



# 2020/21 ANNUAL REPORT

**The Hon. Kevin Anderson MP**  
Minister for Better Regulation and Innovation

and

**The Hon. Matt Kean MP**  
Treasurer

Parliament of NSW  
6 Macquarie Street  
Sydney NSW 2000

Dear Minister and Treasurer

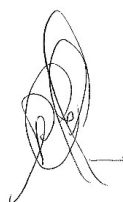
It is our pleasure to forward to you for presentation to the NSW Parliament the Annual Report for the Greyhound Welfare & Integrity Commission for the year ended 30 June 2021.

This report has been prepared in accordance with the provisions of the *Annual Reports (Departments) Act 1985*, the *Annual Reports (Departments) Regulation 2015*, section 15 of the *Greyhound Racing Act 2017* and clause 5 of the *Greyhound Racing Regulation 2019*.

Yours sincerely



**Alan Brown AM**  
Chief Commissioner  
Greyhound Welfare & Integrity Commission



**Steve Griffin**  
Chief Executive Officer  
Greyhound Welfare & Integrity Commission

22 October 2021

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Like the year before, 2020/21 was a trying year for both the NSW greyhound racing industry and for the Commission.

The COVID-19 virus presented never-ending challenges for the industry and its oversight bodies throughout the year. Like last year, industry leaders, club officials and the Commission strove tirelessly – and very successfully so – to ensure that greyhound racing in NSW could continue uninterrupted. Again, my sincere thanks and congratulations to all those people and participants involved for helping to achieve what many thought would be impossible.

Twelve months ago, I reported that the Commission and some of our executives and staff had been subjected to criticism which included a number of baseless allegations. Disappointingly, that continued throughout 2020/21.

Much has been learnt from this over the past two years. What is clear is that a some would like to return to a time when the Commission did not exist and when good practice, robust accountability and transparency was not always evident.

In 2017, when the NSW Parliament created the Commission as part of a new framework under the *Greyhound Racing Act 2017 (Act)*, aimed at establishing a respected, sustainable and prosperous greyhound racing industry, the legislation provided that it be revisited three years on. The Government conducted that statutory review during 2020/21. Interested parties and members of the public were invited to make submissions. The Commission was among many to do so.

The Hon. Kevin Anderson MP, Minister for Better Regulation and Innovation, tabled the outcomes from the review, including 16 recommendations, in the NSW Parliament on 7 April 2021. The review confirmed that the Act was largely achieving what was intended and that the Commission was playing its part and is here to stay.

Our submission to the statutory review recommended a change to the way the Commission is funded. The Commission welcomed the new arrangements that were introduced as part of the NSW Budget in June 2021. From 2021/22, the Commission will be funded largely by the Government from wagering taxation rather than by the industry's commercial arm, Greyhound Racing NSW.

The Commission remains extremely focused on performing its functions and providing services efficiently and affordably. Through careful management, we reduced our operating costs from \$17.1m in 2018-19 to \$16.8m last year.

We will continue to watch the cost base very carefully in 2021/22 and beyond.

A significant part of the year was devoted to assisting a Select Committee, which was established by the NSW Legislative Council to look into aspects of the Commission's operations. The Commission lodged a comprehensive submission in December 2020, participated in a public hearing in May 2021, and supplied answers to 78 questions received from the Select Committee. As the Committee's deliberations have been hampered by COVID-19 lockdowns, it is uncertain when the inquiry will be completed and when the Committee will report its findings. The Government's response will follow after that.

The Commission maintains that it can be properly regarded as a trusted, fair, firm and impartial regulator which balances the importance of a strong and prosperous greyhound racing industry in NSW with the imperative for prudent welfare and integrity measures. These are all necessary for the industry to survive and thrive.

A major milestone was achieved during the year when the NSW Greyhound Welfare Code of Practice commenced on 1 January 2021. The Code sets new and higher standards for the keeping, treatment, handling, and care of greyhounds; and for the facilities, equipment and conditions at premises where greyhounds are kept, trialled, trained or raced. The introduction of the Code and its enthusiastic support by industry leaders and participants will provide the clearest signal yet to the community at large that the industry can, and will, reform and is not afraid to do so.

In October 2020 the Commission farewelled its inaugural Chief Executive Officer, Ms Judy Lind, who took up a role with the Australian Government in Canberra. Ms Lind was pivotal in establishing the Commission. She built and led a team which in less than three years delivered the sweeping industry reforms expected of it by the Government following the release firstly of the McHugh Special Commission of Inquiry report in July 2016 and then the Greyhound Industry Reform Panel report in February 2017. I again record my deep appreciation to Ms Lind for her work for the Commission.

Mr Steve Griffin stepped up to become Interim Chief Executive Officer. Following an extensive recruitment process, a selection panel chose Mr Griffin as the new CEO. He has over 30 years experience in senior leadership roles in the NSW and Queensland public sectors, particularly within a regulatory context and had been the Commission's Director Customer Experience, Capability & Assurance since 9 September 2019.

Mr Griffin has the right credentials and experience to meet all the challenges we face and to build on the Commission's capability and achievements into the future.

Commissioners Mr Chris Wheeler PSM and Mr Peter Collins very actively supported the Commission's staff and me personally throughout the year. I express my sincere appreciation to them for the guidance and wisdom they brought to our deliberations on a wide range of matters.

I also wish to place on record my appreciation and thanks to the Commission's executive leadership team and all our staff who demonstrated dedication and commitment to their respective roles throughout what was a particularly challenging year.

Minister Anderson and his senior staff provided encouragement throughout the year, for which the Commission is most grateful. I also want to thank Ms Em Hogan, Secretary of the Department of Customer Service, for her guidance and for the many Departmental officers who also assisted the Commission.

I also acknowledge the cooperation and assistance received during the year from key stakeholders, in particular Greyhound Racing NSW and the Greyhound Breeders Owners & Trainers Association.

**Mr Alan Brown AM**  
Chief Commissioner

This is my first report as Chief Executive Officer of the Commission since my appointment in April. I firstly want to acknowledge the hard work and commitment of our staff who have continued to perform outstandingly through another challenging year. Not only did we encounter two waves of COVID-19, but also had to deal with a statutory review and an inquiry by a Select Committee of the NSW Parliament's Legislative Council.

Throughout the year our staff displayed admirable qualities of resilience, agility, perseverance, and innovation in continuing to deliver results and great service to the industry and community.

Notable amongst the Commission's accomplishments was the consultation on and Government's approval of the NSW Greyhound Welfare Code of Practice which commenced on 1 January. As a result of the excellent work done by our people, the greyhound racing industry of NSW has now set for itself the highest welfare standards in the country.

While I appreciate that the vast majority of the industry already practices high welfare standards, I am confident that the new Code of Practice has further enhanced the community's confidence in the sport. In early 2021/22 the Commission will be launching a new Code of Practice website, ourGreyhounds, which has been designed to be a one-stop-shop welfare resource centre providing industry participants with up-to-date advice on how best to comply with the Code.

I would like to thank key industry stakeholders, the Greyhound Industry Animal Welfare Committee, Greyhound Clubs NSW, the Australian Workers' Union and, in particular Greyhound Racing NSW (GRNSW) and the Greyhound Breeders Owners & Trainers Association for their invaluable input and advice in developing the Code for approval by the NSW Government.

What impressed me most about our staff this year was the way they, without recognition, did everything possible to keep the greyhound racing industry running in NSW. Our executives were instrumental in developing ever-changing COVID-19 protocols in conjunction with GRNSW, and our frontline staff adjusted their routines and rosters so that they could continue to officiate at race meetings. I trust that their efforts are recognised and appreciated by the industry.

As challenging as managing through the two COVID-19 waves was, it did present the Commission with the opportunity to set the foundations for delivering on its critical objective on behalf of the industry. That is, being able to account for every greyhound from when they are whelped until they are rehomed outside the industry.

In 2020, the Commission completed the Greyhound Register Reconciliation Program, which involved reaching out to over 4,700 participants to verify the whereabouts of the greyhounds recorded on the NSW register. As a result of conducting this program the Commission has confirmed that just over 20,000 greyhounds are active on the greyhound register. This reconciliation will be critical as the Commission moves forward with implementing its eTracking capability in 2021/22. I wish to express my appreciation to all the participants who gladly gave up their time to respond to our inquiries and requests for information.

This year the Commission was also able to implement its new registration renewal process that will now see participants renew their registrations on their birthday, with the ability to do so for three years instead of annually, and at a reduced cost. Many thanks to the Commission's staff and clubs across NSW who assisted participants with renewing their registrations this year. You can be assured that renewing from now on will be much simpler and easier.

Having regard to enhancing the integrity of the sport, this year the Commission made further investments in and applied additional resources to both anti-doping and wagering compliance strategies. The industry would have already seen some of the early returns on this investment. These two areas will continue to be a major area of the Commission's focus next year.

This year saw the completion of the third full year of operation of the Commission. Over the next year the Commission's focus will be on rolling out its eTracking capability across the state in addition to improving its internal capability, so that it can further improve the way it supports and services the industry.

You can also expect to see the Commission continue its commitment to further engage with key stakeholders and participants to deliver on the things that we know will ensure the sustainability and prosperity of the greyhound racing industry in NSW.

I wish to thank Minister Anderson, Chief Commissioner Brown, and Commissioners Collins and Wheeler for their support and guidance throughout the year. I also wish to thank our executive team Matthew Tutt, Dr Michelle Ledger and Wade Birch for their hard work and leadership throughout this most challenging year. And, finally, to our staff, thank you for your dedication in helping to secure a prosperous and respected industry by promoting and protecting the welfare of all greyhounds and safeguarding the integrity of greyhound racing.

**Steve Griffin**  
Chief Executive Officer

# ABOUT THE GREYHOUND WELFARE & INTEGRITY COMMISSION

The Greyhound Welfare & Integrity Commission is the independent regulator of the greyhound racing industry in NSW. The establishment of the Commission was a key recommendation of the Greyhound Industry Reform Panel, which was set up to provide recommendations to the NSW Government on how to establish greater oversight and enforcement of integrity and welfare standards in the industry.

The Commission became operational on 1 July 2018. As of 30 June 2021, the Commission had implemented 36 of the 39 Reform Panel recommendations which are exclusively the Commission's responsibility.

The Commission is established by the *Greyhound Racing Act 2017* and its principal functions are to:

- promote and protect the welfare of greyhounds
- safeguard the integrity of greyhound racing and betting
- maintain public confidence in the greyhound racing industry

## 2020/21 GWIC STATISTICS



### RACING

<b>1 149</b>	race meetings	<b>3 169</b>	greyhounds named to race
<b>11 847</b>	races	<b>6 836</b>	individual greyhounds raced
<b>85 716</b>	number of starters	<b>23 180</b>	registered greyhounds
<b>4 732</b>	registered participants		

### SERVICES TO PARTICIPANTS

<b>20 873</b>	transactions processed
<b>22 460</b>	calls taken via call centre
<b>87%</b>	customer satisfaction score
<b>113</b>	stakeholder engagements

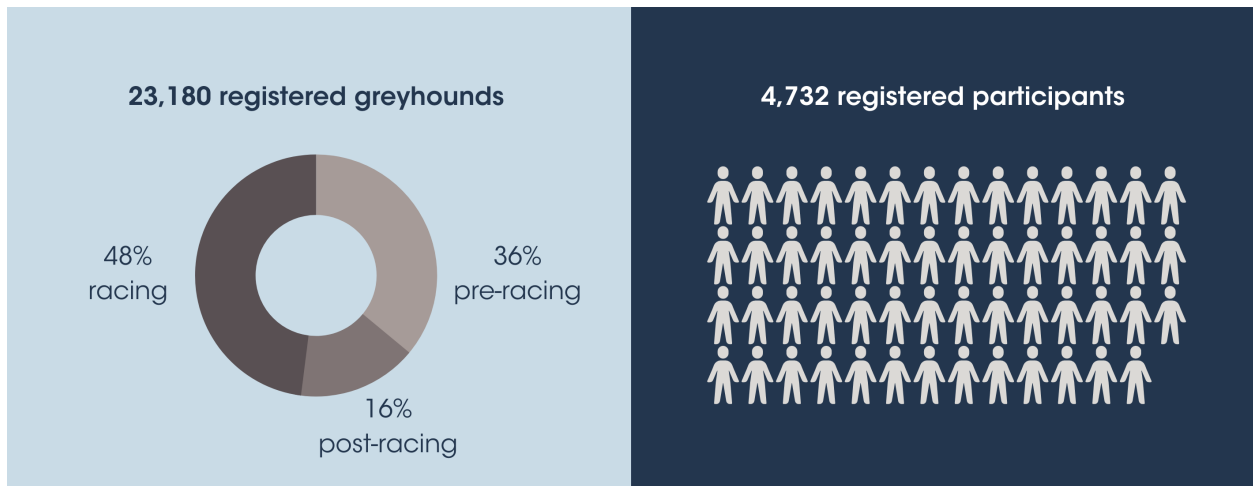
### BREEDING & LIFECYCLE

<b>870</b>	greyhound services
<b>709</b>	litters whelped
<b>4 567</b>	pups whelped
<b>1 420</b>	greyhounds retired

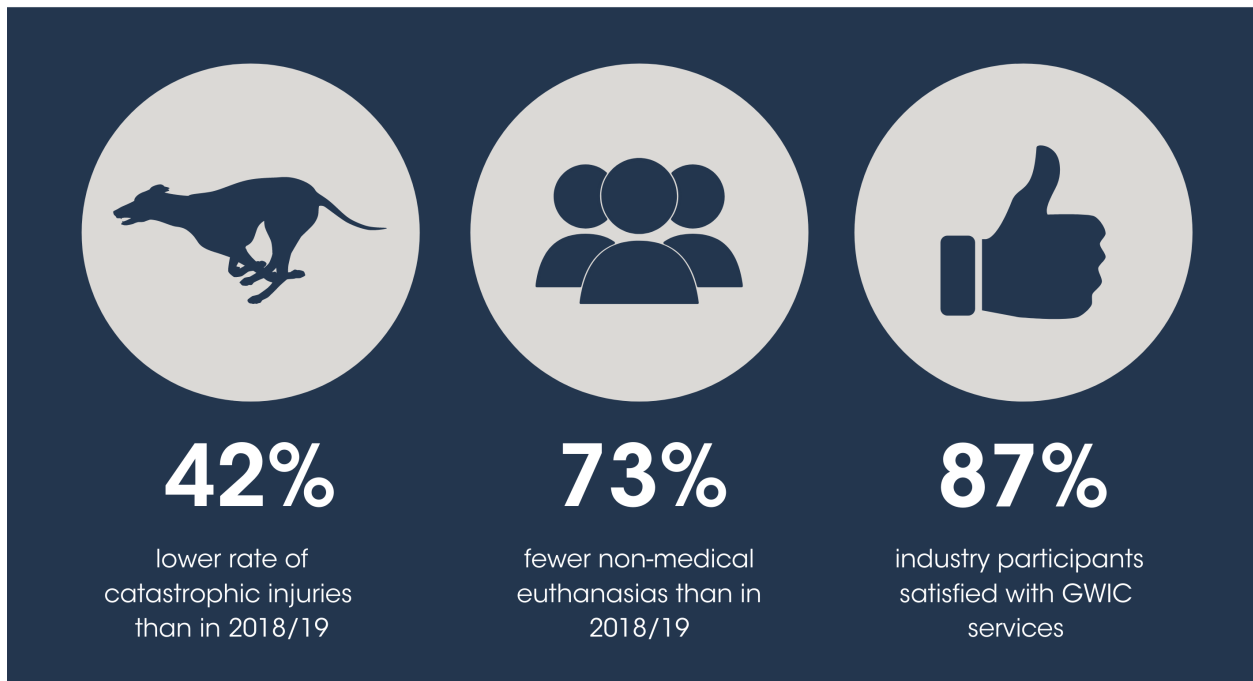
### COMPLIANCE, ENFORCEMENT & LEGAL

<b>6 583</b>	race day swab samples taken	<b>206</b>	Industry concerns reported
<b>116</b>	out of competition swab samples	<b>48</b>	prohibited substance charges issued
<b>762</b>	race day notices issued by stewards	<b>138</b>	participant conduct charges issued
<b>311</b>	inspections of kennel premises	<b>17</b>	appeals to the Racing Appeals Tribunal
<b>48</b>	written welfare/work notices issued	<b>6</b>	internal reviews conducted
<b>2 205</b>	greyhounds sighted during inspections		





NSW Greyhound Welfare Code of Practice commenced 01/01/21, setting the highest industry welfare standards in the country



Simpler and easier system for participants to renew their registration



Biosecurity measures and protocols created and implemented with industry to allow racing to continue throughout the pandemic

# 2020/21 ACHIEVEMENTS

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The Commission's achievements are measured against progress in achieving the goals of the Strategic Plan 2018-21, which outlines how the Commission intends to:

- promote and protect the welfare of greyhounds
- safeguard integrity by ensuring standards and practices are aligned with community expectations
- build public confidence in the industry by fostering welfare and integrity improvements
- effectively and efficiently control, supervise, and regulate greyhound racing in NSW.

## WELFARE

- The NSW Greyhound Welfare Code of Practice came into effect on 1 January 2021.
- The first research project into greyhound water consumption in race day kennels was conducted.
- Injury reviews and further race injury research were conducted.

## INTEGRITY

- Industry consultation over the review of the local Greyhound Racing Rules commenced.
- The Registration Assessment Program for trainers, attendants, and breeders was implemented.
- The registration renewal program which provides the first accurate number of industry participants and registrations was completed.

## COMPLIANCE

- The Greyhound Register Reconciliation Program was completed and provided the first accurate number of greyhounds in the NSW industry.
- Online workflows to efficiently manage compliance inspection processes were implemented.
- Registration of race officials in accordance with the Greyhound Racing Act was completed.

## PUBLIC CONFIDENCE

- The Statutory Review of the *Greyhound Racing Act 2017* was completed.
- The Greyhound Industry Participants Advisory Council was established.
- A participant welfare support program was prepared in partnership with GRNSW and GBOTA.
- The Commission partnered with GRNSW to facilitate racing schedules during the pandemic, to support participants and adhere to NSW Government COVID-19 health advice.
- 87% of surveyed participants were satisfied with services provide by the Commission.
- All requests from the Select Committee Inquiry were compiled expeditiously.
- Transparent reporting on statistics for breeding, rehoming, deaths, retirement and injuries continued.

## CAPABILITY

- The 2021-24 Strategic Plan was finalised.
- The 2021 Business Plan was developed.
- The 2021-24 strategic and business planning process commenced.
- \$3.6m government funding for a digital strategy to improve tracking and monitoring of NSW registered greyhounds was granted.
- Streamlining registration business processes to enhance digital pathways for customers was commenced.
- Track staff engaged as swabbing officials received formal training.

## STATUTORY REVIEW

Section 102(1) of the *Greyhound Racing Act 2017* requires the Minister to review the Act three years after its commencement to determine whether the policy objectives of the Act remain valid and whether the terms of the Act remain appropriate for securing those objectives. The review was led by the NSW Department of Customer Service.

As part of the statutory review, public consultation was held between July and September 2020, with more than 1,000 responses received through written submissions and online surveys. The Department also hosted online information sessions for greyhound racing clubs, industry participants and the public.

In April 2021 the Minister for Better Regulation and Innovation tabled the *Greyhound Racing Act 2017* Statutory Review Report in both houses of the NSW Parliament.

Overall, the review found that the policy intent of the Act remains valid and the legislation is appropriate for delivering against the Act's aims. However, the review made 16 recommendations to improve the greyhound racing regulatory framework, with five relating to the Commission.

A recommendation which committed the Government to exploring a sustainable funding model for the Commission was implemented in June 2021 with the Minister's announcement of new funding arrangements.

## SELECT COMMITTEE

A major focus for the Commission this year was the NSW Legislative Council's Select Committee Inquiry into the Commission and GRNSW. The Commission lodged a detailed submission, gave evidence before the Committee on 28 May 2021 and responded to 78 supplementary questions from the Committee. Further hearings and the Committee's report are expected in 2021/22.



# WELFARE

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Greyhound welfare refers to how an individual greyhound's health, comfort and mental wellbeing are affected by its physical and social environment. All owners, trainers, breeders and other registered greyhound racing industry participants have a responsibility to ensure the best welfare outcomes for their greyhounds.

The Commission's welfare role includes setting high welfare standards for breeding and keeping greyhounds throughout their lifecycle, ensuring that greyhounds retire as happy and healthy dogs after racing. The Government's introduction of the NSW Greyhound Welfare Code of Practice in 2020/21 was a vital step in setting those welfare standards.

In line with its commitment to evidence-based policy, the Commission designed and carried out field research into race-day water consumption with a pilot study measuring the effects of environmental conditions, racing and travel on the quantity of water greyhounds drink in race day kennels. This is believed to be the first study of its kind ever conducted.

The Commission continues to collect and review evidence of factors contributing to serious racing injuries and is committed to ensuring that all possible measures are taken to protect the safety of greyhounds racing in NSW.

## NSW GREYHOUND WELFARE CODE OF PRACTICE

Following approval by the Minister for Better Regulation and Innovation and the Minister for Agriculture, the NSW Greyhound Welfare Code of Practice came into effect on 1 January 2021. The Code is made under the *Greyhound Racing Act 2017* and was a key recommendation of the Greyhound Industry Reform Panel. The Commission assisted in drafting of the Code and is responsible for its implementation and industry compliance with its terms.

The Code sets minimum standards for the keeping, treatment, handling, and care of greyhounds and is vital to achieving optimal welfare outcomes for all registered greyhounds in NSW.

A comprehensive consultation and education strategy which included online information sessions and track visits was implemented to assist participants to understand and meet the requirements of the Code. Face to face sessions at tracks around NSW assisted participants to complete the Exercise, Socialisation and Enrichment Plan for all greyhounds under their care, as required under the Code. Implementation of these important plans help to prepare greyhounds for a post-racing pet life.

Lasting change requires the whole greyhound industry to embrace and adopt the new Code of Practice as evidence of its commitment in providing the best welfare standards for greyhounds. A dedicated website for the Code of Practice and related resources for participants will become available in 2021/22.

## GREYHOUND INDUSTRY ANIMAL WELFARE COMMITTEE

The Greyhound Industry Animal Welfare Committee is established under section 33 of the Act. The Committee comprises a person with expertise in animal welfare or behaviour, the NSW Chief Veterinary Officer or their delegate, and representatives of the RSPCA, the greyhound racing industry and GRNSW.

The role of the Committee is to provide advice to the Commission on any matter relating to the welfare of greyhounds, including the formulation of welfare policies and standards. A report of the Committee's activities and membership for 2020/21 is provided at Appendix A.

## VETERINARY GUIDANCE

The Commission's efforts to improve the welfare of greyhounds and integrity of greyhound racing in NSW could not be achieved without the services of its dedicated on-track veterinarians. The veterinary team provides expert advice to stewards on race-day, including examining all greyhounds pre-race to ensure their fitness to race; injury detection and treatment; and advice on routine husbandry, nutrition, and other veterinary matters to racing participants.

Fact sheets published on the Commission's website inform participants about veterinary risks and best practice. Fact sheets are prepared by the Commission's veterinarians and are based on the most up-to-date information available on infectious diseases, biosecurity, risk factors for gastric dilatation and volvulus, medications for oestrus control in racing greyhounds and best practice in dealing with internal and external parasite control for greyhounds. This year saw record rain and flooding across large parts of NSW, which resulted in outbreaks of gastroenteritis and some cases of hookworm.

The Commission's veterinarians are always present to provide advice and discuss treatment options with greyhound racing participants as well as to assist stewards and inspectors during kennel inspections and inquiries.

The Commission's veterinarians are the first responders if greyhounds are injured while racing. This important work assists in achieving the best welfare outcome for injured greyhounds by the immediate provision of pain relief, initial diagnosis, stabilisation of injuries and advice to trainers on further veterinary care and injury management. They may also need to humanely euthanase greyhounds which have suffered a catastrophic injury in a race, where the injury is so serious that euthanasia is best for the welfare of the greyhound.

This year the Commission published Principles in the Treatment of Serious Injuries and Euthanasia to inform participants of the principles underpinning veterinary decisions to treat serious injuries on a racetrack.

In 2020/21, the Commission's veterinarians conducted more than 85,716 pre-race examinations of every presented runner, 5,260 post-race examinations, and additional examinations of greyhounds returning to racing after injury. In accordance with the Greyhound Racing Rules, the Commission's veterinarians determine the incapacitation period for which an injured greyhound is to be stood down from racing to allow injuries to heal.

Each quarter, the Commission publishes on its website a report of racing-related injuries as part of its commitment to transparent and accurate reporting.

## INSPECTION OF KENNELS

Consistent with recommendations 56 and 57 of the Greyhound Industry Reform Panel report, the Commission conducts kennel premises inspections as a key aspect of its welfare strategy.

Inspections are primarily conducted as part of a routine program, but may also result from intelligence, a positive swab, change or initiation of a participant's registration, or the construction of new kennels.

The Commission conducted 270 initial inspections of kennel premises and 41 follow-up inspections in 2020/21 (Table 1) in which the identities of 2,205 greyhounds were checked. The number of kennel inspections conducted in 2020/21 was similar to the number of inspections completed in 2019/20 (309) but was less than half of that completed in the 2018/19 reporting period as a result of inspectors being engaged in the Greyhound Register Reconciliation Program and travel restrictions associated with COVID-19.

**Table 1: Inspections of kennel premises conducted in 2020/2021**

	Initial inspection	Follow-up inspection	Total
Routine	38	3	41
Positive Swab	8	0	8
New kennels	52	4	56
Greyhound audit	5	2	7
Registration (new or updated)	73	3	76
Targeted based on intelligence	65	29	94
Out of competition swabbing	29	0	29
<b>Total</b>	<b>270</b>	<b>41</b>	<b>311</b>

Prior to 31 December 2020, inspected kennels were assessed against the Code of Practice for the Keeping of Greyhounds in Training and the Code of Practice for Breeding Rearing and Education. From 1 January 2021 inspected kennels are assessed against the NSW Greyhound Welfare Code of Practice. Sections of the *Prevention of Cruelty to Animals Act 1979* are also applied where appropriate.

Inspectors issued 39 verbal instructions and 48 written directions for 41 instances of non-compliance with the relevant code, and identified 13 animal welfare matters where owners of greyhounds were issued written directions to present greyhounds in their care to a veterinarian for examination and treatment.

The written and verbal directions related to:

- Providing veterinary treatment for advanced dental disease and open wounds
- Providing, replacing, or cleaning bedding
- Keeping treatment records
- Completing maintenance to kennels and yards including repairing fencing and kennels to remove welfare risks.

## NEW AND AMENDED POLICIES

### Greyhound Transfer Policy

In April 2021 the Commission introduced the Greyhound Transfer Policy. Under this policy, participants who are subject to disciplinary action or are under investigation cannot transfer greyhounds into or out of their custody without first obtaining the approval of the Commission.

The policy provides clarity to participants about the circumstances in which the Commission will grant such approvals. Introduction of the Greyhound Transfer Policy was widely supported by participants.



# INTEGRITY AND COMPLIANCE

The laws, rules and codes which the Commission administers are designed to align as closely as possible with existing community expectations about welfare and integrity. Participants who adhere to these requirements not only protect themselves from penalty but also assist in protecting the reputation, and therefore the future, of greyhound racing.

The Commission's teams of stewards, inspectors, veterinarians, legal officers and registration officers safeguard integrity across the full range of greyhound racing industry activities. As part of this:

- Stewards oversee every NSW race meeting to ensure that each race is conducted in accordance with the Greyhound Racing Rules
- Disciplinary action is initiated following detection of prohibited substances, participant misconduct, animal welfare matters and other rule breaches
- Inspectors engage and educate participants to raise awareness of obligations and encourage voluntary compliance, and investigate complaints and concerns
- Intelligence officers monitor anomalies in wagering activity and greyhound racing performances to inform investigations
- Registration and Welfare officers offer transaction services that are user friendly and make it easier for participants to manage their registration and notification requirements.

## RACE DAY INTEGRITY SERVICES

Commission stewards attend all NSW race meetings and are guardians of integrity at racetracks. In 2020/21 stewards oversighted 1,149 race meetings comprising 11,847 races. Stewards issued 460 notices for matters related to the performance of greyhounds in races (unsatisfactory performance, failing to pursue, marring) and 302 notices for non-performance related rule breaches (Figure 1). This is a rate of 9 breaches per 1000 starters, compared to 10 breaches per 1000 starters in 2019/20.

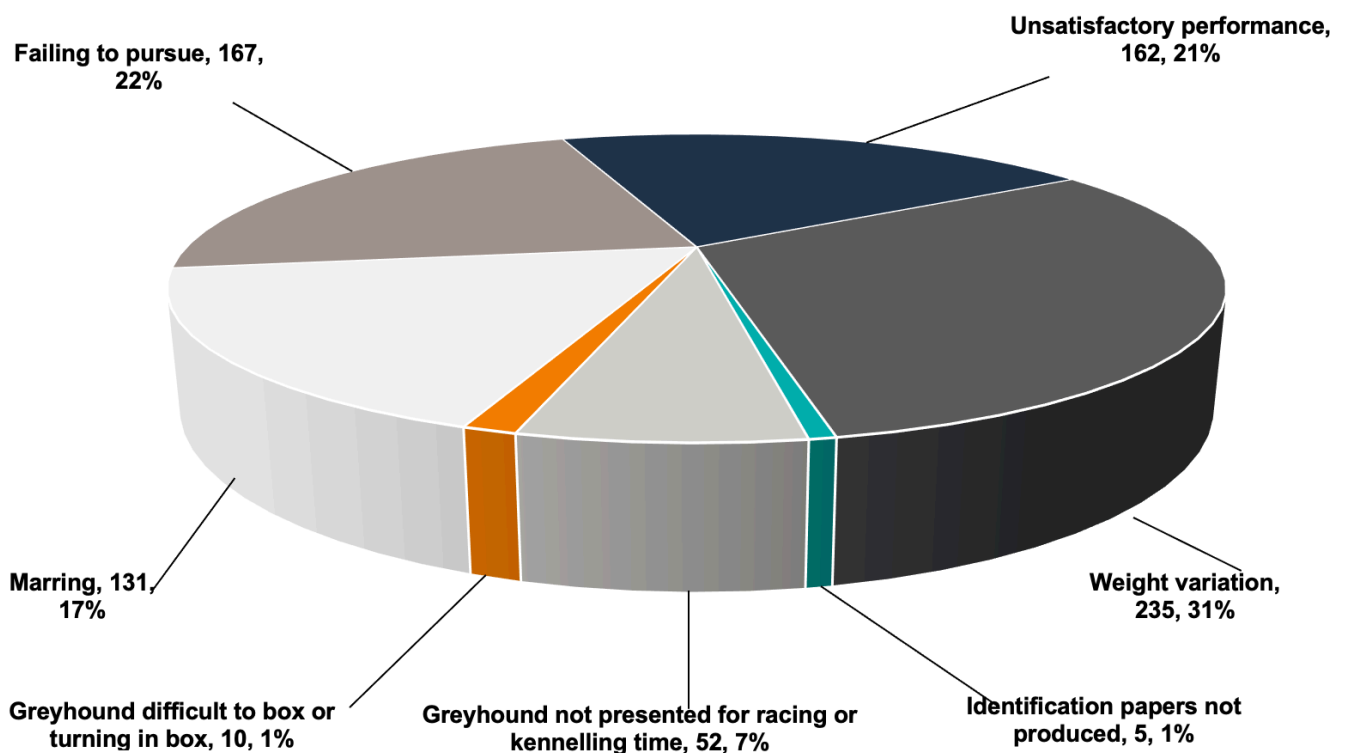


Figure 1: Common disciplinary actions taken at racetracks under the Greyhound Racing Rules

## PROHIBITED SUBSTANCES DETECTION PROGRAM

A key aspect of the Commission’s integrity program is the detection of prohibited substances in greyhounds. Racing Analytical Services Limited was the successful tenderer to conduct analysis of samples and exhibits collected by the Commission for the next 5 years.

In 2020/21, 6,583 race day swabs and 116 out of competition swabs were taken (Figure 2). With 85,716 race day starts during the reporting period, the sampling rate was 7.8%, a reduction on the last four financial years. This reduction in sampling rate is a result of the mitigation strategies employed to protect the health and safety NSW greyhound racing participants and officials during the COVID-19 outbreaks over the past two years which included limiting the amount of time participants were required to remain on course.

Of the race day swabs, 5,439 (83%) were taken post-race and 1,144 (17%) pre-race. Forty-seven swabs tested positive for a prohibited substance, a rate of 0.7% of all swabbed starters, which is lower than the 1.0% average rate over the previous 12 years.

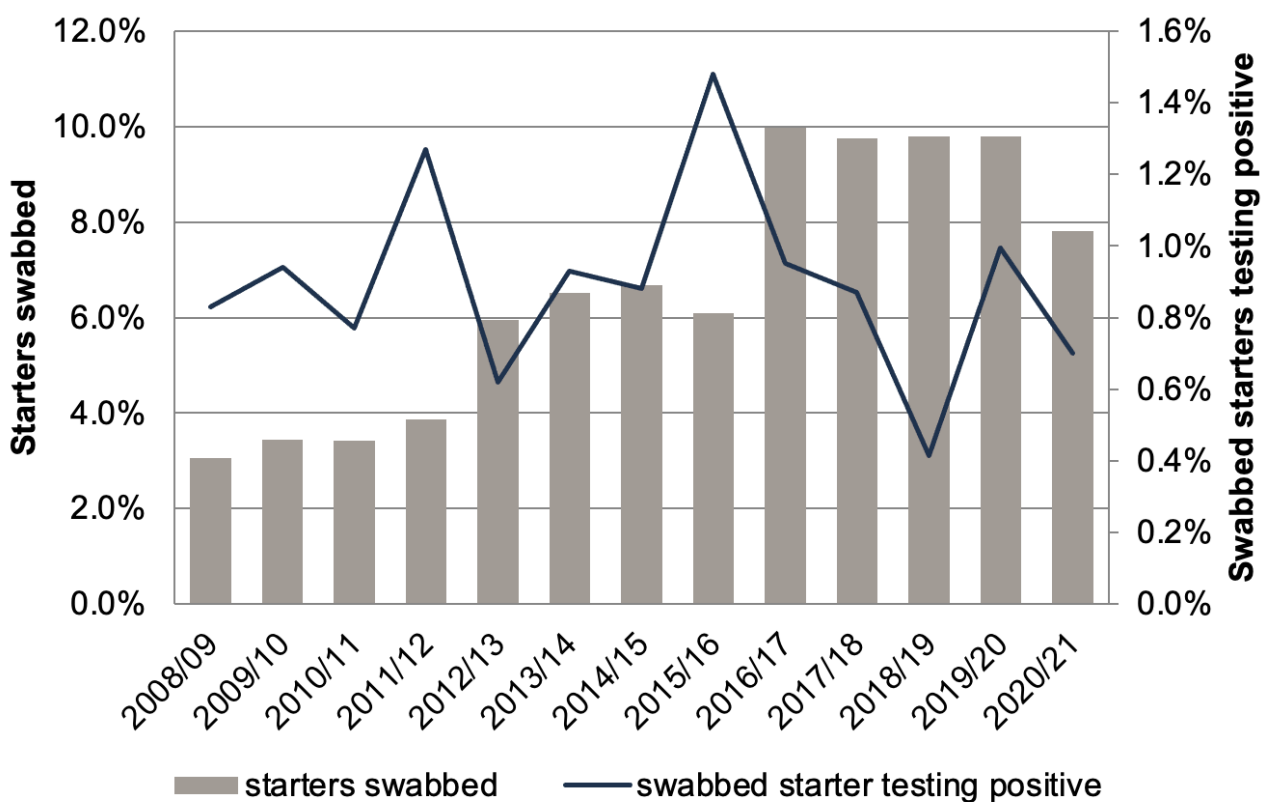


Figure 2: Swabbing numbers and positives over thirteen years

## THRESHOLD WARNINGS FOR COBALT AND ARSENIC

The Commission continued to assist the industry by notifying trainers if samples taken from their greyhounds returned levels of cobalt and arsenic which approach the threshold but are still under the thresholds permitted in the Rules. The Commission issued six arsenic and one cobalt threshold notifications during 2020/21.



## REPORTS OF POTENTIAL NON-COMPLIANCE

The Commission received and assessed 206 externally initiated reports of potential non-compliance and wrongdoing, of which 42% (86) concerned animal welfare and Greyhound Welfare Code of Practice matters, and 27% (56) concerned misconduct of participants (Figure 3). Breaches of the rehoming policy (14% of reports), which previously were included with animal welfare matters or participant misconduct, are reported separately this year.

An additional 251 reports were raised internally from compliance, audit and monitoring activities. Twenty per cent (50 reports) relate to racing integrity and wagering, more than double the number in previous years, as a result of the Commission dedicating increased resources to this area.

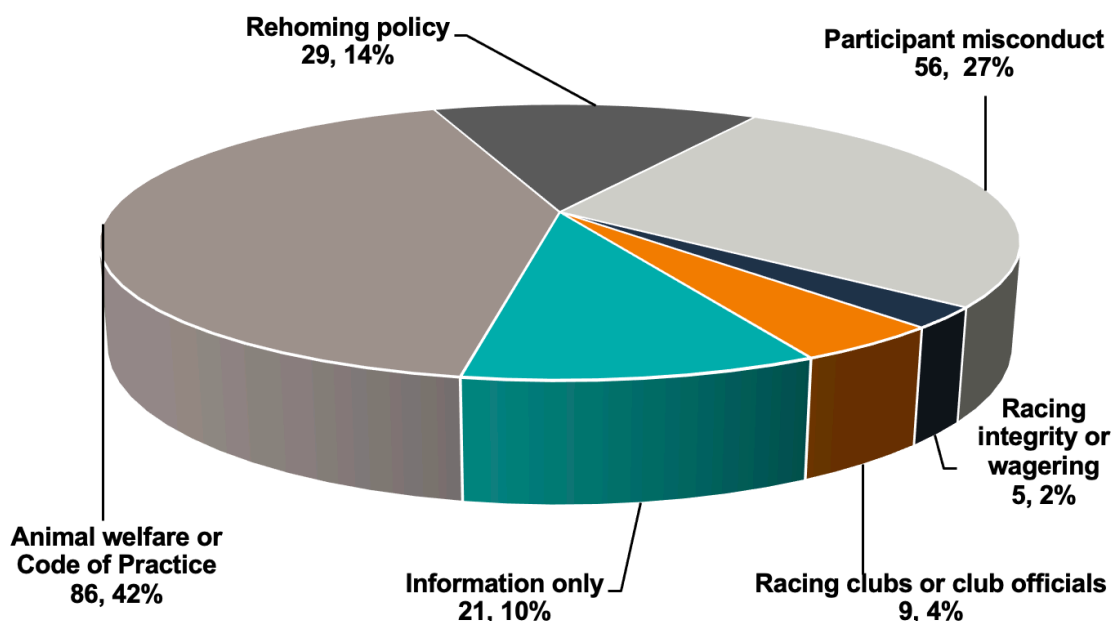


Figure 3: Subject of reports 2020/21 (n=206)

## INVESTIGATIONS

Significant investigations conducted by the Commission this year included:

- Alleged failures to provide veterinary treatment to greyhounds with fractures and open wounds.
- The use of pin firing on racing greyhounds.
- The unsatisfactory transport of greyhounds, resulting in their distress and suffering.
- The accidental death of greyhounds suspected to have been caused by simultaneous treatment with an off-label worming treatment and a flea control product.
- Wagering and betting investigations into matters such as participants betting to lose, and club officials engaging in betting activities in relation to events at which they are officiating.
- Participant misconduct including abuse and assault of Commission staff and club officials.
- Alleged live baiting and the possession and use of non-approved lures.
- Positive swabs and possession of permanently banned prohibited substances.

Reports of alleged wrongdoing are assessed by the inspections team except for reports about Commission staff, which are referred to the Internal Complaints Panel. Any reports that relate to matters that fall outside the Commission's jurisdiction are referred to the appropriate agencies.

## DISCIPLINARY MATTERS

In 2021 the Commission introduced a new model of decision-making in relation to disciplinary matters with a view to streamlining its disciplinary processes. Where previously disciplinary matters were determined by the Chief Executive Officer, in February 2021 the Commission introduced an Integrity Hearings Panel to determine matters where the likely penalty outcome will not exceed 12 months. The Commissioners determine more serious matters where the penalty outcome is likely to exceed 12 months.

The Integrity Hearing Panel has three members, one from each of the Commission's legal, compliance, and stewarding teams, and provides for better processing of disciplinary matters. The Commission has published a Disciplinary Action Guide which sets out the steps in the Commission's disciplinary process.

The 186 charges issued by the Commission were reflected in 88 separate disciplinary matters. Of these, 69 disciplinary matters were finalised in the 2020/21 reporting period. The remaining 19 disciplinary matters were finalised after the end of the reporting period.

The Commission may take interim action against a participant if it considers that the participant's continued involvement in the industry whilst their disciplinary matters are determined presents an unacceptable risk to welfare or integrity. During the reporting period, the Commission took interim action against 13 participants.

## APPEAL AND INTERNAL REVIEW OF COMMISSION DECISIONS

There are two avenues of appeal for participants who are subject to disciplinary action or refused registration by the Commission. The Racing Appeals Tribunal (RAT) is an independent statutory body established under the *Racing Appeals Tribunal Act 1983* and determines appeals from all three racing codes in NSW. Seventeen greyhound racing matters were appealed to the RAT during the reporting period. Of these, six were upheld, five were dismissed, two were in part dismissed and in part upheld, while two were withdrawn by the participants. In one case the RAT determined that it did not have jurisdiction to hear the appeal, and one appeal was yet to be finalised at the end of the reporting period.

Participants may also request an internal review by the Commission. An internal review is conducted by a reviewer who was not substantially involved in making the original decision. Six internal reviews were determined during the reporting period. In four cases the original decision was confirmed, in one the decision was varied, and one decision was revoked.

All RAT and internal review decisions are published on the Commission's website.

## REGISTRATION ASSESSMENT PROGRAM

During the reporting period, the Commission introduced the Registration Assessment Program which requires new applicants for registration to complete competency requirements. Introduction of competency requirements for people seeking to enter the NSW greyhound racing industry was a key recommendation of the 2017 Greyhound Industry Reform Panel and will contribute to improved standards across the industry.

The Registration Assessment Program is being introduced progressively, with pilot testing introduced on a voluntary basis in March 2021. Following positive evaluation of the pilot, in July 2021 testing became compulsory for all new and upgrading applicants for registration as a greyhound breeder, attendant, owner trainer or public trainer. These registration types comprise the majority of participant categories, and competency requirements for remaining categories of registration will be introduced progressively over 2021/22.

## LEGISLATIVE AND RULE CHANGES

No changes were made to the *Greyhound Racing Act 2017* during the reporting period.

Following introduction of the *Greyhound Racing Regulation 2019*, a small number of implementation issues were identified which were addressed by minor amendments made in December 2020.

No changes were made to the Greyhound Racing Rules in 2020/21.

# PUBLIC CONFIDENCE AND CUSTOMER SERVICE

The third of the three principal objectives of the Commission under the Act is to maintain public confidence in the greyhound racing industry.

Genuine public confidence in greyhound racing can only be built by demonstrating high standards of welfare, integrity, and compliance within the industry. Achieving those standards requires the industry and the Commission to work cooperatively, and for the Commission to support the industry by:

- being a trusted, fair, firm and impartial regulator
- providing excellent customer service
- listening and responding to participant feedback.

## COMMITMENT TO CUSTOMER SERVICE

The Commission is committed to improving the way that it supports and services the industry. At the beginning of 2020 the Commission commenced an ongoing process of surveying its customers. In the 2020/21 financial year 1,083 participants completed the customer service survey following an interaction with the Commission. The survey indicated 87% satisfaction with the Commission's services.

While this was a pleasing result, the Commission will continue to look to implement service improvements that will increase our customer satisfaction to even higher levels.

## TRANSPARENT REPORTING

The Commission provides regular, accurate and transparent public reports on key measures of greyhound welfare and integrity, and information for participants about veterinary, racing, integrity, and registration matters in these forms:

- Stewards' Reports published daily at [thedogs.com.au](http://thedogs.com.au)
- Breeding services reported monthly
- Litters and whelpings reported monthly
- Greyhound injury analysis and recommendations published quarterly
- Retirement and end of life statistics published quarterly
- The number of registered greyhounds published annually.

## 2021 REGISTRATION RENEWAL PROGRAM

The Commission conducted a registration renewal program between March and June 2021. This was the first time that greyhound owners were required to renew their registration and enabled the Commission to remove outdated and incorrect information to provide an accurate count of industry participants.

The renewal program also transitioned the industry to a 'day of birth' registration model in which the participant's registration renewal date is their birthday. By spreading renewal dates across the year, participants will benefit from a faster renewal process. Participants will also be able to select a one year or three year registration period, with a three year registration providing a 30% savings in registration fees.

## COMMUNICATION AND CONSULTATION

The Commission's website is the central hub of information that supports communications targeting industry participants, stakeholders, and the general public. Other communication channels used by the Commission include the 'Information for GWIC Participants' Facebook group, Twitter, LinkedIn, SMS, email and direct mail.

Thirty-seven industry updates were published to the Commission's website in 2020/21. The updates cover a range of topics including greyhound health alerts and advice, reminders about rules and policies, outcomes of investigations and inquiries, and information about projects and other initiatives.

This year the Commission added a link on the website to information regarding the current COVID-19 protocols and how they affect greyhound racing in NSW, including changes to protocols as they occur, frequently asked questions and signage for clubs. Seventeen industry updates about COVID-19 were published in 2020/21.

Direct communications through email and postcode-specific SMS have been used to inform participants about opportunities to renew their registration at tracks, COVID-19 protocols, race abandonments and other location-specific events.

Commission staff made 48 track visits between March and June in 2021 to assist industry participants with their registration renewals, and to answer questions about the new NSW Greyhound Welfare Code of Practice.

Track visits are a key component of the Commission's engagement strategy, providing friendly one-on-one assistance to participants. It is also a great way for office-based staff to further develop their understanding of race day operations and industry issues, engage with field-based staff and strengthen their relationships with industry participants.

The Commission's industry consultation mechanisms this year included:

- Monthly meetings with GRNSW and GBOTA
- Regular discussion with officials of GRNSW on specific topics such as injury, data, and track condition
- Regular meetings with Greyhound Clubs NSW and the Australian Workers' Union
- Biannual meetings with the board directors of GBOTA and regular discussions with GBOTA staff
- Informal discussions with industry participants
- Quarterly meetings of the Greyhound Industry Animal Welfare Committee.

## **GWIC INDUSTRY PARTICIPANT ADVISORY COUNCIL**

This year the Commission established the GWIC Industry Participant Advisory Council (GIPAC) to seek advice and expertise from grassroots industry participants about the Commission's work.

The eight GIPAC members are all experienced participants who are currently actively engaged in the industry, and include breeders, trainers, owners and track managers. They meet monthly to provide feedback on existing and proposed policies, rules and operations. The terms of reference and minutes of each meeting are published on the Commission's website so that the wider industry is informed of the GIPAC's work.

## **RELEASE OF GOVERNMENT INFORMATION**

In accordance with sections 25 and 26 of the *Government Information (Public Access) Act 2009 (GIPA)*, the Commission publishes in its Disclosure Log on the Commission's website details of information released in response to access applications that may be of interest to other members of the public.

Three applications under the GIPA Act were received and responded to during 2020/21. Statistical information relating to applications to the Commission is available at Appendix 3. The relatively low number of formal requests received under the GIPA Act may be a result of the Commission's policy of transparent and proactive reporting of information in relation to its functions and activities. Accordingly, those with an interest in the industry can access pertinent information without having to make formal GIPA Act requests.



The sustainability of greyhound racing in NSW partly depends on the Commission having the resources and business systems to do its job efficiently and effectively. The Commission's key resource is its staff.

The Commission continues to invest in the skills, capabilities and knowledge of staff to build a high-performing workforce, and to monitor employee well-being and performance.

A high performing workforce needs business systems that are fit for purpose. The Commission has invested in new data and reporting systems for registration, intelligence and compliance monitoring, and racetrack injury reporting.

This Annual Report details the Commission's third year of operations, and the organisation continues to grow and mature.

## NEW FUNDING MODEL

As part of the NSW Budget process, the Government approved a change to the funding model for the Commission commencing 1 July 2021. The new funding arrangements recognise the importance of the Commission being funded independently of the commercial arm of the industry, GRNSW.

The new funding model comprises:

- The Point of Consumption Tax received by Greyhound Racing NSW
- Funding support from Government
- Fee for service revenue received by the Commission
- The setting of future Commission budgets as part of the Government's budgetary process.

## INVESTMENT IN TRACKING AND MONITORING CAPABILITY

The Commission's Whole of Life Monitoring and Tracking Program will digitise many elements of the NSW greyhound racing industry that are currently paper based, making it easier, simpler, and quicker for participants, the Commission, and the industry to engage with one another and to improve greyhound welfare and integrity outcomes.

The Whole of Life Monitoring and Tracking Program will:

- Improve greyhound traceability by implementing an eTracking system which will make it easier and quicker for the Commission to regulate, track, assure and report on the welfare of greyhounds registered in NSW.
- Improve customer service by introducing a personalised, self-service portal where participants will have access to their greyhound racing, compliance, and welfare information, and be able to complete regular transactions online.
- Eliminate many duplicated and manual transactions and processes which are no longer required.

On 25 February 2021, Minister for Better Regulation and Innovation Kevin Anderson announced the NSW Government's \$3.6 million investment in the Commission's eTracking solution. Implementing a system that captures the whole-of-life location of greyhounds was one of the key recommendations of the Greyhound Industry Reform Panel accepted by the NSW Government.

The eTracking system will be the first component of the program to be implemented and will enable the Commission to have all greyhounds on the NSW register sighted, scanned, and accounted for annually or more frequently.

Scanning technology that the Commission has been refining over the past 18 months will be integrated to a new cloud-based technology platform to allow tracking to occur anywhere around the State, at any time of the day or night. The intention is to have the scanning technology at over 200 touchpoints through the state, including greyhound racing clubs, trial tracks, major breeders and public trainers, veterinarians with many industry clients, and at the Greyhounds As Pets Program and other rehoming organisations.

The approach will digitise the data capture, storage and retrieval process, making it automatic and easier to track the whereabouts of NSW registered greyhounds. Connecting to the new NSW Pet Registry, which the NSW Government is also investing in, will also be explored.

## INVESTMENT IN STAFF CAPABILITIES

In 2020/21 the investment priority has been improving the compliance skills and knowledge of swabbing officials, both Commission and Club appointed staff. Six swabbing courses were facilitated to ensure all swabbing officials have completed the swabbing certification.

Staff also attended these courses relevant to their roles:

- Mercer CED job evaluation and job analysis workshop
- An annual Stewards conference
- Training for On-track Veterinarians.



## PARTICIPANTS

The completion of the 2021 renewal program provided, for the first time, an accurate figure for participants registered within the NSW greyhound racing industry (Table 2). Prior to July 2018, owner registration was issued in perpetuity and the true number of active owners was unknown.

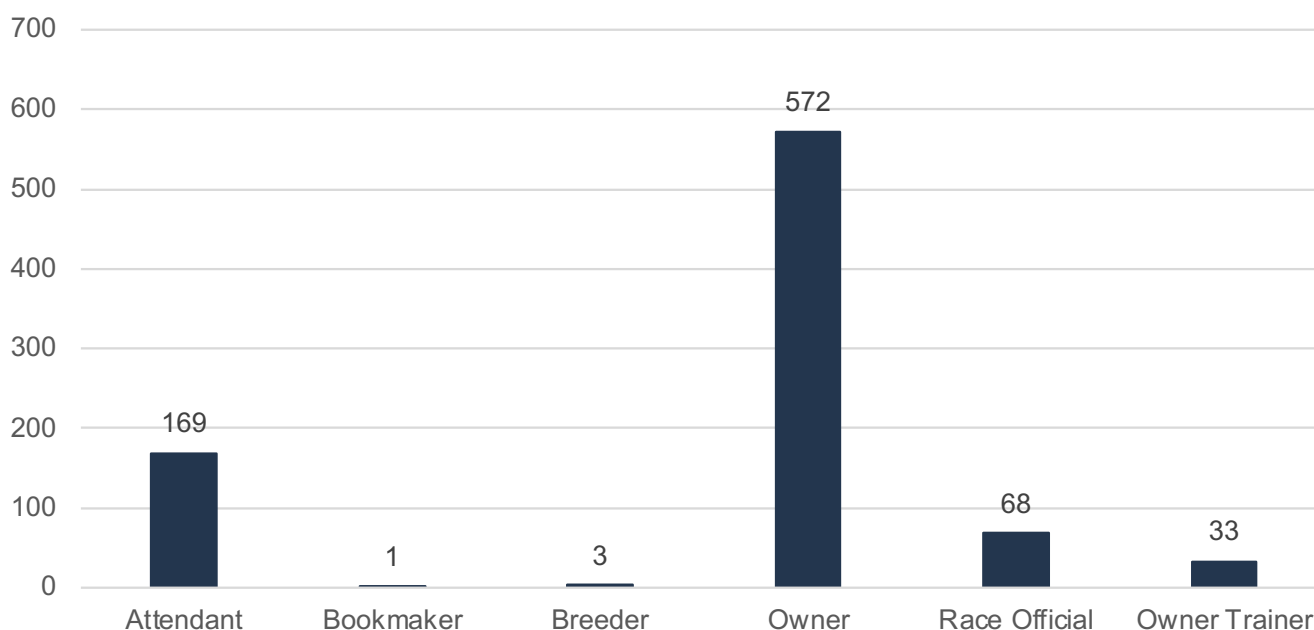
Most registration categories saw a small reduction in numbers, with some participants deciding to reduce the number of registrations held or retire from the industry.

**Table 2: Number of participants and registrations**

Registration category	Registered as at 30 June 2020	Registered as at 30 June 2021
Artificial Insemination Technician	11	3
Attendant	819	832
Bookmaker	29	25
Bookmaker Clerk	25	21
Breeder	996	960
Health Assistant	13	10
Owner Trainer	1,275	1,146
Public Trainer	1,075	982
Promoter	4	3
Race Official	382	303
Studmaster	43	46
Trial Track Proprietor	7	5
Owner	unknown	4,254
<b>Total registrations held<sup>1</sup></b>	<b>unknown</b>	<b>8,590</b>
<b>Total participants</b>	<b>unknown</b>	<b>4,732</b>

<sup>1</sup>Individual participants may hold multiple registrations

The Commission welcomed 731 new industry participants in 2020/21, of whom 107 registered in two or more categories. The majority registered as greyhound owners, while 169 registered as greyhound attendants and 68 as greyhound race officials (Figure 4).



**Figure 4: Number of registrations for new industry participants (Source: OneGov 6/9/2021)**

Sixty-one percent of participants are aged 40 to 69 years, and 22% are under 40 years old (Figure 5).

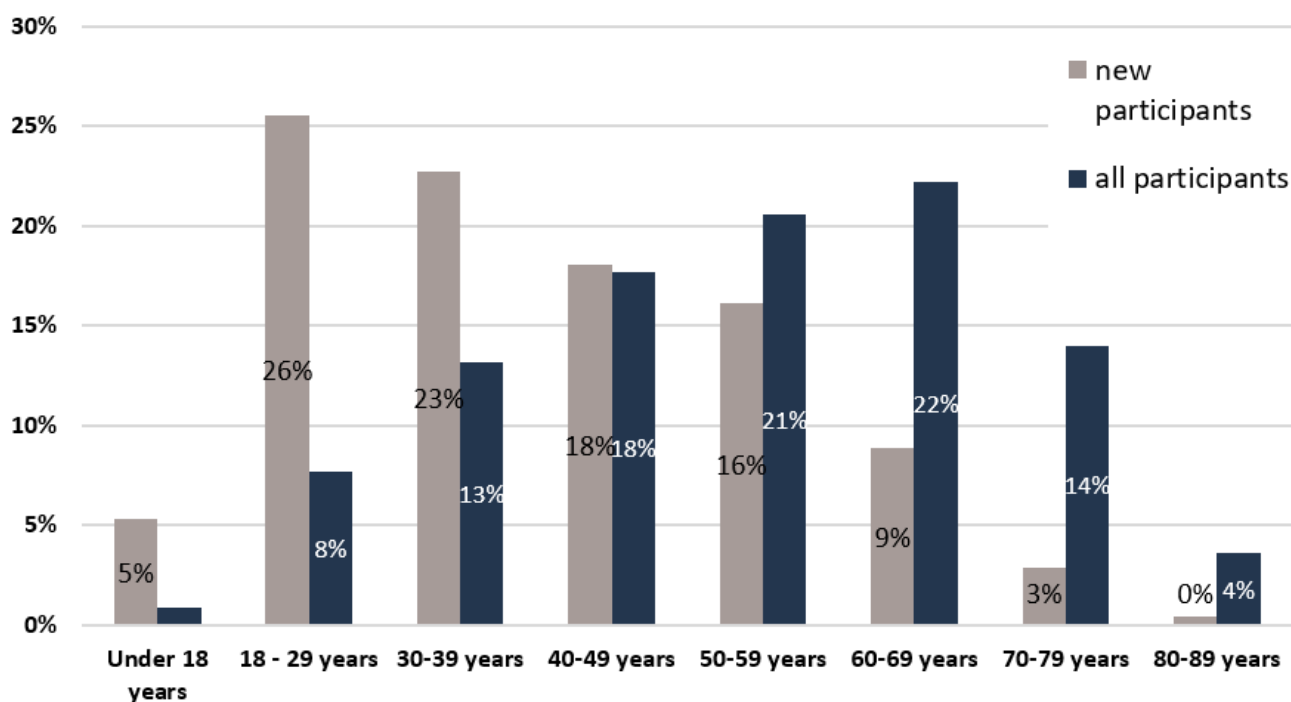


Figure 5: Age distribution of NSW greyhound industry participants

## RACING

Table 3: Racing activity in 2020/21

	Number
Racetracks operating	29
Race meetings held <sup>1</sup>	1,149
Races held <sup>1</sup>	11,847
Starters <sup>1,2</sup>	85,716
Individual greyhounds raced <sup>1,3</sup>	6,836
Greyhounds named for racing <sup>1,4</sup>	3,169

<sup>1</sup> OzChase

<sup>2</sup> Starters is the number of times a greyhound left a race starting box, where individual greyhounds are counted every time they race.

<sup>3</sup> Individual greyhounds raced is the number of greyhounds registered in any jurisdiction that raced in NSW; each greyhound is counted only once irrespective of how many times it raced.

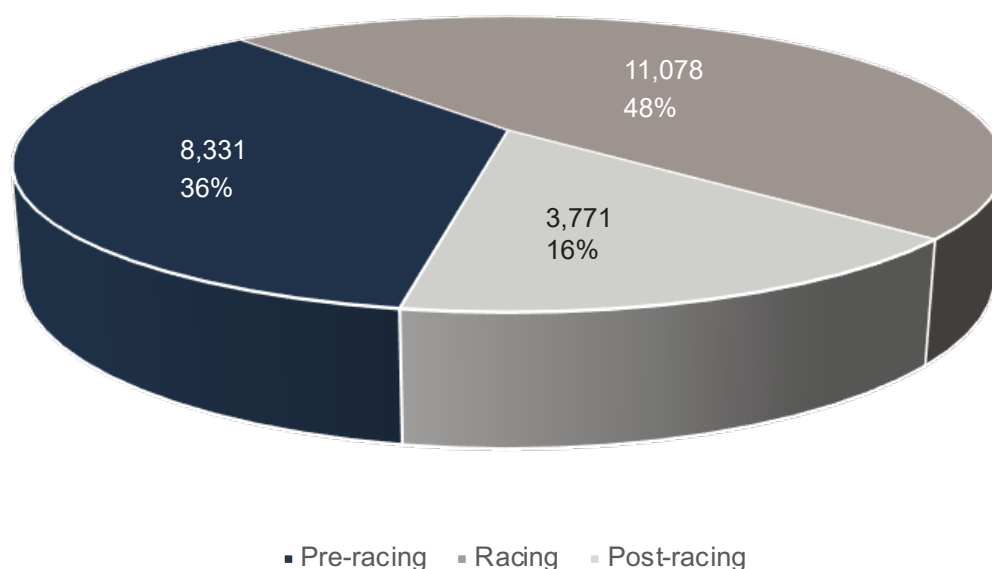
<sup>4</sup> Greyhounds named for racing is the number of greyhounds that received a racing name in 2020/21; naming is a key step in becoming eligible to race.

## GREYHOUND POPULATION

A greyhound is defined as a greyhound kept by a registered NSW greyhound racing industry participant. It does not include greyhounds owned by people outside the industry.

The industry greyhound population as at 4 August 2021 is estimated to be 23,180, of which 48% are registered for racing (Figure 6).





**Figure 6: Lifecycle stages of the currently registered greyhound population**

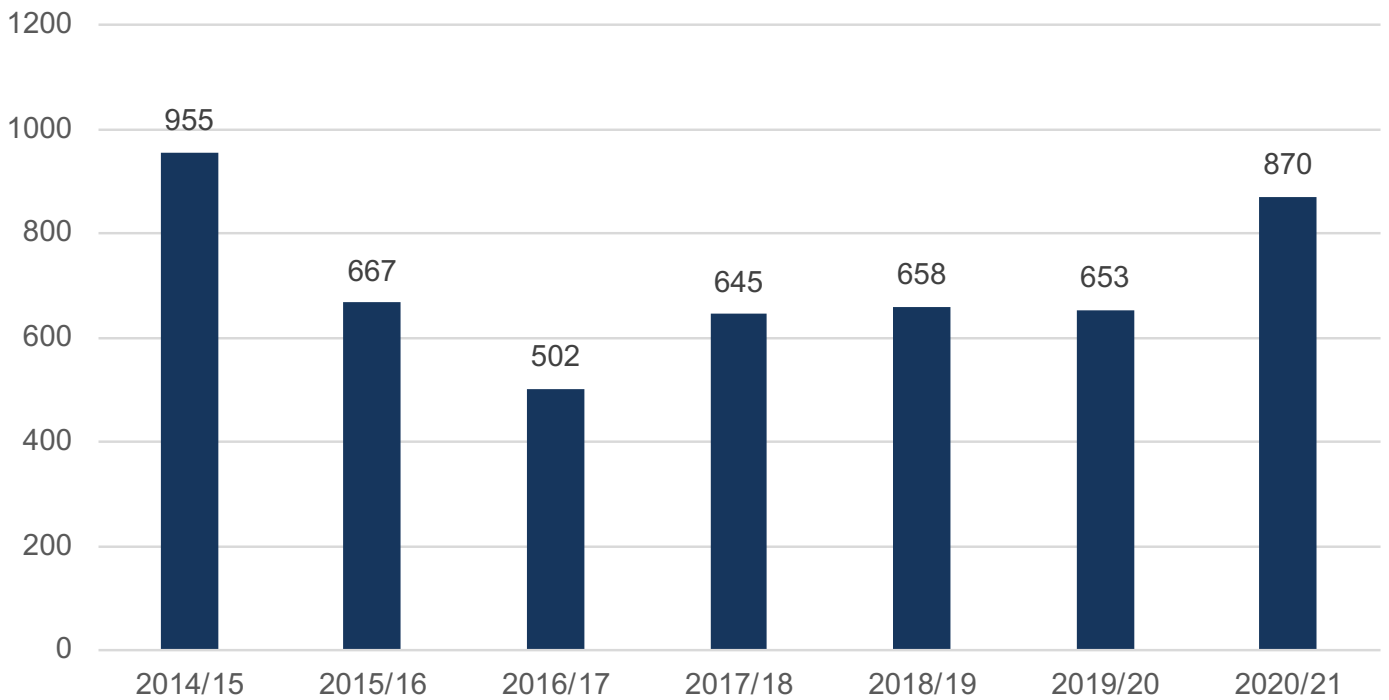
## BREEDING

A total of 870 breeding services conducted in 2020/21 were notified to the Commission (Table 4), a 33% increase on the previous year (Figure 7).

**Table 4: Greyhound services and whelpings in NSW in 2020/21**

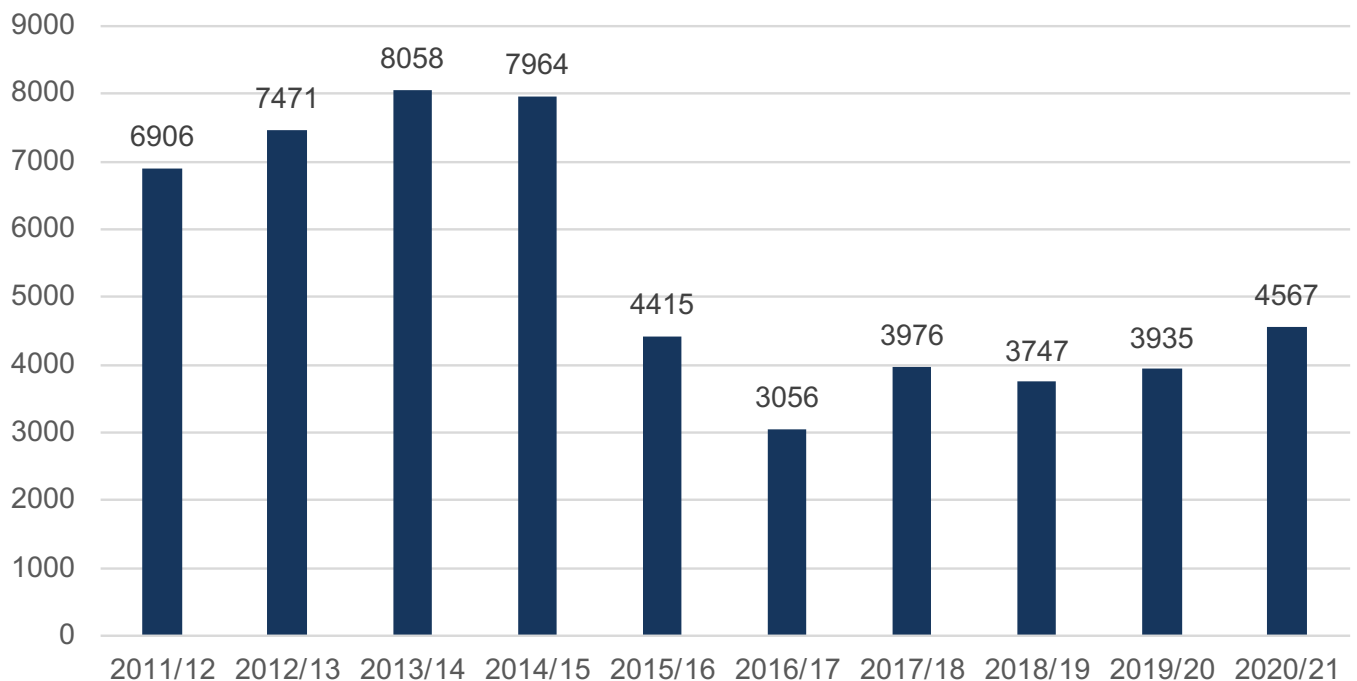
	Services	Litters	Female pups	Male pups	Total pups	Mean litter size
July	63	53	151	169	320	6.0
August	54	58	172	160	332	5.7
September	72	62	204	189	393	6.3
October	75	65	238	232	470	7.2
November	101	88	276	289	565	6.4
December	81	68	196	239	435	6.4
January	72	63	193	214	407	6.5
February	67	59	190	196	386	6.5
March	79	67	223	244	467	7.0
April	59	47	156	141	297	6.3
May	74	56	185	175	360	6.4
June	63	23	64	71	135	5.9
<b>Total</b>	<b>870</b>	<b>709</b>	<b>2,248</b>	<b>2,319</b>	<b>4,567</b>	<b>6.4</b>

(Source: OzChase 12 August 2021. Note that figures may vary from published monthly service and whelping reports due to late submissions of notifications.)



**Figure 7: Number of breeding services conducted in NSW from 2014/15 to 2020/21 (Source: OzChase 25/8/2020, 10/9/2020, 12/8/2021)**

The Commission was notified of 4,567 pups whelped in NSW in 2020/21 (Table 4), a 16% increase on the previous year (Figure 8).



**Figure 8: Number of pups whelped in NSW from 2011/12 to 2020/21 (Source: 2011/12 to 2017/18 from GRNSW annual reports; 2018/19 to 2019/20 from OzChase 10/9/2020; 2020/21 from OzChase 12/8/2021)**

## RACE INJURIES

Race injury numbers reported here do not include those recorded injuries which require no stand down period (formerly reported as Major I category).

In 2020/21, 5,260 post-race examinations of greyhounds were undertaken by on-track veterinarians and 2,420 were found to have injuries requiring a stand-down period from racing (Table 5), equal to 3% of race starters. The majority of race injuries reported (89.3%) required a stand down period of 42 days or fewer. Serious injuries which may have required surgery, were career ending or life ending (major II and catastrophic injuries) accounted for 10.6% of all injuries at a rate of 3 per 1,000 starts.

**Table 5: Number of greyhound racing injuries**

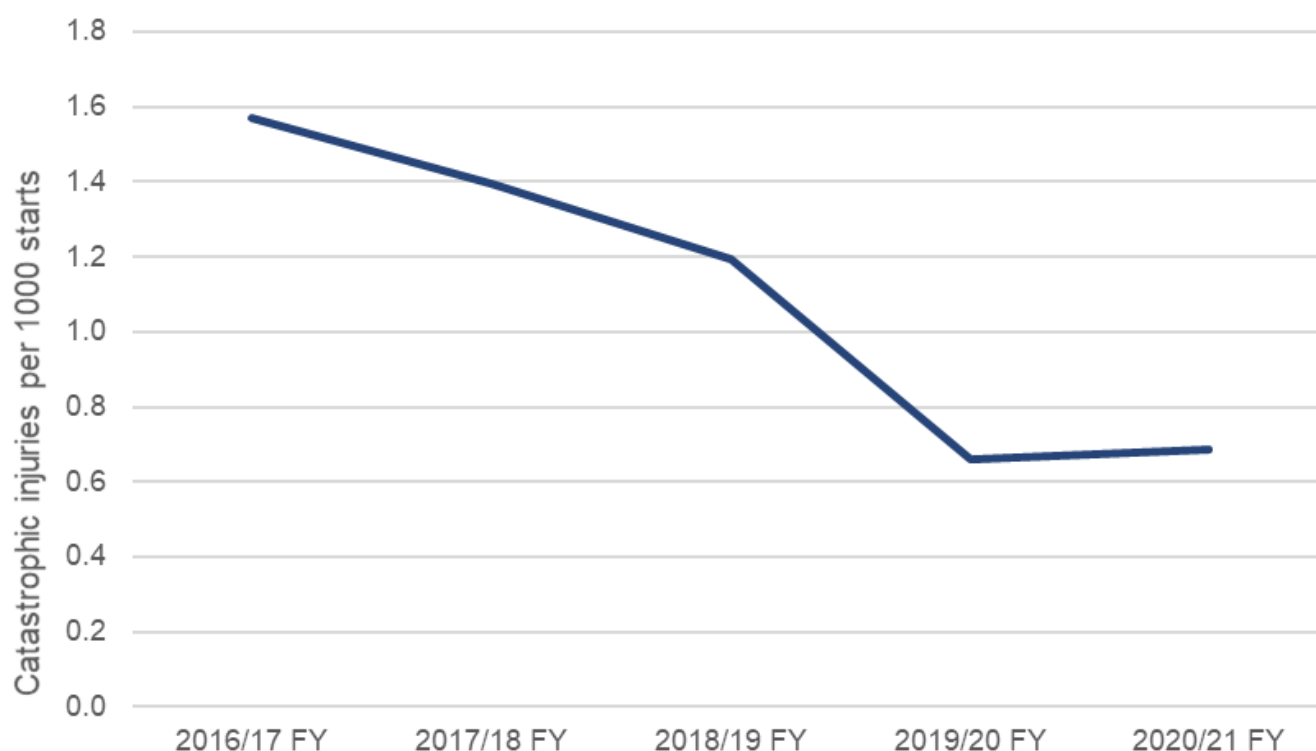
Injury category <sup>1</sup> and stand down period	Number <sup>2</sup>	Injuries per 1000 starts <sup>3</sup>	Proportion of all injuries
Minor - 1-10 days	1,089	12.7	45.0%
Medium - 14-21 days	778	9.1	32.1%
Major I - 28-42 days	296	3.5	12.2%
Major II - more than 42 days	198	2.3	8.2%
Catastrophic - euthanased or sudden death	59	0.7	2.4%
<b>Total</b>	<b>2,420</b>	<b>28.3</b>	<b>100%</b>

<sup>1</sup> Where an individual greyhound sustains injuries in more than one injury category, only the more severe category is used in reporting.

<sup>2</sup> Does not include examinations or injuries from trials, return-to-racing examinations or pre-race examinations.

<sup>3</sup> Injuries per 1000 starts is an industry standard for measuring the rate of injury

The rate of catastrophic injury (0.7 per 1,000 starts) was the same as 2019/20 following a 3-year decline (Figure 9).



**Figure 9: Annual rate of catastrophic racing injuries**

## RETIREMENT

The Commission was notified of 1,418 greyhound retirements that occurred in 2020/21 (Table 6), similar to the previous year. Notifications were also received for another two greyhound retirements which occurred prior to 1 July 2020\*.

Over one-quarter (28%) of retired greyhounds were retained by an industry participant as a pet or breeding greyhound and remain registered with GWIC. The majority of greyhounds were rehomed to non-participants via the Greyhounds as Pets program (24%) or another animal adoption or rescue organisation (32%).

**Table 6: Greyhound retirements reported in 2020/21**

Destination	Greyhounds	%
Retained by industry participant as pet or for breeding	403	28%
Rehomed privately by owner or trainer to a non-participant as a pet	229	16%
Accepted by Greyhounds As Pets	339	24%
Accepted by another animal adoption or rescue organisation	447	32%
Retired before 1 July 2020	2	0%
<b>Total</b>	<b>1,420</b>	<b>100%</b>

Source: OneGov 13/8/2021

## GREYHOUND MORTALITY

A total of 659 greyhound mortalities were reported 2020/21 (Table 7), of which 71% were the result of euthanasia. The most common reason for euthanasia was injury and illness, and the majority were conducted by private veterinarians.

Fifty-nine mortalities occurred during race meetings (four sudden deaths and 55 euthanasias conducted by on-track veterinarians).

**Table 7: Greyhound mortalities reported in 2020/21**

Mortality by type and cause <sup>1</sup>	Number	%
<b>Euthanasia</b>		
Medical Euthanasia - Injury	236	50.1%
Medical Euthanasia - Illness	195	41.4%
Medical Euthanasia - Emergency <sup>2</sup>	1	0.2%
Failure to Re-home	19	4%
Behaviourally unsuitable <sup>3</sup>	20	4.3%
<b>Euthanasia total</b>	<b>471</b>	<b>100%</b>
<b>Death</b>		
Injury or accident	69	37%
Illness, age or natural causes	119	63%
<b>Death total</b>	<b>188</b>	<b>100%</b>

<sup>1</sup> Includes euthanasia and sudden deaths at race meetings.

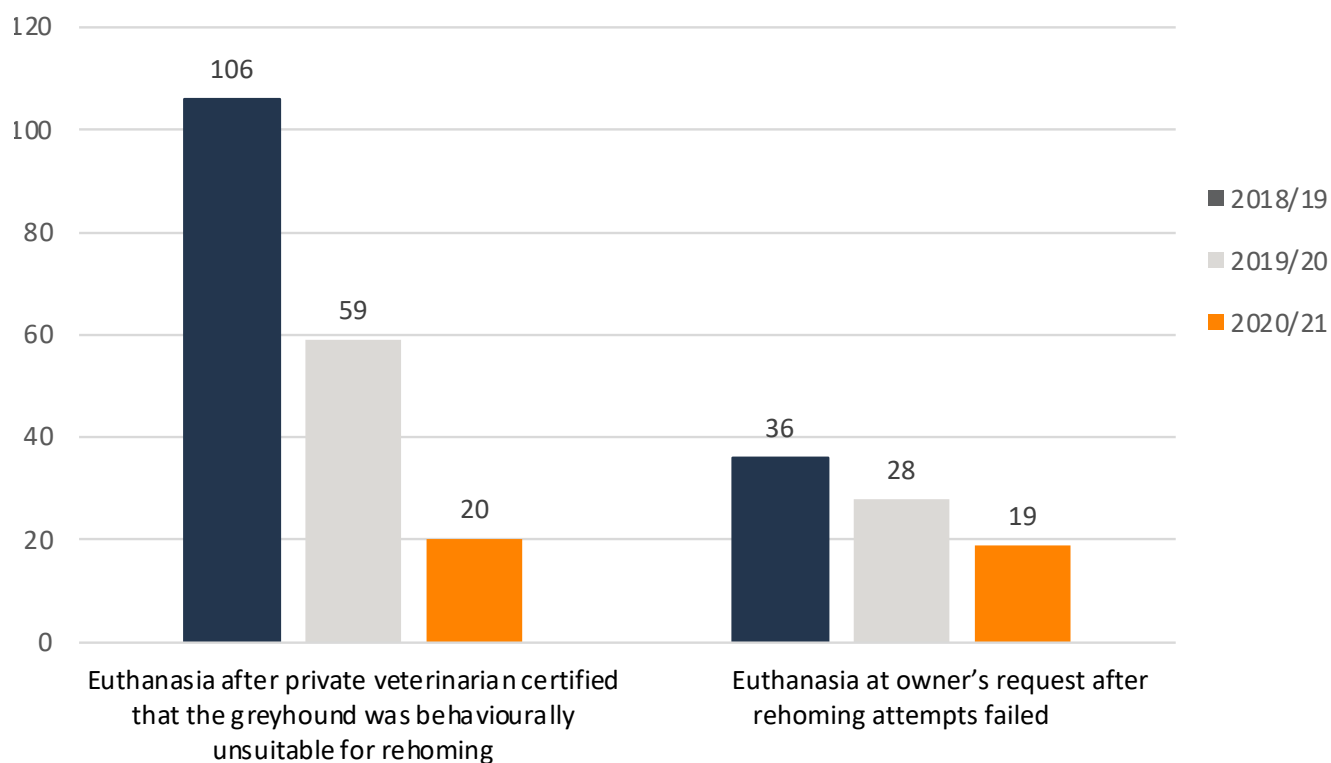
<sup>2</sup> The circumstances surrounding any emergency euthanasia are examined by the Commission to ensure that no breach of the Greyhound Rehoming Policy or the *Prevention of Cruelty to Animals Act 1979* has occurred.

<sup>3</sup> Euthanasia due to behavioural reasons is not currently permitted under the Greyhound Rehoming Policy. These cases are investigated to determine whether a breach of the policy has occurred.

Source: OneGov 13/8/2021.

\*Data presented here is based on information provided by participants to the Commission.

Euthanasia for non-medical reasons (behaviourally unsuitable and failure to rehome) has declined by 73% since 2018/19 (Figure 10), following changes to the Commission’s Greyhound Rehoming Policy in December 2019.

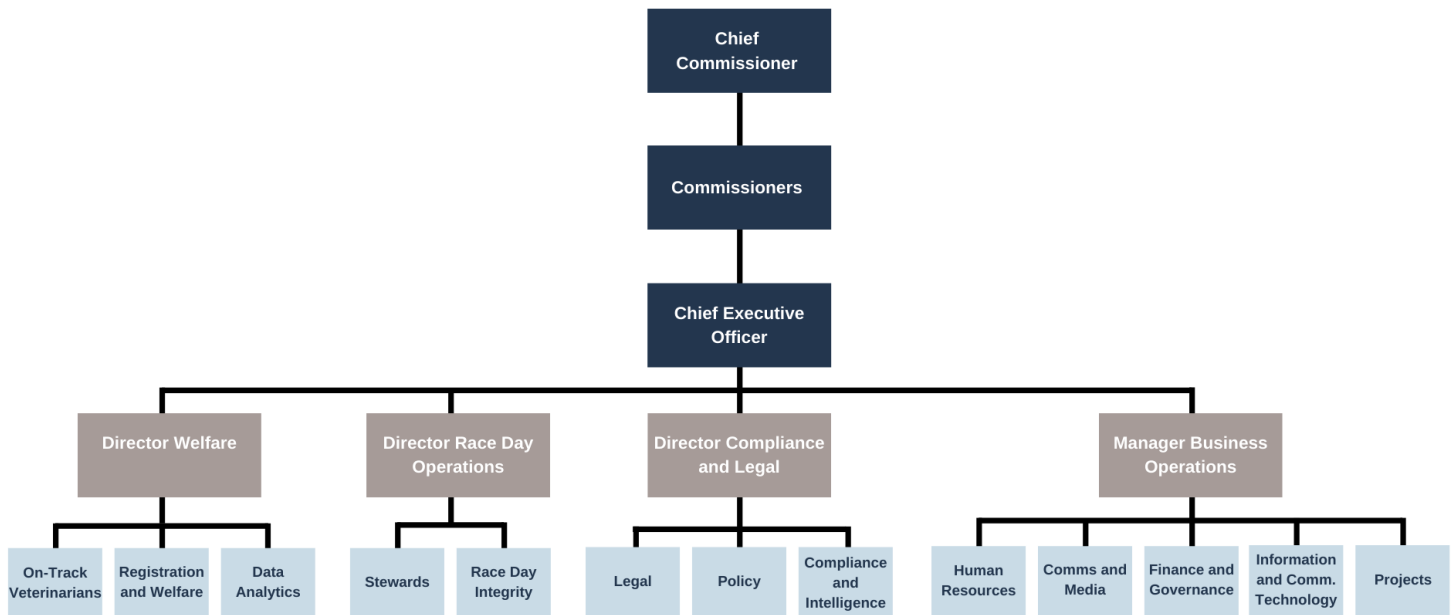


**Figure 10: Greyhound euthanasia for non-medical reasons**

## EXPORT OF NSW GREYHOUNDS

Two NSW greyhounds that were issued greyhound passports by Greyhounds Australasia in 2019/20 were exported in 2020/21 to Ireland for breeding.

# ORGANISATIONAL GOVERNANCE & PEOPLE



## OUR LEADERS

The Chief Commissioner and two Commissioners are appointed by the Governor on the recommendation of the Minister for Better Regulation and Innovation, the Hon Kevin Anderson. Inaugural Chief Executive Officer Ms Judy Lind departed the Commission in October 2020 after serving over 2.5 years in the role. Mr Steve Griffin was appointed to the position of Chief Executive Officer in April 2021.



### Chief Commissioner Alan Brown AM

A solicitor for 45 years, Alan specialised in banking, finance, property, and commercial law. During that period, he was the managing partner of several law firms. He was also the independent chair of Moss Capital Funds Management Limited, and a member of the advisory board of Moss Capital Pty Ltd before its listing on the ASX as Elanor Investments Limited. Alan retired from full-time legal practice in 2017.

Alan has a long association with thoroughbred racing. He held leadership roles in that industry from 1983 until 2014, principally with the Sydney Turf Club, Racing NSW, Racing Corp and the Australian Pattern Committee. He was also a director of the Australian Racing Board.

In addition, Alan has had a very longstanding exposure to greyhound racing. His grandfather bred and raced greyhounds with notable success, and Alan's son also raced greyhounds successfully.

In August 2017, the NSW Government appointed Alan as the Chief Commissioner of the newly established Greyhound Welfare and Integrity Commission for a 3-year term. Alan was reappointed in September 2020 for a further two-year term.

In 2019, Alan was appointed a Member of the Order of Australia for significant service to the thoroughbred racing industry.



### **Commissioner Chris Wheeler PSM**

Chris is a former Deputy NSW Ombudsman. He has longstanding experience in complaint handling and investigations, as well as extensive experience in management and public administration. Chris is a town planner and lawyer who has worked in a variety of roles in State and local government in NSW and Victoria. He has also worked as a solicitor in the private sector.

Chris was appointed as a Commissioner for the Greyhound Welfare and Integrity Commission for a two-year term in October 2019.



### **Commissioner Peter Collins**

Peter has a diverse professional background in aviation, travel, and general management. For 27 years he worked in the Qantas aviation and travel businesses, including as CEO of the Qantas-owned Jetset Travelworld. Peter also has experience in the sport and not-for-profit sectors. Peter has qualifications in Economics and Business and is a graduate of the Australian Institute of Company Directors and has served on several boards.

Peter was appointed as a Commissioner for a two-year term in October 2019.



### **Chief Executive Officer Steve Griffin**

Steve Griffin has over 30 years experience in senior leadership roles within the NSW and Queensland public service, particularly within a regulatory context.

He began his career with the NSW Police Force in 1985 where he was member of the Drug Enforcement Agency, Organised Crime Unit, National Crime Authority, and Internal Affairs. He left the Police Force in 1998 having attained the rank of Detective Senior Sergeant and joined the newly formed NSW Fair Trading, helping to establish a compliance branch, before moving on to oversee the NSW Department of Corrective Services as Director of the Office of the Inspector General of Corrective Services, including a term as Acting Inspector General.

Steve later returned to NSW Fair Trading to assist in establishing the NSW Home Building Service and later, as Deputy Commissioner of NSW Fair Trading, led the national harmonisation of consumer affairs regulation. As Deputy CEO of Service NSW Steve went on to play a leading role in establishing a world leading one-stop-shop for Government services before taking up the position as Commissioner (CEO) of the Queensland Building & Construction Commission.

Steve has also managed his own consultancy business, primarily helping government agencies to implement transformational change.

## **MANAGEMENT GROUPS AND COMMITTEES**

The Commissioners and Chief Executive Officer were supported in their roles by management groups and committees.

### **Executive Leadership Team**

Comprising the Chief Executive Officer, Director Compliance and Legal, Director Welfare and Director Race Day Operations, this group met weekly to monitor progress, identify risks, and provide strategic advice to the Chief Commissioner and Commissioners.

## Senior Leadership Team

Comprising the Chief Executive Officer, Director Compliance and Legal, Director Welfare, Director Race Day Operations, and leaders of veterinary services, compliance, stewards, policy, communications, customer service, business operations, finance and human resources teams, this group met weekly to monitor progress, identify risks, and provide strategic advice to the Chief Executive Officer.

## Workplace Health and Safety Committee

This committee advised the Chief Executive Officer and Commissioners on all aspects of workplace health and safety, with particular attention to risks for field-based staff such as compliance, stewards and veterinarians.

## Project Implementation Steering Committee

Comprising the Chief Executive Officer, Director Compliance and Legal, Director Welfare, Director Race Day Operations and Manager Business Operations, this group met monthly to track progress on a wide range of projects aligned with the Strategic Plan, aimed at improving all aspects of customer service, data management, animal welfare reform and racing integrity.

## Internal Complaints Panel

Comprising the Commissioner, Director Compliance and Legal, Director Animal Welfare and Human Resources, this group investigated complaints against staff according to the Commission's Misconduct & Complaint Handling Policy.

## Tracking and Monitoring Steering Committee

Comprising the Chief Commissioner, Commissioners, Chief Executive Officer, Director Compliance and Legal, Director Race Day Operations, Director Welfare, DSC Portfolio Manager CIO ICT PM&PS – Strategy, Manager Business Operations and Senior Accountant, this group provides guidance and advice on program and project issues and risks, making careful decisions about program issues and risks while considering implications to the organisation, reputation, resources, and cost.

## EXECUTIVE OFFICERS

Members of the Commission's executive team are employed under individual Public Sector Senior Executive employment contracts, the terms of which provide for regular performance assessment.

**Table 8: Diversity and earnings of senior executive and Commissioners at 30 June 2021**

	Range set by SOORT	2020/21			2019/20		
		Average earnings	Female	Male	Average earnings	Female	Male
Band 4	-	-	-	-	-	-	-
Band 3	-	-	-	-	-	-	-
Band 2 <sup>1</sup>	\$274,700- \$345,550	\$271,358	0	2	\$261,253	1	1
Band 1 <sup>2</sup>	\$192,600- \$274,700	\$155,606	1	4	\$159,856	1	4

<sup>1</sup>The Chief Commissioner was appointed on a part-time basis at 0.6 FTE at an actual annual cost of \$208,068 in 2020/21 and \$222,165 2019/20. These amounts include all entitlements including superannuation and leave.

<sup>2</sup>All Commissioners were appointed on a part-time bases as 0.2 FTE at an actual annual cost of \$103,798 in 2020/21 and \$91,138 in 2019/20. These amounts include all entitlements including superannuation and leave.

**Table 9: Senior executive employee remuneration costs as a percentage of all employee costs**

	2020/21	2019/20
Senior executive percentage compared to total employee costs	12.9%	13.5%



**Table 10: Number and diversity of non-executive officers as at 30 June**

2020/21 (headcount)				
	Female	Male	Not identified	Total
Welfare and race day	16	32	0	48
Compliance and legal	10	7	0	17
Business operations	6	6	0	12
<b>Total</b>	<b>32</b>	<b>45</b>	<b>0</b>	<b>77</b>
2019/20				
	Female	Male	Not identified	Total
Welfare and race day integrity	8	27	0	35
Integrity, compliance and enforcement	6	8	0	14
Strategic reform and policy, customer service and business operations	21	5	0	26
<b>Total</b>	<b>35</b>	<b>40</b>	<b>0</b>	<b>75</b>
2018/19				
	Female	Male	Not identified	Total
Welfare and race day integrity	8	25	0	33
Integrity, compliance and enforcement	8	5	0	13
Strategic reform and policy, customer service and business operations	21	4	0	24
<b>Total</b>	<b>36</b>	<b>34</b>	<b>0</b>	<b>70</b>
2017/18				
	Female	Male	Not identified	Total
Business operations, compliance and strategic reform	13	9	0	22
Race day welfare and integrity functions	0	3	0	3
<b>Total</b>	<b>13</b>	<b>12</b>	<b>0</b>	<b>25</b>

## NON-EXECUTIVE OFFICERS

Officers of the Commission are employed under the *Government Sector Employment Act 2013* and the *Crown Employees (Public Services Conditions of Employment) Reviewed Award 2009*.

## EMPLOYMENT CONDITIONS

All roles in the Commission were recruited in accordance with the *Government Sector Employment Act 2013* and *Government Sector Employment Rules 2014*. All recruitment to the Commission was merit-based.

As a condition of employment, the Commission's Code of Ethics and Conduct requires all staff to demonstrate ethical behaviours and comply with the requirements of the *Privacy and Personal Information Protection Act 1998*.

## WORKFORCE DIVERSITY

At 30 June 2021, the Commission's gender diversity had declined from 51% female in its first year of operation to 41.5% among non-executive officers, and from 50% to 14% at the executive and Commissioner level.

The Commission did not develop its own workforce diversity strategy, disability inclusion action plan, or a multicultural policies and services program during 2020/21. On 1 July 2019 the Commission became part of the Department of Customer Service cluster and refers to the Department's policies for these matters.

## WORK HEALTH AND SAFETY

Seven work health and safety incidents were reported. There were no prosecutions under the *Work Health and Safety Act 2011*.

**Table 11: Reported work health and safety incidents**

Type of notification	Number	%	Reported within 24 hours
Injury/Illness	1	15%	100%
Dangerous occurrence	6	85%	100%
Hazard / damage	0	0%	100%
Near miss	0	0%	100%

## HUMAN RESOURCES POLICIES

In 2020/21 the Commission implemented the below policies and procedures for staff:

- revised induction checklist for all new starters
- updated Code of Ethics and Conduct
- updated recruitment and selection process.



# FINANCIAL PERFORMANCE

The Commission's financial statements present the financial performance and the position of the Commission for the year to 30 June 2021.

## FUNDING

The Commission's sources of funding for the year to 30 June 2021 comprised payments from GRNSW as required under its operating licence, a State Government grant, funding from the point of consumption tax on wagering, and own-source revenue such as registration fees.

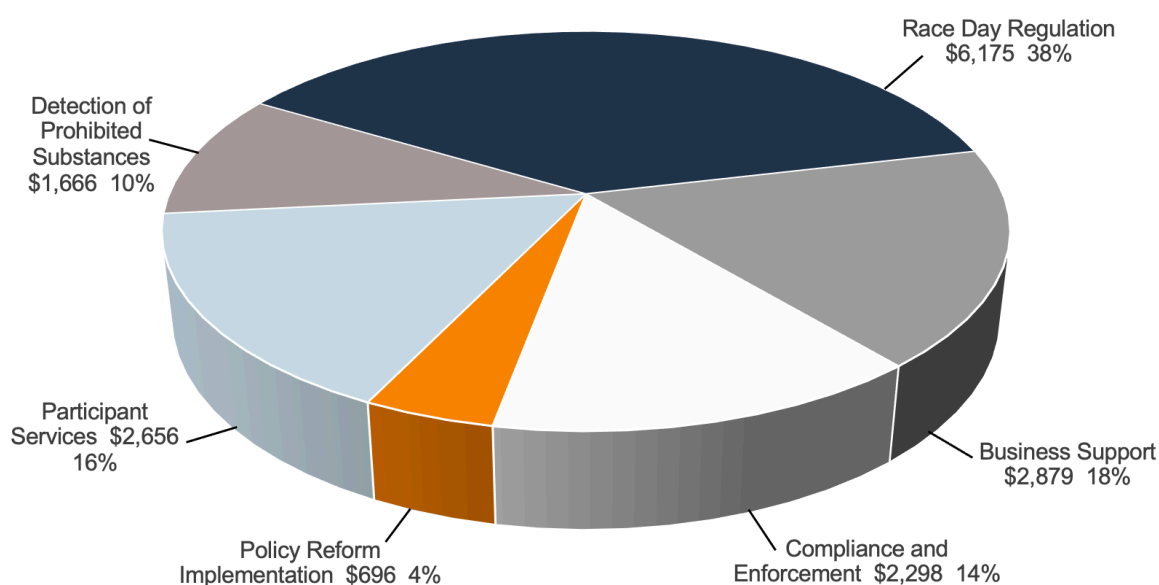
**Table 12: Summary of income**

	2020/21 (\$'000)	2019/20 (\$'000)	2018/19 (\$'000)
Greyhound Racing NSW	10,880	8,403	9,187
State Government grant	1,000	3,000	4,500
Point of consumption tax on wagering	3,985	4,000	2,000
Dept. of Industry additional grant as an outcome of the Joint Working Group process	-	-	701
In kind contribution from Dept. of Industry	-	-	533
In kind contribution from Dept. Customer Service	292	-	-
Registration fees	264	658	324
Other	2	2	2
Acceptance by the Crown entity of employee benefits and other liabilities	58	257	496
<b>Total funding and revenue, cash and non-cash</b>	<b>16,481</b>	<b>16,320</b>	<b>17,743</b>

## EXPENDITURE

The Commission's cash expenditure in the year ended 30 June 2021 totalled \$16.4 million. People-related expenditure (including employee-related expenditure and contractor costs) is the largest expense type, accounting for \$11.4 million or 69% of total expenditure. Payments to an accredited testing laboratory for analysis of samples from racing greyhounds is the second largest expense category, amounting to \$1.3 million or 8% of expenditure.

The Commission's expenditure of \$16.4 million according to key program categories is shown in Figure 11.



**Figure 11: Expenditure according to key program categories (\$'000)**

In April 2021 a working group was established with representation from NSW Treasury, Office of Racing and the Commission in order to make recommendations to the Treasurer and Minister for Better Regulation and Innovation relating to the Commission's budget needs for 2021/22, sources of funding, monitoring and mitigation of risks and further work necessary to determine an effective funding model for future years.

After analysis of the Commission's costs and reporting framework, the working group reported that the costs of the Commission were reasonable for the functions that it is required to perform, and that the current reporting framework for the Commission is robust and appropriate.

## **FINANCIAL POSITION**

At 30 June 2021 the Commission held a cash balance of \$1.6 million compared to \$1.2 million in the prior year. The Commission also had payables totalling \$1.1 million relating to unpaid invoices and accrued expenses and salaries.



## INDEPENDENT AUDITOR'S REPORT

### Greyhound Welfare and Integrity Commission

To Members of the New South Wales Parliament

### Opinion

I have audited the accompanying financial statements of the Greyhound Welfare and Integrity Commission (the Commission), which comprise the Statement by the Chief Commissioner and Chief Executive Officer, the Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information of the Commission and the consolidated entity. The consolidated entity comprises the Commission and the entities it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the financial position, financial performance and cash flows of the Commission and the consolidated entity.

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Commission and the consolidated entity in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

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

## Chief Commissioner's Responsibilities for the Financial Statements

The Chief Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulations and Treasurer's Directions. The Chief Commissioner's responsibility also includes such internal control as the Chief Commissioner determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Commissioner is responsible for assessing the ability of the Commission and the consolidated entity to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Commission or the consolidated entity carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Weini Liao  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

25 October 2021  
SYDNEY

## GREYHOUND WELFARE AND INTEGRITY COMMISSION

### STATEMENT BY THE CHIEF COMMISSIONER AND CHIEF EXECUTIVE OFFICER

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('the Act'), we state that these financial statements:

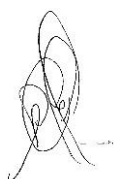
- (a) have been prepared in accordance with Australian Accounting Standards, the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's Directions, and;
- (b) present fairly the Greyhound Welfare and Integrity Commission's financial position, financial performance and cash flows.



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Alan Brown AM  
Chief Commissioner

Date: 22 October 2021



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Steve Griffin  
Chief Executive Officer

Date: 22 October 2021

<b>GREYHOUND WELFARE AND INTEGRITY COMMISSION</b>					
<b>STATEMENT OF COMPREHENSIVE INCOME</b>					
<b>FOR THE YEAR ENDED 30 JUNE 2021</b>					
	Notes	Consolidated		Parent	
		2021 \$000	2020 \$000	2021 \$000	2020 \$000
<b>Expenses excluding losses</b>					
Employee related	2(a)	10,402	10,182	-	-
Personnel services	2(b)	-	-	10,402	10,182
Other operating expenses	2(c)	5,779	6,267	5,779	6,267
Depreciation and amortisation	2(d)	626	646	626	646
Finance costs	2(e)	19	11	19	11
<b>Total Expenses excluding losses</b>		<b>16,826</b>	<b>17,106</b>	<b>16,826</b>	<b>17,106</b>
<b>Revenue</b>					
Grants and contributions	3(a)	16,157	15,403	16,157	15,403
Acceptance by the Crown of employee benefits and other liabilities	3(b)	58	257	-	-
Other revenue	3(c)	266	660	324	917
<b>Total Revenue</b>		<b>16,481</b>	<b>16,320</b>	<b>16,481</b>	<b>16,320</b>
Loss on disposal – early termination of lease	4	95	-	95	-
<b>NET RESULT</b>		<b>(440)</b>	<b>(786)</b>	<b>(440)</b>	<b>(786)</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME / (LOSS)</b>		<b>(440)</b>	<b>(786)</b>	<b>(440)</b>	<b>(786)</b>

*The accompanying notes form part of these financial statements.*



<b>GREYHOUND WELFARE AND INTEGRITY COMMISSION</b>					
<b>STATEMENT OF FINANCIAL POSITION</b>					
<b>AS AT 30 JUNE 2021</b>					
	Notes	Consolidated		Parent	
		2021 \$000	2020 \$000	2021 \$000	2020 \$000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	5	1,613	1,224	1,613	1,224
Receivables	6	165	120	165	120
Prepayments	7	117	-	117	-
<b>Total Current Assets</b>		<b>1,895</b>	<b>1,344</b>	<b>1,895</b>	<b>1,344</b>
<b>Non-Current Assets</b>					
Property, plant and equipment	8	644	827	644	827
Right-of-use assets	9	1,140	1,420	1,140	1,420
Intangible assets	10	465	713	465	713
<b>Total Non-Current Assets</b>		<b>2,249</b>	<b>2,960</b>	<b>2,249</b>	<b>2,960</b>
<b>Total Assets</b>		<b>4,144</b>	<b>4,304</b>	<b>4,144</b>	<b>4,304</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	11	1,118	824	1,118	824
Lease liabilities	12	189	292	189	292
Provisions	13	983	891	983	891
Other Liabilities	14	159	-	159	-
<b>Total Current Liabilities</b>		<b>2,449</b>	<b>2,007</b>	<b>2,449</b>	<b>2,007</b>
<b>Non-Current Liabilities</b>					
Lease liabilities	12	975	1,139	975	1,139
Provisions	13	58	56	58	56
<b>Total Non-Current Liabilities</b>		<b>1,033</b>	<b>1,195</b>	<b>1,033</b>	<b>1,195</b>
<b>Total Liabilities</b>		<b>3,482</b>	<b>3,202</b>	<b>3,482</b>	<b>3,202</b>
<b>Net Assets</b>		<b>662</b>	<b>1,102</b>	<b>662</b>	<b>1,102</b>
<b>EQUITY</b>					
Accumulated funds		662	1,102	662	1,102
<b>Total Equity</b>		<b>662</b>	<b>1,102</b>	<b>662</b>	<b>1,102</b>

*The accompanying notes form part of these financial statements.*

**GREYHOUND WELFARE AND INTEGRITY COMMISSION**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	Consolidated		Parent	
		Accumulated Funds \$000	Total Equity \$000	Accumulated Funds \$000	Total Equity \$000
<b>Balance at 1 July 2020</b>		<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>
Net Result for the year		(440)	(440)	(440)	(440)
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the year</b>		<b>(440)</b>	<b>(440)</b>	<b>(440)</b>	<b>(440)</b>
<b>Balance at 30 June 2021</b>		<b>662</b>	<b>662</b>	<b>662</b>	<b>662</b>
<b>Balance at 1 July 2019</b>		<b>1,888</b>	<b>1,888</b>	<b>1,888</b>	<b>1,888</b>
Net Result for the year		(786)	(786)	(786)	(786)
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the year</b>		<b>(786)</b>	<b>(786)</b>	<b>(786)</b>	<b>(786)</b>
<b>Balance at 30 June 2020</b>		<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>

*The accompanying notes form part of these financial statements.*

<b>GREYHOUND WELFARE AND INTEGRITY COMMISSION</b>					
<b>STATEMENT OF CASH FLOWS</b>					
<b>FOR THE YEAR ENDED 30 JUNE 2021</b>					
	Notes	Consolidated		Parent	
		2021 \$000	2020 \$000	2021 \$000	2020 \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Payments</b>					
Personnel services		-	-	(10,129)	(9,632)
Employee related		(10,129)	(9,632)	-	-
Suppliers of goods and services		(5,887)	(7,208)	(5,887)	(7,208)
Finance costs	2(e)	(19)	(11)	(19)	(11)
<b>Total Payments</b>		<b>(16,035)</b>	<b>(16,851)</b>	<b>(16,035)</b>	<b>(16,851)</b>
<b>Receipts</b>					
Grants and other contributions		15,865	15,403	15,865	15,403
Other revenue		380	747	380	747
Net GST receipts		456	587	456	587
<b>Total Receipts</b>		<b>16,701</b>	<b>16,737</b>	<b>16,701</b>	<b>16,737</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	17	<b>666</b>	<b>(114)</b>	<b>666</b>	<b>(114)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchases of property, plant and equipment		(7)	-	(7)	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(7)</b>	<b>-</b>	<b>(7)</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Payment of principal portion of lease liabilities		(270)	(285)	(270)	(285)
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>(270)</b>	<b>(285)</b>	<b>(270)</b>	<b>(285)</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>		<b>389</b>	<b>(399)</b>	<b>389</b>	<b>(399)</b>
Opening cash and cash equivalents		1,224	1,623	1,224	1,623
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	5	<b>1,613</b>	<b>1,224</b>	<b>1,613</b>	<b>1,224</b>

*The accompanying notes form part of these financial statements.*

**GREYHOUND WELFARE AND INTEGRITY COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Reporting Entity**

The Greyhound Welfare and Integrity Commission is a NSW Government Department, established pursuant to the Greyhound Racing Act 2017. The Greyhound Welfare and Integrity Commission ('the Group') comprises Greyhound Welfare and Integrity Commission ('the Commission') and the entity under its control, the Office of the Greyhound Welfare and Integrity Commission ('the Office'). The Group is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The Group is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. The Group was established on 3 July 2017.

In the process of preparing the financial statements for the consolidated group, consisting of the Commission and the Office, all inter-entity transactions and balances have been eliminated, and like transactions and other events are accounted for using uniform accounting policies.

These financial statements for the year ended 30 June 2021 have been authorised for issue by the Chief Commissioner and Chief Executive Officer on the date the accompanying statement by the Chief Commissioner and Chief Executive Officer was signed.

**(b) Basis of Preparation**

The Group's financial statements are general purpose financial statements which have been prepared on an accruals basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations);
- the requirements of the *Government Sector Finance Act 2018 ('the Act')*;
- Government Sector Finance Regulation 2018; and
- Treasurer's Directions.

Property, plant and equipment is reported at depreciated historical cost as a proxy of fair value. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations that management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the Group's presentation and functional currency.

**(c) Statement of Compliance**

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

**(d) Going concern**

The Group's financial statements have been prepared on a going concern basis. In June 2021, the Minister for Better Regulation and Innovation announced that a new funding arrangement will see the Greyhound Welfare and Integrity Commission predominantly funded from NSW Government sources directly or indirectly, rather

than from direct funding by the industry's commercial arm, Greyhound Racing NSW. Management has prepared a 12 month cash flow forecast taking into account the future inflows and outflows of the Commission, including the anticipated changes to funding arrangements, to ensure that debts are able to be paid as and when they fall due.

**(e) COVID-19**

Following the emergence of the Novel Coronavirus (COVID-19) pandemic in late February 2020, the greyhound racing industry continued to operate under a restricted regional model with racing continuing at fewer tracks due to the need to implement biosecurity controls. This, coupled with the reallocation of inspection staff to a phone-based program, resulted in reduced travel costs for the year. Greyhound racing in NSW returned to its regular schedule with meetings held at all tracks from July 2020.

The primary area of heightened risk from COVID-19 is to the Group's workforce, in both public-facing and office-based roles. As a result, significant focus has been placed on managing work health and safety (WHS) risks, physical, mental and social. Most office-based staff moved to working from home arrangements, and the Group has acted to reduce any adverse impact on staff arising from these work arrangements. Frontline staff have also been provided with guidance in relation to hygiene, travel, illness prevention, and flexible working. The Group continues to support the health and safety of all its staff.

There has been no impact on the Group's liquidity or credit risk profiles as a result of COVID-19 and as a result there is no uncertainty about the Group's ability to continue as a going concern at 30 June 2021 due to the pandemic.

On account of COVID-19, a further assessment on the fair value of the following accounts, taking into consideration relevant assumptions and estimates, has been performed resulting in no impact being identified:

- Receivables – Note 6
- Property, plant and equipment – Note 8
- Right-of-use assets – Note 9
- Intangibles – Note 10; and
- Financial instruments – Note 18.

Other than the above, it has not come to the Group's attention that there has been any other significant impact on the financial statements for the financial year ended 30 June 2021.

**(f) Accounting for the Goods and Services Tax (GST)**

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

- amount of GST incurred by the Group as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of the cost of acquisition of an asset or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

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

**(g) Comparative Information**

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous reporting period, 30 June 2020, for all amounts reported in the financial statements.

**(h) Changes in Accounting Policy, Including New or Revised Australian Accounting Standards**

**(i) Effective for the first time in 2020-21**

AASB 1059 *Service Concession Assets:Grantors* is effective from 1 July 2020. The Group does not hold any contracts that contain service concession arrangements. There is no impact on the Group's Statement of Comprehensive Income, Statement of Financial Position, Other Comprehensive Income and the Statement of Cash Flows for the financial year as a result of the commencement of AASB 1059.

Several other amendments and interpretations apply for the first time in 2020-21, but do not have an impact on the financial statements of the Group.

**(ii) Issued but Not Yet Effective**

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise.

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting period.

The following new Accounting Standards/Interpretations have been issued but are not yet effective:

- AASB 17 Insurance Contracts
- AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments
- AASB 2020-5 Amendments to Australian Accounting Standards – Insurance Contracts
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2020-7 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures
- AASB 2020-9 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2

The Group has reviewed these Standards and determined that they will not have a material impact on the financial statements based on the Group's current operations.

## 2. EXPENSES EXCLUDING LOSSES

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>(a) Employee Related Expenses</b>				
Salaries and wages (including annual leave)	8,838	8,647	-	-
Superannuation	678	716	-	-
Long service leave	28	232	-	-
Payroll tax	458	496	-	-
Fringe benefits tax	2	4	-	-
Workers' compensation insurance	120	87	-	-
Redundancy payments	278	-	-	-
	<b>10,402</b>	<b>10,182</b>	-	-
<b>(b) Personnel Services</b>				
Personnel services	-	-	10,402	10,182
	-	-	<b>10,402</b>	<b>10,182</b>

### Recognition and Measurement

#### *Personnel services*

The cost of personnel service in respect of salaries and wages, superannuation, annual leave, and long service leave are recognised when it is probable that settlement will be required.

### (c) Operating Expenses

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Advertising and promotion	36	45	36	45
Auditor's remuneration for audit of the financial statements	42	42	42	42
Bad / doubtful debts	-	10	-	10
Computer software licences & development	800	1,026	800	1,026
Consultancy	323	496	323	496
Contractors	972	965	972	965
Corporate services provided by Government departments	546	477	546	477
Insurance	71	21	71	21
Occupancy and maintenance	186	276	186	276
Postage, couriers and phone	209	217	209	217
Printing, stationery, consumables and stores	198	147	198	147
Fees for services	553	230	553	230
Swabs analysis	1,282	1,512	1,282	1,512
Travel	187	363	187	363
Other operating expenses	374	440	374	440
	<b>5,779</b>	<b>6,267</b>	<b>5,779</b>	<b>6,267</b>

### Recognition and Measurement

#### ***Corporate services provided by Government departments***

The Group recognises the cost of services provided to it by other Government departments at invoiced cost. These services include a share of the Department of Customer Service hardware infrastructure and software licences. Also included in this cost for 2021 is \$292,563 (2020 \$Nil) for a share of Department of Customer Service corporate costs, offset by in kind contribution. See Note 3(a).

### **Insurance**

The Group's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience and based on the Group's total wages.

### **(d) Depreciation and Amortisation Expense**

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Depreciation				
- Plant and equipment	5	4	5	4
- Leasehold improvements	90	98	90	98
	95	102	95	102
Depreciation – Right-of-use assets				
- Buildings	162	166	162	166
- Motor Vehicles	121	130	121	130
	283	296	283	296
Amortisation				
- Intangible assets	248	248	248	248
	<b>626</b>	<b>646</b>	<b>626</b>	<b>646</b>

Refer to Note 8, 9 and 10 for recognition and measurement policies on depreciation and amortisation.

### **Accounting Estimates**

The useful lives of plant and equipment, and intangible assets have been assessed at 4 years (2020: 4 years). The useful life of leasehold improvements is 10 years, consistent with the period of the office lease (2020: 10 years).

### **(e) Finance Costs**

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Interest expense from lease liabilities	19	11	19	11



### 3. REVENUE

#### Recognition and Measurement

Income is recognised in accordance with the requirements of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities, dependent on whether there is a contract with a customer defined by AASB 15 Revenue from Contracts with Customers. Commentary regarding the accounting policies for the recognition of income are discussed below.

#### (a) Grants and contributions

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Greyhound Racing NSW	10,880	8,403	10,880	8,403
Department of Customer Service – Point of consumption tax	3,985	4,000	3,985	4,000
Department of Customer Service – Grant	1,000	3,000	1,000	3,000
Department of Customer Service – In-kind contribution	292	-	292	-
	<b>16,157</b>	<b>15,403</b>	<b>16,157</b>	<b>15,403</b>

Movements in appropriations are shown below.

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Cluster grants	4,985	7,000	4,985	7,000
<b>Total spending authority from parliamentary appropriations, other than deemed appropriations</b>	<b>4,985</b>	<b>7,000</b>	<b>4,985</b>	<b>7,000</b>
Add:				
Own source revenue received during the year	11,716	9,737	11,716	9,737
Own source revenue brought forward from prior years	1,214	1,613	1,214	1,613
<b>Total spending authority from parliamentary appropriations</b>	<b>17,915</b>	<b>18,350</b>	<b>17,915</b>	<b>18,350</b>
Less: total expenditure	(16,312)	(17,136)	(16,312)	(17,136)
<b>Variance</b>	<b>1,603</b>	<b>1,214</b>	<b>1,603</b>	<b>1,214</b>
Less: the spending authority from appropriations lapsed at 30 June	-	-	-	-
<b>Own source revenue balance carried forward to following years</b>	<b>1,603</b>	<b>1,214</b>	<b>1,603</b>	<b>1,214</b>

#### Recognition and Measurement

Income from grants and appropriations is recognised when the Group satisfies its obligations under the transfer. Income from grants and appropriations without sufficiently specific performance obligations is recognised when the Group obtains control over the granted asset (cash).

The Group did not receive any appropriations or grants in the reporting period with specific performance obligations.

Appropriations authorities and spending limits, under the Appropriations Act, and from deemed appropriations are given to the relevant responsible minister(s) and not directly to individual agencies. Officers of agencies reporting to those ministers are then delegated authority to incur expenditure under

delegation instruments issued by those ministers. Therefore, compliance with aggregate spending limits under the Appropriations Act and deemed appropriations should normally be assessed at the responsible minister(s)' level unless the delegation instrument for an agency expressly creates a sub-limit for the agency as a whole (which is unusual). The Group has confirmed that its delegation instruments do not have sub-limits for the agency as a whole.

**(b) Acceptance by the Crown in the right of the State of New South Wales ('Crown') of Employee Benefits and Other Liabilities**

The following liabilities and/or expenses have been assumed by the Crown.

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Superannuation	34	38	-	-
Long service leave	22	218	-	-
Payroll tax	2	1	-	-
	<b>58</b>	<b>257</b>	-	-

**(c) Other Revenue**

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Registration service fee income	264	658	264	658
Other revenue	2	2	60	259
	<b>266</b>	<b>660</b>	<b>324</b>	<b>917</b>

**Recognition and Measurement**

**Registration service fee income**

Revenue from rendering of services is recognised when the Group satisfies the performance obligation by transferring the promised services. For the Group, this service is the provision of registration of people and greyhounds and other services associated with participation in the greyhound racing industry in NSW. Revenue is recognised at the time the person registers themselves or a greyhound as a participant in the industry and the fee is received for that or other related service. The revenue is measured at the transaction price set for each registration service. No element of financing is deemed present as payments are due when the service is provided.

Where registration fees relate to periods beyond the current financial year, any fee income is recognised in the Statement of Financial Position as unearned income.

**4. LOSS ON DISPOSAL OF ASSETS**

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Write off of leasehold fit out	95	-	95	-

A sub lease over premises was terminated early and the remaining value reflecting future economic benefit was written off at the time of the lease termination.

## 5. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Cash at bank and on hand	1,613	1,224	1,613	1,224

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash at bank, cash on hand, and short-term deposits.

Cash and cash equivalent assets recognised in the Statement of Financial Position are reconciled at the end of the financial year as shown in the Statement of Cash Flows as follows:

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Cash and cash equivalents (as per Statement of Financial Position)	1,613	1,224	1,613	1,224
Closing cash and cash equivalents (as per Statement of Cash Flows)	1,613	1,224	1,613	1,224

Refer to Note 18 for details regarding credit risk and market risk arising from financial instruments.

## 6. CURRENT ASSETS – RECEIVABLES

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
GST receivable	108	106	108	106
Other	57	14	57	14
	165	120	165	120

### Recognition and Measurement

#### *Receivables*

Receivables are initially recognised at fair value inclusive of any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. Short term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

#### *Subsequent measurement*

The Group holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

#### *Impairment*

The Group's receivable values have been considered in light of COVID-19 and it has been determined that the pandemic has not resulted in a change to the expected value of each receivable.

The Group recognises an allowance for Expected Credit Losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows that the Group expects to receive, discounted at the original effective interest rate.

## 7. CURRENT ASSETS – PREPAYMENTS

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Prepaid expenses	11	-	11	-
Deposit on capital goods	106	-	106	-
	<b>117</b>	<b>-</b>	<b>117</b>	<b>-</b>

### Recognition and Measurement

#### Prepayments

Prepayments are payments for goods and services with a future economic benefit. Prepayments are initially recognised at cost plus any directly attributable transaction costs. These costs are subsequently amortised as an expense as and when the the economic benefit is realised or converted to another asset.

## 8. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
<b>30 June 2021 – fair value</b>			
Gross carrying amount	25	902	927
Accumulated depreciation and impairment	(10)	(273)	(283)
<b>Net carrying amount</b>	<b>15</b>	<b>629</b>	<b>644</b>
<b>30 June 2020 – fair value</b>			
Gross carrying amount	18	1,027	1,046
Accumulated depreciation and impairment	(5)	(213)	(218)
<b>Net carrying amount</b>	<b>13</b>	<b>814</b>	<b>827</b>

### Reconciliation

A reconciliation of the carrying amounts of each class of property, plant and equipment at the beginning and end of the reporting period is set out below:

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
<b>Year ended 30 June 2021</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>13</b>	<b>814</b>	<b>827</b>
Additions in current year	7	-	7
Disposals at written down value	-	(95)	(95)
Depreciation expense	(5)	(90)	(95)
<b>Net carrying amount at the end of the financial year</b>	<b>15</b>	<b>629</b>	<b>644</b>
<b>Year ended 30 June 2020</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>17</b>	<b>913</b>	<b>930</b>
Depreciation expense	(4)	(98)	(102)
<b>Net carrying amount at the end of the financial year</b>	<b>13</b>	<b>814</b>	<b>827</b>

## Recognition and Measurement

### Property, Plant and Equipment

Property, plant and equipment are initially recognised at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date. The Group has used depreciated historic cost as a proxy for fair value and assessed this value for any indicators of impairment.

The Group's non-current asset values have been considered in light of COVID-19 and it has been determined that the pandemic has not resulted in a change to the expected asset values.

### Capitalisation Thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

### Maintenance

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or component of an asset, in which case the costs are capitalised and depreciated.

### Depreciation of Property, Plant and Equipment

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Group. All material identifiable components of assets are depreciated separately over their useful lives.

The value of the assets is depreciated with the useful lives of each asset class as follows:

Office equipment	4 years
Leasehold improvements	shorter of the lease period or the assets' useful lives

## 9. NON-CURRENT ASSETS – RIGHT-OF-USE ASSETS

The following table presents right-of-use assets:

	Buildings \$'000	Motor Vehicles \$'000	Total \$'000
<b>Year ended 30 June 2021</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>1,287</b>	<b>133</b>	<b>1,420</b>
Lease reassessments	(21)	24	3
Depreciation expense	(162)	(121)	(283)
<b>Net carrying amount at the end of the financial year</b>	<b>1,104</b>	<b>36</b>	<b>1,140</b>
<b>Year ended 30 June 2020</b>			
<b>Net carrying amount at the beginning of the financial year</b>	-	-	-
Recognition of right-of-use assets on initial application of AASB 16	1,453	263	1,716
Depreciation expense	(166)	(130)	(296)
<b>Net carrying amount at the end of the financial year</b>	<b>1,287</b>	<b>133</b>	<b>1,420</b>

## Right-of-use assets under leases

### Recognition and measurement (under AASB 16 from 1 July 2019)

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

#### *i. Right-of-use assets*

The Group recognises right-of-use assets at the commencement date of the lease (ie the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability, adjusted by any lease payments made at or before the commencement date, and lease incentives.

Right-of-use assets are subsequently measured at cost and are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. Right-of-use assets are subject to impairment. The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired.

#### *ii. Short-term leases and leases of low-value assets*

The Group holds no short-term leases or leases of low-value assets.

## 10. NON-CURRENT ASSETS – INTANGIBLE ASSETS

	Software \$'000
<b>Year ended 30 June 2021</b>	
Cost (gross carrying amount)	991
Accumulated amortisation and impairment	(526)
<b>Net carrying amount</b>	<b>465</b>
<b>Year ended 30 June 2020</b>	
Cost (gross carrying amount)	991
Accumulated amortisation and impairment	(278)
<b>Net carrying amount</b>	<b>713</b>

### Reconciliation

A reconciliation of the cost of intangible assets at the beginning and end of the current and previous reporting period is set out below:

	Software \$'000
<b>Year ended 30 June 2021</b>	
<b>Net carrying amount at the beginning of the financial year</b>	<b>713</b>
Amortisation (recognised in depreciation and amortisation)	(248)
<b>Net carrying amount at the end of the financial year</b>	<b>465</b>
	Software \$'000
<b>Year ended 30 June 2020</b>	
<b>Net carrying amount at the beginning of the financial year</b>	<b>961</b>
Amortisation (recognised in depreciation and amortisation)	(248)

<b>Net carrying amount at the end of the financial year</b>	<b>713</b>
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### Recognition and Measurement

The Group recognises intangible assets only if it is probable that future economic benefits will flow to the Group and if the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

Following initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the Group's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

The useful lives of intangible assets are assessed to be finite. The Group's intangible assets are amortised using the straight-line method over 4 years. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to the recoverable amount and the reduction is recognised as an impairment loss.

A review of the value of the Group's computer software reflected in intangible assets was conducted in light of COVID-19. As the pandemic has not impacted the frequency of greyhound racing in NSW, the value of the Group's computer software is considered appropriate.

### 11. CURRENT LIABILITIES – PAYABLES

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Accrued salaries, wages and on-costs	237	115	-	-
Personnel services	-	-	237	115
Trade creditors	173	138	173	138
Accruals - external suppliers	419	432	419	432
Accruals - State Government Departments	286	135	286	135
Liability to Crown	3	4	3	4
	<b>1,118</b>	<b>824</b>	<b>1,118</b>	<b>824</b>

### Recognition and Measurement

Payables represent liabilities for goods and services provided to the Group and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially recognised at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the net result when the liabilities are derecognised as well as through the amortisation process.

Refer to Note 18 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

## 12. CURRENT / NON-CURRENT LEASE LIABILITIES

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Current liabilities</b>				
Lease liability	189	292	189	292
<b>Non-current liabilities</b>				
Lease liability	975	1,139	975	1,139
<b>Total lease liabilities</b>	<b>1,164</b>	<b>1,431</b>	<b>1,164</b>	<b>1,431</b>

### Property leases

An accommodation lease has been entered into with Bathurst Regional Council. The term of the accommodation lease is from January 2018 to April 2023 with the option of renewal for a further 5 years thereafter. The lease liabilities have been measured including the extension option to April 2028 as this is the most likely outcome.

The lease agreement allows the lessor to review rents on specified dates. There is no option for the purchase of the building at the expiry of the lease term. Recurrent outgoings including cleaning, electricity, management fees and public liability insurance is the responsibility of the Group and rates and all repairs and maintenance of a structural or capital nature is the responsibility of the lessor.

### Motor vehicle leases

The Group leases motor vehicles. Lease contracts are made for fixed periods of 3 years and have extension options. The lease liabilities have been measured without the extension options. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. The Group does not provide residual value guarantees in relation to leases.

### Lease liabilities

The following table presents liabilities under lease.

	Lease liabilities \$'000
<b>Year ended 30 June 2021</b>	
<b>Balance at the beginning of the financial year</b>	<b>1,431</b>
Right-of-use property lease reassessment	(21)
Right-of-use motor vehicle lease reassessments	24
Interest expense	19
Payments	(289)
<b>Balance at the end of the financial year</b>	<b>1,164</b>
<b>Year ended 30 June 2020</b>	
<b>Balance at the beginning of the financial year</b>	<b>1,716</b>
Interest expense	11
Payments	(296)
<b>Balance at the end of the financial year</b>	<b>1,431</b>

The following amounts were recognised in the Statement of Comprehensive Income during the period in respect of right-of-use leases where the entity is the lessee:

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Depreciation expense of right-of-use assets	283	296	283	296
Interest expense on right-of-use lease liabilities	19	11	19	11



<b>Total amount recognised in the Statement of Comprehensive Income</b>	<b>302</b>	<b>307</b>	<b>302</b>	<b>307</b>
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The entity had total cash outflows for leases of \$270,434 in the 2021 financial year (2020 \$285,355).

### Recognition and Measurement

#### Lease liabilities

Lease liabilities are determined in accordance with AASB 16. At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments);
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of a purchase options reasonably certain to be exercised by the entity; and
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the entity's leases, the lessee's incremental borrowing rate is used, being the rate that the entity would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

### 13. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Current</b>				
<b>Employee benefits and related on-costs</b>				
Annual leave	727	657	-	-
Long service leave on cost	92	87	-	-
Other employee on-costs	164	147	-	-
Personnel services provision	-	-	983	891
<b>Total Current Provisions</b>	<b>983</b>	<b>891</b>	<b>983</b>	<b>891</b>
<b>Non-Current</b>				
Other employee on-costs	10	8	-	-
Personnel services provision	-	-	10	8
Make good provision for Bathurst office	48	48	48	48
<b>Total Non-Current Provisions</b>	<b>58</b>	<b>56</b>	<b>58</b>	<b>56</b>
<b>Total Provisions</b>	<b>1,041</b>	<b>947</b>	<b>1,041</b>	<b>947</b>

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Aggregate employee benefits and related on-costs</b>				
Provisions	993	899	-	-
Accrued salaries, wages and on-costs (Note 11)	237	115	-	-
Personnel services provision	-	-	1,230	1,014
	<b>1,230</b>	<b>1,014</b>	<b>1,230</b>	<b>1,014</b>
<b>Employee benefits expected to be settled within 12 months from reporting date</b>				
Annual leave	290	217	-	-
Long service leave on-costs	92	87	-	-
Other employee on-costs	164	147	-	-
Personnel services provision	-	-	546	451
	<b>546</b>	<b>451</b>	<b>546</b>	<b>451</b>
<b>Employee benefits expected to be settled in more than 12 months from reporting date</b>				
Annual leave	437	440	-	-
Long service leave on-costs	10	8	-	-
Personnel services provision	-	-	447	448
	<b>447</b>	<b>448</b>	<b>447</b>	<b>448</b>

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Movements in provisions (other than employee benefits)</b>				
Movements in each class of provision during the year, other than employee benefits, are set out below:				
Make good provision for Bathurst office				
Carrying amount at the beginning of the financial year	48	48	48	48
Increase/(decrease) in provision from remeasurement	-	-	-	-
Carrying amount at the end of the financial year	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>

Other provisions in the table above are expected to be settled after 12 months from the end of the financial year.

## Recognition and Measurement

### *Employee Benefits and related on-costs*

#### *Salaries and Wages, Annual Leave and Sick leave*

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the financial year in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 Employee Benefits (although short-cut methods are permitted). Unused non-vesting sick leave does

not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

#### **Long Service Leave and Superannuation**

Long service leave is measured at present value of expected future payments to be made in respect of services provided up to the end of the financial year, in accordance with *AASB 119 Employee Benefits*. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of services (specified in NSW TC 21-03) to employees with five or more years of service, using current rates of pay. Expected future payments are discounted using the Commonwealth government bond rate at the reporting date. These factors were determined based on an actuarial review to approximate present value.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

#### **Long Service Leave and Superannuation Liabilities Assumed by the Crown**

The Group's liabilities for long service leave and defined benefit superannuation are assumed by the Crown. The Group accounts for the liability as having been extinguished resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown of employee benefits and other liabilities".

#### **Consequential On-costs**

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

### **14. CURRENT LIABILITIES – OTHER LIABILITIES**

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Current</b>				
Contract liability	159	-	159	-
	<b>159</b>	<b>-</b>	<b>159</b>	<b>-</b>

#### **Recognition and Measurement**

The Group receives registration fee income from greyhound racing participants that may relate to future financial years. Such fee income is recognised as unearned income in the period in which it is received and deferred. Under AASB 15 this income meets the definition of a contract liability.

## 15. COMMITMENTS

### Capital Commitments

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Commitment to purchase microchip scanners	116	-	116	-
<b>Capital commitments</b>	<b>116</b>	<b>-</b>	<b>116</b>	<b>-</b>

## 16. CONTINGENT ASSETS AND LIABILITIES

The Group does not have any contingent assets or liabilities as at the balance date (2020: \$Nil).

## 17. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

	Consolidated		Parent	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<b>Net cash used in operating activities</b>	666	(114)	666	(114)
Depreciation and amortisation	(626)	(646)	(626)	(646)
Loss on disposal of assets	(95)	-	(95)	-
Increase / (decrease) in receivables	162	(88)	162	(88)
(Increase) / decrease in payables	(453)	387	(453)	387
(Increase) / decrease in provisions	(94)	(325)	(94)	(325)
<b>Net result</b>	<b>(440)</b>	<b>(786)</b>	<b>(440)</b>	<b>(786)</b>

## 18. FINANCIAL INSTRUMENTS

The Group's principal financial instruments are outlined below. These financial instruments arise directly from the Group's operations or are required to finance the Group's operations. The Group does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Group's main risks arising from financial instruments are outlined below, together with the Group's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Chief Commissioner has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Group, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by management on a continuous basis.

### (a) Financial instrument categories

			2021 \$'000	2020 \$'000
Financial Assets	Note	Category	Carrying Amount	Carrying Amount
Class:				
Cash and cash equivalents	5	Amortised cost	1,613	1,224
Receivables <sup>(i)</sup>	6	Amortised cost	57	14
Financial Liabilities	Note	Category		
Class:				
Payables <sup>(ii)</sup>	11	Financial liabilities measured at amortised cost	1,115	820

(i) Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7)

(ii) Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7)

### (b) Derecognition of financial assets and financial liabilities

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 contractual rights to the cash flows from the financial assets expire.

### (c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

### (d) Financial Risk

#### Credit Risk

Credit risk arises when there is the possibility of the Group's debtors defaulting on their contractual obligations, resulting in a financial loss to the Group. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the Group, including cash, receivables, and authority deposits. No collateral is held by the Group. The Group has not granted any financial guarantees.

The Group considers a financial asset in default when contractual payments are past 90 days past due.

The Group has considered the potential impact of COVID-19 on credit risk and has determined that there is no heightened risk to the Group due to the pandemic.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank balances within the NSW Treasury Banking System.

#### Accounting policy for impairment of trade debtors and other financial assets under AASB 9

##### Receivables - trade receivables

All trade debtors are recognised at the amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. An allowance for impairment is raised when there is objective evidence that the Group will not be able to collect all amounts due. This evidence includes experience, and current and expected changes in economic conditions. No interest is earned on trade debtors.

The Group is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors.

The receivables of the Group as at 30 June 2021 relates to GST receivable from the Australian Taxation Office and an amount reimbursable by Greyhound Racing NSW for its 50% share of the costs of a box draw review project (payment received on 15 July 2021). The expected credit loss was estimated to be \$Nil. As at 30 June 2021, the ageing analysis of trade debtors is as follows:

	30 June 2021					
	\$000					
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate	0%	0%	0%	0%	0%	0%
Estimated total gross carrying amount at default	-	57	-	-	-	57
Expected credit loss	-	-	-	-	-	-
<b>Total</b>	-	<b>57</b>	-	-	-	<b>57</b>

	30 June 2020					
	\$000					
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate	0%	0%	0%	0%	0%	0%
Estimated total gross carrying amount at default	-	-	-	-	14	14
Expected credit loss	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>14</b>	<b>14</b>

#### (e) Liquidity Risk

Liquidity risk is the risk that the Group will be unable to meet its payment obligations when they fall due. The Group continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the effective management of its cash balance.

The Group's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Based on management's assessment of COVID-19, there was no change to the underlying terms and conditions of the Group's financial liabilities. However, in line with a decision taken by the Department of Customer Service, the Group has reduced the payment period on all creditors and other payables to assist with struggling businesses during the COVID-19 period. This has not affected the Group's ability to settle and pay for all debts as and when they arise.

The Minister for Better Regulation made a public announcement on 28 June 2021 that the funding model for the Group will change from 1 July 2021 with the Group being funded by Point of Consumption Tax receipts and by Consolidated Funding. The Group has access to short term loans from DCS to assist in short term cash flow shortfalls. A 12 month cash flow forecast has been prepared based on the new funding model which is being closely monitored. The Group has assessed the liquidity position to be free of liquidity risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in the *Treasurer's Direction NSW TC 11/12*. For small business suppliers, where terms are not specified, payment is made no later than 30 days from date of receipt of a correctly rendered invoice. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

For the financial year ended 30 June 2021, the Group was not required to pay any interest for late payment (2020: \$Nil).

The table below summarises the maturity profile of the Group's financial liabilities based on contractual undiscounted payments, together with the interest rate exposure:

	%	\$'000	\$'000			\$'000		
			Interest Rate Exposure			Maturity Dates		
	Weighted Average Effective Interest Rate	Nominal Amount	Fixed Interest Rate	Variable Interest Rate	Non-Interest Bearing	< 1 Year	1-5 Years	> 5 Years
<b>2021</b>								
Payables	0.00%	1,115	-	-	1,115	1,115	-	-
<b>2020</b>								
Payables	0.00%	820	-	-	820	820	-	-

**(f) Market Risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Group has no interest-bearing assets or liabilities and is not exposed to market risk. The Group has no exposure to foreign currency risk and does not enter into commodity contracts.

**(g) Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's cash balance is not exposed to any interest rate risks as its bank account is non-interest bearing.

**(h) Fair Value Measurement**

**(i) Fair value compared to carrying amount**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

**(ii) Fair value recognised in the Statement of Financial Position**

Management assessed that cash, trade receivables, trade payables, and other current liabilities approximate their fair values, largely due to the short-term maturities of these instruments.

## 19. RELATED PARTY DISCLOSURES

### Key management personnel

The total remuneration of the key management personnel of the Group are as follows:

	2021 \$'000	2020 \$'000
Short-term employee benefits:		
- Salaries	676	575
Post-employment benefits	52	48
Termination benefits	280	-
<b>Total remuneration</b>	<b>1,008</b>	<b>623</b>

The increase in remuneration of key management personnel was predominantly a consequence of a change in the executive composition which included a non recurring termination payment and transitional overlap of remuneration for the affected role. The overlap in remuneration was mostly offset in staff salaries due to the substantive role of the Interim CEO not being filled.

During the period, the Group did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

### Other related party transactions

During the period, the Group entered into transactions with other entities that are controlled / jointly controlled / significantly influenced by NSW Government. These transactions were incurred in the normal course of business, and in aggregate are a significant portion of the Group's revenue and expenses. The nature of these significant transactions are detailed below:

Entity	Nature of transaction	2021 \$'000	2020 \$'000
Department of Customer Service	Provision of funding, cash and in-kind	5,278	7,000
Department of Customer Service	Provision of administrative, payroll, finance and operational assistance.		
	Recharge of usage costs	866	361
Department of Customer Service	Computer system development and software licence fees	245	673
Department of Customer Service	Provision of GovConnect services	272	71
Department of Planning, Industry and Environment	Provision of administrative, payroll, finance and operational assistance.		
	Recharge of usage costs.	-	476
Audit Office of NSW	Provision of independent audit services of the Group's financial statements	42	42
Crown Solicitors Office	Provision of professional legal advice	37	12
Greyhound Racing NSW	Provision of funding	10,880	8,403
Greyhound Racing NSW	Provision of contracted staff and COVID related services at greyhound race clubs	184	127
NSW Police Force	Participant police checks	65	-

## 20. EVENTS AFTER BALANCE DATE

There are no known events after the reporting period which would give rise to a material impact on the reported results or financial position of the Group as at 30 June 2021.

**END OF AUDITED FINANCIAL STATEMENTS**



# ADDITIONAL REPORTING REQUIREMENTS

## GREYHOUND RACING REGULATION REQUIREMENTS

For the purposes of clause 5 of the *Greyhound Racing Regulation 2019*, the Commission reports:

- No directions were given by the Minister under section 8 of the Act.
- A report on the activities of the Greyhound Industry Animal Welfare Committee is provided at Appendix A.
- No greyhound trial track registrations were suspended or cancelled under section 51 of the Act.
- No inquiries were conducted under section 84 of the Act.

## CONSULTANCIES

In 2020/21 spend on consultancies totalled \$322,588. Ten consultancy engagements, each less than \$50,000, incurred a total cost of \$168,838.

**Table 13: Consultancies equal to or more than \$50,000**

Consultant	Purpose	Amount
Brooke Institute	Salesforce integration	\$140,000
Brooke Institute	Assistance with business case for greyhound tracking project	\$13,750
<b>Total</b>		<b>\$153,750</b>

## ANNUAL REPORT COSTS

This report was prepared by staff of the Commission. No external contracts or fees were paid as at 22 October 2021.

## RISK MANAGEMENT AND INSURANCE ACTIVITIES

The Group's insurance activities are conducted through the NSW Treasury Managed Funds Scheme of self-insurance for Government entities, which determines the expense (premium).

## PRIVACY AND PERSONAL INFORMATION

The Commission complies with the requirement of the *Privacy and Personal Information Protection Act 1998* when it collects, stores, uses and discloses information.

## OTHER DISCLOSURES

**Table 14: Other disclosures**

Funds granted to non-government community organisations	None
Economic or other factors affecting the achievement of operational activities	Fewer race meetings and kennel inspections due to COVID-19 restrictions
Research and development	None
Land disposal	None
Overseas visits undertaken by officers	None
Public Interest Disclosures	3

# ADDITIONAL OPERATIONAL MATTERS

## CYBER SECURITY ATTESTATION

The Siebel system known as OneGov, which is the main business system deployed by the Commission, has been identified as a 'Crown Jewel' system under the NSW Government's Cyber Security Policy.



**Customer  
Service**

McKell Building – 2-24 Rawson Place, Sydney NSW 2000

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### **Cyber security Annual Attestation Statement for the 2020-2021 Financial Year for the Department of Customer Service (Secretary – NSW Department of Customer Service)**

I, Emma Hogan, am committed to ensuring that the cyber security defences of the Department of Customer Service will continue to be strengthened.

Governance is in place to manage the cyber security maturity and initiatives of the Department of Customer Service. The Department of Customer Service has completed independent audits of cyber security controls in place during the 2020-2021 financial year, and the department's maturity against the NSW Cyber Security Policy mandatory requirements. These audits have identified opportunities for improvement, which we are now focussed on addressing.

The Department of Customer Service has a cyber security response plan that has been exercised during the 2020-2021 financial year. The plan will continue to be reviewed to maintain its currency and effectiveness.

The Department of Customer Service is implementing an expanded information security management system (ISMS) to ensure that cyber security risks are managed consistently and effectively across all areas of the department. This improvement has resulted in DCS adopting a more consolidated approach not only to our attestation, but also toward our cyber capability and maturity uplift. A range of improvements have been implemented to deliver a strong foundation from which to successfully execute 'Project Trust' which will accelerate the organisation's cyber security capability and effectiveness year on year. Whilst the Department of Customer Service currently governs cyber security via various governance forums up to and including the Audit and Risk Committee, increased focus will be applied to expanding and maturing cyber security governance.

The Department will continue to harden its technology environments and increase awareness of cyber security and privacy risks for all staff. Through an aggressive and comprehensive cyber security resilience programme, the department will ensure that the security of citizen information and trust in the services of government are maintained to the best of its abilities against increasingly complex and prevalent threats.

This attestation covers the following agencies in addition to the DCS core agencies:

- Independent Review Office
- Greyhound Welfare and Integrity Commission

Yours sincerely

A handwritten signature in black ink, appearing to read 'Emma Hogan'.

Emma Hogan  
**Secretary, NSW Department of Customer Service**

Date: 02/09/21

## Statement of activities from the Greyhound Industry Animal Welfare Committee

Mr Alan Brown AM  
Chief Commissioner  
Greyhound Welfare and Integrity Commission  
Level 1, 230 Howick St  
BATHURST NSW 2795

20 August 2021

Dear Mr Brown

### Greyhound Industry Animal Welfare Committee Statement of Activities 2020-2021

I am pleased to provide the following statement of activities of the Greyhound Industry Animal Welfare Committee for the period 1 July 2020 to 30 June 2021. The Greyhound Industry Animal Welfare Committee (“the Committee”) is established under section 33 of the *Greyhound Racing Act 2017* (“the Act”), to provide advice to the Commission on any matter relating to the welfare of greyhounds.

#### Statutory Review of the *Greyhound Racing Act 2017*

The Committee met in August 2020 to determine whether the policy objectives of the *Greyhound Racing Act 2017* remained valid and whether the terms of the Act remain appropriate to achieve those objectives. Members considered in detail questions related to the Act’s capacity to deliver improved animal welfare outcomes. As part of its response the Committee provided feedback on such issues as offence provisions under the Act, and the need for a scaled approach to broaden their application, the role of Greyhound Health Assistants, and what refinements might be made to the functions of the Committee as constituted as per section 33 and 34 of the Act.

#### Greyhounds Australasia Rules Review Project

The Committee welcomed the opportunity to provide feedback on the Greyhounds Australasia Rules Review Project during the First Phase feedback period. Extension feedback was provided on a number of proposed rules, in particular where they pertained to the topic of animal welfare. Feedback was provided included the topics of vaccinations, the roles and functions of veterinarians, and artificial insemination.

#### Pin firing

The Committee was asked to provide advice to the Commission on the practice of pin firing in greyhounds. Accordingly, the Committee considered and provided feedback on a number of questions related to the practice, including whether greyhounds which had been subjected to pin firing should be allowed to return to racing.

#### Amendments to the Rehoming Policy

The Committee has engaged in extensive deliberations regarding proposed amendments to the Rehoming Policy, in particular to Part 6 of this Policy, concerning an additional exemption for euthanasia of greyhounds on behavioural grounds. The primary focus of the Committee’s deliberations have been to determine the specific criteria and processes which should govern the identification and management of greyhounds which are identified to be human or dog aggressive, or anxious such that their welfare is compromised; and that are therefore unable to be rehomed via the usual processes of assessment as ‘pet ready’ under the auspices of the Greyhounds as Pets program.

#### Quarterly Greyhound Injury Report & Retirement and End of Life Reporting

The Committee reviews the Commission’s Quarterly Injury Reports and provides feedback on the statistics provided, reporting templates used and provides advice regarding mitigation strategies that might be undertaken to address identified areas of concern. It also reviews the Commission’s Retirement and End of Life reports and provides feedback regarding recorded deaths and rehoming statistics and the risk-based assessment of death notifications.

### Meetings

The Committee met nine times during the reporting period. This was an increase on the number of meetings held in the previous year. A schedule of meetings and attendance is attached to this statement. The Committee welcomed new secretariat arrangements in 2020/2021. The Committee also welcomed Chief Inspector David OShannessy at one of its meetings. The Chief Inspector's engagement provided valuable insight into the Commission's Greyhound Register Reconciliation Program, an important initiative in accounting for all registered greyhounds.

### Membership

The Committee's membership remained unchanged throughout the reporting period.

### Disclosure of interests

One pecuniary interest disclosure was made by Committee members during the reporting period. The Pecuniary Interest Register is updated by the Committee on an annual basis.

On behalf of the Committee, I would like to acknowledge and thank you and the staff of the Commission in supporting the work of the Committee over the last year. Particular focuses for the year to come include consideration of behavioural criteria to assist in assessing a greyhound's suitability for rehoming, feedback on an enhanced process for determining breeding exemption applications under R127 (10) and (11), assessment of risk factors associated with greyhound injuries and possible mitigation strategies, and the provision of feedback on the Commission's race day hydration policy.

The Committee looks forward to continuing its work with the Commission to protect and promote the welfare of greyhounds in NSW.

Yours sincerely



Dr Tanya Stephens  
**Chair, Greyhound Industry Animal Welfare Committee**

Table A1: Membership and attendance - Greyhound Industry Animal Welfare Committee

Name	Basis of appointment	Meetings eligible	Meetings attended
Dr Tanya Stevens	s 33 (1)(a), GRA	9	9
Ms Kathryn Jurd	s 33 (1)(b), GRA	9	9
Ms Suzanne Robinson	s 33 (1)(c), GRA	9	9
Ms Ellen Harris	s 33 (1)(d), GRA	9	9
Dr Alicia Fuller	s 33 (1)(e), GRA	9	8

## Internal Audit and Risk Management Attestation Statement for the 2020-2021 Financial Year for Greyhound Welfare and Integrity Commission

I, Alan Brown, Chief Commissioner, am of the opinion that the Greyhound Welfare and Integrity Commission has internal audit and risk management processes in operation that are, excluding the exemptions or transitional arrangements described below, compliant with the seven (7) Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements		For each requirement, please specify whether compliant, non-compliant, or in transition
<b>Risk Management Framework</b>		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	<b>Compliant</b>
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	<b>In transition</b>
<b>Internal Audit Function</b>		
2.1	The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	<b>Compliant</b>
2.2	The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing.	<b>Compliant</b>
2.3	The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'.	<b>Compliant</b> - except re 2.3.1 & 2.3.2: <b>In transition</b> from 1 January 2021
<b>Audit and Risk Committee</b>		
3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	<b>Compliant</b>
3.2	The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'.	<b>Compliant</b> - except re 3.2.1 & 3.2.3: <b>In transition</b> from 1 January 2021

### Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair, Carol Holley, 1 November 2019 – 31 October 2022
- Independent Member, Bruce Turner AM, 1 November 2019 – 31 October 2022
- Independent Member, Nancy Milne OAM, 1 November 2019 – 31 October 2022

### Shared Arrangements

I, Alan Brown, Chief Commissioner, advise that the Greyhound Welfare and Integrity Commission has entered into an approved shared arrangement with the following Department/agencies:

- Department of Customer Service
- Rental Bond Board
- NSW Government Telecommunications Authority
- Independent Liquor and Gaming Authority.

### Departures from Core Requirements

I, Alan Brown, Chief Commissioner, advise that the internal audit and risk management processes for the Greyhound Welfare and Integrity Commission depart from the Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*:

1. The departure from the Core Requirements is due to the agency implementing measures to achieve compliance with new policy requirements consistent with the permitted transitional arrangement.

Departure	Reason for departure and description of practicable alternatives measures implemented/being implemented
<b>Non-Compliance</b>	
Nil	
<b>In Transition</b>	
1.2	<p>DCS Risk Management Policy and Framework have been updated and the risk management approach aligns with <b>Australian Standard AS ISO31000:2018 – Risk Management – Guidelines</b>, however process documents are currently being updated.</p> <p>Further integration will be applied in line with the refreshed risk management policy documents.</p> <p><b>Climate related risks</b> including bushfires, flood and drought have been identified and captured for some agencies. In addition to standard risk management processes, the climate risk management process will also include:</p> <ul style="list-style-type: none"> <li>• Assessing risk based on a plausible future and climate trends rather than historical experience.</li> <li>• Accessing and understanding climate change projections.</li> <li>• Building skills and knowledge to use climate change projections and information.</li> <li>• Communicating potential uncertainty to decision makers.</li> <li>• Enabling adaptive management of risks in response to potential uncertainty</li> </ul> <p>Further integration of <b>cyber security risk</b> is occurring when identifying agency risks and will be embedded into the risk management practices and assurance processes. Regular reporting is provided to senior executives and the recent appointment of a Cluster CISO will strengthen consideration of cyber security risks.</p>

2.3.1	A draft IA Charter consistent with the model charter has been endorsed by the ARC and is awaiting final sign-off.
2.3.2	The predecessor Charter based on TPP 15-03 is largely consistent with the model charter and remains in force in the interim.
3.2.1	A draft ARC Charter has been endorsed by Committee and is in the process of gaining final approval.
3.2.3	The predecessor ARC Charter based on TPP 15-03 is largely consistent with the model charter and remains in force in the interim.

These processes, including the practicable alternative measures being implemented, demonstrate that the Greyhound Welfare and Integrity Commission has established and maintained frameworks, including systems, processes and procedures for appropriately managing audit and risk within the Greyhound Welfare and Integrity Commission.



Alan Brown  
Chief Commissioner  
Greyhound Welfare and Integrity Commission

Date: 19 October 2021

Agency Contact Officer  
Effie Chen  
DCS Chief Audit Executive (+61 2 8575 1248)  
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## APPENDIX C

As a NSW government agency, the Commission is subject to the requirements of the *Government Information (Public Access) Act 2009* (GIPA) and reports the details of formal access applications received by the Commission in 2020/21.

The main objective of the GIPA Act is to make information publicly available unless there is an overriding interest against disclosing information. The GIPA Act also promotes proactive release of information.

In accordance with sections 25 and 26 of the GIPA Act, the Commission publishes details of information released in response to the access applications that the Commission considers may be of interest to other members of the public in its disclosure log (available on the Commission's website).

### Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

1. Annual and monthly report on breeding and whelping statistics
2. Quarterly report of greyhound injury report statistics
3. Bi-annual report of race injury review panel recommendations
4. Regular report of 'key statistics' snapshot

### Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
3

### Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of total	0%	0%	0%



## SCHEDULE 2 STATISTICAL INFORMATION ABOUT ACCESS APPLICATIONS

**Table A: Number of applications by type of applicant and outcome\***

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/ Deny whether information is held	Application Withdrawn	Total	% of total
Media	0	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0
Members of the public (by legal representative)	0	0	0	0	0	0	0	0	0	0
Members of the public (other)	2	1	0	0	0	0	0	0	3	100%
<b>Total</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>100%</b>
% of total	67%	33%	0%	0%	0%	0%	0%	0%		

\*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

**Table B: Number of applications by type of application and outcome\***

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/ Deny whether information is held	Application Withdrawn	Total	% of total
Personal information applications*	1	0	0	0	0	0	0	0	1	33%
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	1	1	0	0	0	0	0	0	2	67%
<b>Total</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>100%</b>
% of total	67%	33%	0%	0%	0%	0%	0%	0%		

\*A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

**Table C: Invalid applications**

Reason for invalidity	Number of applications	% of total
Application does not comply with formal requirements (section 41 of the Act)	1	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	1	100%
Invalid applications that subsequently became valid applications	1	100%

**Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act**

	Number of times consideration used*	% of total
Overriding secrecy laws		0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally - Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
Total	0	

\*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

**Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act**

	Number of times consideration used*	% of total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	1	100%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	1	

**Table F: Timeliness**

	Number of applications	% of total
Decided within the statutory timeframe (20 days plus any extensions)	3	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	3	



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