

YORTA YORTA TRADITIONAL OWNER LAND MANAGEMENT BOARD



ANNUAL REPORT 2018-19



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RESPONSIBLE BODY'S DECLARATION



The Hon Lily D'Ambrosio MP
Minister for Energy, Environment and Climate Change
PO Box 500
EAST MELBOURNE VIC 3002

Dear Minister,

RE: YORTA YORTA TRADITIONAL OWNER LAND MANAGEMENT BOARD 2018-19 ANNUAL REPORT

In accordance with the *Financial Management Act 1994 (Vic)*, I am pleased to present the sixth Annual Report of the Yorta Yorta Traditional Owner Land Management Board for the year ending 30 June 2019.

The 2018-19 Yorta Yorta Traditional Owner Land Management Board Annual Report outlines the progress the Board has made towards developing of a Joint Management Plan for Barmah National Park.

I present this report to you as a record of our achievements and compliance.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Lance James'.

Lance James
Chairperson
Yorta Yorta Traditional Owner Land Management Board
9/08/2021

Address: C/- PO Box 1363, Shepparton, Vic, 3632 Email: ytoimb@yynac.com.au Phone: (03) 5832 0222.
The Yorta Yorta Traditional Owner Land Management Board acknowledges our Ancestors and Elders of the Yorta Yorta Nation who set the path for all future generations to follow in their footsteps.
The Country is us and we are the Country. This is our home and nowhere else.

SECTION 1: YEAR IN REVIEW

VISION, GOALS, VALUES

Vision

To create a healthy environment in the Barmah National Park for the benefit and enjoyment of all people and country whilst incorporating, recognising and reflecting the cultural beliefs, values and the traditional land management practices of people of the Yorta Yorta Nation, the Traditional Owners of this part of the Dhungala (Murray River) which creates prosperity for our people.

The Yorta Yorta Traditional Owner Land Management Board (the Board) will do this by developing a Joint Management Plan for the Barmah National Park to ensure the cultural values and knowledge of the Yorta Yorta people are incorporated into park management practices.

Goals

- Establish an equitable partnership between the State of Victoria and the Yorta Yorta People to ensure innovation and excellence in joint management.
- Benefit the Yorta Yorta People by recognising, valuing, promoting and incorporating their culture, knowledge, skills and decision-making processes.
- To identify opportunities for involvement of the Yorta Yorta People in the management of the Barmah National Park.
- To benefit the community needs of all Victorians and visitors for public education and enjoyment through quality experiences, services and information.
- To conserve, protect and enhance natural and cultural values.
- To enjoy widespread community support.
- To ensure the well-being of country and the well-being of people.

Values

- Recognition and incorporation of Yorta Yorta Peoples' knowledge and culture in all land management decisions within the Barmah National Park.
- Valuing Yorta Yorta Nation Aboriginal Corporation's principal objectives and status as a Registered Aboriginal Party.
- Valuing the Declaration of Rights of Indigenous Peoples.
- Research will include representatives of Yorta Yorta People as active research partners where they should be integrated throughout all research projects.
- Maintaining confidentiality of issues raised by all stakeholders.
- Ensuring that the values of stakeholders in the wider community are taken into consideration in all decision-making processes.
- Incorporating environmental, social and cultural values and financially sustainable actions into all land management practices that occur within the park.
- Ensuring compliance with all jurisdictional responsibilities and all Acts under which the Board operates.

CHAIRPERSON'S REPORT

As a proud Yorta Yorta man, it is my privilege to present to you the Yorta Yorta Traditional Owner Land Management Board's (the Board) Annual Report for the financial year 2018-2019.

The year was a very big year for the Yorta Yorta Traditional Owner Land Management Board (**the Board**) in building significant momentum towards completion of the Joint Management Plan for Barmah National Park. I would like to take this opportunity to acknowledge and thank the then Chairperson of the Board, Des Morgan, for his leadership during the reporting period.

In October, the Board was pleased to welcome Damian Morgan-Bulled onto the team as the Executive Officer. Damian has a long history working for Yorta Yorta Nation Aboriginal Corporation, including as Acting Chief Executive Officer. Damian's appointment has been invaluable to the Board in supporting momentum towards completion of the Joint Management Plan (**JMP**). Damian joined our Senior Planning Officer, Liam Neame, and together they worked as part of the Project Team that delivered the final draft JMP.

In November, the Board formed a Working Group with key partners Department of Environment, Land, Water and Planning (DELWP) and Parks Victoria to assist in guiding the JMP planning process through its final stages. The first task of the Working Group was to assist in the selection of a consultant to deliver the JMP.

In early 2019 the Board was pleased to announce that Brian Doolan from Montane Planning was the successful tenderer for developing the JMP and in taking on the consulting role for the board. With Brian's assistance the Project Team, JMP Committee, and the Board were able to meet significant milestones under tight timeframes. This was in no small part due to the serious commitment and dedication of the Board, Project Team, and the Working Group who have been working together to complete the plan.

In April, the Board, alongside the Working Group, conducted a series of Healthy Country and Visitor Experience workshops with joint land managers Yorta Yorta Nation Aboriginal Corporation and Parks Victoria, which included other key Stakeholders. In addition, the Board conducted an Elders and Community workshop specifically for the Yorta Yorta People. These key-milestone workshops were held at the Yenbena Training Centre in Barmah and were both highly informative for developing the JMP, as well as affirming and confirming the longstanding record of claims and aspirations for the Barmah-Millewa of the Yorta Yorta Nation. The Board is grateful to all our partners for their dedication and commitment to the future health of the Barmah National Park.

The Board is pleased to report that the preparation of the draft Joint Management Plan for Barmah National Park has been completed, following 3 stakeholder workshops in Barmah that included Yorta Yorta, DELWP, Parks Victoria and other identified stakeholders.

In conclusion the Board is looking forward to endorsing the completed draft JMP early in the next reporting period and submitting a completed and approved JMP to the Secretary of DELWP, John Bradley for his consideration and agreement for satisfying the purposes of section 82PD of the *Conservation, Forests and Lands Act 1987 (Vic.)*.

Lance James



Chairperson

Yorta Yorta Traditional Owner Land Management Board

MANNER OF ESTABLISHMENT AND RESPONSIBLE MINISTER

The Yorta Yorta Traditional Owner Land Management Board is a public entity established under the Conservation, Forests and Lands Act 1987 (Vic) on 13 June 2013.

The responsible Minister for the period from 1 July 2018 to 30 June 2019 was the Hon Lily D’Ambrosio MP, Minister for Energy, Environment and Climate Change.

NATURE AND RANGE OF SERVICES PROVIDED

The Yorta Yorta Traditional Owner Land Management Board’s role is to enable the knowledge and culture of the Yorta Yorta people to be recognised and incorporated into the management of the Appointed Land through the carrying out by the Board of its functions, powers, and duties.

The Board’s key function is to prepare a Joint Management Plan for Barmah National Park (the Appointed Land). The joint management plan must be agreed with the Secretary of DELWP and submitted to the Minister for final approval.

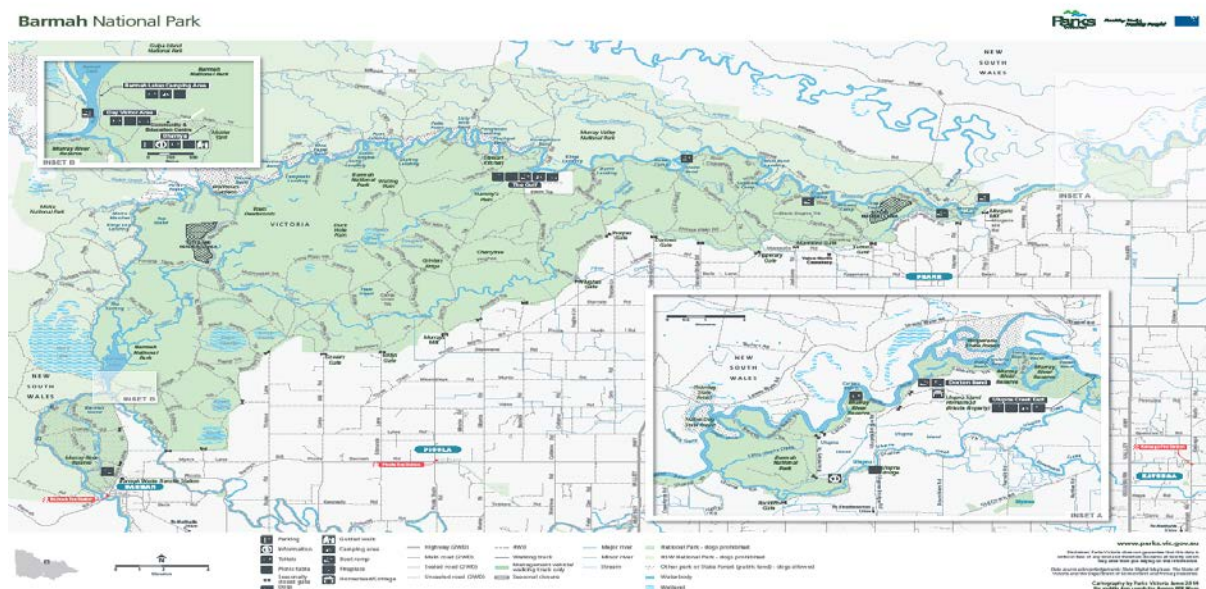
APPOINTED LAND

The 28,500-hectare Barmah National Park (**the Park**) is on Yorta Yorta’s traditional lands located on the Murray River approximately 220 kilometres north of Melbourne and includes the largest River Red Gum Forest in the world and internationally recognised wetlands.

The Park is on Yorta Yorta land and represents strong cultural ties and unique environmental interests to Yorta Yorta People. There is continuing evidence of Yorta Yorta people’s occupation within the Park and waterways that make up a culturally and environmentally diverse landscape.

The Yorta Yorta People continue to exercise their ownership and identity across Yorta Yorta Country. Yorta Yorta’s ancestral knowledge and understanding of the Barmah National Park now has an opportunity to be incorporated through Joint Management. This knowledge can provide and guide partnerships to better develop culturally and environmentally appropriate policies and plans. This will enhance the benefits culturally, socially, and economically in the protection of Barmah National Park assets.

The Victorian Government declared the Barmah Forest a National Park in 2010. The Barmah National Park is listed under the Ramsar Convention as a wetland of international importance and the Barmah National Park is part of the Japan-Australia and the China-Australia Migratory Bird Agreements to protect migratory birds.



OBJECTIVES, FUNCTIONS, POWERS AND DUTIES

Objectives

The objective of the Board is to enable the knowledge and culture of the Yorta Yorta Traditional Owners of the Appointed Land (Barmah National Park) to be recognised and incorporated into the management of the land.

Functions

The functions of the Board are:

- to prepare a joint management plan for Barmah National Park;
- to comment or make submissions on management of Barmah National Park;
- to prepare policies about the Board and its operation and engagement with external parties;
- to provide advice and make recommendations to the Minister and the Secretary of DELWP in relation to the management of Barmah National Park, or policies that affect the management of the park;
- any other functions in relation to the management functions conferred by management agreement or delegation to the Board; and
- to monitor and encourage compliance with the Joint Management Plan.

Powers

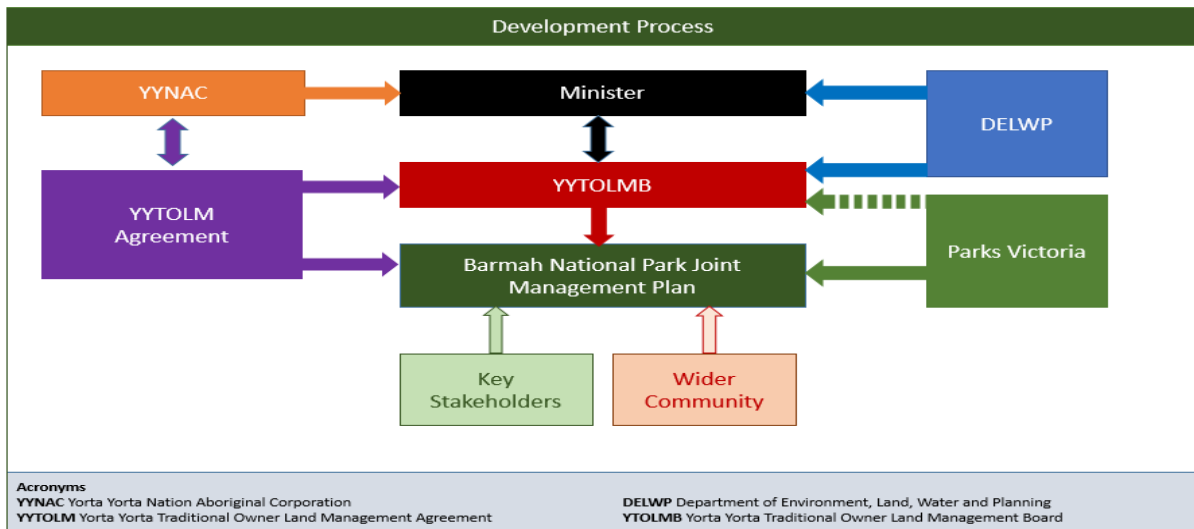
The powers of the Board include the power to:

- employ staff including an executive officer to be responsible to the Board for implementing Board decisions and for carrying out its functions and duties;
- enter into arrangements or agreements with any other person or body for the carrying out of its functions and duties;
- carry out works on Barmah National Park if required by one of the functions of the Board;
- delegate any of its functions, powers or duties to a member of the Board or an employee of the Board; and
- act as delegate or agent of a person or body who has management functions, powers or duties in relation to the appointed land when so appointed by that person or body.

Duties

The duties of the Board are to diligently carry out its functions in accordance with the establishing Act and determination, the Board's powers, any management agreement in force and to keep full and proper records of its proceedings.

RELATIONSHIP STRUCTURE



The Board understands that developing and maintaining positive relationships with its partners and key stakeholders is paramount to delivering a successful joint management plan. Reporting by Yorta Yorta Nation Aboriginal Corporation (YYNAC) and Parks Victoria are standing agenda items at the Board meetings, with the Department of Environment, Land, Water and Planning (DELWP) attending where necessary.

Yorta Yorta Nation Aboriginal Corporation

In addition, YYNAC providing the following services via a Service Level Agreement (SLA):

- Culturally appropriate and relevant community access point
- Hosting the Senior Planning Officer and Executive Officer
- Provision of meeting facilities for Board’s monthly meetings
- Provision of facilities for sub-committee meetings on a need’s basis
- Payroll duties
- HR Support
- Access to Yorta Yorta Nation Aboriginal Corporation’s Policies and Procedures
- Governance and Business arrangements
- IT support

YYNAC, along with the Board members nominated by YYNAC, is the primary contact for Board in ensuring that Yorta Yorta aspirations, culture, policies and priorities are actively included in Board considerations.

Parks Victoria

Whilst Parks Victoria manage and implement the day-to-day operations of Barmah National Park, it also reports to the Board every month on significant activities in the Park.

Department of Environment, Land, Water and Planning

DELWP provided the following support for all or part of the year under a Service Level Agreement:

- Support with compliance related to a public entity
- Guidance and human resource support
- Financial systems and administration
- ICT support

- Governance and Business arrangements
- Access to policies and procedures

DELWP also provided in-kind Secretariat support to the Board during the reporting period.

INITIATIVES AND KEY ACHIEVEMENTS

In October, the Board established the Executive Officer position and appointed Damian Morgan-Bulled to the role. This proved to be a significant step in enhancing the Board's capacity to both meet its obligations to the Minister and to develop and finalise the Joint Management Plan.

The establishment of the Working Group with key partners in DELWP and Parks Victoria was a significant initiative in managing key planning issues, whilst streamlining communications between partners and the Board. These relationships have directly helped to facilitate significant milestones for the Board to this point, particularly the appointment of a consultant to develop the plan, and healthy country planning workshops.

The Board appointed Montane Planning to assist in the development of the JMP for Barmah National Park in February 2019. The Board was able to draw on Montane Planning's planning expertise and has since made momentous strides towards JMP completion in December 2019.

In April, with the assistance of its partners Yorta Yorta Nation Aboriginal Corporation, Parks Victoria, DELWP, and as well as other invitees from Murray Darling Basin Authority, Goulburn-Broken Catchment Management Authority, and Goulburn Murray Water the Board held a series of Healthy Country and Visitor Engagement workshops for the development of a Draft JMP. This was followed by a workshop with Yorta Yorta Elders and Community.

Montane Planning assisted in the development of key internal planning documents, particularly the Project Plan, the Stakeholder and Engagement Plan, and the Communication and Consultation Plan. These documents outlined key pathways for reaching our milestones this year.

The Board's most significant achievement for this reporting period was Montane Planning completing the Draft Joint Management Plan, ready for endorsement by the Board early in the next reporting period.

Summary of activities

- Appointment of Montane Planning to write JMP Plan and conduct workshops
- Workshop: Healthy Country Planning
- Workshop: Visitor Experience
- Workshop: Yorta Yorta Elders & Community
- Establishment of a JMP Working Group with YYTOLMB members and staff, Parks Victoria and DELWP representatives
- Launch of YYTOLMB Website. www.yytolmb.com.au
- Attendance at Yorta Yorta NAIDOC Dharnya Day
- Attendance at National Indigenous Firestick Workshop, Barmah National Park
- Attendance at YYNAC Elders and Board meetings
- Attendance at National Indigenous Climate Change Dialogs, Barmah National Park
- Appointment of Executive Officer
- Development of Project Plan
- Development of Stakeholder and Community Engagement Plan
- Development of Communications and Consultation Plan
- Completion of full early draft of a Joint Management Plan
- Completion of early draft of JMP Summary Brochure
- Continued to develop and improve understanding and working relationships with the key partners, through regular engagement with YYNAC, DELWP and PV;

FIVE YEAR FINANCIAL SUMMARY

Five-year financial summary	2018-19	2017-18	2016-17	2015-16	2014-15
Operating revenue			0	0	0
Government contributions	600,000	0	400,000	300,000	300,000
Other revenue			0	0	3,385
Total revenue	600,000	0	400,000	300,000	303,385
Administration			0	(15,249)	(54,357)
Corporate expenditure	(71,399)	(36,455)	(44,084)	(95,132)	(96,241)
Project expenditure	(275,876)	(133,598)	(182,085)	(108,978)	(122,172)
Total expenditure	(347,275)	(170,053)	(226,169)	(219,359)	(272,770)
Current assets	424,852	155,395	295,108	162,664	42,250
Non-current assets	0	0	0	0	0
Total assets	424,852	155,395	295,108	162,664	42,250
Current liabilities	60,573	43,841	13,501	54,888	13,986
Non-current liabilities	0	0	0	0	1,129
Total liabilities	60,573	43,841	13,501	54,888	15,115

CURRENT YEAR FINANCIAL REVIEW

The Board is funded through the Department of Environment, Land, Water and Planning as part of the Victorian Government's Traditional Owner Land Management Agreement dated 20 October 2010.

During the reporting period, the Board's funding was administered by DELWP.

There were no significant matters which changed our financial position during the reporting period.

There were no significant changes and factors which affected our performance during the reporting period.

The Board does not manage any capital projects.

In 2018-19 there were no grants provided to further the Board's and its partner's shared joint management objectives.

There were no events occurring post balance date which may significantly affect the Board's operations in subsequent reporting periods.

SUBSEQUENT EVENTS:

The Board is not aware of any other circumstances that have arisen, or information that has become available between 30 June 2019 and the date of final approval of this general-purpose financial report that qualifies for inclusion as a post balance date event.

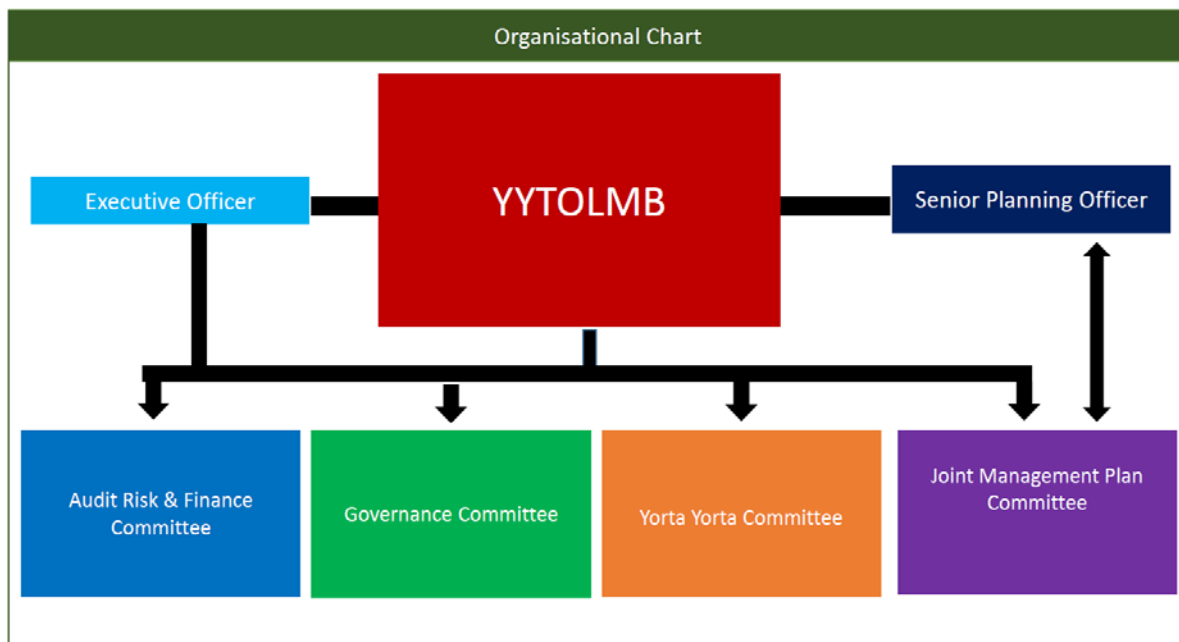
The following details are provided as additional information and are a snapshot of significant events which have occurred since the year-end till the date of certifying the statements – these will be reported in the respective financial statements for the year in which the event occurred.

- On 8 December 2019, the Board delivered the Joint Management Plan for Barmah National Park to the Secretary DELWP,
- The Board's appointment period was due to expire on the 17 December 2019.
- The Minister extended the Board's membership until 17 March 2020 to enable the delivery of the Joint Management Plan for Barmah National Park.
- The Secretary for DELWP agreed to the Final JMP on 24 December 2019
- The JMP was approved by the Minister for Energy, Environment & Climate Change on 27 February 2020
- On 13 March 2020, the outgoing Board endorsed retaining the Executive Officer until such time as new members are appointed to the Board.
- On 13 March 2020, the outgoing Board approved the Yorta Yorta Traditional Owner Land Management Board Pandemic Influenza Action Plan in response to the Coronavirus being classified a pandemic.
- The State of Victoria introduced restrictions in response to the Coronavirus which included restriction of movement. The Board's assessment of the restrictions identified there would be limited impacts on the Board's ongoing operations.
- On 4 April 2020 the Minister released the JMP to the public via a Video Stream and was unloaded to the YTTOLMB website for public view.
- On 21 April 2020, the Assistant Treasurer approved the exemption from Standing Direction 3.2.2 requiring the Board to have an internal audit function for the 2019-20 financial year and onwards.
- In May 2020, the Victorian Government's economic stimulus package allocated \$5.75 million, over two years, for implementation of the JMP by the joint management partners, of which the Board were allocated funds for operational purposes.
- The 2016-17 Annual Report was finalised in the 2019-20 reporting year and submitted to the Minister. The Minister reported receipt of the report to both Houses of Parliament on 16 June 2020

- In August 2020, the Assistant Treasurer approved the Board's application for an exemption from the Standing Directions 2018 and Instructions for the 2020-21 financial year and onwards. This exemption was approved subject to the Board applying the requirements of DELWP's alternative Portfolio Financial Management Compliance Framework.
- On 30 October 2020, the Minister approved the appointment of a revised Board membership with a reduced overall membership from eleven to seven members, comprised solely of Yorta Yorta Traditional Owner members, including the nominee of the Secretary of DELWP, for a term of three years. The following were appointed to the Board:
 - Lance James
 - Desmond Morgan
 - Corey Walker
 - Jade Miller
 - Allara Briggs-Pattison
 - Joseph Day
 - Kalina Morgan-Whyman
- In March 2021, YYTOLMB received funding of \$450,000 from the Victorian Government's economic stimulus package to fulfil its implementation of the Joint Management Plan for Barmah National Park.
- On 6 April 2021 Clayton Murray-Mitchell was engaged by the Board through the Service Level Agreement with Yorta Yorta Nation Aboriginal Corporation to the position of Administration Support Officer to assist the Board in the delivering its objectives.
- The board finalised the outstanding 2017-18 Annual Report to the Minister during the 2020-21 reporting year. On 26 May 2021, the Minister reported receipt of the report to both Houses of Parliament.
- On 7 July 2021, the Minister publicly launched the JMP at Barmah National Park in person, during Dharnya Day NAIDOC Celebrations.
- On 21 July 2021 the Assistant Treasurer approved retrospective exemptions for the financial years 2018-19 and 2019-20 from Standing Directions 2.5 and 3.3. The Accountable Officer of the Board is not a direct employee of the Board or another public sector agency as required under these Standing Directions. The exemptions enable the Board to give the Accountable Officer delegations of responsibilities and financial authorisations. The Board did not seek an ongoing exemption from these Standing Directions, due to the Board transitioning to DELWP's alternative PFMC from 2020-21 and future years

SECTION 2: GOVERNANCE AND ORGANISATIONAL STRUCTURE

ORGANISATIONAL CHART



GOVERNING BOARD

The Board consists of eleven members appointed by the responsible Minister. On the 31 March 2019 one Board member, Deborah Cheetham resigned her position, which created a vacancy for the remainder of the reporting period. The majority of members on the Board, including the Chairperson, are occupied by persons nominated by Yorta Yorta Nation Aboriginal Corporation and one position is nominated by the Secretary of DELWP.

Mr Desmond Morgan – Chairperson (1 July 2018 – 30 June 2019)

Des Morgan is a local Yorta Yorta man who has a very deep love for Barmah having grown up and currently working there. He has worked in various roles in community and government departments such as a Cultural Heritage Coordinator, Drug and Alcohol Support Worker and being the Coordinator of the Dharnya Centre. Des is a current member of the Yorta Yorta Elders Council, Yorta Yorta Nation Aboriginal Corporation Board, Chair of the Victorian Aboriginal Legal Service and Chair of the Victorian Aboriginal Community Services Association Ltd. Some of the previous boards Des has served on include the Aborigines Advancement League Incorporated, and the Victorian Aboriginal Education Association Incorporated. He has also served a six-year period as an Aboriginal and Torres Strait Islander Commission Regional Councillor and has been Chairperson of Njernda Aboriginal Corporation (Echuca). Des has gained formal qualifications in Land Management Protection and Drug and Alcohol support.

Mr Christopher Halpin – Deputy Chairperson (1 July 2018 – 30 June 2019)

Chris Halpin is currently Deputy Chair of the Yorta Yorta Traditional Owner Land Management Board. Chris' early career was in agricultural science and he has a background in agriculture and public land management over 35 years with the Victorian Government. He retired as Regional Director North West for the former Victorian Department of Sustainability and Environment in 2007. He then served four years as Executive Officer with Assisi Aid Projects Inc, an AUSAid accredited non-government organisation supporting community development projects in India, Cambodia and East Timor until 2011. Chris has aspirations and interests in community development, social justice and sustainable land management. He is also a keen canoeist and bushwalker and maintains a close attachment to Victoria's river red gum forests and passion for preserving cultural heritage.

Mr David McKenzie – Member (1 July 2018 – 30 June 2019)

David McKenzie was raised on the edge of the Barmah National Park at Picola where he farmed for fifty years as well as working in the forestry industry. David was a local councillor and mayor and has a good understanding of governance. David has been actively involved in water and waste management and has a good understanding of the environmental issues involved in the management of the Barmah National Park. Having grown up with and attended school alongside the Yorta Yorta People, he has an ongoing social and working relationship with Yorta Yorta People.

Mr Jade Miller – Member (1 July 2018 – 30 June 2019)

Jade Miller is a Yorta Yorta man. He is an experienced and innovative entrepreneur, executive, publisher, author, media producer and broker. As an original signatory to the TOLMA which established one of Victoria's first jointly managed parks with the Yorta Yorta Traditional Owners, he brings with him a wealth of natural resource management knowledge and skills. He believes in the power and strength of all people working together to achieve a common goal.

Mr Kevin Ritchie – DELWP Secretary's Nominee (1 July 2018 – 30 June 2019)

Kevin Ritchie has extensive experience in government programs and understanding of the legislation, policies and management priorities for Victoria's public land estate. Kevin's background is in management of public land and resources in a regional context, and he completed nine years as the former Victorian Department of Sustainability and Environment Regional Director North East. He was a previous member of the Yorta Yorta Joint Body and has strong continuing interests in natural resource and land management, community development, community engagement in resource management, organisational management and corporate governance.

Ms Lizzy Skinner – Member (1 July 2018 – 30 June 2019)

Lizzy Skinner has a background in environmental engineering and botany and has previously worked in a number of organisations including Melbourne Water, The Desert Research Foundation of Namibia, and the Northern Territory Government. Through this work Lizzy has gained extensive experience in collaborating with community, government and stakeholder organisations in order to make technical policy decisions. Lizzy has a strong personal commitment to reconciliation and in 2007 joined Engineers without Borders (EWB) to establish and manage their Engineering on Country Program. Her passions and commitments can also be demonstrated in her current employment as a Reconciliation Officer for the City of Melbourne. Lizzy began her work with YYNAC through facilitating a partnership with EWB.

Mr Corey Walker – Member (1 July 2018 – 30 June 2019)

Corey Walker is a Yorta Yorta man with aspirations to protect and care for Country, not only Barmah National Park but all Yorta Yorta country and all its natural resources for future generations. He holds a Certificate IV Aboriginal Cultural Heritage Management from La Trobe University and a Certificate IV Training and Assessment. He has worked in Cultural Heritage for Yorta Yorta Nation Aboriginal Corporation and is employed as the Coordinator of Academy of Sport Health and Education at the University of Melbourne, Shepparton. Corey is currently studying at Deakin University.

Ms Monica Morgan – Member (1 July 2018 – 30 June 2019)

Monica Morgan is a Yorta Yorta woman. She is a founder of the Murray Lower Darling Rivers Indigenous Nations (MLDRIN). Monica has a long history in advocacy for Indigenous land and water rights and for the rightful place of Indigenous women. She also worked at the Murray Darling Basin Commission where she established the Indigenous Partnerships Project under The Living Murray Initiative, and has authored and co-authored a number of publications on Native Title and Water Rights including *Indigenous Rights to Water in the Murray Darling Basin*. Monica is currently the Chief Executive Officer at Yorta Yorta Nation Aboriginal Corporation.

Mr Geoff Dobson – Member (1 July 2018– 30 June 2019)

Geoff Dobson sits on a number of Boards, spanning Aged Care, Waste Management, Charitable Foundations and Disability Services Foundation in addition to his Board membership. Geoff also works on a number of community projects, most prominently the redevelopment of the Goulburn River backwater in Shepparton. Geoff is a former real estate agent and sat on the State Board of the real estate industry for 9 years, including a year as state president. He is also a former city councillor and mayor of Greater Shepparton City Council. Geoff is a passionate supporter of the Barmah National Park, in particular, the proper recognition that needs to be afforded to the Yorta Yorta Peoples.

Ms Narida Vella – Member (1 July 2018 – 30 June 2019)

Narida Vella is a proud Yorta Yorta woman. Narida has extensive experience working on high level Government programs and community groups across the Hume Region. Focusing her early career on the Family Violence support programs sector, Narida became a key advocate for improving community led programs across a much broader range of social services. Her ability to liaise and form partnerships with government and community stakeholders ensured she achieved the best possible outcome for her community. Narida has previously been a Board member of Yorta Yorta Nation Aboriginal Corporation, Rumbalara Aboriginal Co-Operative and the Rumbalara Football/Netball Club

Ms Deborah Cheetham – Member (1 July 2018 – 31 March 2019)

Deborah Cheetham is a proud Yorta Yorta woman, soprano, composer and educator has been a leader and pioneer in the Australian arts landscape for more than 25 years. In the 2014 Queen's Birthday Honours List, Deborah was appointed as an Officer of the Order of Australia (AO), for "distinguished service to the performing arts as an opera singer, composer and artistic director, to the development of Indigenous artists, and to innovation in performance". In 2009, Deborah established Short Black Opera as a national not-for-profit Opera Company devoted to the development of Indigenous singers. The following year she produced the premiere of her first opera Pecan Summer. This landmark work was Australia's first Indigenous opera and has been a vehicle for the development of a new generation of Indigenous opera singers. In March 2015 she was inducted onto the Honour Roll of Women in Victoria and in April 2018 received an Honorary Doctorate from the University of South Australia for her pioneering work and achievements in the music.

Declaration of Private Interests

Annual declarations of pecuniary interests have been completed by all Board members. All original Employee Declaration of Private Interests forms are retained and filed by the Executive Officer and are available on request to the relevant Ministers, Members of Parliament, and the public, subject to the Freedom of Information Act 1982.

BOARD SUPPORT

The Board did not directly employ any staff during the reporting period. Planning and executive officer support was provided via hosting arrangements with the Yorta Yorta Nation Aboriginal Corporation.

During the reporting period, the Board support comprised:

- Dr Liam Neame – Senior Planning Officer (1 July 2018 – 30 June 2019)
- Mr Damian Morgan-Bulled – Executive Officer (16 October 2018 – 30 June 2019)

In addition, short-term in-kind Secretariat support was provided by DELWP.

- Christina Ellis - Secretariat Officer (1 July 2018– 19 August 2018),

The Board continued to outsource the Chief Finance and Accounting Officer role to Mr Sam Claringbold, Partner, Jeffrey Thomas & Partners.

MEETING ATTENDANCE

The Board met on a monthly basis and held eleven (10) Board meetings during the reporting period. During the reporting period members attended meetings as follows:

Member	Attended	Eligible to Attend
Des Morgan	10	10
Christopher Halpin	8	10
Geoffrey Dobson	8	10
David McKenzie	7	10
Jade Miller	6	10
Kevin Ritchie	10	10
Elizabeth Skinner	7	10
Corey Walker	7	10
Monica Morgan	7	10
Narida Vella	7	10
Deborah Cheetham	4	10

BOARD COMMITTEES

The Board committees are a fundamental part of the Board in order to progress work outside of the monthly Board meetings. The committees meet quarterly or as necessary and assist the Board in carrying out its duties by providing independent and objective reviews, advice and assistance in developing Board policy and monitoring organisational activity with the scope of its remit, and making recommendations to the Board for resolution. The committees are not a policy making body, nor do they have substantive executive function in their own right. Committee memberships were reviewed by the Board at its meeting held on the 22 March 2019 and are reflected in each report section below.

During the reporting period the following Board committees were functioning:

Audit, Risk & Finance Committee

The Audit, Risk & Finance Committee operates under a charter approved by the Board.

There were four meetings that were held during the reporting period. Priorities for the committee included preparation of Annual Reports for 2016-17 and 2017-18 and the related audit processes, review and implementation of actions arising from previous Victorian Auditor-General's Office (VAGO) audits, finalising the Board's risk management processes, budget preparation and oversight, seeking an exemption from the Standing Directions for the requirement to appoint an Internal Auditor. Liaison was maintained with DELWP, the Victorian Managed Insurance Authority, and VAGO regarding these priorities.

Committee members: Kevin Ritchie (Chair), Geoff Dobson, Des Morgan, Jade Miller.

Yorta Yorta Committee

The committee works closely with Yorta Yorta Nation Aboriginal Corporation (YYNAC) to ensure that Yorta Yorta culture and aspirations are incorporated into the joint management plan of Barmah National Park (the Park). The committee assists the Board to understand and incorporate Yorta Yorta culture and aspirations for joint management for the Park. These cultural duties are consistent with the Yorta Yorta Traditional Owner Land Management Agreement (the Agreement) which sets out principles to culturally care for Country.

The Yorta Yorta Committee held one (1) meeting during the reporting period where they reviewed and endorsed the YYTOLMB approach for Yorta Yorta people's engagement in drafting the Joint Management Plan for Barmah National Park to be submitted to YYNAC for review and endorsement.

Committee members: Jade Miller (Chair), Des Morgan, Deborah Cheetham, Monica Morgan, Narida Vella, Corey Walker.

Stakeholder Engagement & Communications Committee

The Stakeholder Engagement and Communications committee operates under a charter approved by the Board.

The Stakeholder Engagement and Communications Committee did not meet during the reporting period. Upon review of all committees of the Board the Stakeholder Engagement and Communications Committee was made redundant at the Board's meeting held on the 22 March 2019. All functions in relation to the Stakeholder Engagement and Communications Committee were transferred to the Joint Management Plan Committee as the outcomes now align to the functions of this committee.

Governance Committee

The Governance Committee assists the Board in carrying out its duties by providing independent and objective review, advice and assistance in understanding its governance and legislative obligations and making recommendations to the Board by resolution. The committee recommends policy to the Board but does not have a substantive executive function in its own right.

Specific objectives of the committee include that:

- Board functions are fulfilled effectively, consistent with its governance framework
- Board member's conduct is consistent with the required standards
- Board governance policies are regularly reviewed and updated

The Governance Committee consists of at least three members, with the majority being Yorta Yorta. Membership is reviewed annually.

The Governance Committee held one (1) meeting during the reporting period where the outcomes were to review and update the Board's current policies. The governance committee presented updated policies for approval at the Board's meeting dated 22 March 2019. The following policies were endorsed by the Board:

1. Performance Assessment Policy
2. Dispute Resolution Policy
3. Gift, Benefits and Hospitality policy

Committee members: Corey Walker (Chair), Geoff Dobson, Narida Vella, Chris Halpin.

Joint Management Plan Committee

This year has been a significant year for the reinvigorated Joint Management Plan Committee (JMPC), directing and monitoring the progress of the JMP to ensure it aligns with the Board's scope and objectives. The JMPC met several times with the Project Team of Senior Planning Officer Liam Neame, Executive Officer Damian Morgan-Bulled, and Montane Planning's Brian Doolan to work through key issues, questions, and directions of joint management planning for Barmah National Park. The JMPC played a key role in both developing the role and appointing a consultant – Montane Planning – “to deliver a joint management plan to guide the management of the Barmah National Park for at least the next 15 years.” Likewise, the JMPC was represented on the Working Group, as a key representative of the Board.

Committee members: Lizzy Skinner (Chair), Des Morgan, Monica Morgan, Jade Miller,

OCCUPATIONAL HEALTH AND SAFETY

The Board is committed to providing and maintaining a safe and healthy meeting place for all its members and support staff. Until the Board's own OH&S policy is developed the Board abides by the OH&S policy of YYNAC and other organisations' OH&S policies where its meetings have convened and ensures Board members are aware of their roles and responsibilities towards OH&S. The Board has had no reports of hazards or incidents for the reporting period.

SECTION 3: WORKFORCE DATA

The Board did not directly employ any staff during the reporting period. Planning and executive support was provided via hosting arrangements under a Service Level Agreement (SLA) with the Yorta Yorta Nation Aboriginal Corporation. The SLA includes provision of workstation & facilities; human resource management; information and communications technology support; and administration services.

Short-term, in-kind Secretariat Support was provided by DELWP between the 1 July to 19 August 2018.

Therefore, no disclosures concerning Public Administration Employment & Conduct Principles, Comparative Workforce Data, Workforce Inclusion Policy, or Executive Officer disclosures are required to be made by the Board for this reporting period.

SECTION 4: OTHER DISCLOSURES

LOCAL JOBS FIRST

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately. The *Local Jobs First Act 2003* requires public bodies to report on the implementation of the *Local Jobs First Act 2003*. Public bodies are required to apply the *Local Jobs First Act 2003* in all procurement activities valued at \$3 million or over in metropolitan Melbourne and for state-wide projects, or \$1 million or over in regional Victoria.

The Board did not have any tenders valued at over \$1 million in the 2018-19 reporting period.

GOVERNMENT ADVERTISING EXPENDITURE

Government policy requires disclosure of all Government Advertising Expenditure with a total media buy of \$100,000 or greater (exclusive of GST).

The Board's expenditure in the 2018-19 reporting period on government campaign expenditure did not exceed \$100,000.

CONSULTANCY EXPENDITURE

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

In 2018-19 there was one consultancy where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2018-19 in relation to these consultancies was \$25,345 (excl. GST).

Details of individual consultancies are outlined as follows:

Consultant	Montane Planning
Purpose of consultancy	Provision of services relating to the development of a Joint Management Plan for Barmah National Park for the Yorta Yorta Traditional Owner Land Management Board
Start date	15/03/2019
End date	18/12/2019
Total approved fees (excl. GST)	\$86,980
Expenditure 2018-19 (excl. GST)	\$25,345
Future expenditure (excl. GST)	\$61,635

Details of consultancies (valued at less than \$10,000)

In 2018-19 the Board engaged one consultant where the total fees payable to the consultant was under \$10,000. The total expenditure incurred during 2018-19 in relation to this consultant was \$697.00 (excl. GST).

INFORMATION AND COMMUNICATION TECHNOLOGY EXPENDITURE

For the 2018-19 reporting period, the Board had a total ICT expenditure of \$0.

ICT expenditure refers to the Board's costs in providing business enabling ICT services.

DISCLOSURE OF MAJOR CONTRACTS

The Board did not enter into any major contract during 2018-19.

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

FREEDOM OF INFORMATION

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

An applicant has a right to apply for access to documents held by Yorta Yorta Traditional Owner Land Management Board. This comprises documents both created by Yorta Yorta Traditional Owner Land Management Board or supplied to by Yorta Yorta Traditional Owner Land Management Board by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by Yorta Yorta Traditional Owner Land Management Board is available on Yorta Yorta Traditional Owner Land Management Board's website under its Part II Information Statement.

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

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

If an applicant is not satisfied by a decision made by Yorta Yorta Traditional Owner Land Management Board, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

Foi requests can be lodged online at www.foi.vic.gov.au. An application fee of **\$29.60** applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to Yorta Yorta Traditional Owner Land Management Board's Freedom of Information team, as detailed in s17 of the *Freedom of Information Act 1982*.

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

Requests for documents in the possession of Yorta Yorta Traditional Owner Land Management Board should be addressed to:

Damian Morgan-Bulled
Executive Officer
Yorta Yorta Traditional Owner Land Management Board
PO Box 1363
Shepparton, Vic, 3630.

FoI statistics/timeliness

During 2018-19, Yorta Yorta Traditional Owner Land Management Board received no applications.

Yorta Yorta Traditional Owner Land Management Board made no FoI decisions during the 12 months ended 30 June 2019.

During 2018-19, No requests was subject to a complaint/internal review by OVIC.

Further information regarding the operation and scope of FoI can be obtained from the Act; regulations made under the Act; and foi.vic.gov.au.

COMPLIANCE WITH THE BUILDING ACT 1993

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

COMPETITIVE NEUTRALITY POLICY

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

The Yorta Yorta Traditional Owner Land Management Board continues to comply with the requirements of the Competitive Neutrality Policy.

COMPLIANCE WITH THE PROTECTED DISCLOSURE ACT 2012

The *Protected Disclosure Act 2012* (Vic) enables people to make disclosures about improper conduct by public officers and public bodies. The Act aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do.

What is a protected disclosure?

A protected disclosure is a complaint of corrupt or improper conduct by a public officer or a public body. The Board is a public body for the purposes of the PD Act.

What is improper or corrupt conduct?

Improper or corrupt conduct involves substantial:

- mismanagement of public resources;
- risk to public health or safety or the environment;
- corruption.

The conduct must be criminal in nature, or a matter for which an officer could be dismissed.

How do I make a Protected Disclosure?

You can make a protected disclosure about the Board or its members, officers or employees by contacting IBAC on the contact details provided below. Please note that the Board is not able to receive protected disclosures.

How can I access the Board's procedures for the protection of persons from detrimental action?

The Board has established procedures for the protection of persons from detrimental action in reprisal for making a protected disclosure about the Board or its employees. Please contact the Executive Officer of the Board at vytolmbeo@yynac.com.au

Contacts

Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower, 459 Collins Street, Melbourne VIC 3000
Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001
Internet: www.ibac.vic.gov.au
Phone: 1300 735 135
Email: see the website above for the secure email disclosure process, which also provides for anonymous disclosures.

OFFICE-BASED ENVIRONMENT IMPACTS

YYNAC addresses the seven major environmental impacts – energy, waster, paper, water, transport, greenhouse gas emissions and procurement through YYNAC Policy and Procedures, Section 3: Business Operation, 3.5 Environmental and Waste Management Policy. The Board’s staff are located in the YYNAC offices and adhere to this policy to reduce office-based environmental impacts of the Board’s work.

COMPLIANCE WITH DATAVIC ACCESS POLICY

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, the information included in this Annual Report will be available at <www.data.vic.gov.au> in electronic readable format

STATEMENT OF AVAILABILITY OF OTHER INFORMATION

Additional information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by Yorta Yorta Traditional Owner Land Management Board are available (in full) on request, subject to the provisions of *Freedom of Information Act 1982* (Cth):

- a. Details of publications produced by the Board about itself, and how these can be obtained.
- b. Details of consultancies and contractors including consultants/contractors engaged; services provided; and expenditure committed for each engagement.
- c. A statement on industrial relations within the Board.

The information is available on request from:

Yorta Yorta Traditional Owner Land Management Board
C/- PO Box 1363
Shepparton, VIC 3632
35 Schier Street
Barmah, VIC 3639
(03) 5825 0222
yytolmbeo@yynac.com.au

Additional information included in the Annual Report

Details in respect of the following items have been included in the Board’s annual report, on the pages indicated below:

- d. Assessments and measures undertaken to improve the occupational health and safety of employees on page 19.
- e. A list of Board committees, the purposes of each committee, and the extent to which the purposes have been achieved on pages 18 & 19.

Information that is not applicable to the Yorta Yorta Traditional Owner Land Management Board

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

- f. A declaration of shares held by senior officers (No shares have been issued in the Board's name);
- g. Details of overseas visits undertaken (No board members or senior executives took overseas work-related trips);
- h. Details of any major external reviews carried out on the Board (no external reviews were carried out);
- i. Details of major research and development activities undertaken by the Board (no major research and development activities were undertaken);
- j. Details of major promotional, public relations and marketing activities undertaken by the Board to develop community awareness of the entity and its services (no promotional, public relations and marketing activities were undertaken); and
- k. Details of changes in prices, fees, charges, rates and levies charged (no changes in prices, fees, charges, rates and levies were charged by the Board).

FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION

I, Damian Morgan-Bulled, on behalf of the Yorta Yorta Traditional Owner Land Management Board, certify that the Yorta Yorta Traditional Owner Land Management Board did not comply with the applicable Standing Directions of the Minister for Finance under the *Financial Management Act 1994* and Instructions, and has the following Material Compliance Deficiencies:

- **Direction 2.3.1 Accountable Officer – General Responsibilities**

(g) meet internal and external reporting and information provision requirements.

(i) the integrity of information relevant to financial management, performance and sustainability in the Annual Report; and

(ii) compliance with relevant legislation, standards and government requirements for attesting in the Annual Report.

Annual reports are outstanding and YYTOLMB are working closely with VAGO and DELWP Finance to complete the financial audits for 2017-18 and 2018-19.

- **Instruction 3.7 Managing specific risks – business continuity planning, indemnities and immunities**

(a) develops, implements and maintains documented Business continuity planning (BCP) processes consistent with the latest Australian/New Zealand standard on Business continuity or, where relevant, another Australian, international or industry recognised standard; and

(b) reviews and tests its BCP processes on a regular basis, but at a minimum every two years.

The Board's Business Continuity Plan is in draft and will be subject to Board approval processes.

- **Direction 5.2.1 Requirements**

(c) – An Agency must publish its Annual Report on the Agency's or their Portfolio Department's public website.

Audit and Risk Committee and CFAO continues to work with DELWP finance to have external audit completed.

- **Direction 5.2.2 Declaration in financial statements**

(a) An Agency's financial statements must include a signed and dated declaration by:

(i) the Accountable Officer.

(ii) subject to Direction 5.2.2(c), the CFO; and

(iii) for Agencies with a statutory board or equivalent governing body established by or under statute, a member of the Responsible Body.

(b) The declaration required under Direction 5.2.2(a) must state that in the joint opinion of the signing

(i) the financial statements present fairly the financial transactions during the reporting period and

(ii) the financial statements have been prepared in accordance with applicable requirements in the FMA, the Directions, the Financial Reporting Directions and Australian Accounting Standards.

Audit and Risk Committee and CFAO continues to work with DELWP finance to have external audit completed.



Damian Morgan-Bulled

Accountable Officer, YYTOLMB

9/08/2021

SECTION 5: FINANCIAL STATEMENTS

FINANCIAL STATEMENTS 2018-2019
AUDITOR-GENERAL'S REPORT



Victorian Auditor-General's Office

Independent Auditor's Report

To the Board of the Yorta Yorta Traditional Owner Land Management Board

Opinion	<p>I have audited the financial report of the Yorta Yorta Traditional Owner Land Management Board (the authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2019 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • Accountable Officer's declaration and statutory certification. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2019 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Other Information	<p>The Board is responsible for the "other information" included in the authority's Annual Report for the year ended 30 June 2019. The other information in the Annual Report does not include the financial report and my auditor's report thereon. My opinion on the financial report does not cover the other information included in the Annual Report. Accordingly, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial report, my responsibility is to read the other information when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a materially misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.</p>
Board's responsibilities for the financial report	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> • 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 authority's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board • conclude on the appropriateness of the Board'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 authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority 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. <p>I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p>
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MELBOURNE
4 August 2021



Paul Martin
as delegate for the Auditor-General of Victoria

YORTA YORTA TRADITIONAL OWNER LAND MANAGEMENT BOARD

30 June 2019

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These annual financial statements represent the audited general purpose financial statements of the Board for the period 1 July 2018 to 30 June 2019. The purpose of the report is to provide users with information about the Board's stewardship of resources entrusted to it.

COMPREHENSIVE OPERATING STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	Notes	2019 \$	2018 \$
Income from transactions			
Government grants	2.1	600,000	0
Total income from transactions		600,000	0
Expenses from transactions			
Member fees and other costs	3.1	(71,399)	(36,455)
Supplies and services	3.2	(275,876)	(133,588)
Total expenses from transactions		(347,275)	(170,053)
Net result from transactions		252,725	(170,053)
Comprehensive result		252,725	(170,053)

The comprehensive operating statement should be read in conjunction with the notes to the financial statements.

BALANCE SHEET
AS AT 30 JUNE 2019

	Notes	2019 \$	2018 \$
Assets			
Financial assets			
Cash and deposits	4.1	385,042	115,379
Receivables	5.1	39,810	40,016
Total financial assets		424,852	155,395
Total assets		424,852	155,395
Liabilities			
Payables	5.2	60,573	43,841
Total liabilities		60,573	43,841
Net assets		364,279	111,554
Equity			
Accumulated surplus		364,279	111,554
Net worth		364,279	111,554
Commitments for expenditure		6.2	
Contingent assets and contingent liabilities		7.3	

The balance sheet should be read in conjunction with the notes to the financial statements.

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	Accumulated surplus/(deficit) \$	Total \$
Balance at 1 July 2017	281,607	281,607
Comprehensive result for the period	(170,053)	(170,053)
Balance as at 1 July 2018	111,554	111,554
Comprehensive result for the period	252,725	252,725
Balance at 30 June 2019	364,279	364,279

The statement of changes in equity should be read in conjunction with the notes to the financial statements.

CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	Notes	2019 \$	2018 \$
Cash flows from operating activities			
Receipts			
Receipts from government		600,000	0
Good and Services Tax recovered from ATO		205	99
Total receipts		600,205	99
Payments			
Payments to suppliers and employees		(330,542)	(139,713)
Good and Services Tax recoverable from ATO		0	0
Total payments		(330,542)	(139,713)
Net cash flows from/(used in) operating activities	4.1(b)	269,663	(139,614)
Net increase/(decrease) in cash and cash equivalents		269,663	(139,614)
Cash and cash equivalents at the beginning of the financial year		115,379	254,993
Cash and cash equivalents at the end of the financial year	4.1(a)	385,042	115,379

The cash flow statement should be read in conjunction with the notes to the financial statements.

1. ABOUT THIS REPORT

The Yorta Yorta Traditional Owner Land Management Board is an independent, statutory office of the State of Victoria. It was established under the *Conservation, Forests and Lands Act 1987* and in accordance with a Traditional Owner Land Management Agreement with the Yorta Yorta Nation Aboriginal Corporation to manage the Barmah National Park.

Its address is: Yorta Yorta Traditional Owner Land Management Board

PO Box 1363

Shepparton, VIC 3630

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

Basis of preparation

This financial report was authorised for issue by the Chairperson – Mr Lance James, Chief Financial and Accounting Officer – Sam Claringbold and Accountable Officer Damian Morgan-Bulled on 3/08/2021.

These financial statements:

- are presented in Australian currency and prepared in accordance with historical cost convention. Amounts have been rounded to the nearest \$1 unless otherwise stated;
- have the accrual basis of accounting applied; assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid; and
- have been prepared on a going concern basis and in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AAS), which include Interpretations issued by the Australian Accounting Standards Board (AASB), ensuring that the substance of the underlying transactions or other events is reported.

Accounting policies are selected and applied in a manner ensuring the resulting financial information satisfies the concepts of relevance and reliability, ensuring that the substance of the underlying transactions or other events is reported.

Judgements, estimates and assumptions are required to determine the carrying values of assets and liabilities that are not clear. These estimates and assumptions are based on professional judgement derived from historical experience and various other factors. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period the estimate is revised and in future periods affected by the revision. Professional judgements and assumptions have been made by management on which AASs have a significant effect on the financial statements and estimates. These relate to:

- the fair value of property, plant and equipment;
- superannuation expense; and
- future salary movements and future discount rates.

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

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



2. FUNDING DELIVERY OF OUR SERVICES

Introduction	Structure
<p>The Board's role is to:</p> <ul style="list-style-type: none"> enable the knowledge and culture of the Yorta Yorta people to be recognised and incorporated into the management of the Barmah National Park, through the carrying out by the Board of its functions powers and duties <p>Income from transactions is the primary method the Board generates funds. To enable the Board to fulfill its objective and provide outputs, it receives income from grants provided by the Department of Environment, Land, Water and Planning (DELWP).</p>	2.1 Summary of income that fund the delivery of services

2.1 Summary of income that fund the delivery of services

	2019 \$	2018 \$
Government grants		
Grants from DELWP	600,000	0
Total income from transactions	600,000	0

Grant income arises from transactions in which a party provides goods or assets (or extinguishes a liability) to the Board without receiving approximately equal value in return.

While grants may result in the provision of some goods or services to the transferring party, they do not provide a claim to receive benefits directly of approximately equal value (and are termed 'non-reciprocal' transfers).

Grants from third parties (other than contribution by owners) are recognised as income in the reporting period in which the Board gains control over the assets.

3. THE COST OF DELIVERING SERVICES

Introduction	Structure
This note provides an account of the expenses incurred by the Board. In note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.	3.1 Member fees and other costs
	3.1.1 Superannuation
	3.1.2 Responsible persons
	3.1.3 Related parties
	3.2 Supplies and services
	3.2.1 Audit fees

3.1 Member fees and other costs

	2019 \$	2018 \$
Member fees and other costs		
Sitting fees	(49,260)	(25,170)
Travel and subsistence costs	(13,723)	(8,656)
Superannuation	(5,231)	(1,560)
Other on-costs	(3,185)	(1,069)
Total member fees and other costs	(71,399)	(36,455)

The Board members are remunerated for attending various meetings.

3.1.1 Superannuation

The name, details and amounts expended in relation to the major employee superannuation funds and contributions made by the Board are as follows:

Fund	Paid contribution for the year		Contribution outstanding at year end	
	2019 \$	2018 \$	2019 \$	2018 \$
Defined contribution plans:				
Victorian Superannuation Fund – Vic Super Scheme	3,129	782	381	0
Various others	1,519	778	202	0
Total superannuation contributions	4,648	1,560	583	0

Superannuation contributions paid or payable for the reporting period are included as part of member fees and other costs in the comprehensive operating statement of the Board.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

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3.1.2 Responsible persons

The following table lists persons who held the positions of ministers and accountable officers of the Board:

Minister for Energy, Environment and Climate Change	The Hon. Lily D'Ambrosio MP	1 July 2018 to 30 June 2019
Chairperson	Desmond Morgan	1 July 2018 to 30 June 2019
Deputy Chairperson	Christopher Halpin	1 July 2018 to 30 June 2019
Secretary's Nominee	Kevin Ritchie	1 July 2018 to 30 June 2019
Member	David McKenzie	1 July 2018 to 30 June 2019
Member	Monica Morgan	1 July 2018 to 30 June 2019
Member	Elizabeth Skinner	1 July 2018 to 30 June 2019
Member	Geoff Dobson	1 July 2018 to 30 June 2019
Member	Jade Miller	1 July 2018 to 30 June 2019
Member	Deborah Cheetham	1 July 2018 to 31 March 2019
Member	Corey Walker	1 July 2018 to 30 June 2019
Member	Narida Vella	1 July 2018 to 30 June 2019

The persons who held the position of Accountable Officer of the Board was Mr Damian Morgan-Bulled, the appointed Executive Officer by the Board. His salary is paid via Yorta Yorta Nation Aboriginal Corporation (YYNAC), which is a related party. Refer to note 8.1.2 for details of current board members.

Amounts relating to Ministers are reported in the financial statements of the Department of Parliamentary Services.

3.1.1 Remuneration

The following table provides a breakdown of remuneration received or receivable by the Board in connection with the management of the Board during the reporting period.

	2019 No.	2018 No.
Income band		
\$0 – \$9,999	10	10
\$10,000 – \$19,999	1	0
Total numbers	11	10
Total amount	54,491	27,799

Amounts relating to the Minister is reported in the financial statements of the Department of Premier and Cabinet.

3.1.2 Related Parties

The Board is a wholly owned and controlled entity of the State of Victoria. Related parties of the Board include:

- all key management personnel and their close family members and entities controlled by them;
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

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

The key management personnel of the Board are listed in note 3.1.2.

The remuneration breakdown of the Board's key management personnel is shown in the table below:

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Compensation of key management personnel	Amount (\$)
Short term benefits	49,260
Post-employment benefits	5,231
Total	54,491

(f) Remuneration of the relevant minister is included in the Department of Parliamentary Services financial statements.

Significant transactions with government related entities

The following entities are considered to be related parties with significant transactions with the Yorta Yorta Traditional Owner Land Management Board. The Yorta Yorta Traditional Owner Land Management Board receives operating funding from the Department of Environment, Land, Water and Planning (see Note 2.1 Government grants). The Victorian Auditor General's Office was engaged to provide an independent review of the financial statements (see Note 3.2.1 Audit fees). The Victorian Managed Insurance Authority was engaged to provide insurance.

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

	Income/ (Expense) incurred for the year		Outstanding receipts/ payments	
	2019	2018	2019	2018
	\$	\$	\$	\$
Government related entities				
Department of Environment, Land, Water and Planning	600,000	0	37,368	37,368
Victorian Auditor General's Office	(8,800)	(8,000)	(16,800) ¹	(8,000)
Victorian Managed Insurance Authority	(7,750)	(7,750)	0	0
Total	616,550	(15,750)	20,568	29,368
Other related parties				
Yorta Yorta Nation Aboriginal Corporation (YYNAC) ²	(203,915)	(116,151)	(21,109)	(17,710)
Total related party transactions	379,535	(131,901)	(541)	11,658

¹The 2018 audit fees have not been paid as at 30 June 2019.

²Expenses were incurred with the YYNAC for the provision of payroll related expenses for the Board's executive officer and senior planning officer and other associated hosting expenses including office rent (\$202,394) and other expenses (\$1,521).

3.2 Supplies and services

	2019	2018
	\$	\$
Supplies and services		
Contract and professional services	(257,058)	(118,819)
General expenses	(13,581)	(8,603)
IT expenses	(570)	0
Office and accommodation	(2,850)	(1,136)
Other operating expense	(165)	(40)
Community awareness and publicity	0	(5,000)
Travel and subsistence	(1,852)	0
Total supplies and services	(275,876)	(133,598)

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

3.2.1 Audit fees

	2019	2018
	\$	\$
Victorian Auditor-General's Office		
Audit of the financial statements	8,800	8,000
Total audit fees	8,800	8,000

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction	Structure
The Board controls assets that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the Board to be utilised for delivery of those outputs.	4.1 Cash

4.1 Cash

	2019 \$	2018 \$
(a) Reconciliation of cash and cash equivalents		
Funds held in trust – cash	385,042	115,379
Total cash and deposits disclosed in the balance sheet	385,042	115,379
Balance per cash flow statement	385,042	115,379
(b) Reconciliation of net result for the period		
Comprehensive result	252,725	(170,053)
Non-cash movements		
Movements in assets and liabilities		
Increase/(Decrease) in receivables	208	99
Increase/(Decrease) in payables	16,732	30,340
Net cash flows from operating activities	269,663	(139,614)

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

5. OTHER ASSETS AND LIABILITIES

Introduction	Structure
This note sets out those assets and liabilities that arose from the Board's operations.	5.1 Receivables
	5.2 Payables
	5.2.1 Maturity analysis of contractual payables

5.1 Receivables

	2019 \$	2018 \$
Current receivables		
Statutory		
GST recoverable from ATO	2,442	2,647
Total current receivables	2,442	2,647
Non-Current receivables		
Statutory		
Amounts owing from Department of Environment, Land, Water and Planning	37,368	37,368
Total non-current receivables	37,368	37,368
Total receivables	39,810	40,016

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

5.2 Payables

	2019 \$	2018 \$
Current payables		
Contractual		
Other accrued expenses	59,990	33,918
Trade creditors	0	9,923
	59,990	43,841
Statutory		
Taxes payable	0	0
Superannuation payable	583	0
	583	0
Total current payables	60,573	43,841
Total payables	60,573	43,841

(i) The average credit period is 30 days. No interest is charged on the trade creditors or other payables for the first 30 days from the date of the invoice. Thereafter, interest may be charged at differing rates determined by the individual trade arrangements entered into.

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost. This includes trade creditors and other accrued expenses. Trade creditors represents liabilities for goods and services provided to the Board prior to the end of the financial year that are unpaid and arise when the Board becomes obliged to make future payments in respect of the purchase of those goods and services.

Statutory payables are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, as they do not arise from a contract.

5.2.1 Maturity analysis of contractual payables

	Carrying amount \$	Nominal amount ⁽ⁱ⁾ \$	Maturity dates				
			Less than 1 month \$	1 month – 3 months \$	3 months – 1 year \$	1–5 years \$	5+ years \$
2019							
Payables ⁽ⁱ⁾							
Other accrued expenses	59,990	59,990	59,990	0	0	0	0
Total	59,990	59,990	59,990	0	0	0	0
2018							
Payables ⁽ⁱ⁾							
Other accrued expenses	33,918	33,918	33,918	0	0	0	0
Trade creditors	9,923	9,923	9,923				
Total	43,841	43,841	43,841	0	0	0	0

(i) The amount of payables disclosed exclude statutory payables (i.e. taxes payable).

6. HOW WE FINANCED OUR OPERATIONS

Introduction	Structure
This note provides information on the sources of finance utilised by the Board during its operations.	6.1 Commitments for expenditure

6.1 Commitments for expenditure

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

The board has committed to consultancy services for Montane Planning amounting to \$81,835 at year end, there are no other commitments for expenditure (2018: Nil).

7. RISKS, CONTINGENCIES AND VALUATIONS JUDGEMENTS

Introduction	Structure
The Board is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This note sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied.	7.1 Financial instrument specific disclosures <ul style="list-style-type: none"> 7.1.1 Financial assets 7.1.2 Financial liabilities 7.2 Financial risk management objective and policies <ul style="list-style-type: none"> 7.2.1 Liquidity risk 7.3 Contingent assets and liabilities

7.1 Financial instrument specific disclosures

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

Where relevant, for note disclosure purposes, a distinction is made between those financial assets and financial liabilities that meet the definition of financial instruments in accordance with AASB 132 and those that do not.

Categories of financial instruments

7.1.1 Financial assets

A financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity;
- (d) a contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

7.1.1 (a) Financial assets at amortised cost

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

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

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

The following assets are recognised in this category:

- cash and deposits (refer to note 4.1); and

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- receivables (excluding statutory receivables).

7.1.2 Financial liability

A financial liability is any liability that is:

- (a) A contractual or statutory obligation:
- (i) To deliver cash or another financial asset to another entity; or
 - (ii) To exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity;
- (b) A contract that will or may be settled in the entity's own equity instruments and is:
- (i) A non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
 - (ii) A derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

7.1.2 (a) Financial liabilities at amortised cost

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

- payables (excluding statutory payables).

Offsetting financial instruments: Financial instrument assets and liabilities are offset and the net amount is presented in the consolidated balance sheet when, and only when, the Board concerned has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where the Board does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.

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

- the rights to receive cash flows from the asset have expired; or
- the Board retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the Board has transferred its rights to receive cash flows from the asset and either:
 - o has transferred substantially all the risks and rewards of the asset; or
 - o has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

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

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

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

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Reclassification of financial instruments: Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when the Board's business model for managing its financial assets has changes such that its previous model would no longer apply.

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

7.2 Financial risk management objective and policies

The Board's principal financial instruments comprise of:

- cash and deposits;
- receivables (excluding statutory receivables); and
- payables (excluding statutory payables).

The main purpose in holding financial instruments is to prudentially manage the Board's financial risks in the government policy parameters.

The Board is exposed to the following risk:

- Liquidity risk.

The carrying amounts of the Board's financial assets and financial liabilities by category are in the table below.

	2019			2018		
	Contractual financial assets – cash and deposits \$	Contractual financial assets/ (liabilities) at amortised cost \$	Total \$	Contractual financial assets – cash and deposits \$	Contractual financial assets/ (liabilities) at amortised cost \$	Total \$
Contractual financial assets						
Cash and deposits	385,042	0	385,042	115,379	0	115,379
Total contractual financial assets ^(f)	385,042	0	385,042	115,379	0	115,379
Contractual financial liabilities						
Payables						
Other accrued expenses	0	(59,990)	(59,990)	0	(33,918)	(33,918)
Trade creditors	0	0	0	0	(9,923)	(9,923)
Total contractual financial liabilities	0	(59,990)	(59,990)	0	(43,841)	(43,841)

(f) The amount of receivables disclosed excludes statutory receivables (i.e. taxes receivable).

7.2.1 Liquidity risk

Liquidity risk is the risk that the Board would be unable to meet its financial obligations as they fall due. The Board operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, make payments within 30 days from the date of resolution.

The Board's exposure to liquidity risk is deemed insignificant based on current assessment of risk.

7.3 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

There are no contingent assets or contingent liabilities (2018: Nil).



8. OTHER DISCLOSURES

Introduction	Structure
This note includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.	8.1 Accounting policy
	8.1.1 Accounting for the goods and services tax (GST)
	8.1.2 Subsequent events
	8.2 Glossary
	8.2.1 Net result
	8.2.2 Transactions
	8.3 Australian Accounting Standards issues that are not yet effective

8.1 Accounting Policy

8.1.1 Accounting for the goods and services tax (GST)

Income, expenses and assets are recognised net of the amount of associated GST, except where GST incurred is not recoverable from the taxation authority. In this case, the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from or payable to the taxation authority is included with other receivables or payables in the balance sheet.

Commitments and contingent assets and liabilities are also stated inclusive of GST.

8.1.2 Subsequent events

The Board is not aware of any other circumstances that have arisen, or information that has become available between 30 June 2019 and the date of final approval of this general-purpose financial report that qualifies for inclusion as a post balance date event.

The following details are provided as additional information and are a snapshot of significant events which have occurred since the year-end till the date of certifying the statements – these will be reported in the respective financial statements for the year in which the event occurred.

- On 8 December 2019, the Board delivered the Joint Management Plan for Barmah National Park to the Secretary DELWP.
- The Board's appointment period was due to expire on the 17 December 2019.
- The Minister extended the Board's membership until 17 March 2020 to enable the delivery of the Joint Management Plan for Barmah National Park.
- The Secretary for DELWP agreed to the Final JMP on 24 December 2019
- The JMP was approved by the Minister for Energy, Environment & Climate Change on 27 February 2020
- On 13 March 2020, the outgoing Board endorsed retaining the Executive Officer until such time as new members are appointed to the Board.
- On 13 March 2020, the outgoing Board approved the Yorta Yorta Traditional Owner Land Management Board Pandemic Influenza Action Plan in response to the Coronavirus being classified a pandemic.

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- The State of Victoria introduced restrictions in response to the Coronavirus which included restriction of movement. The Board's assessment of the restrictions identified there would be limited impacts on the Board's ongoing operations.
- On 4 April 2020 the Minister released to the JMP to the public via a Video Stream and was onloaded to the YYTOLMB website for public view.
- On 21 April 2020, the Assistant Treasurer approved the exemption from Standing Direction 3.2.2 requiring the Board to have an internal audit function for the 2019-20 financial year and onwards.
- In May 2020, the Victorian Government's economic stimulus package allocated \$5.75 million, over two years, for implementation of the JMP by the joint management partners, of which the Board were allocated funds for operational purposes.
- The 2016-17 Annual Report was finalised in the 2019-20 reporting year and submitted to the Minister. The Minister reported receipt of the report to both Houses of Parliament on 16 June 2020
- In August 2020, the Assistant Treasurer approved the Board's application for an exemption from the Standing Directions 2018 and Instructions for the 2020-21 financial year and onwards. This exemption was approved subject to the Board applying the requirements of DELWP's alternative Portfolio Financial Management Compliance Framework.
- On 30 October 2020, the Minister approved the appointment of a revised Board membership with a reduced overall membership from eleven to seven members, comprised solely of Yorta Yorta Traditional Owner members, including the nominee of the Secretary of DELWP, for a term of three years. The following were appointed to the Board:
 - Lance James
 - Desmond Morgan
 - Corey Walker
 - Jade Miller
 - Allara Briggs-Pattison
 - Joseph Day
 - Kalina Morgan-Whyman
- In March 2021, YYTOLMB received funding of \$450,000 from the Victorian Government's economic stimulus package to fulfil its implementation of the Joint Management Plan for Barmah National Park.
- On 6 April 2021 Clayton Murray-Mitchell was engaged by the Board through the Service Level Agreement with Yorta Yorta Nation Aboriginal Corporation to the position of Administration Support Officer to assist the Board in the delivering its objectives.
- The board finalised the outstanding 2017-18 Annual Report to the Minister during the 2020-21 reporting year. On 26 May 2021, the Minister reported receipt of the report to both Houses of Parliament.
- On 7 July 2021, the Minister publicly launched the JMP at Barmah National Park in person, during Dharmya Day NAIDOC Celebrations.
- On 21 July 2021 the Assistant Treasurer approved retrospective exemptions for the financial years 2018-19 and 2019-20 from Standing Directions 2.5 and 3.3. The Accountable Officer of the Board is not a direct employee of the Board, or another public sector agency as required under these Standing Directions. The exemptions enable the Board to give the Accountable Officer delegations of responsibilities and financial authorisations. The Board did not seek an ongoing exemption from these Standing Directions, due to the Board transitioning to DELWP's alternative PFMC from 2020-21 and future years

8.2 Glossary

8.2.1 Net result

Measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as 'other non-owner movements in equity'.

8.2.2 Transactions

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows within an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g.

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assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.

8.3 Australian Accounting Standards issued that are not yet effective

The following AASs become effective for reporting periods commencing after 1 July 2019:

AASB 1050 Service Concession Arrangements: Grantor;

AASB 16 Leases;

AASB 15 Revenue from Contract with Customers; and

AASB 1058 Income of Not-for-Profit Entities.

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
AASB 15 Revenue from Contracts with Customers	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer. Note that amending standard AASB 2015 8 Amendments to Australian Accounting Standards – Effective Date of AASB 15 has deferred the effective date of AASB 15 to annual reporting periods beginning on or after 1 January 2018, instead of 1 January 2017 for Not-for-Profit entities.	1 Jan 2019	<p>The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. Revenue from grants that are provided under an enforceable agreement that have sufficiently specific obligations, will now be deferred and recognised as the performance obligations attached to the grant are satisfied.</p> <p>As the Board does not receive any grants that are enforceable and with sufficiently specific performance obligations, AASB 15 Revenue from contracts with customers is not expected to apply.</p>
AASB 2018-4 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public-Sector Licensors	AASB 2018-4 amends AASB 15 and AASB 16 to provide guidance for revenue recognition in connection with taxes and Non-IP licences for Not-for-Profit entities.	1 Jan 2019	<p>AASB 2018-4 provides additional guidance for not-for-profit public sector licenses, which include:</p> <ul style="list-style-type: none"> - Matters to consider in distinguishing between a tax and a license, with all taxes being accounted for under AASB 1058; - IP licenses to be accounted for under AASB 15; and - Non-IP, such as casino licenses, are to be accounted for in accordance with the principles of AASB 15 after first having determined whether any part of the arrangement should be accounted for as a lease under AASB 16. <p>As the Board does not provide any licenses, this amendment is not expected to impact the Board.</p>

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
AASB 2016-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for- Profit Entities</i>	AASB 2016-8 inserts Australian requirements and authoritative implementation guidance for not-for-profit entities into AASB 9 and AASB 15. This Standard amends AASB 9 and AASB 15 to include requirements to assist not-for-profit entities in applying the respective standards to particular transactions and events.	1 Jan 2019	<p>This standard clarifies the application of AASB 15 and AASB 9 in a not-for-profit context. The areas within these standards that are amended for not-for-profit application include:</p> <p>AASB 9</p> <ul style="list-style-type: none"> Statutory receivables are recognised and measured similarly to financial assets. <p>AASB 15</p> <ul style="list-style-type: none"> The 'customer' does not need to be the recipient of goods and/or services; The "contract" could include an arrangement entered into under the direction of another party; Contracts are enforceable if they are enforceable by legal or "equivalent means"; Contracts do not have to have commercial substance, only economic substance; and <p>Performance obligations need to be "sufficiently specific" to be able to apply AASB 15 to these transactions.</p> <p>As the Board does not receive any grants that are enforceable and with sufficiently specific performance obligations, AASB 15 Revenue from contracts with customers is not expected to apply. The Board recognises and measures statutory receivables similarly to contractual receivables (except for impairment).</p>
AASB 16 <i>Leases</i>	The key changes introduced by AASB 16 include the recognition of most operating leases (which are currently not recognised) on balance sheet.	1 Jan 2019	<ul style="list-style-type: none"> The assessment has indicated that most operating leases, with the exception of short term and low value leases will come on to the balance sheet and will be recognised as right of use assets with a corresponding lease liability. In the operating statement, the operating lease expense will be replaced by depreciation expense of the asset and an interest charge. <p>There will be no change for lessors as the classification of operating and finance leases remains unchanged.</p> <p>As the Board does not currently have any leases, AASB 16 Leases is not expected to impact the Board.</p>

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Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
<i>AASB 1058 Income of Not-for-Profit Entities</i>	AASB 1058 will replace the majority of income recognition in relation to government grants and other types of contributions requirements relating to public sector not-for-profit entities, previously in AASB 1004 Contributions. The restructure of administrative arrangement will remain under AASB 1004 and will be restricted to government entities and contributions by owners in a public sector context, AASB 1058 establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objective.	1 Jan 2019	Grant revenue is currently recognised up front upon receipt of the funds under AASB 1004 Contributions. The timing of revenue recognition for grant agreements that fall under the scope of AASB 1058 may be deferred. For example, revenue from capital grants for the construction of assets will need to be deferred and recognised progressively as the asset is being constructed. The impact on current revenue recognition of the changes is the potential phasing and deferral of revenue recorded in the operating statement. The Board's revenue recognition approach is consistent under the superseded and new (AASB 1058) Accounting Standards.
<i>AASB 1059 Service Concession Arrangements: Grantor</i>	This standard applies to arrangements that involve an operator providing a public service on behalf of a public sector grantor. It involves the use of a service concession asset and where the operator manages at least some of the public service at its own direction. An arrangement within the scope of this standard typically involves an operator constructing the asset used to provide the public service or upgrading the assets and operating and maintaining the assets for a specified period of time.	1 Jan 2020 (The State is intending to early adopt AASB 1059 for annual reporting periods beginning on or after 1 January 2019)	For an arrangement to be in scope of AASB 1059 all of the following requirements are to be satisfied: <ul style="list-style-type: none"> • Operator is providing public services using a service concession asset; • Operator manages at 'least some' of public services under its own discretion; • The State controls / regulates: <ul style="list-style-type: none"> – what services are to be provided; – to whom; and – at what price • State controls any significant residual interest in the asset. If the arrangement does not satisfy all the above requirements the recognition will fall under the requirements of another applicable accounting standard. As the Board does not currently have any service concessions, AASB 1059 Service Concession Arrangements: Grantor is not expected to impact the Board.
<i>AASB 2018-5 Amendments to Australian Accounting Standards – Deferral of AASB 1059</i>	This standard defers the mandatory effective date of AASB 1059 from 1 January 2019 to 1 January 2020.	1 January 2020 (The State is intending to early adopt AASB 1059 for annual reporting periods beginning on or after 1 January 2019)	This standard defers the mandatory effective date of AASB 1059 for periods beginning on or after 1 January 2019 to 1 January 2020. As the State has elected to early adopt AASB 1059, the financial impact will be reported in the financial year ending 30 June 2019, rather than the following year.

Accountable Officer's declaration and statutory certification

The attached financial statements for the Yorta Yorta Traditional Owner Land Management Board have been prepared in accordance with Standing Direction 4.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions for the period 1 July 2018 to 30 June 2019 and financial position of the entity at 30 June 2019.

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

We authorise the attached financial statements for issue on 3/08/2021.



Lance James
Chairperson
Yorta Yorta Traditional Owner
Land Management Board

Shepparton
3/08/2021



Damian Morgan-Bulled
Accountable Officer
Yorta Yorta Traditional Owner Land
Management Board

Shepparton
3/08/2021



Sam Claringbold
Chief Finance and Accounting Officer
Yorta Yorta Traditional Owner
Land Management Board

Melbourne
3/08/2021

APPENDIX 1: DISCLOSURE INDEX

The annual report of the Board is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Board's compliance with statutory disclosure requirements.

<i>Legislation</i>	<i>Requirement</i>	<i>Page reference</i>
Ministerial Directions & Financial Reporting Directions		
Report of operations		
<i>Charter and purpose</i>		
FRD 22H	Manner of establishment and the relevant Ministers	Page 7
FRD 22H	Nature and range of services provided	Page 7
FRD 22H	Objectives, functions, powers and duties	Page 8
FRD 22H	Key initiatives and key achievements	Page 10
<i>Management and structure</i>		
FRD 22H	Organisational structure	Page 14
<i>Financial and other information</i>		
FRD 8D	Performance against output performance measures	Page N/A
FRD 10A	Disclosure index	Page 57,58
FRD 12B	Disclosure of major contracts	Page 22
FRD 22H	Employment and conduct principles	Page N/A
FRD 22H	Occupational health and safety policy	Page 19
FRD 22H	Summary of the financial results for the year	Page 11
FRD 22H	Significant changes in financial position during the year	Page 11
FRD 22H	Major changes or factors affecting performance	Page 12
FRD 22H	Subsequent events	Page 12
FRD 22H	Application and operation of <i>Freedom of Information Act 1982</i>	Page 22
FRD 22H	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	Page 23
FRD 22H	Application and operation of the <i>Protected Disclosure Act 2012</i>	Page 23
FRD 22H	Details of consultancies over \$10 000	Page 21
FRD 22H	Details of consultancies under \$10 000	Page 21
FRD 22H	Disclosure of government advertising expenditure	Page 21
FRD 22H	Disclosure of ICT expenditure	Page 21
FRD 22H	Statement of availability of other information	Page 24
FRD 24D	Reporting of office-based environmental impacts	Page 24

<i>Legislation</i>	<i>Requirement</i>	<i>Page reference</i>
Ministerial Directions & Financial Reporting Directions		
FRD 25D	Local Jobs First	Page 16
FRD 29C	Workforce Data disclosures	Page 20
SD 5.2	Specific requirements under SD 5.2	Page all
<i>Compliance attestation and declaration</i>		
SD 5.1.41	Attestation for compliance with Ministerial Standing Direction	Page 26
SD 5.2.3	Declaration in report of operations	Page 4
Financial statements		
SD 5.2.2	Declaration in financial statements	Page 56
<i>Other requirements under Standing Directions 5.2</i>		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	Page 35
SD 5.2.1(a)	Compliance with Ministerial Directions	Page 36
SD 5.2.1(b)	Compliance with Model Financial Report	Page 36
<i>Other disclosures as required by FRDs in notes to the financial statements ^(a)</i>		
FRD 21C	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	Page 39
FRD 110	Cash Flow Statements	Page 34
<i>Note:</i>		
<i>(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure</i>		
Legislation		
<i>Freedom of Information Act 1982 (Cwlth)</i>		Page 22
<i>Building Act 1993</i>		Page 23
<i>Protected Disclosure Act 2012 (Vic)</i>		Page 23
<i>Local Jobs Act 2003</i>		Page 16
<i>Financial Management Act 1994 (Vic)</i>		Page 26