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To the Chair Dog and Cat Management Board

Opinion

I have audited the financial report of the Dog and Cat Management Board (the Board) for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair, the Manager, Dog and Cat Management, and the Acting Chief Financial Officer, Department for Environment and Water.

Basis for opinion

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

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

Responsibilities of the Manager Dog and Cat Management and the Board for the financial report

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

In preparing the financial report, the Manager, Dog and Cat Management, is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Manager, Dog and Cat Management is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 25(7) of the *Dog and Cat Management Act 1995* I have audited the financial report of the Board for the financial year ended 30 June 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager, Dog and Cat Management
- conclude on the appropriateness of the Manager, Dog and Cat Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

I communicate with the Chair and Manager, Dog and Cat Management about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

30 September 2024

Dog and Cat Management Board

Financial Statements

For the year ended 30 June 2024

Dog and Cat Management Board
Certification of the Financial Statements
for the year ended 30 June 2024

We certify that the:

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



D T Parkin
Chair
27 September 2024



A Gee
Manager
Dog and Cat
Management
27 September 2024



A Geytenbeek
Acting Chief Financial Officer
Department for Environment and Water
27 September 2024

Dog and Cat Management Board
Statement of Comprehensive Income
for the year ended 30 June 2024

| | Note | 2024 \$'000 | 2023 \$'000 |
|-----------------------------------|------|----------------|----------------|
| Income | | | |
| Fees and charges | 2.1 | 3 240 | 3 019 |
| Interest | 6.1 | 242 | 146 |
| Other income | 2.2 | 20 | 50 |
| Total income | | 3 502 | 3 215 |
| Expenses | | | |
| Supplies and services | 4.1 | 2 981 | 2 438 |
| Depreciation and amortisation | 5.1 | 170 | 170 |
| Grants and subsidies | 4.2 | 150 | 74 |
| Board member expenses | 3.2 | 32 | 38 |
| Other expenses | 4.3 | 12 | 11 |
| Total expenses | | 3 345 | 2 731 |
| Net result | | 157 | 484 |
| Total comprehensive result | | 157 | 484 |

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

Dog and Cat Management Board
Statement of Financial Position
As at 30 June 2024

| | Note | 2024 \$'000 | 2023 \$'000 |
|----------------------------------|------|----------------|----------------|
| Current assets | | | |
| Cash and cash equivalents | 6.1 | 3 693 | 3 396 |
| Receivables | 6.2 | 18 | 51 |
| Total current assets | | 3 711 | 3 447 |
| Non-current assets | | | |
| Intangible assets | 5.1 | 648 | 818 |
| Total non-current assets | | 648 | 818 |
| Total assets | | 4 359 | 4 265 |
| Current liabilities | | | |
| Payables | 7.1 | 57 | 120 |
| Total current liabilities | | 57 | 120 |
| Total liabilities | | 57 | 120 |
| Net assets | | 4 302 | 4 145 |
| Equity | | | |
| Retained earnings | | 4 302 | 4 145 |
| Total equity | | 4 302 | 4 145 |

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

Dog and Cat Management Board
Statement of Changes in Equity
for the year ended 30 June 2024

| | Retained earnings \$'000 | Total equity \$'000 |
|---|--------------------------------|---------------------------|
| Balance at 1 July 2022 | <u>3 661</u> | <u>3 661</u> |
| Net result for 2022-23 | <u>484</u> | <u>484</u> |
| Total comprehensive result for 2022-23 | <u>484</u> | <u>484</u> |
| Balance at 30 June 2023 | <u>4 145</u> | <u>4 145</u> |
| Net result for 2023-24 | <u>157</u> | <u>157</u> |
| Total comprehensive result for 2023-24 | <u>157</u> | <u>157</u> |
| Balance at 30 June 2024 | <u><u>4 302</u></u> | <u><u>4 302</u></u> |

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

Dog and Cat Management Board
Statement of Cash Flows
for the year ended 30 June 2024

| | Note | 2024 \$'000 | 2023 \$'000 |
|---|------|----------------|----------------|
| Cash flows from operating activities | | | |
| <i>Cash inflows</i> | | | |
| Fees and charges | | 3 241 | 3 018 |
| Interest | | 239 | 134 |
| GST recovered from DEW | | 157 | 91 |
| Other receipts | | 22 | 55 |
| Cash generated from operating activities | | 3 659 | 3 298 |
| <i>Cash outflows</i> | | | |
| Payments for supplies and services | | (3 152) | (2 750) |
| Payments for Grants and Subsidies | | (165) | (81) |
| Board member payments | | (32) | (39) |
| Other payments | | (13) | (12) |
| Cash used in operating activities | | (3 362) | (2 882) |
| Net cash provided by operating activities | | 297 | 416 |
| | | | |
| Net increase in cash and cash equivalents | | 297 | 416 |
| | | | |
| Cash and cash equivalents at the beginning of the reporting period | | 3 396 | 2 980 |
| | | | |
| Cash and cash equivalents at the end of the reporting period | 6.1 | 3 693 | 3 396 |

The accompanying notes form part of these financial statements.

Dog and Cat Management Board

Notes to and forming part of the financial statements

For the year ended 30 June 2024

1 About the Dog and Cat Management Board

The Dog and Cat Management Board (DCMB) is a not-for-profit reporting entity, established pursuant to the *Dog and Cat Management Act 1995* (the Act).

The financial activities of the DCMB are administered through the Dog and Cat Management Fund (the Fund) in accordance with the Act.

The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to section 21(1) of the *Public Finance and Audit Act 1987*.

The Fund's sources of revenue consist of:

- money required to be paid into the Fund under the Act, comprising registration fees
- any other money received by the DCMB for professional services
- interest accruing from investment of the Fund.

The Department for Environment and Water (DEW) provides administrative and workforce support to the DCMB. These services are provided by DEW to the DCMB on a cost recovery basis under a Service Level Agreement (SLA). The DCMB reflects costs invoiced by DEW under the SLA as fee for service expenses (refer to note 4.1).

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

The DCMB has administered activities which are presented separately and disclosed in note 8. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for the DCMB's transactions.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

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

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

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

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

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

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

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

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

1.1. Basis of preparation (continued)

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

1.2. Objectives and programs

The DCMB's primary objectives are to:

- encourage responsible dog and cat ownership
- reduce public and environmental nuisance caused by dogs and cats
- plan for, promote, and provide advice about the effective management of dogs and cats throughout South Australia
- oversee the administration and enforcement of the provisions of the Act.

The priorities of the DCMB to support achieving the objectives of the Act are to:

- improve dog management through responsible dog ownership and community collaboration
- improve cat management through responsible cat ownership and community collaboration
- connect Councils, community, professionals and agencies interested in and responsible for dog and cat management
- provide leadership in dog and cat management and effective administration of the Act.

The DCMB achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister. Whilst these activities are delivered through two programs, the revenue and expenses cannot be reliably allocated across these programs and therefore, a Statement of Income and Expenses by Program has not been prepared.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

2. Income

2.1. Fees and charges

| | 2024 | 2023 |
|-----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Registration fees received | | |
| Metro Councils | 2 205 | 2 042 |
| Regional Councils | 598 | 552 |
| Breeders registration | 437 | 425 |
| Total registration fees | 3 240 | 3 019 |

Revenue from fees and charges relate to registration fees pursuant to section 26(5) of the Act. The fees are recognised upon receipt.

2.2. Other income

| | 2024 | 2023 |
|---------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Return of unspent grant funding | 20 | 50 |
| Total other income | 20 | 50 |

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the DCMB include the Minister for Climate, Environment and Water, the Board Chairperson and other members of the Board who have responsibility for the strategic direction and management of the Board.

Total compensation for key management personnel was \$30 000 in 2023-24 and \$36 000 in 2022-23.

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

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties occurred during 2023-24.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.2. Board and committee members

Members of the Dog and Cat Management Board during the 2024 financial year were:

| | | |
|--------------------|---------------|---------------|
| D T Parkin (Chair) | Dr S J Hazel | T P McPherson |
| Dr E J Dearsley | W J Tann | P E J Roetman |
| Dr J Owens | Dr R L Somers | |
| B W Thomass | K Rokincinski | |

Board and committee remuneration

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

| | 2024 | 2023 |
|--------------------------------|-------------|-------------|
| | No. | No. |
| \$0 - \$19 999 | 10 | 9 |
| Total number of members | 10 | 9 |

The total remuneration received or receivable by members was \$30 000 (2023: \$36 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

3.3. Board member expenses

| | 2024 | 2023 |
|--------------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Board and committee fees | 27 | 26 |
| Employment on-costs - superannuation | 3 | 10 |
| Employment on-costs - other | 2 | 2 |
| Total board member expenses | 32 | 38 |

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

Services to the Board are provided by personnel employed by DEW; hence no employee benefits or related provisions are included in the Board's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEW.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

4. Expenses

4.1. Supplies and services

| | 2024 | 2023 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Fee for service - direct salaries | 1 225 | 1 039 |
| General administration | 478 | 224 |
| Fee for service - Dogs and Cats Online (DACO) project | 381 | 434 |
| Service Level Agreement (DEW) | 383 | 328 |
| Printing and publishing | 199 | 138 |
| Fee for service - other | 159 | 45 |
| Fee for service - Educational programs | 40 | 41 |
| Contractors | 35 | 27 |
| Information technology and communication charges | 16 | 94 |
| Fee for service - Legislative review | 16 | 35 |
| Training and development | 15 | 9 |
| Sponsorships | 10 | 6 |
| Accommodation | 5 | 3 |
| Minor works maintenance and equipment | 2 | - |
| Fee for service - Compliance programs | - | 7 |
| Other | 17 | 8 |
| Total supplies and services | 2 981 | 2 438 |

4.2. Grants and subsidies

| | 2024 | 2023 |
|-----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Local Councils | 150 | 74 |
| Total grants and subsidies | 150 | 74 |

4.3. Other expenses

Audit fees

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$11 700 (2023: \$11 400). No other services were provided by the Audit Office of South Australia.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

5. Non-financial assets

5.1. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software relates to the DCMB's DACO system.

Reconciliation 2023-24

| | Internally developed \$'000 |
|--|--|
| Carrying amount at 1 July 2023 | 818 |
| Amortisation | (170) |
| Carrying amount at 30 June 2024 | 648 |

Useful life

Amortisation is calculated on a straight line basis. Intangible assets amortisation is calculated over the estimated useful life as follows:

| Class of asset | Useful life (years) |
|---|----------------------------|
| Application software - internally developed | 10 |

Impairment

There were no indications of impairment for intangible assets at 30 June 2024.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

6. Financial assets

6.1. Cash and cash equivalents

| | 2024 | 2023 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Deposits with the Treasurer | 3 693 | 3 396 |
| Total cash and cash equivalents | 3 693 | 3 396 |

Deposits with the Treasurer

The Dog and Cat Management Fund is established under section 25 of the *Dog and Cat Management Act 1995*. The Dog and Cat Management Fund deposit account was established under section 21 of the *Public Finance and Audit Act 1987*.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. Interest earned during the year was \$242 000 (2023: \$146 000).

6.2. Receivables

| | 2024 | 2023 |
|----------------------------------|-----------|-----------|
| | \$'000 | \$'000 |
| <u>Current</u> | | |
| Prepayments | - | 28 |
| Accrued revenue | 15 | 13 |
| GST recoverable from DEW | 3 | 10 |
| Total current receivables | 18 | 51 |
| | | |
| Total receivables | 18 | 51 |

Prepayments are not interest-bearing as they are not financial assets.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

7. Liabilities

7.1. Payables

| | 2024 | 2023 |
|-------------------------------|-----------|------------|
| | \$'000 | \$'000 |
| <u>Current</u> | | |
| Accrued expenses | 19 | 74 |
| Trade payables | 38 | 46 |
| Total current payables | <u>57</u> | <u>120</u> |
| Total payables | <u>57</u> | <u>120</u> |

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

Statutory payables included in the table above relate to employee related payables, such as payroll tax, Fringe Benefits Tax, GST payable, and Audit Office of South Australia audit fees total \$12 000 (2023: \$11 000).

8. Other disclosures

The Dogs and Cats Online (DACO) system is South Australia's central dog and cat registration database that is accessible within each council. DACO is the primary collection process for annual pet registration fees on behalf of Councils, and stores information such as ownership, breeder and microchip data to support Councils and the DCMB in the discharge of their obligations under the Act.

Registration fees collected by the DCMB through DACO are deposited into the Dog and Cat Management Fund which was established under the *Dog and Cat Management Act 1995*.

Each financial year, the DCMB must transfer to councils the percentage of dog registrations fee collected as fixed in the *Dog and Cat Management Regulations 2017*. The DCMB does not control these funds and they are recorded as administered items below.

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

8.1. Administered items

| | | |
|--|-----------------|-----------------|
| Statement of Comprehensive Income for the Year Ended 30 June 2024 | 2024 | 2023 |
| | \$'000 | \$'000 |
| Income | | |
| Registration fee | 11 755 | 10 709 |
| Total income | 11 755 | 10 709 |
| Expenses | | |
| Registration fee remittance payments to Councils | 11 755 | 10 709 |
| Total expenses | 11 755 | 10 709 |
| Net result | - | - |
| | | |
| Statement of Financial Position as at 30 June 2024 | 2024 | 2023 |
| | \$'000 | \$'000 |
| Current assets | | |
| Cash and cash equivalents | 504 | 152 |
| Receivables | 193 | 280 |
| Total current assets | 697 | 432 |
| Total assets | 697 | 432 |
| Current liabilities | | |
| Payables | 697 | 432 |
| Total current liabilities | 697 | 432 |
| Total liabilities | 697 | 432 |
| Net assets | - | - |
| | | |
| Equity | | |
| Retained earnings | - | - |
| Total equity | - | - |
| | | |
| Statement of Cash Flows for the Year Ended 30 June 2024 | 2024 | 2023 |
| | \$'000 | \$'000 |
| Cash flows from operating activities | | |
| <u>Cash inflows</u> | | |
| Registration fee | 11 842 | 10 469 |
| Cash generated from operating activities | 11 842 | 10 469 |
| | | |
| <u>Cash outflows</u> | | |
| Registration fee remittance payments to Councils | (11 490) | (10 571) |
| Cash used in operating activities | (11 490) | (10 571) |
| Net cash (used in) / provided by operating activities | 352 | (102) |
| | | |
| Net increase in cash and cash equivalents | 352 | (102) |
| Cash and cash equivalents at the beginning of the reporting period | 152 | 254 |
| Cash and cash equivalents at the end of the reporting period | 504 | 152 |

Dog and Cat Management Board
Notes to and forming part of the financial statements
For the year ended 30 June 2024

9. Outlook

9.1. Unrecognised contractual commitments

Other contractual commitments

Other contractual commitments reflect DACO system support and maintenance costs.

| | 2024 | 2023 |
|--------------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Within one year | 43 | 514 |
| Total expenditure commitments | 43 | 514 |

The Board's contractual commitments comprise a contract for maintenance and support of the DACO system.

9.2. Contingent assets and liabilities

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

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

9.3. Events after the reporting period

On 21 July 2024 the Dog and Cat Management Board entered into a contract for the design and build of a new state-wide dog and cat management system to enable prescribed bodies (including Local Councils) to enforce and administer provisions for the Dog and Cat Management Act 1995. The value of this contract is \$1.4 million with an expected completion date of 21 July 2026.