.

There were no other changes to the Board’s structure and objectives as a result of internal reviews or machinery of government changes.

Meetings of the Board

Under section 8(b) of the *Landscape South Australia (General) Regulations 2020* the Board’s annual report must include information on the number of meetings (if any) that each member of the Board has failed to attend during the relevant year and the reason given by each member for the failure.

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In 2022-23 a total of 12 meetings (comprising 9 general meetings and 3 workshops) were held, with members failing to attend meetings for the following reasons:

Board member	Position	No. of meetings not attended	Reason
Andrew Heinrich	Presiding Member	0	
Barbara Cooper	Board member	0	
Gabriel Crowley	Board member	0	
Peter Davis	Board member	2	Personal commitments
Grant Flanagan	Board member	1	Personal commitments
Jeanette Gellard	Board member	1	Personal commitments
Drew Laslett	Board member	0	
Michael Pengilly	Board member	3	Personal commitments
Daniel Pledge	Board member	0	
Peggy Rismiller	Board member	0	
Roslyn Willson	Board member	1	Personal commitments

Our Minister

The Kangaroo Island Landscape Board is a board of the Minister for Climate, Environment and Water, the Hon Dr Susan Close MP (the Minister).

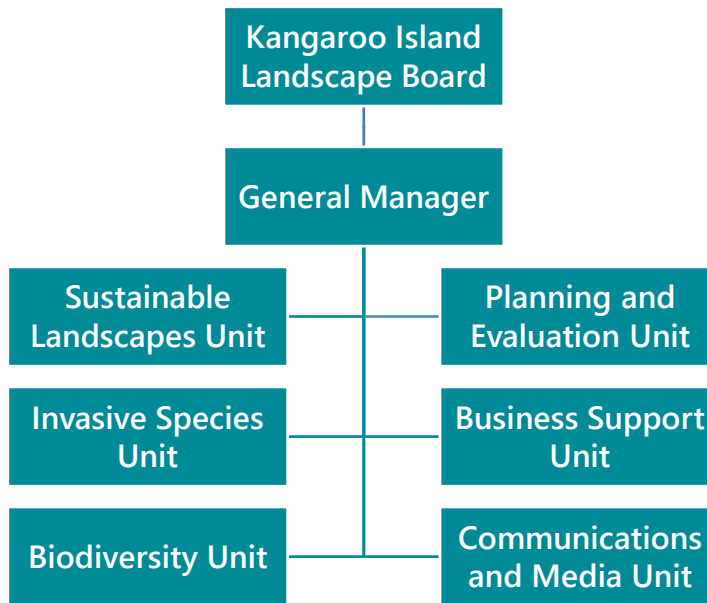
Our Management Team

A General Manager has been appointed to act as the employing authority for the Board and to ensure the organisation delivers against the regional landscape plan and other priorities identified by the State Government.

Operations of the Board were directed by a Management Team made up of the following members:

- Will Durack, General Manager
- Bronwyn Fancourt, Invasive Species Unit Manager
- Joseph Sullivan, Sustainable Landscapes Unit Manager
- Paul Rogers, Biodiversity Unit Manager
- Danny Male, Planning and Evaluation Unit Manager
- Daniel Clarke, Communications and Media Unit Manager
- Tony Drummond, Business Support Unit Manager

The following diagram shows the structure of the Board's Management Team:



Legislation administered by the Board

Landscape South Australia Act 2019

Other related agencies (within the Minister's area/s of responsibility)

- Department for Environment and Water
- Alinytjara Wilurara Landscape Board
- Eyre Peninsula Landscape Board
- Green Adelaide
- Hills and Fleurieu Landscape Board
- Limestone Coast Landscape Board
- Murraylands and Riverland Landscape Board
- Northern and Yorke Landscape Board
- South Australian Arid Lands Landscape Board
- Environment Protection Authority
- Green Industries SA
- SA Water

The Board's performance

Performance at a glance

Throughout 2022-23 the Kangaroo Island Landscape Board worked in partnership with the local community, government agencies, non-government organisations and industry groups to deliver landscape management across the island. Key highlights from 2022-23 include:

KANGAROO ISLAND LANDSCAPE BOARD PRIORITIES				
COMMUNITY	BIODIVERSITY	ECONOMY	WATER	PESTS
<i>A connected community at the centre of decision making</i>	<i>Healthy terrestrial and marine ecosystems and biodiversity</i>	<i>Sustainable primary production and the island's economy</i>	<i>Effective water management</i>	<i>Effective terrestrial and marine pest management</i>
KANGAROO ISLAND LANDSCAPE BOARD ACHIEVEMENTS				
 people helped with landscape management advice 1,281 times	35 landholders assisted to protect and restore 134.8 ha of threatened woodland 	 42 farmers with 20,413 ha participating in property management planning	30 landholders assisted to apply for water affecting activity permits 	 20 declared, WoNS and priority weeds controlled over 2,409 ha
Work promoted through 4 videos, 28 media articles and 83 social media posts 	 40 landholders planted 8 ha for glossy black-cockatoos	208 people attended the KI Farming Tools and Tech Field Day 	 produced 250 water security maps for 30 landholders	23 feral pigs controlled over 181,000 ha using ground and aerial control 
 Assisted 29 landholders to protect 1,925 ha of burnt native vegetation	100% artificial refuges visited by KI dunnarts at burnt trial sites 	 Landholders assisted with 5 Integrated Pest Management trials	3 demonstration sites established to promote property-scale water security plans 	 85% of Dudley Peninsula covered by feral cat eradication zone
54,000 KI native plants grown for 168 landholders and community groups 	 20 native oyster shellfish reefs built at Kingscote and American River	6 workshops presented to 100 landholders 	 Supported 130 people with advice on water management	527 feral cats removed from threatened species habitat in bushfire affected areas 

Updates on our performance and progress in delivering the Kangaroo Island Landscape Plan are provided quarterly to the community through progress reports lodged on the board's website: <https://www.landscape.sa.gov.au/ki/about-us/our-regions-progress>

Board specific objectives and performance

The following images and tables contain a summary of the Board's activities conducted during 2022-23 and how they relate to delivering the priorities and outcomes contained in the Board's regional landscape plan:



Board priorities	Outcomes	Performance
<p>A connected community at the centre of decision making</p>	<p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island’s landscapes. The Board has continued to make decisions based on scientific, local and traditional knowledge about KI.</p> <p>Accurate and usable data relating to managing KI’s landscapes has been collected, stored, and shared with the local and wider community.</p>	<p>Water Management Program</p> <ul style="list-style-type: none"> • Administered the Kangaroo Island Water Affecting Activity Control Policy in line with the <i>Landscape South Australia Act 2019</i>. <ul style="list-style-type: none"> » Received and processed 30 Water Affecting Activities (WAA) permits. » Received and processed five Development Applications. • Continued to monitor Kangaroo Island water resources to inform resource management decisions, including nutrient and sediment loads within the Cygnet River and macroinvertebrates. • Developed and shared property-scale water security plan products, including climate change projections and high resolution mapping products. • Constructed three water security demonstration sites to promote actions to local landholders. • Delivered 250 water security maps to over 30 landholders. The water security maps depicted dam catchment areas, drainage lines, and modelled inflow relative to dam capacity under the current climate, intermediate (RCP4.5) and high (RCP8.5) emission scenarios. • Advised 130 people about water resources (e.g. algae in farm dams, flood damage, erosion, dams, water availability post plantation removal and graded catchments) and water affecting activities. <p>See: https://www.landscape.sa.gov.au/ki/managing-water</p>
<p>Sustainable primary production and the island’s economy</p>	<p>There has been an increase in the number of primary producers improving water management on their properties.</p>	
<p>Effective water management</p>	<p>The Board has continued to work to ensure that KI’s water resources meet the needs of the environment, the economy and society.</p> <p>Water affecting activities have continued to be regulated as stated in the KI Water Affecting Activity Control Policy under the Act.</p> <p>A hydro-ecological response model for KI has been developed and used to improve how the Board’s Water Affecting Activity Control policy is implemented.</p> <p>Improving water quality in the island’s catchments and wetlands.</p> <p>The Board has continued to maintain a longitudinal dataset of water quality in the Cygnet River to inform resource management decisions.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	Understanding, valuing and taking care of the natural environment and cultural heritage	<p>Sustainable Agriculture Program Landholders were supported to develop resilient grazing and cropping systems by:</p> <ul style="list-style-type: none"> • Hosting a property management planning course for 42 landholders from 33 properties covering 20,413 ha to assist them to adapt, transition, and transform their properties to prepare for less reliable and more variable seasons. • Supporting landholders to undertake Integrated Pest Management (IPM) through IPM trials on five properties and two workshops for 12 attendees. • Providing 40 landholders with advice about seasonal forecasting and the implications of current climate change projections on KI through a workshop. • Supporting landholders to better understand and improve their soil health by: <ul style="list-style-type: none"> » hosting a <i>Farm Conversations</i> event where 18 farmers discussed practical methods to improve soil health, productivity and profit with three speakers » presenting a practical composting workshop with 36 attendees » assisting four vigneron and three graziers to develop action plans to improve soil quality, by reducing chemical applications and increasing IPM » hosting a field trip for 15 local land managers to a World Soil Day event » connecting farmers with industry leaders in soil amendments » hosting a viticulture soil day with 15 attendees to explore two demonstrations » hosting a healthy soils for crops and pastures day with 21 attendees » advising 14 farmers about how to address soil acidification after 41 soil tests. • Promoting and supporting the adoption of sustainable agriculture on KI through: <ul style="list-style-type: none"> » supporting landholders to implement sustainable land management practices that improve soil health at four demonstration farms » publishing four editions of the <i>Growing KI</i> e-newsletter » providing extension and support services to over 34 land managers about grazing management, IPM, cover crops and soil sampling and health » hosting the KI Farming Tools and Tech Field Day with 31 exhibitors and 208 attendees with AgKI and Department of Primary Industries and Regions. <p>See link: www.landscape.sa.gov.au/ki/land-and-farming/land-management-support</p>
Sustainable primary production and the island's economy	<p>There has been an increase in the area of agricultural land managed to improve soil acidity.</p> <p>There has been an increase in the number of primary producers implementing practices to manage soil fertility.</p> <p>There has been an increase in the area of native vegetation planted or protected on-farm.</p> <p>There has been an increase in collaboration between the Board and other local industry groups, agencies and non-government organisations.</p> <p>The Board has continued to work with partners to identify emerging threats, opportunities and priorities for sustainable agriculture on the island.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.	<p>Invasive Species Control Program</p> <ul style="list-style-type: none"> • Six Weeds of National Significance (WoNS) were controlled over more than 1,641 hectares across Kangaroo Island. • Eleven declared weeds were controlled over more than 750 hectares across KI. <ul style="list-style-type: none"> » One declared weed was located and controlled for the first time on KI. » Declared weeds were controlled along KI roadsides. • Three priority environmental and agricultural weeds were controlled across 18 ha on KI. • Provided technical support and equipment to 121 land managers to identify and control priority invasive plants, animals and diseases. • Supported four landholders to control declared weeds through loaning weed control equipment. • Continued to liaise with PIRSA, weed contractors and volunteer groups to identify and control priority infestations of Tasmanian bluegum wildlings (TBG) across western KI. • Assisted 34 owners of domestic pigs to ensure their properties comply with the new declared animal policy for pigs on Kangaroo Island under the <i>Landscape South Australia Act 2019</i>. • Investigated reports of three pest animal and declared species incursions to KI. • Conducted two-yearly property inspections for owners of domestic goats to ensure permitted goats are securely confined. • Evaluated the suitability and cost effectiveness of drones to detect, map and potentially control weeds in waterlogged or hard to access areas, which is not currently feasible or cost-effective. <p>See links: www.landscape.sa.gov.au/ki/land-and-farming/pest-management www.landscape.sa.gov.au/ki/land-and-farming/declared-animal-permits</p>
Healthy terrestrial and marine ecosystems and biodiversity	The Board has continued to support the recovery of threatened plant species, including populations impacted by the 2019-20 bushfires.	
Effective terrestrial and marine pest management	<p>There has been an increase in the number of landholders who are fulfilling their responsibilities for priority declared species.</p> <p>The Board has continued to implement management actions for priority established and emerging weeds on KI.</p> <p>The Board has continued to support the delivery of the Kangaroo Island Biosecurity Strategy 2017-2027.</p> <p>The Board has continued to ensure that all landholders with domestic goats, ferrets, and deer are abiding by conditions of their permits.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.	<p>Feral Pig Eradication Program</p> <p>The program aims to eradicate feral pigs on Kangaroo Island across private and public land, parks, reserves, forestry and agricultural farmland using a coordinated landscape approach. The program is delivered in partnership with PIRSA and KI National Parks and Wildlife Service (NPWS). The program has finished the initial knock down stage and is now in the mop up phase. Once the last remaining known feral pigs have been controlled the program will rigorously search for any sign of feral pigs to prove they are no longer present on KI. Contributions made by Board staff included:</p> <ul style="list-style-type: none"> • Identifying every remaining feral pig and removing them. These last few feral pigs are generally the most elusive and good at evading detection. As a result the effort required to find and remove them is far greater than in the knock down stage. At the end of June 2023 five feral pigs are believed to remain. <ul style="list-style-type: none"> » The 4G-connected camera network linked to the eVorta artificial intelligence algorithm has been monitored and maintained to detect and observe feral pig activity across western KI. Feed was placed at some sites to lure feral pigs to the cameras in areas where feral pig activity was observed. This system has greatly assisted in targeting control efforts. • Controlling 23 feral pigs across 181,000 hectares. <ul style="list-style-type: none"> » Control methods included ground shooting, poisoning using Hoggone® baits and two Thermal Assisted Aerial Culls (TAAC) via helicopter. » The TAAC method was developed on KI in partnership with the HeliSurvey and the KI Landscape Board to suit our conditions and is now being used across Australia. • Engaging with 51 landholders across central and western KI to undertake control, monitor for pig sign and discuss different aspects of the Feral Pig Eradication Program. <p>See link: www.landscape.sa.gov.au/ki/native-plants-and-animals/managing-pests/kangaroo-island-feral-pig-eradication-program</p>
Sustainable primary production and the island's economy	There has been an increase in collaboration between the Board and other local industry groups, agencies and non-government organisations.	
Effective terrestrial and marine pest management	The Board has continued to support the eradication of feral pigs from KI.	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	There has been an increase in the number of KI residents participating in events run by the Board.	<p>Dudley Peninsula Feral Cat Eradication Program</p> <p>Feral cat eradication has progressed well across the Dudley Peninsula, with the feral cat eradication zone extending from 65% in 2022 to now covering 85% of the peninsula.</p> <ul style="list-style-type: none"> • 261 feral cats were removed using cage traps, soft-jawed leg-hold traps and Felixer™ Grooming Traps across 37,000 hectares of the Dudley Peninsula over 23,326 trap nights. 4,300 ha was baited with Curiosity® poison. Traps were upgraded with automated checking devices to improve efficiency and animal welfare. • 210 remote camera traps were deployed across the Dudley Peninsula to provide instant notification of feral cats to guide eradication efforts and longitudinal datasets of threatened and endemic species • A Feral Cat Eradication Showcase was attended by 80 people in Adelaide to fundraise and demonstrate the work that has been achieved. www.landscape.sa.gov.au/ki/news/towards-a-living-ark-ki-landscape-boards-adelaide-showcase-on-feral-cat-eradication • A community trapping blitz was conducted on the Dudley Peninsula with 31 people participating. 62 feral cats were captured over the 10 days. • The final workshop to train 14 handlers and their 11 dogs in the detection of feral cats humanely and ethically was conducted. Two dogs received certification. • Twelve barn owl nest boxes were erected across the Dudley Peninsula to encourage the native predator to prey on introduced mice and rats, following feral cat removal. • 204 people participated in an on-line survey with 96% indicating they supported eradicating feral cats from Dudley Peninsula and the whole of Kangaroo Island. • To promote the program, inform landholders and raise support, a suite of communication materials were produced including landholder updates, a dedicated Facebook page <i>Feral Free Kangaroo Island</i>, radio and television interviews, media releases and presentations. <p>See link: www.landscape.sa.gov.au/ki/native-plants-and-animals/managing-pests/kangaroo-island-feral-cat-eradication-program</p>
Healthy terrestrial and marine ecosystems and biodiversity	There has been a reduction in the threat posed to native fauna by feral cats.	
Effective terrestrial and marine pest management	Feral cats have been eradicated from the Dudley Peninsula.	

Board priorities	Outcomes	Performance
<p>A connected community at the centre of decision making</p>	<p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island’s landscapes.</p> <p>There has been an increase in the adoption of land management practices that protect or improve natural and cultural assets.</p> <p>There has been an increase in the proportion of the community that understands their rights and obligations to manage native vegetation, including through prescribed burning.</p>	<p>Kangaroo Island Narrow-leaved Mallee Recovery Program This project has continued to work with landholders to improve the condition, extent and connectivity of the critically endangered KI Narrow-leaved Mallee (<i>Eucalyptus cneorifolia</i>) woodland community remaining on KI. Activities included:</p> <ul style="list-style-type: none"> • Supporting 12 landholders to protect 113.9 hectares of remnant KI narrow-leaved mallee woodland from stock and two landholders to protect 55.7 hectares of regenerating burnt native vegetation. • Assisting 23 landholders to revegetate 20.9 hectares of KI narrow-leaved mallee woodland. • Helping one landholder to install four stock crossings in KI narrow-leaved mallee woodland and three landholders to construct five stock crossings to improve water quality and ecosystem connectivity. • Manually removing 1,820 kg of bridal veil (<i>Asparagus declinatus</i>) from populations threatening KI narrow-leaved mallee woodland communities over 1,247 hectares of private land and roadsides. • Supplying technical advice to all landholders participating in the KI Narrow-leaved Mallee On-ground Works devolved grant incentive scheme about revegetation and native vegetation protection, and visiting each project site. • Advising a further 60 landholders about revegetation planting and protection fencing, ecological restoration by pollarding and burning, rehabilitating degraded land, weed control, vegetation clearance associated with dams and development, and management advice for vegetation under Heritage Agreements. • Producing a guide to help landholders manage KI Narrow-leaved Mallee Woodland. <p>See link: www.landscape.sa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/ki-narrow-leaved-mallee-project</p>
<p>Healthy terrestrial and marine ecosystems and biodiversity</p>	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>There has been an increase in the area of native vegetation protected from stock, including areas regenerating after the 2019-20 bushfires.</p>	
<p>Sustainable primary production and the island’s economy</p>	<p>There has been an increase in the area of native vegetation planted or protected on-farm.</p>	
<p>Effective terrestrial and marine pest management</p>	<p>The board has continued to implement management actions for priority established and emerging weeds on KI.</p>	

Board priorities	Outcomes	Performance
<p>A connected community at the centre of decision making</p>	<p>Management actions for priority threatened species have been refined based on updated ecological information.</p>	<p>Glossy black-cockatoo Recovery Program</p> <p>This program continued to support the recovery of the endangered glossy black-cockatoo across KI, particularly following the 2019-20 bushfires which burnt 54% of their feeding habitat and destroyed 38% of their known nests.</p> <ul style="list-style-type: none"> • 36 volunteers assisted with the glossy black-cockatoo census in October 2022 which found a minimum population count of 428 glossy black-cockatoos. Results indicate bushfires are still impacting recruitment. • 201 glossy black-cockatoo nests were maintained to prevent brushtail possum access; feral bees establishing hives and competitor species nesting there. • 40 landholders planted eight hectares of feeding habitat across KI. • 156 known natural nest hollows and nest boxes were visited to record nest occupancy and breeding success at 16 breeding sites across KI. <ul style="list-style-type: none"> » There were 82 nest attempts in 2023 with 46 of these successfully producing a nestling. » 45 nestlings between 5-10 weeks of age were banded. Band re-sighting data obtained since 2013 showed 32% of all birds banded in the last decade have been re-sighted. • Monitoring has shown nest boxes are vital to the recovery and continued nesting of glossy black-cockatoos. <ul style="list-style-type: none"> » Nest box use has increased significantly post-fire after almost two thirds of monitored hollow-bearing nest trees were destroyed in the 2019-20 bushfires. » 84% of nesting glossy black-cockatoos used nest boxes installed and maintained by this recovery program. Other species have also increased their use of nest boxes post-fire, including barn owls and yellow-tailed black-cockatoos. Conversely on the mainland nest boxes are often rarely used. • Nest boxes in American River were closed between glossy black-cockatoo nesting seasons to prevent galah use. <p>See link: www.landscape.sa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/glossy-black-cockatoo-recovery-program</p>
<p>Healthy terrestrial and marine ecosystems and biodiversity</p>	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>There has been an increase in the amount of feeding habitat and the number of safe nesting sites for glossy black-cockatoos.</p> <p>There has been an improvement in our understanding of glossy black-cockatoo populations, movements, breeding success, and the use of, and carrying capacity of, their feeding habitat.</p>	

Board priorities	Outcomes	Performance
<p>A connected community at the centre of decision making</p>	<p>The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.</p> <p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island’s landscapes.</p> <p>Management actions for priority threatened species have been refined based on updated ecological information.</p>	<p>Kangaroo Island Dunnart Recovery Program This project supports the recovery of the endangered Kangaroo Island dunnart following the 2019–20 bushfires.</p> <ul style="list-style-type: none"> • To monitor population trajectory a long-term monitoring strategy has been implemented for KI dunnarts to understand trends in abundance and occupancy following the bushfires and in response to threat mitigation. To achieve this 70 long-term sites were monitored in spring 2022 and autumn 2023. <ul style="list-style-type: none"> » KI dunnarts were found at 60% and 68% of the spring 2022 and autumn 2023 core range sites, with KI dunnarts detected more frequently at burnt sites. » Immediately after the bushfires KI dunnart occupancy was higher in unburnt habitats. However, it is now higher in burnt habitats, indicating recolonisation. • A cloud-based artificial intelligence platform has been trained to identify KI wildlife and introduced predator images captured by motion activated cameras in areas recovering from the bushfires. This will aid future bushfire recovery actions. • Different artificial habitat refuges were trialled and monitored for thermal suitability and fire resistance with positive results. KI dunnarts visited all of the refuges in burnt sites and 35% in unburnt sites, indicating they provide critical habitat refuges following habitat disturbance. • 527 feral cats were controlled systematically across 116,512 ha, over 38,456 trap nights, at sites where KI dunnarts have been detected. Feral cat removal continues to support biodiversity persistence and recovery in the bushfire scar. <ul style="list-style-type: none"> » The feral cat trap network was upgraded with Celium technology to enable automatic, wireless, trap checking to improve efficiency and animal welfare. » 19 landholders were engaged in an Australian first initiative to trap feral cats at a landscape-scale across 20,000 ha around Stokes Bay, using traditional trapping with pioneering automated monitoring. 259 feral cats were removed over 13,209 trap nights over eight weeks. • See link: www.landscape.sa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/ki-dunnart-recovery-program
<p>Healthy terrestrial and marine ecosystems and biodiversity</p>	<p>There has been a reduction in the threat posed to native fauna by feral cats.</p> <p>There has been an improvement in our understanding of the distribution, ecology and post-fire recovery of the Kangaroo Island dunnart.</p>	<p>(This content is shared with the cell above)</p>

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.	<p>Oyster Reef Restoration Program This project has built 20 small, native oyster (<i>Ostrea angasi</i>) shellfish reefs close to Kingscote and American River to provide important habitat for premium recreational fishing species and to contribute to the national shellfish reef restoration initiative.</p> <ul style="list-style-type: none"> • The reefs were constructed with 200 tonnes of limestone (100 mm–400 mm pieces) across two one hectare sites. Each of the 20 reefs cover an area of approximately 10 x 10 metres and are made up of approximately 8–12 tonnes of locally sourced and washed limestone. <ul style="list-style-type: none"> » Structures designed to provide protected settlement surfaces for spat were deployed onto the new reefs. Recycled terracotta tiles and 1000 hand-made, ceramic razorfish forms were added to the new reef to mimic the natural structures provided by razorfish (<i>Pinna bicolor</i>) beds, which provide habitat for remnant angasi oysters around KI. » All reef structures were spread with discarded and sun-cured oyster shell to mimic the properties of an established oyster reef which larvae will seek out. • Surveys of the reefs six months after construction showed good natural settlement of native flat oysters at both reef sites. The terracotta roof tile modules have attracted and supported the highest densities of native flat oysters. • Native flat oyster spat collectors were deployed across Eastern and Western Coves of Nepean Bay to collect wild spat for seeding the new reefs. • Baited Remote Underwater Video surveys (BRUVs) were conducted at the two restoration sites to measure diversity and abundance of fish life post-reef construction. The survey shows target recreational fish species visiting the new reef sites. • Project work was promoted through: <ul style="list-style-type: none"> » Two radio interviews, a video and media release. » Presentations to KI Community Education year 11 and 12 Outdoor Education students at KICE's Kingscote campus <p>See link: www.landscape.sa.gov.au/ki/native-plants-and-animals/supporting-biodiversity/oyster-reef-restoration</p>
Healthy terrestrial and marine ecosystems and biodiversity	There has been an improvement in the health of coast and marine habitats around Kangaroo Island, through habitat augmentation and pest control.	
Sustainable primary production and the island's economy	There has been an increase in collaboration between the Board and other local industry groups, agencies and non-government organisations.	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.</p> <p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island’s landscapes.</p>	<p>Kangaroo Island Native Plant Nursery</p> <ul style="list-style-type: none"> • The Kangaroo Island Native Plant Nursery propagated 54,000 plants as tubestock for the 2022-2023 growing season. The majority of these plants were ordered by 168 landholders and community groups for their revegetation projects. • 35 landholders affected by the 2019-20 bushfires ordered 16,137 trees and shrubs to assist with the recovery of patches of burnt native vegetation and replace shelterbelts and windbreaks. • Over 5,795 seedlings were grown to revegetate nationally threatened KI Narrow-leaved Mallee Woodland. • 149 Kangaroo Island native plant species were grown via seed germination and cuttings from local KI material. Many of these species are listed as threatened at either the national, state or regional level. • Nursery staff assisted KI landholders and businesses, via phone calls, emails, site visits and clients directly visiting the nursery, to plan their revegetation and garden projects. Advice included the best KI native plants to use on their property and the best methods to use for successful growth as well as weed management. • Nursery staff worked closely with the local school KI Community Education (KICE) presenting to: <ul style="list-style-type: none"> » Penneshaw Kindergarten about seeds. » Kingscote Campus year 2 class about bush foods. » Special education year 11 students at the Nursery. • Volunteers donated over 120 hours to help weed tubestock and prepare orders for collection. <p>See link: www.landscape.sa.gov.au/ki/land-and-farming/ki-native-plant-nursery</p>
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>60,000 plants have been grown annually at the Kangaroo Island Native Plant Nursery to support native plant revegetation.</p> <p>There has been an increase in the amount of feeding habitat and the number of safe nesting sites for glossy black-cockatoos.</p> <p>The Board has continued to support the recovery of threatened plant species, including populations impacted by the 2019-20 bushfires.</p>	
Sustainable primary production and the island’s economy	<p>There has been an increase in the area of native vegetation planted or protected on-farm.</p>	
Effective water management	<p>There has been an increase in the area of riparian vegetation planted and protected to improve water quality.</p>	

Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.</p> <p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island’s landscapes.</p>	<p>Community Grants Program A Grassroots Grants program supported KI individuals, volunteers, community groups and other not-for-profit organisations, with local landscape management projects.</p> <ul style="list-style-type: none"> • Applications opened on 31 March 2022 and closed on 6 May 2022. • Sixteen applications were received, ranging in value from \$1,164 to \$8,045. • Nine projects were funded from six landholders and four community groups totalling \$48,988 to: <ul style="list-style-type: none"> » support KICE students to protect and restore a wetland » control African boxthorn, salvation Jane and African daisy over 100 ha using a drone » construct and revegetate three shelterbelts over 1.2 ha » produce films of local scientists/researchers for four interpretive signs along the Emu Bay foreshore » restore coastal mallee at two community field days at Shoal Bay » support the delivery of the KI Bush Kindy to 60 preschoolers » protect regenerating native vegetation and windbreaks burnt in the 2019-20 bushfires. » erect 20 owl nesting boxes around the Dudley Peninsula. » conduct citizen science surveys of common bottlenose dolphins and shortbeaked common dolphins on KI. <p>See link: https://www.landscape.sa.gov.au/ki/community-connections/funding/kangaroo-island-grassroots-grants/ki-grassroot-grants-in-2022-23</p>
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been an increase in the extent and connectivity of native vegetation communities, particularly those providing habitat for threatened species.</p> <p>There has been an increase in the area of native vegetation protected from stock, including areas regenerating after the 2019-20 bushfires.</p>	
Sustainable primary production and the island’s economy	<p>There has been an increase in the area of native vegetation planted or protected on-farm.</p>	
Effective terrestrial and marine pest management	<p>The board has continued to implement management actions for priority established and emerging weeds on KI.</p>	

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Board priorities	Outcomes	Performance
A connected community at the centre of decision making	<p>The Board has continued to support landholders recovering from the impacts of the 2019/20 bushfires.</p> <p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.</p>	<p>Bushfire Recovery Fencing Grants</p> <p>Grants were available to help KI landholders replace, or establish, fencing to protect burnt or unburnt native vegetation and revegetation projects within the 2019-2020 firescar. This also included replacing fences lost in the flooding event in January 2022.</p> <p>In 2022-23, 29 landholders installed over 230 km of fencing to protect 1,925 hectares of burnt and regenerating native vegetation, some of which contains threatened species.</p>
Healthy terrestrial and marine ecosystems and biodiversity	<p>There has been an increase in the area of native vegetation protected from stock, including areas regenerating after the 2019-20 bushfires.</p>	
Sustainable primary production and the island's economy	<p>There has been an increase in the area of native vegetation planted or protected on-farm.</p>	

Board priorities	Outcomes	Performance
<p>A connected community at the centre of decision making</p>	<p>There has been an increase in the proportion of the community receiving support from the Board to understand and manage the island's landscapes.</p> <p>There has been an increase in the number of KI residents participating in events run by the Board.</p>	<p>Communication Program The Communications Program supported all projects and created board level opportunities to deliver communications, engagement and media activities. Achievements include:</p> <ul style="list-style-type: none"> • Developing a suite of media articles including ten for national media and 18 for local media. • Coordinating visits and interviews with media outlets. • Developing four videos about the Boards project work and posting these on the Kangaroo Island Landscape Board's Youtube channel with over 16,000 views. • Managing the Kangaroo Island Landscape Board website. During the 2022-23 year, 14,217 people accessed the website. There were 12,999 new users. 85% of users were from Australia, 6% from USA, and the remainder from Great Britain, New Zealand, Canada, India and others. • Posting 83 social media articles relating to project work and information relating to landscape management with the number of followers of the page reaching 3,500 and some of the posts reaching over 30,000 people. • Assisting project managers to develop and release a suite of newsletters, factsheets, brochures, media articles and social media posts relating to their project work. • Hosting a 2022 Nature Festival event where 27 participants explored KI landscape Board projects during a guided walk. <p>See links: https://www.landscape.sa.gov.au/ki https://www.facebook.com/KILandscapeSA https://www.youtube.com/channel/UCdfEauH_fqWyJlvuAF0fD4w https://www.instagram.com/kilandscapesa/</p>
<p>Sustainable primary production and the island's economy</p>	<p>There has been an increase in collaboration between the Board and other local industry groups, agencies and non-government organisations.</p>	This content is merged into the cell above for better readability, as the original image shows it spanning both rows

Corporate performance summary

When the Kangaroo Island Landscape Board was established in 2020, the Board adopted the majority of the corporate policies and procedures of the Department for Environment and Water (DEW). In 2022-23 considerable effort was made by the Board to create a suite of board-specific policies and procedures that are fit-for-purpose and more relevant to the workings of a regional board.

DEW continue to provide assistance to the Board with corporate, governance and administrative support services on a fee for service basis in accordance with a Services Level Agreement.

The Kangaroo Island Landscape Board have jointly signed a Statement of Commitment outlining the Board’s commitment to achieving stronger relationships with Aboriginal people and organisations. The Board is also a formal signatory to the DEW Reconciliation Action Plan and is a member of the Ngarrindjeri Landscape Working Group.

Employment opportunity programs

Program name	Performance
Nil	The Kangaroo Island Landscape Board did not implement any formal employment opportunity programs in 2022-23.

Board performance management and development systems

Performance management and development system	Performance
Board performance self-assessment	The Board undertakes annual performance reviews to identify areas of strength and improvement.
Australian Government Performance Framework	Quarterly, six monthly and annual reporting requirements met for all Regional Land Partnership projects and core services.

Work health, safety and return to work programs

The Kangaroo Island Landscape Board is committed to ensuring the health, safety and wellbeing of all staff, volunteers and others in the workplace. The Board adopted and implemented a range of DEW safety policies and procedures to meet its requirements under the *Work Health and Safety Act (SA) 2012*, *Return to Work Act 2014* and whole of Government requirements. This includes contractor safety arrangements.

Program name	Performance
Work Health and Safety Consultative Forum	The Board conducts monthly Work Health and Safety Consultative Forums for all staff with the General Manager. A total of eleven forums were held in 2022-23.
Employee Assistance Program	All members of staff can access free, confidential support and assistance on a wide range of issues through the Board's Employee Assistance Program.

Workplace injury claims	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total new workplace injury claims	0	1	-100%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

**number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)*

Work health and safety regulations	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

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Return to work costs**	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

***before third party recovery*

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2021-22](#)

Executive employment in the Board

Executive classification	Number of executives
The Kangaroo Island Landscape Board does not employ any staff as per section 35 of the Landscape South Australia Act 2019. Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.	0

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2021-22](#)

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The financial performance and position as at 30 June 2023 is contained within the Appendix: Audited financial statements 2022-23.

Under section 39(2) of the *Landscape South Australia Act 2019* a regional landscape board must report on actual expenditure of amounts raised by levies against the Board's budget:

Project/activities	Budgeted	Actual
Grassroots grants program	\$12,477	\$12,477
Invasive species control program, including: <ul style="list-style-type: none"> • Feral pig eradication • Declared and priority pest plant control • Declared animal management 	\$403,411	\$357,218
Total	\$415,888	\$369,695

N.B. 1) Budgeted amounts are taken from the Kangaroo Island Landscape Board Business Plan 2022-23.

2) Expenditure on the Grassroots grants program equates to 3% of the landscape levy.

3) \$46,194 underspend occurred due to staff member leaving. This amount has been committed to future years to be spent on the Invasive Species Control Program.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
Nil	n/a	n/a

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Nil	n/a	n/a
	Total	\$0

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2021-22](#)

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the Board, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	94,561

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Adelaide University	Sealion project	159,039
Dr Jessica Marsh	Invertebrate surveys	35,262
Dr Richard Glatz	Spring surveys (water)	12,722
Dr Richard Glatz	Insect spatial data	19,344
Goolwa Pipi Harvesting Co	Oyster reef project	41,500
Green Man Enterprises	Various contracts for weed control	52,690
IPM Technologies Pty Ltd	Supporting on-farm Integrated Pest Management demonstrations	13,800
Neilly Group	KI Climate Change Modelling	15,020
Sandy Lane Consulting	Deliver Property Management Planning Module	16,340
Glentoa	Detector Dog Training	17,321
	Total	225,589

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2021-22](#)

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Other financial information

Grassroots grants program

Each year the Kangaroo Island Landscape Board runs an annual Grassroots Grants program to support local individuals, volunteers, community groups and other not-for-profit organisations with local landscape management projects.

Under section 28(6) of the *Landscape South Australia Act 2019* the Board must ensure that a report on any grants provided under this program are included in its annual report. Projects funded by the Board through the Grassroots grants program in 2022-23 were:

Project title	Recipient type	Amount
Back Paddock wetland revegetation and stock / vehicle access crossing	Schools	\$5,740
Controlling weeds with drones	Land owners and individuals	\$8,000
Shelterbelt revegetation and access control in Duncan	Land owners and individuals	\$4,000
Interpretive signage Emu Bay foreshore	Volunteer groups and NGOs	\$4,900
Shoal Bay coastal rehabilitation project	Volunteer groups and NGOs	\$3,948
Bush kindly for bush birds	Schools	\$8,000
Land Care fencing	Land owners and individuals	\$7,200
Increasing the population of barn owls on Dudley Peninsula	Land owners and individuals	\$3,000
Data for Purpose — making dolphin research effort count	Volunteer groups and NGOs	\$4,200
	Total	\$48,988

Other funding support provided by the Board in 2022/23

Under section 27(3) and section 28(6) of the *Landscape South Australia Act* funding support including the Grassroots Grants Program can be made to third parties such as community groups, land owners, industry, state government and individuals for various projects and programs that contribute to delivering the landscape plan.

In 2022/23 the Board provided \$942,952 in grants. This included \$48,988 to various groups and landholders through Grassroots Grants.

In addition, through externally funded projects the following grants were provided:

- \$735,000 to landholders through the Bushfire Recovery Fencing Grants project
- \$158,964 to landholders for on-ground works for Kangaroo Island Narrow-Leaved Mallee Recovery Program

Other information**Assessment of the implementation of regional plans**

Under section 39(2)(a) of the *Landscape South Australia Act 2019* the Board's annual report must include an assessment of the extent to which the Board has succeeded in implementing its regional landscape plan. In addition, under section 8(a) of the *Landscape South Australia (General) Regulations 2020* the Board's annual report must also include an assessment of the extent to which the Board has succeeded in implementing its annual business plan and water affecting activities control policy.

This information will be provided as part of the Board's reporting on their annual achievements and the monitoring indicators used to evaluate the progress made in delivering the regional landscape plan. This information will be made available on the Board's website at <https://www.landscape.sa.gov.au/ki/about-us/our-regions-progress>

Delegated functions or powers

Under section 8(c) of the *Landscape South Australia (General) Regulations 2020* the Board's annual report must include information on the persons or bodies to whom or to which the Board has delegated functions or powers under Section 37 of the Act, and the nature of the functions or powers delegated to each person or body. In 2022-23 the Board made the following relevant delegations:

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Title	Corporate	Contract Execution	Purchase Card	Disposal	Witness, Affix Common Seal	Landscape Act
General Manager	✓	✓	✓	✓	✓	✓
Business Manager	✓	✓	✓	✓	✓	
Manager Invasive Species	✓	✓	✓			✓
Biodiversity Manager	✓	✓	✓			
Planning and Evaluation Manager	✓	✓	✓			
Manager Sustainable Landscapes	✓	✓	✓			✓
Administration Officer	✓		✓			
Animal Control Officer			✓			
Communications and Media Coordinator	✓					
Executive Assistant	✓		✓			
Feral Cat Field Officer			✓			
Feral Cat Project Officer			✓			
Glossy Black-cockatoo Field Officer			✓			
Glossy Black-cockatoo Project Officer	✓		✓			
KI Dunnart Project Manager	✓		✓			
Narrow-leaved Mallee Project Officer			✓			
Manager KI Native Plant Nursery			✓			
Regional Agriculture Landcare Facilitator			✓			
Project Leader-Feral Cat Eradication	✓		✓			
Soils Officer			✓			
Water Officer	✓		✓			
Weeds Officer			✓			

Functions assigned to the Board by the Minister

Under section 8(d) of the *Landscape South Australia (General) Regulations 2020* the Board's annual report must include information on any functions assigned to the board by the Minister.

No ministerial functions were assigned to the Board by the Minister during 2022-23.

Risk management

Risk and audit at a glance

The Kangaroo Island Landscape Board is committed to integrating effective risk management into all aspects of planning and delivery to ensure best practice management of uncertainty.

The Board have adopted and implemented a risk management framework that promotes accountability through good corporate governance and effective risk management practices.

Under this framework a risk management plan and risk register are maintained and reviewed regularly by the General Manager and the Board.

Fraud detected in the Board

Category/nature of fraud	Number of instances
There were no instances of fraud detected in the activities undertaken by the Board in 2022-23.	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

The Kangaroo Island Landscape Board have adopted the Department for Environment and Water’s Fraud and Corruption Control Policy, Procedure and Program which sets out the control measures for preventing fraud and the mechanisms for reporting and investigation.

The risk of fraud is identified on the Board’s risk register, along with the controls to manage the risk to an acceptable level.

The Board has also adopted the DEW Procurement Framework and has approved Financial Authorisations in place that are commensurate with role classifications and responsibilities. Further, all procurement panel members must complete a conflict of interest declaration to ameliorate the risk of preferential contracting of goods and services.

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2021-22](#)

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the Board under the *Public Interest Disclosure Act 2018*:

0

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2021-22](#)

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Reporting required under the *Development Regulations 2009*

The Kangaroo Island Landscape Board is required to report on 12 (1) activities that would otherwise require permit under the *Landscape South Australia Act 2019*.

The Board received no mandatory development assessment referrals during 2022-2023.

Reporting required under the *Carers' Recognition Act 2005*

The Kangaroo Island Landscape Board is not a required 'reporting agency' under the *Carers' Recognition Act 2005*.

The Kangaroo Island Landscape Board has a strong commitment and provides support to ensure employees who provide ongoing care for a person who has a disability or a chronic illness (including mental illness) or who is frail have flexible working arrangements to meet their situation.

Employees are encouraged to speak with their manager to seek support with flexible working arrangements including special leave with pay, compressed weeks, part-time hours or working from home.

Employees can also seek support and guidance through the Wellbeing Program, which incorporates the Employee Assistance Program.

Public complaints

Number of public complaints reported

The Kangaroo Island Landscape Board did not receive any formal public complaints in 2022-2023.

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	n/a

Data for previous years is available at: [Kangaroo Island Landscape Board Annual Report 2021-22](#)

Service Improvements

As required by Premier and Cabinet Circular 039 - Complaint management in the South Australian public sector, the Kangaroo Island Landscape Board assessed the performance of their current Complaint Management System in 2022-23 and no required improvements were identified.

In addition, no complaints were received during 2022-23.

Compliance Statement

The Kangaroo Island Landscape Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Yes
The Kangaroo Island Landscape Board has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Yes

Appendix: Financial Statements 2022-23

Kangaroo Island Landscape Board

Financial Statements

For the year ended 30 June 2023



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To the Presiding Member Kangaroo Island Landscape Board

Opinion

I have audited the financial report of Kangaroo Island Landscape Board (the Board) for the financial year ended 30 June 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2023, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the General Manager and the Board for the financial report

The General Manager is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is 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 the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 38(2) of the *Landscape South Australia Act 2019*, I have audited the financial report of the Board for the financial year ended 30 June 2023.

My objectives 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 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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

- 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 Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager
- conclude on the appropriateness of the General Manager's 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 the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- 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.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the General Manager and the Presiding Member about, 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 the audit.



Daniel O'Donohue
Acting Deputy Auditor-General

29 November 2023

Kangaroo Island Landscape Board

Financial Statements

For the year ended 30 June 2023

Kangaroo Island Landscape Board
Certification of the Financial Statements
for the year ended 30 June 2023

We certify that the:

- financial statements for the Kangaroo Island Landscape Board (the Board):
 - are in accordance with the accounts and records of the Board;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Andrew Heinrich
Presiding Member
28 November 2023



Will Durack
General Manager
Kangaroo Island Landscape Board
28 November 2023

Kangaroo Island Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Landscape Levies	2.1	416	406
Intra-government transfers	2.2	1 377	1 346
Commonwealth-sourced grants and funding	2.3	2 741	5 458
Grant revenues	2.4	702	898
Interest revenues	6.1	165	-
Other income	2.5	267	106
Total income		5 668	8 214
Expenses			
Employee benefits expenses	3.3	3 369	3 191
Supplies and services	4.1	3 038	3 079
Grants and subsidies	4.2	215	183
Depreciation	5.1	218	221
Borrowing Costs	7.2	2	3
Other expenses	4.3	45	44
Total expenses		6 887	6 721
		(1 219)	1 493
Net result		(1 219)	1 493
Total comprehensive result		(1 219)	1 493

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Kangaroo Island Landscape Board
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	6.1	4 295	4 961
Receivables	6.2	1 623	2 018
Total current assets		5 918	6 979
Non-current assets			
Receivables	6.2	1	1
Property plant equipment	5.1	510	308
Total non-current assets		511	309
		6 429	7 288
Total assets			
Current liabilities			
Payables	7.1	563	322
Financial liabilities	7.2	141	112
Employee benefits	3.4	215	236
Provisions		11	9
Total current liabilities		930	679
Non-current liabilities			
Payables	7.1	118	193
Financial liabilities	7.2	292	145
Employee benefits	3.4	275	245
Provisions		36	29
Total non-current liabilities		721	612
		1 651	1 291
Total liabilities			
		4 778	5 997
Net assets			
Equity			
Retained earnings		4 778	5 997
Total equity		4 778	5 997

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Kangaroo Island Landscape Board
Statement of Changes in Equity
for the year ended 30 June 2023

	Note	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2021		<u>4 504</u>	<u>4 504</u>
Net result for 2021-22		1 493	1 493
Total comprehensive result for 2021-22		<u>1 493</u>	<u>1 493</u>
Balance at 30 June 2022		<u>5 997</u>	<u>5 997</u>
Net result for 2022-23		(1 219)	(1 219)
Total comprehensive result for 2022-23		<u>(1 219)</u>	<u>(1 219)</u>
Balance at 30 June 2023		<u><u>4 778</u></u>	<u><u>4 778</u></u>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Kangaroo Island Landscape Board
Statement of Cash flows
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Landscape and water levies		372	406
Intra-government transfers		1 377	1 346
Commonwealth funding received		3 447	6 004
Grants		752	576
Interest received		150	-
Other receipts		277	112
Cash generated from operations		6 375	8 444
<i>Cash outflows</i>			
Employee benefits payments		(3 337)	(3 193)
Supplies and services		(3 055)	(3 239)
Grants and subsidies		(237)	(201)
Interest paid		(2)	(3)
GST paid to DEW		(119)	(310)
Other payments		(49)	(47)
Cash used in operations		(6 799)	(6 993)
Net cash provided by operating activities		(424)	1 451
Cash flows from investing activities			
<i>Cash outflows</i>			
Purchase of property, plant and equipment		(35)	(68)
Cash used in investing activities		(35)	(68)
Net cash used in investing activities		(35)	(68)
Cash flows from financing activities			
<i>Cash outflows</i>			
Repayment of leases		(207)	(194)
Cash used in financing activities		(207)	(194)
Net cash used in financing activities		(207)	(194)
		(666)	1 189
Net (decrease) / increase in cash and cash equivalents			
Cash at the beginning of the period		4 961	3 772
Cash at the end of the period	6.1	4 295	4 961

The accompanying notes form part of these financial statements.

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2023

1. About the Kangaroo Island Landscape Board

The Kangaroo Island Landscape Board (the Board) was established 1 July 2020 as an independent not for profit statutory authority pursuant to the *Landscape South Australia Act 2019* (The Landscape Act).

The Kangaroo Island Landscape Plan 2021-2026 was adopted by the Minister for Climate, Environment and Water under section 50 of the *Landscape South Australia Act 2019* in June 2021. The Board operates under a Business Plan which aligns to the Landscape Plan for implementation on 1 July 2022. The Business Plan identifies the boards expected revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) during 2022-23 for the delivery of corporate support services to the Board to ensure it is able to meet its governance and financial management statutory requirements in delivering its business.

The financial statements and accompanying notes include all the controlled activities of the Board

1.1. Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout the notes.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable
- receivables and payables, which are stated with the amount of GST included.

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation.

Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2023

1.2. Objectives and priorities

Board's objectives

The functions of the Board under section 25(1) of the Landscape Act include to:

- a) Undertake and promote the management of natural resources within its region
- b) Prepare a regional landscape plan and water allocation plans, landscapes affecting activities control policies and water affecting activities control policies, and
- c) Promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region

Board priorities

The Kangaroo Island Business Plan 2022-23 sets out the Boards investment in five priorities:

Community

- This priority focuses on a connected community at the centre of decision making

Biodiversity

- This priority focuses on healthy terrestrial and marine ecosystems and biodiversity

Economy

- This priority focuses on sustainable primary production and the island's economy

Water

- This priority focuses on effective water management

Pests

- This priority focuses on effective terrestrial and marine pest management

The Board invests in and delivers a suite of programs across the region to achieve the priorities and focus areas. The table on the following page presents expenses and income attributable to each priority.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements

for the year ended 30 June 2023

1.2. Objectives and priorities (continued)

Expenses and income by priority

	Community		Biodiversity		Economy		Water		Pests		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Income												
Landscape Levies	-	-	-	-	-	-	-	-	416	406	416	406
Intra-government transfers	-	630	-	295	-	72	-	126	-	223	-	1 346
Commonwealth-sourced grants and funding	313	310	1 518	3 019	423	861	-	168	487	1 100	2 741	5 458
Grant revenues	1 298	194	62	208	147	44	-	80	320	368	1 827	894
Interest	33	-	33	-	33	-	33	-	33	-	165	-
Other income	-	3	497	78	-	-	2	3	20	26	519	110
Total income	1 644	1 137	2 110	3 600	603	977	35	377	1 276	2 123	5 668	8 214
Expenses												
Employee benefit expense*	717	767	1 400	1 116	398	153	122	174	732	981	3 369	3 191
Supplies and services	367	3	1 839	2 181	217	153	74	136	541	606	3 038	3 079
Grants and subsidies	32	66	158	117	-	-	-	-	25	-	215	183
Depreciation**	90	164	52	57	25	-	26	-	25	-	218	221
Borrowing costs	2	-	-	3	-	-	-	-	-	-	2	3
Other expenses	45	44	-	-	-	-	-	-	-	-	45	44
Total expenses	1 253	1 044	3 449	3 474	640	306	222	310	1 323	1 587	6 887	6 721
Net result	391	93	(1 339)	126	(37)	671	(187)	67	(47)	536	(1 219)	1 493

* A portion of employee benefits expense and supplies and services are allocated equally to each priority

** Depreciation and interest revenue are allocated equally to each priority

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2. Income

2.1. Landscape levies

	2023	2022
	\$'000	\$'000
Landscape Levy collected within council areas	416	406
Total Landscape Levies	416	406

Landscape levies are collected under Part 5 of the *LSA Act* and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

Landscape Levy collected within council areas

The Board declares contributions by councils under Section 66 of the Landscape Act for the relevant financial year by notice in the Board Annual Business Plan. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate.

2.2. Intra-government transfers

	2023	2022
	\$'000	\$'000
State Government recurrent funding	1 261	1 230
Commonwealth funding	116	116
Total Intra-government transfers	1 377	1 346

DEW receives recurrent funding, which is administered through the Landscape Administration fund and provided to regional landscape Boards to support business operation and the administration of the Landscape Act. The funding is subsequently paid to regional landscape boards pursuant to subsection 90(4) of the Landscape Act.

Intra-government transfers are recognised as income when the Board obtains control of the asset which is on receipt.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2.3. Commonwealth sourced grants and funding

	2023	2022
	\$'000	\$'000
Regional Land Partnerships Program*	1 960	4 545
Commonwealth grants	781	913
Total Commonwealth-sourced grants and funding	2 741	5 458

	2023	2022
	\$'000	\$'000
* Regional Land Partnerships Program funding consists of the following components		
Bushfire Recovery Funding (BRF)	-	2 415
Core services (NLP)	313	442
Creating a Safe Haven for the Kangaroo Island Dunnart (NLP)	487	440
Recovering the Kangaroo Island Narrow Leaved Mallee Woodland (NLP)	467	583
Planning for the Future of the Kangaroo Island Dunnart (ERF)	426	402
Building Resilient Ag (NLP)	139	134
Building Native Oyster shellfish Reefs	128	129
Total Regional Land Partnership funding	1 960	4 545

The Board has determined that the Commonwealth funding included in the table above is accounted for under AASB 1058. Commonwealth funding is generally paid in arrears, subject to an approved declaration of claim by the Board. The Board has determined that it has an unconditional contractual right to receive a portion of the funding under AASB 9 when a claim is submitted, as it has satisfied the eligibility criteria and expects that the claim will be accepted. Accordingly, revenue and a receivable are recognised when the claim is submitted. When Commonwealth funding is paid in advance it is recognised on receipt.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2.4. Grant revenues

	2023	2022
	\$'000	\$'000
Income recognised under AASB 1058		
State Government Grants	306	413
Sundry grants	396	485
Total grant revenues	702	898

Grants recognised under AASB 1058

The Board has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash. This includes \$252 000 received from Nature Foundation via a contract with Ian Potter Foundation. These funds have been used in the Cat eradication programs and there are no specific performance obligations outstanding relating to these funds.

2.5. Other income

	2023	2022
	\$'000	\$'000
Donations	131	-
Sale of goods	114	98
Other revenue	22	8
Total other income	267	106

Other income includes revenue generated from the sales of goods such as native plants and associated equipment. The revenue is recognised upon the delivery of the service to the customer, which is in arrears, therefore no contract liability is recognised.

Kangaroo Island Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2023

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board includes the Minister for Climate, Environment and Water, the Presiding Member, members and the General Manager who have responsibility for the strategic direction and management of the Board.

The total compensation for the Board's key management personnel was \$216 000 in 2022-23 (2022: \$208 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*.

Related party transactions

The Board is a body corporate and was established pursuant to the *Landscape South Australia Act 2019* and is wholly owned and controlled by the Crown.

Related parties of the Board include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Transactions with key management personnel and other related parties

No material transactions with key management personnel or related parties have occurred throughout 2022-23.

3.2. Board and committee members

Members during the 2022-23 financial year were:

The Board

A Heinrich (Presiding Member)
G M Crowley (term expired January 2023)
B J Cooper (term commenced January 2023)
P K Davis
G J Flanagan (term commenced January 2023)
J A Gellard (term commenced January 2023)
D L Laslett (term commenced January 2023)
P T Pledge
P D Rismiller
R L Willson (term expired January 2023)
M Pengilly (term expired January 2023)

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.2. Board and committee members (continued)

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2023	2022
	\$'000	\$'000
\$0 - \$19 999	10	6
\$20 000 - \$39 999	1	1
Total number of members	11	7

Remuneration of members reflects all costs of performing Board, Group and Committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any related FBT paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$64 000 (2022: \$53 000).

For the purpose of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members.

3.3. Employee benefits expense

	2023	2022
	\$'000	\$'000
Salaries and wages	2 571	2 505
Employment on-costs - superannuation	303	276
Annual leave	238	202
Employment on-costs - other	151	145
Board and committee fees	48	38
Skills and experience retention leave	3	2
Long service leave	36	(6)
Workers compensation	10	27
Other employee related expenses	9	2
Total employee benefits expense	3 369	3 191

Employment expenses

The Board's employees are employed under Part 2 of the Landscape Act.

The superannuation employment on-cost charge represents the Boards' contributions to superannuation plans in respect of current services of current employees.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.3. Employee benefits expense (continued)

Executive remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

	2023	2022
	No	No
\$160 001 – \$180 000	1	1
Total	1	1

The total remuneration received by those employees for the year was \$161 000 (2022: \$164 000).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, termination payments, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

3.4. Employee benefits liability

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Annual leave	196	209
Accrued salaries and wages	1	5
Long service leave	13	20
Skills and experience retention leave	5	2
Total current employee benefits	215	236
<u>Non-current</u>		
Long service leave	275	245
Total non-current employee benefits	275	245
Total employee benefits liability	490	481

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee benefits are measured at present value and current employee benefits are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

The salary inflation rate for annual leave and skills, experience and retention leave liability has increased from 1.5% (2022) to 2.0% (2023).

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.4. Employee benefits liability (continued)

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement of sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the Board's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the Board. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2022 (3.5%) to 2023 (4.0%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

Following the actuarial assessment performed by DTF the salary inflation rate has increased from 2022 (2.5%) to 2023 (3.5%) for long service leave liability.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based average proportion of long service leave taken or paid over the last year.

4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Fee for service	1 463	1 847
Fee for service - Corporate services fee to DEW	477	347
Minor works, maintenance and equipment	280	140
Motor vehicles	136	141
Fee for service - Shared Services SA fee	114	102
Accommodation and property management	44	58
Travel and accommodation	43	28
Contracted staff development	40	29
General administration	39	39
Information technology and communication expenses	31	68
Transport	3	1
Other supplies and services	368	279
Total supplies and services	3 038	3 079

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

4.2. Grants and subsidies

	2023	2022
	\$'000	\$'000
Recurrent grants	215	183
Total grants and subsidies	215	183

The Board provided financial assistance to private bodies during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant.

For contributions payable, the contribution will be recognised as a liability and expense when the Board has a present obligation to pay the contribution and the expense recognition criteria are met.

4.3. Other expenses

Audit fees paid/payable to the Auditor-General's Department relating to work performed under *the Public Finance and Audit Act 1987* were \$45 000 (2022: \$44 000). No other services were provided by the Auditor-General's Department.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

5. Non-financial assets

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets.

5.1. Property, plant and equipment

Property, plant and equipment owned by the Board with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value.

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Reconciliation 2022-23

	Plant and equipment \$'000	Park infrastruct ure \$'000	Capital work in progress \$'000	ROU buildings \$'000	ROU vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	11	46	-	76	175	308
Additions	35	-	1	358	26	420
Depreciation	(12)	(3)	-	(76)	(127)	(218)
Carrying amount at the end of the period	34	43	1	358	74	510
Gross carrying amount						
Gross carrying amount	300	48	1	358	332	1 039
Accumulated depreciation	(266)	(5)	-	-	(258)	(529)
Carrying amount at the end of the period	34	43	1	358	74	510

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

5.1. Property, plant and equipment (continued)

Useful life

Depreciation is calculated on a straight line basis over the estimated useful life of the following classes of assets as follows:

Class of asset	Useful life (years)
Plant and equipment	5-10
Park infrastructure	15
Right-of-use vehicles	Life of lease
Right-of-use buildings	Life of lease

Impairment

Property, plant and equipment owned by the Board has not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity.

There were no indications of impairment of property, plant and equipment as at 30 June 2023.

5.2. Property, plant and equipment leased by the Board

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The Board has two leases held directly between the Board and landlords, one for office accommodation in Kingscote and the other is for the Nursery and Seedbank facility, operations include propagation and sales of seedlings and plants.

Rent is payable in advance. The Office accommodation is leased from J Berden and M Berden and is in place up to 30 June 2027 and the Nursery facility is leased from Cajetan and Giannina Amadio in place up to 30 June 2028. Lease payments are reviewed annually in line with CPI indexation.

The Board has 20 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

The lease liabilities related to the right-of-use assets and borrowing costs are also disclosed in note 7.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in notes 4.1 and 5.1. Cash outflows related to leases are disclosed in the Statement of Cash Flows.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

6. Financial assets

6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	4 295	4 961
Total cash and cash equivalents	4 295	4 961

The Kangaroo Island Landscape fund was established in accordance with section 96 of the Landscape Act. The account is an interest bearing deposit account with the Department of Treasury and Finance (DTF) pursuant to section 21 of the *Public Finance and Audit Act 1987*.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. There was no interest earned during 2022 due to Treasury advising public authorities in November 2020 that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer. Interest recommenced being paid in September 2022 on cash balances from May 2022.

6.2. Receivables

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Receivables		
Debtors	1 498	1 996
Accrued revenues	125	10
Prepayments	-	12
Total current receivables	1 623	2 018
<u>Non-current</u>		
Workers compensation recoveries	1	1
Total non-current receivables	1	1
Total receivables	1 624	2 019

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The Board has assessed debtors and determined that non government debtors comprise a small number of low balances, which are current and collectable. No provision for doubtful debts has been made.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

7. Liabilities

7.1. Payables

	2023	2022
	\$'000	\$'000
Current		
Trade payables	436	209
Accrued expenses	63	60
Employment on-costs	64	53
Total current payables	563	322
Non-current		
GST payable to DEW	91	169
Employment on-costs	27	24
Total non-current payables	118	193
Total payables	681	515

Payables and accruals are recognised for all amounts owing but unpaid. Payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Board contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed superannuation schemes.

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave has increased from the 2022 rate (42%) to 2023 (43%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2022 rate (10.6%) to 2023 (11.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

Kangaroo Island Landscape Board
Notes to and forming part of the financial statements
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7.2. Financial liabilities

All financial liabilities relate to lease liabilities. Lease liabilities are measured via discounting the lease payments using either the interest rate implicit in the lease or Treasury's incremental borrowing rate. The borrowing costs associated with the lease liabilities was \$2 000 (2022: \$3 000).

Total cash outflows for leases is \$209 000 (2022: \$197 000).

8. Outlook

8.1. Unrecognised contractual commitments

Commitments include operating, capital and outsourcing arrangements arising from contractual sources and are disclosed at their nominal value.

Other contractual commitments

The Board's expenditure contracted for at the reporting date but not recognised as liabilities are payable as follows:

	2023	2022
	\$'000	\$'000
No later than one year	5	95
Later than one year but not later than five years	111	-
Total expenditure commitments	116	95

The Board's commitments relate to non-cancellable contracts at the reporting date.

8.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Board is not aware of any contingent assets or liabilities.

8.3. Events after the reporting period

There are no known events after balance date that affect these financial statements in a material manner.