

ANNUAL REPORT

GREYHOUND WELFARE & INTEGRITY COMMISSION

2018/19



Securing a prosperous industry by improving welfare and integrity

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

and

The Hon. Dominic Perrottet 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 2019.

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 2018*.

Yours sincerely



Mr Alan Brown AM
Chief Commissioner
Greyhound Welfare & Integrity Commission



Ms Judy Lind
Chief Executive Officer
Greyhound Welfare & Integrity Commission

24 October 2019

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FOREWORD FROM THE CHIEF COMMISSIONER

The establishment of the Greyhound Welfare & Integrity Commission was authorised by the *Greyhound Racing Act 2017* passed by the NSW Parliament in April 2017. That followed the McHugh Inquiry (June 2016) and the Greyhound Industry Reform Panel (February 2017) recommendations that an independent body should be responsible for welfare and integrity to more effectively regulate industry conduct, free from conflicting commercial interests.

Both Victoria and Queensland also recognised the fundamental need to separate the integrity and welfare responsibilities in racing from the competing commercial objectives. Victoria has a Racing Integrity Commissioner who provides independent oversight of integrity by conducting annual audits of internal integrity and animal welfare processes and systems across the three racing codes. It now also has a separate Racing Integrity Board responsible for a broad range of integrity-related functions across the three racing codes. Queensland has established a Racing Integrity Commission which is responsible for both the welfare and integrity of all three racing codes.

I was appointed Chief Commissioner of the NSW Greyhound Welfare & Integrity Commission in August 2017 followed thereafter by Commissioners Clare Petre and Dr John Keniry AM. Clare is a very experienced Ombudsman and John has considerable experience in the greyhound industry as the Coordinator General for the Greyhounds Transition Taskforce. Judy Lind was appointed as CEO in February 2018.

The journey from then, when we had virtually no staff, to when the Commission needed to “go live” on 1 July 2018, and to the completion of its first 12 months of operation in June 2019, has been extraordinary.

I have very much appreciated the hard work and wise counsel of both Clare and John during the year. Judy’s background, experience and skills were essential in setting the correct strategies and capabilities of the Commission. She has worked tirelessly, and during the year has acquired a wealth of knowledge and experience about greyhounds and the greyhound racing industry.

The Hon. Paul Toole, our Minister during most of that time, also provided much needed assistance and encouragement in our establishment and in the early days of the operation of the Commission. My sincere thanks goes to him for that support.

The Commissioners and CEO have been supported during the year by a team of very experienced and dedicated stewards, veterinarians, inspectors and investigators, together with a small but very capable blend of legal, policy, customer service and office support staff. All worked extremely hard to carry out the responsibilities and obligations set for them under the Act, various rules and regulations, and the Reform Panel recommendations accepted by the Government.

In doing so, the Commission was constantly mindful of the expectations of the numerous interest groups both in and outside the industry. In the circumstances, our staff did a wonderful job and I thank them sincerely for their dedication. I am confident they will carry out their roles in the same committed manner in 2019/20 and beyond.

From a personal perspective, I have taken a keen interest in greyhound racing over many years. When growing up in Melbourne, I attended races and trials with my grandfather and on numerous occasions accompanied him when he walked his dogs. The first greyhound race meeting I attended was in about 1956.

In 1962 my grandfather won the Australian Cup with Take a Bow who later came to Sydney to race against the acclaimed Black Top. My grandfather also won a Victoria Derby. His first dog Natsody had 49 pups, 47 of which won in the city including Brimbeau who won 30 races. My son raced greyhounds, three of which won at Wentworth Park. Before and during my 35 years as a racing administrator, I often attended the greyhound races on Saturday night after the thoroughbreds at Rosehill or Randwick. Crowds were large and bookies eagerly sought the best positions to field.

I have observed how things have changed over the years. Much of the interest is now off the racetrack due to excellent television coverage and easy access to corporate bookies, betting exchanges and totalisators. Trainers walking their dogs around suburban streets have been largely replaced by people walking their adopted greyhounds.

Whilst there have been many changes affecting the industry, with more to come, there nevertheless has been one constant - the love and affection that people with greyhounds have for their dogs. I am very optimistic that given goodwill and support from the industry, government and stakeholders, we at the Commission can continue to play a significant role in helping the industry and the sport secure its long term future, a future based on integrity and the welfare of greyhounds.

Mr Alan Brown AM
Chief Commissioner

FOREWORD FROM THE CHIEF EXECUTIVE OFFICER

This year's Annual Report reflects the Commission's first year of operational activity following the transition of integrity and welfare functions from Greyhound Racing NSW (GRNSW) on 1 July 2018. Not only did the Commission meet its first critical milestone, that being the seamless transition of race day functions from GRNSW to the Commission, but we also delivered new services, assisted numerous participants to comply with their obligations, built new mechanisms for engagement with us and addressed non-compliance wherever that had been identified. The full gamut of the Commission's activities and achievements are outlined in this Report.

Expectations of the Commission have been high. Not only has it been expected to deliver race day and non-race day services to the industry, but it has also had to:

- Develop and plan for the implementation of significant new industry reforms contained in the recommendations of the Greyhound Industry Reform Panel which were agreed and adopted by the Government. These include the development of a new NSW Greyhound Welfare Code of Practice and the implementation of enhanced registration arrangements.
- Develop and implement new capabilities, such as our inspectorate, intelligence, investigation and disciplinary processes that aligned to the requirements of the *Greyhound Racing Act 2017*.
- Commence a complete transformation of the business processes that were no longer fit for purpose and which did not support the requirements under the Act, nor reform objectives.
- Re-register the industry.
- Redress a shortfall in the Commission's funding.
- Fully implement the provisions of the new statutory scheme.
- Fix systemic welfare and integrity issues that were identified in both the McHugh Report and the Greyhound Industry Reform Panel Report which had remained unaddressed for many years.

As a start-up organisation, we expected our first year of operations would be very challenging and that proved to be the case. Naturally the Commission experienced some teething problems, including trying to manage the timely processing of vast volumes of transactions and phone calls from participants. We thank participants for their patience, especially those who also willingly shared their knowledge as we built up our operational capability.

Rather than simply repeating how things were always done in the past, we have looked for opportunities to make the regulation of the industry easier and more efficient for everyone involved. Thus, the Commission introduced the first online registration services for industry participants, with more under development for introduction in 2019/20. The delivery of these online services has enabled us to reduce the fees for naming of greyhounds and registration of litters.

This year also saw the roll out of the Commission's inspection program. This is designed to ensure compliance with standards relating to kennelling and other training infrastructure, animal husbandry and to ensure registered greyhounds are receiving appropriate levels of care.

In circumstances where the standard is less than required, we provided guidance to those affected to get things back on track. In the limited number of cases where serious animal welfare issues were identified, disciplinary action was taken.

Despite having substantial enforcement powers available to it, the Commission prefers to first engage with participants to create a culture of willing and voluntary compliance. This means trying to ensure that all participants have the knowledge and ability to meet the requisite animal welfare standards and that they will do so in a way that is 'second nature'. The Commission uses multiple channels to assist with this process, but it will not hesitate to bring to account those who are knowingly and repeatedly doing the wrong thing.

We are proud to have implemented new strategies to monitor and better understand the causes of race injuries. This includes the Greyhound Examination Database which accurately records track-related injury data entered by Commission veterinarians, and the work of the Race Injury Review Panel.

We take pride in our efforts to find new and better ways to engage with participants across a range of issues and to share information, such as the Greyhound Industry Knowledge Network, breeders forums and track side 'pop up' stands.

The past 12 months has enabled the Commission to build a good understanding of the current state of the industry and for the industry to better understand our role. What is clear is that standards throughout the industry vary significantly; from those participants operating at the highest level, to those with limited means and capabilities who are struggling. As the Victorian code of practice becomes operational on 1 January 2020 after an extensive period of industry 'readiness', so too will NSW participants need to embrace the NSW Greyhound Welfare Code of Practice in the near future.

Finally, a very warm thank you to the vast majority of industry participants who have supported the Commission in many different ways - by sharing knowledge, by treating the Commission's staff with courtesy and respect, by willingly embracing what is expected of them and for displaying the highest regard for their greyhounds' wellbeing.

We look forward to working with everyone to continue to build confidence in the industry. With the support of industry participants and of our Minister, Kevin Anderson, the Commission can play its role as an effective, fair and impartial regulator and in doing so provide the best opportunity for a healthy, respected, and sustainable greyhound racing industry into the future.

Ms Judy Lind

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 and is progressively implementing the Reform Panel recommendations which relate to the Commission's legislative mandate.

The Commission, established by the *Greyhound Racing Act 2017 (Act)*, has these principal objectives:

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

In meeting these objectives, the Commission's functions include:

- controlling and regulating greyhound racing
- administering the Greyhound Racing Rules
- registering greyhounds and industry participants (including but not limited to owners, breeders, trainers and bookmakers)
- investigating animal welfare and integrity concerns relating to greyhound racing in NSW
- employing race stewards, inspectors, investigators and veterinarians
- consulting with animal welfare bodies in developing changes to policy and procedure relating to the welfare of greyhounds.

The Act gives the Commission powers to control, supervise and regulate greyhound racing in New South Wales. Important integrity-related functions of the Commission are provided for in Part 5 of the Act and include registering greyhounds, greyhound racing industry participants and greyhound trial tracks.

Under section 12(b) of the Act, the Commission has the function of developing and initiating policies relating to greyhound welfare. Throughout 2018/19, the Commission was responsible for implementing the following policies:

- Code of Practice for Breeding, Rearing and Education
- Code of Practice for the Keeping of Greyhounds in Training
- Race Day Hydration and Hot Weather Policy
- Trial Track Registration Policy
- Swabbing Policy
- Greyhound Rehoming Policy

The Commission's head office is located in Bathurst, where the majority of staff are based. Other staff are based in other regional locations and Sydney.

2018/19 SNAPSHOT



RACING

1,153	race meetings	6,505	individual dogs raced
11,399	race starts	2,600	injuries reported
81,282	number of starters	228	race day fines issued by stewards
3,223	dogs named to race		



SERVICES TO PARTICIPANTS

2	online services introduced
19,433	calls taken on the hotline
164	new participants registered
3,913	registrations renewed



BREEDING & LIFECYCLE

722	greyhounds serviced
536	litters
3,747	pups whelped
1,435	dogs retired



COMPLIANCE/ENFORCEMENT/INTEGRITY

7,964	swab samples taken	13	greyhounds surrendered
34	prohibited substances detected	370	industry concerns reported
747	kennel premises inspected	90	matters subject to appropriate follow up
130	verbal directions issued	68	charges found proven
29	written work directions issued	5	appeals to Racing Appeal Tribunal (RAT)
55	written welfare notices issued	4	RAT appeals dismissed

SUMMARY OF ACHIEVEMENTS

WELFARE

Stronger rehoming requirements - Greyhound owners are now responsible for rehoming any greyhound that they do not wish to retain. Owners are required to meet strict requirements in attempting to rehome greyhounds, and disciplinary action can be taken against a greyhound owner who fails to meet these obligations.

Towards a new code - The Commission completed preliminary consultation with GRNSW on a draft NSW Greyhound Welfare Code of Practice as required by the Act, and will consult with the industry at large in 2019/20.

Race Injury Review Panel - Formed in February 2019 and meeting monthly, the panel brings a wealth of expertise and experience in veterinary science, greyhound racing and track conditions to identify the contributing factors to race injuries, and to recommend action to reduce injuries.

Greyhound examination database - Developed in conjunction with the University of Technology Sydney (UTS), this database allows accurate real-time recording and reporting of injuries by track veterinarians, and supports UTS's ongoing research into track safety and design initiatives.

Veterinary advice - Seven veterinary fact sheets published this year to assist participants were written by the Commission's team of veterinarians and based on the most up-to-date information about greyhound health. On-track veterinarians also offer advice on treatment, nutrition and husbandry, and provide emergency treatment to injured greyhounds.

Hot weather welfare - The Greyhound Industry Animal Welfare Committee has provided advice to the Commission about a revised Race Day Hydration and Hot Weather Policy to protect greyhounds from dehydration at the track and ensure their health and welfare is protected during hot weather.

Inspections - The Commission inspected 747 kennelling premises and all trial tracks this year, issuing 130 verbal directions, 55 written welfare notices, 29 written work directions, and received 13 surrendered greyhounds.

INTEGRITY

Identity safeguarded - A more thorough identity check is now in place at the starting box, and the race day entry form now requires the signature of the kennel supervisor, trainer and steward to verify the security seals.

Zero tolerance for cheating - Increased out-of-competition drug testing is now occurring for Group 1 finalists to detect and deter the use of prohibited substances. Examination of betting trends also helps to detect potential manipulation of race outcomes.

Safer race meetings - Disciplinary action is taken against participants who are abusive or who assault officials, making the track a safer and more pleasant place for everyone.

Easier authorisation - A new process to give authority for another registered person to handle a participant's greyhound under Rule 29 was introduced so that owners and trainers no longer have to write letters or notes to stewards.

Skilled stewards - Track safety was a theme of the Stewards Conference in February 2019, where stewards received training on a range of race day matters and were able to discuss race day rules with the Chief Steward and other experts.

Procedures consistent - Written guides for abandonment of race meetings and delay of race meeting commencement have been introduced to provide consistent procedures for these situations.

Million Dollar Chase - In August 2018, only weeks after taking over responsibility for racing integrity, the Commission launched an intensive welfare and integrity program with vets and stewards especially to protect the 2018 Million Dollar Chase series, and conducted 15 targeted inspections of Chase entrants.

COMPLIANCE

Cheaper and faster registration - A new online portal was launched in May 2019, allowing participants to submit greyhound naming applications and registration renewals online, and enabling the Commission to pass on the administration savings to participants.

Reliable industry data - For the first time since 2015, accurate data on the number of participants in the industry is available following the development of new registration requirements and the re-registration of participants.

Stronger evidentiary procedures - Since July 2018, inspectors have been wearing body worn cameras while inspecting premises where greyhounds may be kept and trained, providing an uneditable record and protection for participants and inspectors alike.

Chain of custody assurance - The Commission introduced a new chain of custody form which guarantees the swabbing process is documented and tracked from the time of collection to the arrival of the samples at the laboratory.

Investigations completed - The Commission received 370 reports of potential wrongdoing in the industry, and completed investigation into 280 of those before 1 July 2019.

Disciplinary actions - While the vast majority of industry participants follow the rules, 68 charges were found proven in 36 disciplinary actions. Seventeen charges related to prohibited substances, 34 related to conduct, and 17 related to welfare. Stewards issued 228 fines and 17 warnings on race days.

Early warnings - Trainers are now notified if swab samples return legal but near-threshold levels of cobalt or arsenic, so they can take steps to avoid accidental breach of the rules by changing feeding, husbandry and medication practices.

PUBLIC CONFIDENCE

Transparent reporting - Improving public confidence in the industry requires transparent reporting. This year the Commission published four quarterly race injury reports with expanded information and analysis, breeding analysis, and 58 publications including media releases, GWIC updates, participant flyers and fact sheets.

Accessible information - Video tutorials on the Commission's You Tube channel and website show participants how to renew registrations and name greyhounds online, and explain the Commission's role and priorities. A participants-only Facebook group also provides instant access to information.

Listening to participants - Participants responded enthusiastically to the Commission's invitation to provide advice on a range of issues which will help shape policies and procedures.

Expert advice from trainers - In April 2019, experienced professional trainers were invited to join the Race Injury Review Panel. They bring to the Panel's deliberation a valuable perspective on the preparation and exercise regimen of racing greyhounds, and the industry's rearing, spelling, treatment and nutritional practices.

More tools for investigation - The Commission's tools for investigating wrongdoing now include the ability to seize, operate and extract information and evidence from mobile telephones, and the ability to obtain information from betting agencies.

Exports tracked - Since July 2018 the Commission has worked closely with the federal Department of Agriculture and Water Resources to track the export of NSW registered greyhounds and identify welfare-related concerns or improper conduct.

National leadership - The Commission's CEO is leading a working group of representatives from Australian greyhound racing regulators to develop nationally consistent measures for greyhound welfare, integrity and compliance, in conjunction with Greyhounds Australasia, and made major contributions to the development of the national body's strategic plan.

CAPABILITY

Strategic plan approved - The Commission's strategic plan is the foundation of its operational objectives, planning, policies and performance indicators for its first three years of action, and is published with this report.

Fair funding sought - A multi-agency working group was established to recommend the appropriate funding for the Commission's work, including comparison of the costs of similar work conducted by GRNSW before 2018/19 and by regulators in other states.

Lifetime tracking made possible - The registration database has been developed to support the future introduction of new registration types and tracking of racing greyhounds from birth to retirement.

Technology for the track - The OneGov data system was deployed to provide all the functionality of the OzChase system, but with enhanced features including real-time integration with track operations such as swabbing, microchip scanning and veterinary injury reports, and an online transaction capability.

Efficient case management - The first phases of the Commission's case management system were implemented, allowing the Commission to manage and streamline operations for greater oversight and enforcement of integrity and welfare standards.

Participant transactions - The OneGov registration system enabled the Commission's team of registration staff to process nearly 23,000 transactions for participants this year.

Growing with the industry - People are the Commission's key resource, and recruitment has brought together a skilled, experienced and committed team. An agile staffing strategy will allow the Commission to continue to support the industry into the future.

WELFARE

The first of three principal objectives of the Commission under the Act is to promote and protect the welfare of greyhounds that are owned or kept by registered greyhound racing industry participants.

Greyhound welfare refers to how a 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 during their lifetime.

The Commission's welfare role includes setting standards for breeding and keeping greyhounds, providing veterinary advice to the industry and assessment of dogs at racetracks, reducing racing injury rates, and ensuring that healthy greyhounds are behaviourally suitable to be rehomed and are not unnecessarily euthanased.

The Commission has established strong foundations for welfare priorities this year, including several innovations to improve the recording and analysis of racing injuries, aimed at informing evidence-based measures to reduce future injury rates and severity.

1. NSW Greyhound Welfare Code of Practice

Section 35 of the Act requires the Commission to prepare, for submission to the Minister, a code of practice for the welfare of greyhounds. In accordance with the requirements of section 35(4), the Commission requested the advice of the Greyhound Industry Animal Welfare Committee in preparing a Code. The Committee reviewed standards in other animal welfare codes and in other jurisdictions and submitted a draft Code to the Commission. Section 35(5) of the Act also requires the Commission to consult with GRNSW in the preparation of the Code. The Commission fulfilled that statutory consultation requirement in June 2019. Further industry consultation will be undertaken in 2019/20.

2. Strengthened rehoming obligations

On 2 July 2018, the Commission implemented a Greyhound Rehoming Policy, under section 12(b) of the Act. The purpose of this policy is to maximise opportunities for rehoming greyhounds that are retired from, or otherwise unsuitable for, racing. The policy applies to all greyhound racing industry participants registered with the Commission and makes greyhound owners responsible for rehoming any greyhound that they do not wish to retain. Greyhound owners are required to meet strict requirements in attempting to rehome greyhounds. Disciplinary action can be taken against a greyhound owner who fails to meet these obligations.

3. Race Day Hydration and Hot Weather Policy

The Commission's Race Day Hydration and Hot Weather Policy was made under section 12(b) of the Act. In doing so, the Commission adopted the policy previously introduced by GRNSW. The purpose of the policy is to protect the health and welfare of greyhounds on race days, while also ensuring the integrity of greyhound racing. This Policy requires participants to provide water for greyhounds in race kennels, and details the circumstances in which the Commission will order races or race meetings to be cancelled when the temperature is above 38°C or when such weather is forecast.

The Commission undertook a review of the Policy during the year, with the amended policy to be introduced before the 2019/20 summer.

4. Greyhound Industry Animal Welfare Committee

The Greyhound Industry Animal Welfare Committee is established under section 33(2) of the Act. The Committee comprises a person with expertise in animal welfare or behaviour, a chief veterinary officer or their delegate from the public service, 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 2018/19 is provided at Appendix A.

5. Veterinary advice

The Commission's activities to improve the welfare of greyhounds and integrity of greyhound racing include publishing fact sheets to inform participants about veterinary risks and best practice. Fact sheets were prepared by the Commission's team of veterinarians and are based on the most up-to-date information available. This year, the Commission published fact sheets about:

- the causes, identification and prevention of dental disease in greyhounds
- buying safe and effective veterinary products (prepared by the Australian Pesticides and Veterinary Medicines Authority)
- vaccination requirements and kennel cough
- basic health and welfare requirements for keeping greyhounds
- avoiding inadvertent breaches of arsenic and cobalt thresholds
- hot weather rules and signs of heat stress.

6. Veterinary examinations

Veterinarians examine every greyhound that attends a NSW race meeting to ensure they are fit to race, in accordance with Rule 37(1) of the Greyhound Racing Rules.

Selected greyhounds are also examined after each race. The reasons for post-race veterinary examination can include at the request of a steward due to sub-optimal performance, a racing incident (race collision or marring), a race fall, failure to finish a race and an examination initiated by the Commission's veterinarian or the greyhound's trainer.

Commission veterinarians are the first responders if greyhounds are injured in racing. Their work includes provision of pain relief, initial diagnosis, stabilisation of injuries and advice to trainers on further injury management. Veterinarians also determine the length of time that an injured greyhound will not race so that its injuries can heal (known as an incapacitation or 'stand down' period, which requires a rest from racing). Veterinarians will also humanely euthanase greyhounds which have suffered catastrophic injury in a race.

Veterinarians also provided advice on nutrition, medications and injury rehabilitation at the track.

In 2018/19, the Commission's veterinarians conducted 5,187 post-race examinations, more than 81,000 pre-race examinations of every presented runner, and additional examinations of greyhounds returning to racing after injury.

Each quarter, the Commission published on its website a report of racing-related injuries to ensure transparent and accurate reporting of injuries sustained by greyhounds while racing.

Innovations towards injury reduction

The Commission is committed to reducing injury rates through developing evidence-based injury prevention strategies and policies. The underlying causes of greyhound race injuries are many (Figure 1) and the relative importance and interactions of causative factors vary. Causative factors can be divided into:

- greyhound factors such as genetics, nutrition, physical growth and development, fitness, race preparation and previous injury history
- track factors such as design and surface characteristics
- race factors such as race distance, racing incidents and the number of greyhounds in a race.

The Commission has introduced innovations aimed at greyhound injury reduction, including meaningful classification of injury, improved record-keeping, and analysis of on-track injuries.

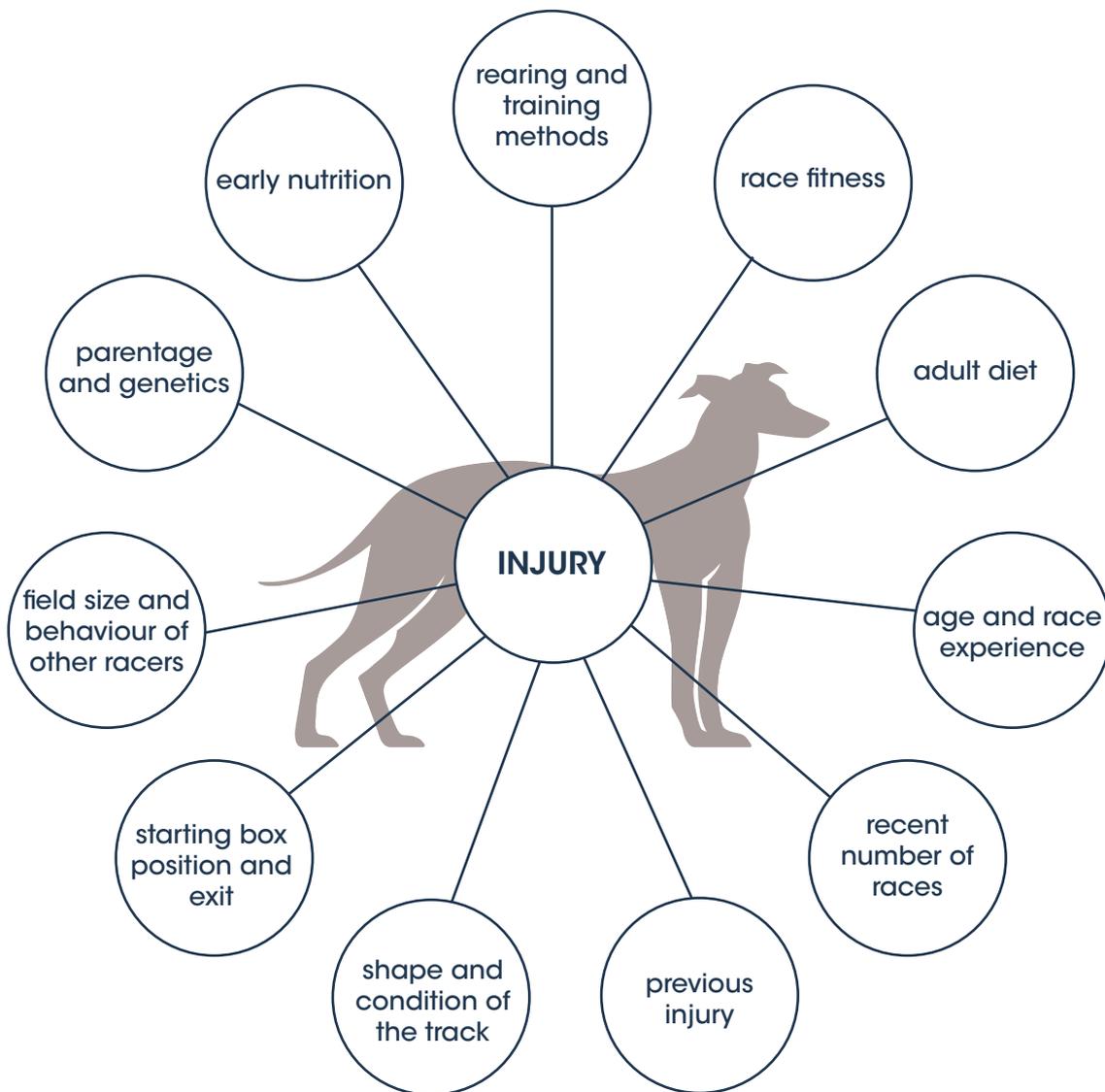


Figure 1: Factors that may contribute to greyhound race injury

7. Rule changes

Six changes to national racing rules took effect in NSW from 12 November 2018. These changes were made to better protect the welfare of racing greyhounds and to make the rules easier to understand:

- Rule 1 – The definition of prohibited substance was clarified and the list made easier to understand.
- Rule 1 – The definition of exempted substance was amended to include the therapeutic use of two products to control oestrus.
- Rule 21A – Consecutive days racing - amended so that greyhounds cannot compete in more than one event over a two day period, except at a coursing meeting.
- Rule 79A – The list of permanently banned prohibited substances was expanded.
- Rule 83A – Race day and 'day prior' treatment was amended to prohibit the use of injectable substances within one clear day of race day. The use of any treatment by any means is prohibited on race day.
- Rule 84A – Treatment records to be kept - now requires the date and time of any treatment to be recorded, and the record must be made on the day treatment is given.

8. Better injury classification

Prior to the Commission assuming regulatory oversight of greyhound racing on 1 July 2018 all injuries requiring an incapacitation period of 28-90 days were classified as 'major'. The major injury category thus combined injuries that were career-ending and life threatening, such as hock fractures, with injuries such as fractured toes and split paw webbing which are not serious but require an incapacitation period of 28 or more days to fully heal.

This year, the Commission's on-track veterinarians began classifying major injuries as major I, requiring 28 to 42 days of incapacitation, or major II, requiring more than 42 days incapacitation. Major II injuries are serious injuries that are career-ending and/or may require significant rehabilitation or surgery.

Separating these injury classifications supports efficient post-race follow-up by Commission staff, and more accurate and transparent reporting and analysis of serious injuries.

9. Evidence to reduce injury rates

This year the Commission established the Greyhound Examination Database in conjunction with the University of Technology Sydney (UTS). This program allows accurate recording and reporting of injuries in real time. It informs ongoing research into track safety and design initiatives conducted by UTS.

Long-term collation of information about individual race injuries will assist the Commission to undertake deeper and more sophisticated analysis into those factors contributing to greyhound racing injuries.

10. Race Injury Review Panel

Established by the Commission in February 2019, the Race Injury Review Panel reviews all catastrophic and major II category injuries to greyhounds racing on NSW tracks.

The panel includes the Chief Veterinary Officers from the Commission and GRNSW, the Chief Steward, an experienced professional greyhound trainer, the Chair of the Greyhound Industry Animal Welfare Committee, and a GRNSW track expert. Together they bring a wealth of expertise and experience in veterinary science, greyhound racing and track oversight to assist in identifying the probable causes of race injuries in the previous month, and to build evidence for future actions to reduce injuries.

The Panel analysed 51 catastrophic and 51 major II injuries that occurred from January to June 2019, according to the following criteria:

- race-related factors such as interference, collisions and falls
- track-related factors such as the conditions of the track at the time of the incident, track maintenance history and environmental influences
- greyhound-related factors such as the greyhound's racing history, frequency of racing, prior experience and performance, breeding and genetics, training influences, and previous injuries.

The Panel met monthly and created a log of contributing factors and recommendations. Feedback was also provided to GRNSW where track issues were judged to be a contributing factor. The Panel's first report covering the January-June 2019 period was published on the Commission's website.

11. Tracking of Registered Greyhounds program

The need for whole-of-life tracking of greyhounds featured prominently in both the McHugh Inquiry Report and the Greyhound Industry Reform Panel recommendations. Under the Act the Commission's regulatory role stops at the point in time a registered greyhound transfers to the Pet Registry. The Tracking of Registered Greyhounds (ToRG) is used to denote activities undertaken by the Commission to advance important reforms in this area.

The ToRG program comprises activities designed to keep track of the whereabouts and status of registered greyhounds. The program is risk-based, focusing on critical times in a greyhound's lifecycle using gathered intelligence and other information to check whether greyhounds are at risk. The ToRG program will ramp up in 2019/20 as more information about the greyhound population becomes available to the Commission.

12. Inspectors' powers

The Commission's inspectors are the front line of ensuring industry participants meet their obligations in relation to greyhound welfare. The Commission operated with one Chief Inspector and seven inspectors in 2018/19.

Inspectors are appointed under section 68 of the Act, which prohibits appointment to the role of anyone with previous involvement in the greyhound industry.

Part 7 of the Act gives Commission inspectors important investigation and enforcement powers to do their job, including powers of entry to premises where greyhounds are kept and powers to search and seize items as part of any investigation.

Commission inspectors are also authorised officers under the *Prevention of Cruelty to Animals Act 1979*. This provides all Commission inspectors with the power to issue animal welfare directions that require participants to seek veterinary advice for their greyhounds. Commission inspectors issued 55 animal welfare directions under section 24N of this Act during 2018/19.

13. Inspection of kennels

Consistent with recommendations 56 and 57 of the Greyhound Industry Reform Panel report, the Commission initiated a program of kennel premises inspections. Kennel inspections are a key aspect of the Commission's 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 747 first inspections of kennel premises and 33 follow-up inspections in 2018/19 (Table 1). In the course of those inspections 3,369 greyhounds were identity-checked.

Table 1: Inspections of kennel premises conducted in 2018/19

	First inspection	Follow-up inspection	Total
Routine	509	13	522
Positive swab	28	2	30
New kennels	19	0	19
Registration new or upgraded	77	6	83
Targeted (based on intelligence)	114	12	126
Total	747	33	780

All inspected kennel premises were assessed against the long-established Code of Practice for the Keeping of Greyhounds in Training and the Code of Practice for Breeding, Rearing and Education. Relevant provisions of the *Prevention of Cruelty to Animals Act 1979* were also referred to.

Thirteen greyhounds were surrendered to Commission inspectors over the course of the year and were transferred to GRNSW's Greyhounds as Pets program for rehoming. Inspectors issued 130 verbal instructions, 29 written work directions and 55 animal welfare directions, and referred the owners of four premises for possible disciplinary action. In one case, inspectors detected and seized electric shock collars, which are illegal in NSW under the *Prevention of Cruelty to Animals Act 1979*.

Examples of instructions and directions given during inspections included:

- seek veterinary advice for:
 - advanced dental disease
 - fleas and ticks
 - lupus
- establish or maintain kennel treatment records
- increase the width of kennels
- undertake kennel maintenance to remove welfare hazards to greyhounds (such as sharp edges, holes in floor)
- address kennel hygiene (such as remove built-up faeces and clean floors of built-up urine)

- replace or clean beds and bedding
- provide shade in outdoor yards

14. Inspection records

Since July 2018, inspectors have used body-worn cameras when inspecting premises where greyhounds may be located. These devices make an uneditable record of the inspection, and provide protection for everyone – inspectors, participants and the public alike.

Any person whose premises has been inspected, or who has been present during the inspection, may request a copy of the body-worn camera footage at no cost, as part of the Commission's commitment to transparency and fairness.

15. Trial track inspections

The Commission conducted detailed inspections of six public trial tracks in NSW. The knowledge gained is enhancing the regulation of trial tracks and other training facilities, and is addressing the recommendations of the Greyhound Industry Reform Panel.

INTEGRITY AND COMPLIANCE

The second of three principal objectives of the Commission under the Act is to safeguard the integrity of greyhound racing and betting.

The Commission's teams of stewards, inspectors, investigators, veterinarians, legal officers and customer support officers safeguard integrity across the full range of greyhound racing industry activities. That is achieved as follows:

- Stewards oversee every NSW race meeting to ensure that each race is conducted in accordance with the Greyhound Racing Rules.
- Disciplinary action is undertaken following detection of prohibited substances, participant misconduct, animal welfare matters and other rule breaches.
- Inspectors engage and educate participants to encourage voluntary compliance.
- Investigators receive and investigate complaints and concerns about industry participants and Commission staff. Anomalies in relation to wagering activity and greyhound racing performances are monitored to inform investigations.
- Customer Support offers innovative registration services that are user friendly making it easier for participants to do the right thing.

16. Race day integrity services

Commission stewards attend all NSW races, and are guardians of integrity at racetracks. In the 2018/19 year stewards oversaw 1,153 race meetings, comprising of 11,399 races.

Stewards issued 598 notices of disciplinary action at race meetings (Table 2), of which 370 were related to the performance of greyhounds in races. Eighteen participants were subject to formal warnings or reprimands at race meetings.

Table 2: Disciplinary action taken at racetracks under the Greyhound Racing Rules

		Number
Greyhound race matter	Marring (Rule 69)	112
	Failing to pursue (Rule 69A)	83
	Failing to pursue - injury (Rule 69B)	23
	Unsatisfactory performance (Rule 71)	152
Pre-race matters	Weight variation of greyhound (Rule 39)	144
	Failing to produce greyhound identification papers (Rule 33)	46
	Failing to present in time (Rule 31)	19
Various other matters		13
Participant misconduct at racetrack (Rule 86)		6

A MILLION REASONS TO ENSURE INTEGRITY

In August 2018, only weeks after taking over regulatory responsibility, the Commission launched an intensive welfare and integrity program to support the Million Dollar Chase race series.

The Commission increased the number of vets and stewards at race series events, and conducted 15 targeted inspections of Million Dollar Chase series participants. A prohibited substance testing program was implemented, with 197 swabs collected from the 574 starters (34%) at the tracks. All runners in the final Million Dollar Chase race were swabbed twice outside of competition, and all runners in the Masters Meteor and Young Star finals were swabbed once outside of competition. No positive findings for prohibited substances were found.

The high stakes of this series of 89 races generated much interest and enthusiasm Australia-wide, and the Commission worked with greyhound industry regulators in Queensland and Victoria to conduct inspections and swabbing.

The Commission continuously monitored and assessed new intelligence relevant to the conduct of the race series, and engaged Sportradar integrity services to monitor betting activity among major corporate bookmakers across Australia and Asia for the semi-final and grand final. No betting integrity compromises were detected.

The Commission allocated significant additional resources during the Million Dollar Chase race series to ensure the event proceeded smoothly and met the highest possible standards of integrity and welfare.

The Commission introduced many reforms to stewarding systems and practices which improve racing integrity and clarity for participants during the year:

- The race day entry form was updated to require the kennel supervisor, trainer and steward to sign after kennelling is closed, verifying that the security seals match the documentation.
- Stewards refer matters of participant misconduct for disciplinary action, making the track a safer and more pleasant place for everyone.
- A new process to give authority for another registered person to handle a greyhound was introduced so that owners and trainers no longer have to write letters and notes to stewards.
- Written guides developed with the assistance of GRNSW for abandonment of race meetings and delay of race meeting commencement were introduced to provide consistent procedures for these situations.
- Stewards' report templates were revised to provide more consistency in reporting and to streamline the information for publication online.

17. Prohibited substances detection program

A key aspect of the Commission's integrity program is the prohibited substance program, aimed at detecting and deterring the use of prohibited substances. Swabs are collected at the racetrack by swabbing stewards or by a Commission veterinarian in some cases. Swabs are generally urine, but blood, hair or saliva may be collected. All swabs are analysed by Racing Analytical Services Limited (RASL), an accredited laboratory.

Both samples from each swabbed greyhound must show a prohibited substance, or a 'threshold' substance at or above a prohibited level, before the greyhound is deemed to have shown a positive result.

A new chain of custody form was introduced to guarantee the swabbing process is documented from the racetrack to the arrival of the samples at RASL.

The Commission’s swabbing program focuses on both race day and ‘out-of-competition’ swabs, with a stronger emphasis on out-of-competition swabs than previously in place, including the taking of blood samples. Out-of-competition drug testing was undertaken for all Group 1 finalists, and when requested by the greyhound racing regulators of other states and territories.

In the 2018/19 year 7,964 swabs were collected from 81,282 starters at NSW races, a sampling rate of 9.8% and comparable to sampling rates in the previous two years. Thirty-four race day swabs taken from 33 greyhounds returned in 2018/19 were positive for a prohibited substance.

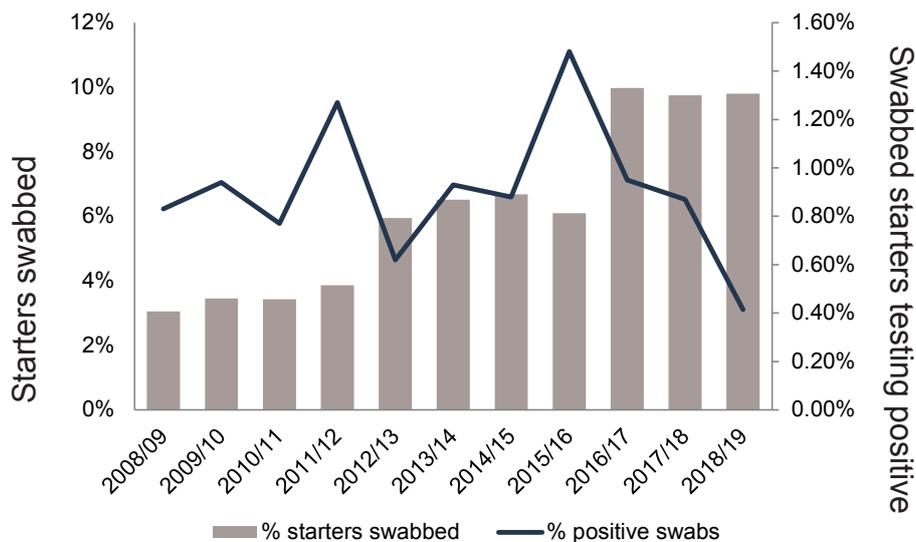


Figure 2: Percentage of starters swabbed and positive

(2008/09 – 2017/18 data from GRNSW annual reports; 2018/19 data from Commission records)

The decline in the rate of detection of prohibited substances in the current period when compared to 2017/18 is largely explained by the reduction in the number of positive swabs for cobalt, down from 14 to 6. The prior year also identified 11 instances of the use of the peptide Ipamorelin by one participant, with no instances of this substance identified in this period.

The Commission has been advised that the spike in the rate of detection of positive swabs that occurred in 2015/16 relates to the introduction of testing for cobalt and arsenic following the addition of these substances, above threshold levels, to the prohibited substance list on 1 October 2015 and the consequential high detection rates which are normally observed in periods immediately following the introduction of new prohibited substances.

The decline in the detection rate from 2016/17 onwards can in part be attributable to an actual decline in the use of prohibited substances as participants adjust their practices and the deterrent effect of a high coverage/high visibility swabbing strategy. The Commission will continue to refine its swabbing strategy to maximise its ability to detect prohibited substance use in the industry.

18. Threshold warnings for cobalt and arsenic

During the year, the Commission introduced a cobalt and arsenic prevention notification strategy, where trainers are notified if racing swab samples taken from their greyhounds return legal but near-threshold levels of cobalt or arsenic. This proactive innovation warns trainers to change their husbandry practices to avoid an inadvertent breach of the rules about prohibited substances.

The Commission invoked this strategy for two arsenic and four cobalt threshold matters during 2018/19. The Commission issued a reminder to participants to examine their husbandry for practices that may increase the risk of breaching these rules.

Arsenic and cobalt are naturally occurring elements that are present in greyhounds at very low levels as a result of a typical diet, but are prohibited substances in greyhounds when above specified thresholds. The Commission acknowledges that, in many cases, there is no intention to administer a prohibited substance to a greyhound, and a breach may result from dietary or environmental contamination, a supplement or a medicine.

Advice on cobalt and arsenic thresholds and other substances which may be of concern are available on the Commission’s website.

19. Non-race day compliance programs

In addition to the oversight of race meetings, the Commission undertakes work to facilitate compliance by participants with obligations and to detect and address non-compliance.

The Commission has a risk-based approach to compliance. Staff work with participants to facilitate best practice. Information and education are effective tools to make participants aware of regulatory requirements and to address non-compliance where it occurs or where participants misunderstand their obligations (Figure 3).



Figure 3: The Commission’s compliance approach

The Commission’s approach to compliance is informed by the behaviours and motivations of participants (Figure 4). The Commission strives to be proportionate in its response to non-compliance.

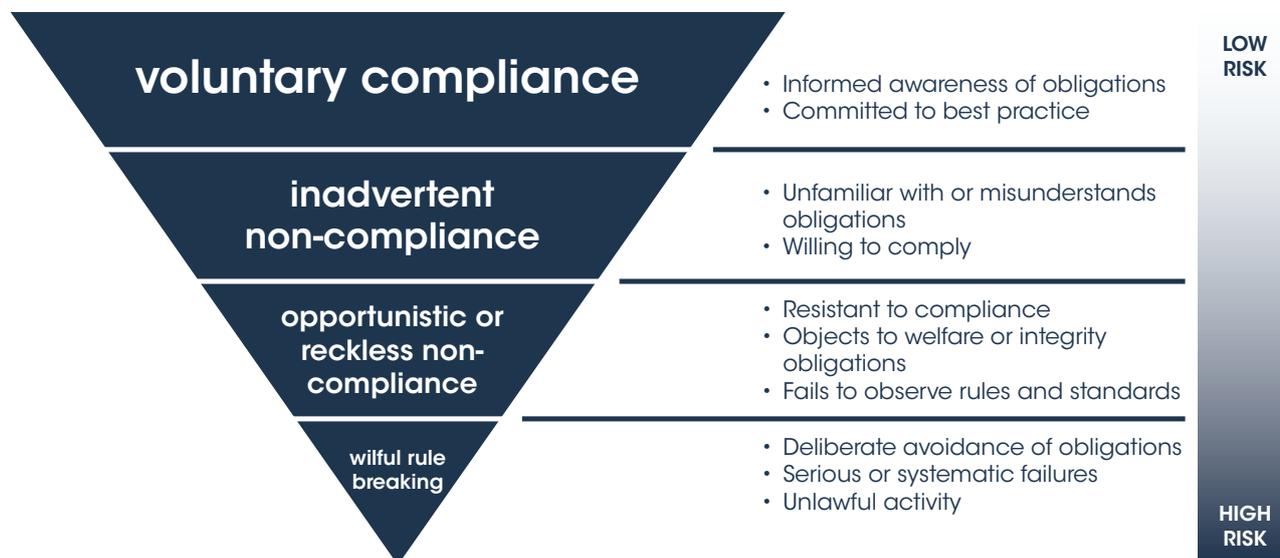


Figure 4: Participant behaviours and motivations influence the Commission’s risk-based approach to compliance

Any participant who chooses to engage in serious wrongdoing can expect to be disciplined, which can include prosecution and/or disqualification from the industry. For example, the *Crimes Act 1900* provides for up to three years imprisonment for live-baiting offences.

The laws, rules and codes which the Commission administers align with community expectations about welfare and integrity. Participants who adhere to those laws not only protect themselves from penalty but also protect the reputation, and therefore the future, of greyhound racing.

20. Complaints and allegations of potential non-compliance

The Commission received, assessed and responded to 370 reports of potential or alleged wrongdoing. These reports were received from a variety of sources, including greyhound racing participants, members of the public, external agencies and Commission employees.

The vast majority of reports (357) were received via Whispli, and were received and investigated by the Commission’s investigations team. The Whispli online reporting system provides complete anonymity.

Thirteen reports about Commission staff were received and were assessed and, where necessary, investigated by the Internal Complaints Panel under the Commission’s Misconduct and Complaints Handling Policy. Two matters were referred to an independent firm for investigation, which resulted in additional training and counselling of staff.

The largest proportion of reports and complaints concerned animal welfare and participant misconduct (Figure 5). No trends in the number or nature of reported matters were evident across the year.

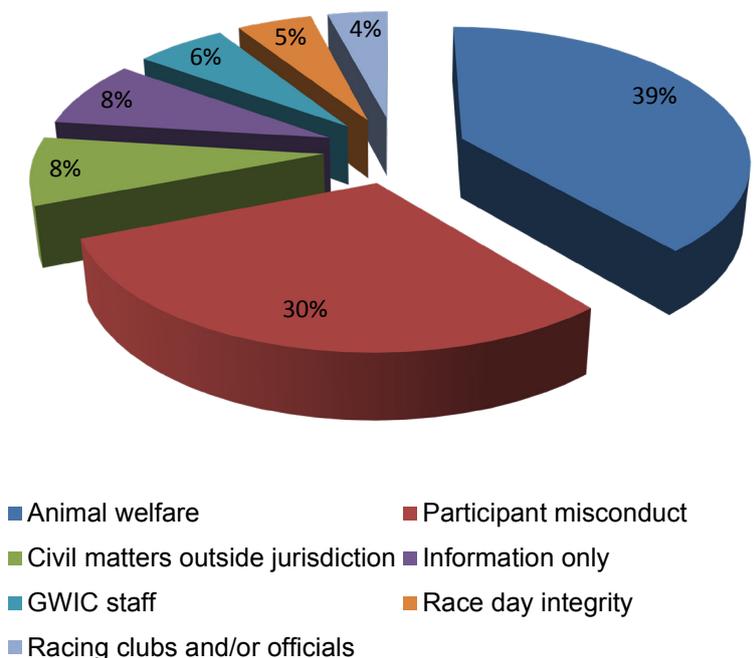


Figure 5: Subjects of all reports and complaints (n=370)

21. Responses to reports and complaints

Of the 357 Whispli reports received about participant behaviour:

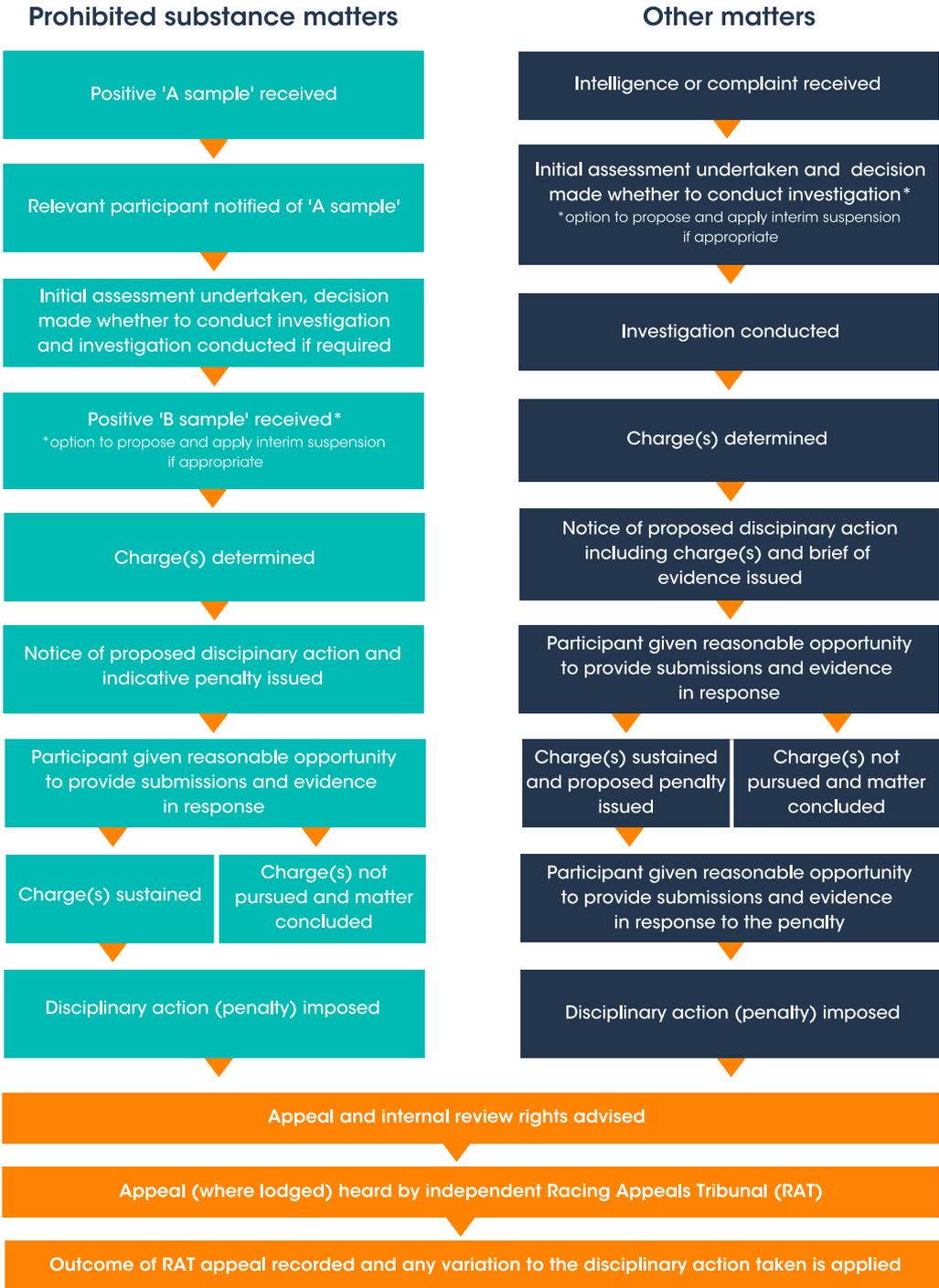
- Ninety matters were referred to inspectors to conduct kennel inspections.
- Six matters of welfare and five matters of conduct resulted in interim disciplinary action.
- Four matters of conduct resulted in final disciplinary action.
- Forty-three reports remained open as current investigations at the end of the reporting period.
- Two-hundred and twenty-four reports required no further disciplinary action after initial assessment. The reasons included insufficient information to proceed further, information in the report unable to be corroborated, the allegations in the report not substantiated and the report was assessed to be without substance.

Although a large number of the reports did not proceed to investigation, that does not mean the information is not valuable. All information received by the Commission forms part of the Commission’s intelligence holdings, which with additional information received in the future can help identify potential wrongdoing.

22. Legislative framework

Part 6 of the Act, in particular sections 58 and 59, provides the legislative framework for the Commission to take disciplinary action for breaches of the Greyhound Racing Rules, the Act, regulations and in the future the NSW Greyhound Welfare Code of Practice. A clearly defined process is in place to ensure principles of procedural fairness are exercised by the Commission in each disciplinary matter.

DISCIPLINARY ACTION PROCESS



23. Disciplinary matters

In addition to the disciplinary action taken by stewards on race days, during 2018/19 the Commission investigated and charged 37 participants with a total of 68 charges. Of these charges 17 related to prohibited substance matters, 34 related to the conduct of participants and 17 related to animal welfare matters. Of those 37 participants charged the Commission finalised disciplinary action against 22 participants during 2018/19.

Of the 22 matters finalised, 17 related to prohibited substance matters and 5 related to conduct or welfare matters.

The Commission has the power to take interim disciplinary action against participants in circumstances where the Commission considers the participant's continuation in the industry poses a risk on welfare, integrity or public confidence grounds. In 2018/19 the Commission took interim disciplinary action against 14 participants.

The action taken in 13 of the 14 matters involved suspending the participant's registration until the conclusion of the investigation into each matter. In one case the Commission imposed an interim disqualification on a participant. Out of the 14 interim disciplinary action matters taken during 2018/19, one matter resulted in no further action being taken, 4 matters resulted in the substantive charges being finalised and 9 are yet to be finalised.

Disciplinary action commenced against the remaining 15 participants but was not finalised within the 2018/19 reporting year¹.

24. Appeal and internal review of Commission decisions

For any disciplinary action taken against a participant there are two legislative avenues of appeal. One is the Racing Appeals Tribunal (RAT), an independent statutory body set up under the *Racing Appeals Tribunal Act 1983*. The RAT presides over disciplinary matters from all three racing codes in NSW.

In 2018/19, six Commission matters were dealt with on appeal to the RAT. Two matters related to presentation of a greyhound with prohibited substances, two related to refusal to grant a registration, one related to a racing incident involving a greyhound, and one was a stay of penalty. Four of the six matters determined by the RAT were dismissed. One matter involving refusal to grant a registration was overturned, and the stay of penalty was granted. Outcomes of decisions by the RAT involving the Commission are published on the Commission's website.

The other avenue is by internal review. Under section 91 of the Act, a person aggrieved by specified Commission decisions can apply to have a decision internally reviewed. The person reviewing the decision must be a Commissioner or senior staff member of the Commission who was not substantially involved in making the original decision. In 2018/19 the Commission did not receive any applications for an internal review of a decision. Under section 91(10), a person aggrieved by a decision reviewed internally still has a right of appeal to the RAT.

¹ The remaining 15 participants charged in 2018/2019 had their matters finalised in the first quarter of 2019/2020

Over-regulation? THE FACTS

A major reform recommendation from both the McHugh¹ and Lemma² reports was that the commercial functions of the industry should be separated from the integrity, welfare and regulatory responsibilities, to minimise conflicts of interest.

During the Commission's first year of operations, concerns emerged from some stakeholders that the industry was being subject to and damaged by over-regulation. Claims were made to support that contention as outlined below. It's unsurprising that a new regulatory approach has given rise to push back by some impacted by the changes.

Claim: No other state has a separate body in charge of welfare and integrity.

FACT

Victoria has a Racing Integrity Commissioner and Queensland has a Racing Industry Integrity Commission responsible for welfare and integrity in all three racing codes.

Claim: "A dedicated policing body is no longer needed" and the Commission should be administered by GRNSW.

FACT

Both the 2016 inquiry and the 2017 reform panel recommended that the commercial and regulatory functions for the industry should be vested in two separate organisations, to "minimise the potential for conflicts of interest and to help build the community's confidence in the industry."³

Claim: The Commission is not answerable to anyone.

FACT

The Commission is a government agency and is answerable to the Minister, Parliament, ICAC, the Ombudsman, police and the courts, just like any other agency.

Claim: GWIC should be abolished because it "is eating up millions of dollars that could be spent on prizemoney, track upgrades and promotion."

FACT

Amalgamation of the Commission with GRNSW will not result in more money for these things. An independent review conducted by the Department of Industry found that the cost of integrity and welfare functions when conducted by GRNSW in 2017-18 amounted to \$13.89 million of industry revenue. In 2018-19 when the Commission had taken over these functions, the costs were similar. However, only \$9.19 million of industry revenue went towards these functions - \$4.7 million less.

Claim: "Industry costs in NSW are the highest in the country."

FACT

Existing participants paid no registration renewal fees in 2017/18. While some fees in NSW are higher than other jurisdictions, other fees are lower. For example, registering a female greyhound as a breeder costs \$264 in Queensland, but it's free in NSW.

Claim: NSW is out of step with other states and territories by not allowing the use of animal products in lures.

FACT

Local Rule 86A which approves only non-animal material lures is consistent with greyhound racing rules adopted by all jurisdictions in Australia. The Commission has received positive feedback from rearers, educators and trainers who are successfully adopting new training methods under this rule, which has been in place since 2015.

Claim: Inspectors are "way over the top" in dealing with participants.

FACT

All inspectors use body-worn cameras and uneditable recordings of inspections are available to participants on request. None have been requested. The Commission's review of recordings show that inspectors are courteous and professional.

Claim: The Commission is causing many people to leave the industry.

FACT

More than 160 people have registered as new participants in the first year since the Commission has regulated the industry, and thousands have renewed their registration.

Claim: Participants are persecuted for criticising greyhound administration.

FACT

The Commission has never taken action against the many industry participants who express critical views about the agency. However, the Commission has and will continue to take disciplinary action against participants who threaten, harass and abuse Commission staff in person, in writing or over the telephone. This is part of every employer's duty of care to staff.

¹Special Commission of Inquiry into the Greyhound Racing Industry in New South Wales. Michael McHugh AC QC, 16 June 2016

²Recommendations of the Greyhound Industry Reform Panel. Iemma et al, February 2017

³Recommendations of the Greyhound Industry Reform Panel. Iemma et al, February 2017, p. 5.

PUBLIC CONFIDENCE

The third of the three principal obligations 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 through 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 be a trusted, fair, firm and impartial regulator.

Building public confidence also requires the Commission to be open and honest in reporting, to ensure that processes and decisions are fair and transparent, and to listen carefully to participants who are the experts in the industry.

The Commission is committed to maintaining a culture where we are accountable for what we do, and our people act with the highest integrity. The Whispli complaints tool is available for participants and the wider community to lodge complaints and concerns about any aspect of the industry, including our staff. The Racing Appeals Tribunal provides an independent avenue for participants to appeal decisions made by the Commission.

25. Listening to the industry

In November 2018 the Commission invited people to join the GWIC Industry Knowledge Network (GIKN), a network of individuals willing to help sense-check the Commission's thinking on how things work in the industry, provide feedback on the potential impacts of proposed changes, and offer perspectives on what is happening within the industry. GIKN members are not permitted to lobby for the views of particular interests or groups, but agree to be interviewed by telephone or attend forums to discuss topics under consideration by the Commission.

This year GIKN members have provided advice about racing and travel in hot weather, race day provision of water, and breeding trends and practices. GIKN members were also surveyed for their interest in online transaction services.

The Commission recognises there are many different views among participants, and continues to encourage people who believe they can contribute to the implementation of reforms to the NSW greyhound racing industry to nominate themselves to the GIKN.

In April 2019 the Commission invited experienced professional trainers to join the Race Injury Review Panel. Trainers have brought to the Panel a unique and valuable perspective on the preparation and exercise regimen of racing greyhounds, and the history of rearing practices, spelling, treatments and nutritional aspects.

26. Breeders' forums

Breeding is a key issue in sustaining public confidence because of concerns about potential overbreeding.

The Commission, in partnership with GRNSW, held half-day forums in Bathurst and Richmond with selected experienced breeders and trainers to discuss breeding. The participants discussed existing breeding practices in the industry. They also considered what can be done to get a higher proportion of pups to the racetrack, and how to safely prolong a greyhound's racing career. The knowledge and insights from these events help the Commission to understand breeding data, design policy frameworks to improve breeding outcomes and greyhound welfare, and support the long-term sustainability of greyhound racing.

These forums are just the start of an ongoing dialogue with participants on key topics.

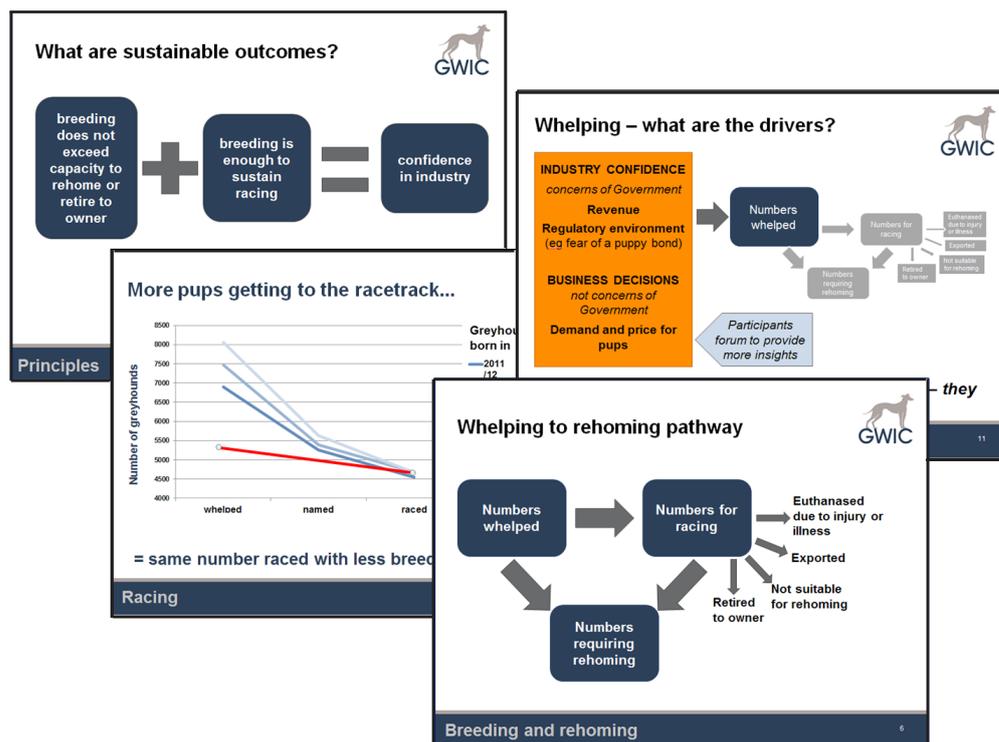


Figure 6: Discussion with participants helps the Commission to gather and understand information about the key issues

27. Building relationships with industry organisations

The Commission worked closely with GRNSW staff this year on key topics such as funding for the Commission, injury analysis, measurements and reporting, and the draft NSW Greyhound Welfare Code of Practice. The CEO of GRNSW is the alternate representative for NSW on the Board of Greyhounds Australasia (GA), and GRNSW has staff on some GA committees.

The Commissioners and CEO have met with Greyhound Clubs NSW, and twice with Directors of the Greyhound Breeders, Owners and Trainers Association to discuss mutual concerns and reforms to the industry.

28. National leadership

As the NSW industry regulator, the Commission has taken an active role in the national body Greyhounds Australasia (GA), with five representatives on six GA bodies (Table 3).

This year the Commission’s CEO Judy Lind offered to establish and chair the GA Measurements and Reporting Working Group, which was commissioned by the GA Board to take forward an initiative to standardise ‘best practice’ reporting of key welfare and integrity indicators, as part of the need to drive national uniformity in data and reporting, rules and policies, and information systems.

The outcomes of the Working Group will support transparency about the performance of the industry, a value which has been adopted by GA and the Commission alike, in recognition of the nexus between the provision of relevant and timely information and the community’s confidence in, and acceptance of, the industry.

The Commission defers to GRNSW on commercial racing matters that come before GA, as per the division of responsibilities specified in the Act.

Table 3: Commission representatives in Greyhounds Australasia

Commission representative	Role with GA
Judy Lind, CEO	Director, Greyhounds Australasia Ltd Board Chair, Measurements and Reporting Working Group
Matthew Tutt, Director Legal Service	Member, Executive Committee Member, Integrity Committee
Dr Michelle Ledger, Chief Veterinary Officer	Member, Vets and Analysts Committee
Dr Juliet Corish, Manager Policy	Member, Animal Welfare Committee
Dr Miranda Gott, Senior Policy Officer	Member, Strategic Communications Committee Executive support, Measurements and Reporting Working Group

29. Transparent reporting

The Commission provides regular, accurate and transparent public reports on key measures of greyhound welfare and integrity. This year the Commission published four quarterly reports on greyhound race track injuries, six update flyers on changes to registration requirements and Commission processes, seven veterinary fact sheets, 15 media releases on a variety of industry issues, and a 2018/19 breeding analysis report.

As more data reporting functions become available through the OneGov system, the Commission will be able to publish more comprehensive and frequent data and analyses about the industry.

Public access to information

Three applications for access to information under the *Government Information (Public Access) Act 2009* (GIPA) were received during 2018/19. One application entirely concerned matters that were within GRNSW's administration, and was referred to GRNSW, and the Commission responded to the other two applications. The Commission's disclosure log (available on the Commission's website) in accordance with sections 25 and 26 of GIPA, publishes details of information released by the Commission in response to the access applications that the Commission considers may be of interest to other members of the public.

The Commission did not undertake a review of its program for the release of government information under section 7(3) of GIPA in 2018/19.

A BIG THANKS

The Commission would like to thank the many greyhound industry participants and stakeholders who have contributed to the industry goals in 2018/19, and made the work of Commission staff more rewarding, including:

- trainers who volunteered for the Race Injury Review Panel, bringing their valuable understanding of the husbandry of greyhounds to the goal of reducing injuries
- breeders and trainers who welcomed the Commission's policy staff to their premises, and answered questions with patience and enthusiasm
- the staff of GBOTA and GRNSW who were so helpful with advice. We also acknowledge GBOTA's dearly missed mascot, Sunny who brightened our office on many occasions
- race track managers who welcomed our staff along to their tracks to listen, learn, and meet participants
- participants who made our staff feel great with feedback like:
 - "...you're doing a great job..."
 - "...you're the best helper in the industry..."
 - "...fantastic and helpful with the query I had..."
 - "...I can see the positive benefits from having GWIC on board."
 - "You are all doing an admirable job and you deserve more thanks for keeping this industry moving forward in a sustainable fashion."
- the hundreds of people who upheld the integrity of the industry and the welfare of greyhounds by contacting the hotline with reports about potential wrongdoing
- the great majority of participants who show their passion for doing the right things, provide the best care of their greyhounds, and who are ensuring the sustainability of the industry.

CAPABILITY

The sustainability of greyhound racing in NSW depends partially on the Commission having the resources and business systems to do its job effectively and efficiently.

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 monitor employee well-being and performance to ensure we sustain that investment.

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.

This Annual Report represents the Commission’s first year of operations. As such, the Commission’s operations will grow and mature.

30. Strategic plan

Led by consultancy company PeopleScope, the Commission developed its first strategic plan through staff workshops. The strategic plan sets out the Commission’s vision, purposes, priorities, commitments and key performance indicators for 2018-2021. It both guides the activities of the Commission, and provides a succinct exposition of Commission priorities for Government and stakeholders.



31. Investment in staff capabilities

This year the Commission engaged staff in:

- agency-wide strategic planning
- leadership and team development
- dangerous dog handling training
- managing conflict and challenging behaviour training for inspectors
- investigative powers and responsibilities workshop for inspectors
- off road driving training for inspectors
- working in the NSW public sector training for stewards.

The Commission held the first conference for stewards in February 2019. The former Manager of Integrity and Chief Steward for Racing NSW, Ray Murrphy, gave a presentation on racing integrity, and GRNSW's Track Maintenance Manager, Bill Wilson, gave a presentation on track safety. Stewards were also able to identify and clarify racing rules with experienced staff, and were given training on a range of race day matters.

32. Investment in quality data recording and reporting systems

Significantly stronger greyhound industry information systems were recommendations of the Greyhound Industry Reform Panel and the Special Commission.

The development of the new data and reporting system, OneGov, is focused on delivering capabilities such as:

- tracking of registered greyhounds
- enhanced management of registrations, including the requirement to link performance outcomes to registration conditions
- data analytics capabilities to support risk analysis
- online services for industry participants, following the NSW Government's digital strategy of achieving 70% of government transactions via digital channels in 2019
- effective case management, involving the integration of race day functions with registration, compliance prosecutions, inquiries and welfare functions
- 'in field' capture of compliance data from inspection and compliance activities
- an exception reporting capability to highlight non-compliance and other risks.

This year, the development of the new business system progressed:

- Online renewals and greyhound naming with integrated fees were made available. Together with significant data cleansing, this is expected to produce a cleaner set of data on which to base policies and risk-based compliance measures. Further online services are planned.
- New registration types and classes will be added alongside the introduction of the new Greyhound Racing Regulation in September 2019.
- For race day operations, the new system matches OzChase functionality and additionally enables:
 - recording of swabbing, with future plans to bring the chain of custody process online
 - automatic real-time integration with new microchip scanners, resulting in significant functional and usability benefits for stewards
 - integration with the Greyhound Examination Database for veterinarians to record injuries and medical events, and streamlining UTS access to data for their research
- Integration with the national data repository has been partly built.

33. Accurate information about the industry

Due to the reviews conducted into the greyhound racing industry, participants who were registered up to 2015 were not required to renew their registrations. Instead, registrations were 'rolled over' with no fee payable.

In 2018/19 the Commission determined that most categories of participants intending to remain in the industry in 2019/20 would be required to renew their registration, ensuring that the Commission would have accurate data for participants and a contemporary picture of the industry.

The category of 'greyhound owner' was exempted from the requirement for registration renewal at this time. Previously, greyhound owners had lifetime registration, leading to significant uncertainty in estimates of industry size. In 2019/20, greyhound owner registration data will be subject to a separate process of validation to archive records of those who are no longer owners of registered greyhounds.

WHY A NEW DATA SYSTEM?

The Greyhound Industry Reform Panel provided extensive commentary on the need for new data capability to effectively guide reform of the industry.

"The animal welfare reforms and supporting infrastructure that will likely be implemented in NSW will require significant investment, for example, establishing a greyhound Industry Code of Practice for animal welfare, total life cycle tracking and a new licencing scheme will require new ICT infrastructure and monitoring and enforcement process that does not yet exist."

Recommendation 73 of the Reform Panel specifically required that *"a new racing register should be established and managed by the integrity commission to capture the identity and whereabouts of all greyhounds throughout their lifecycle."*

The Reform Panel also required that *"greyhound welfare outcomes of each licensee will be monitored. This will enable corrective action to be taken if greyhounds cared for by a licensee experience a high rate of euthanasia or poor rehoming rates."*

The Special Commission of Inquiry into the Greyhound Racing Industry in NSW also provided compelling and ample evidence for the need for significant investment in business systems to support industry reform and to enable regulators to better detect and manage integrity and welfare risk.

These and other recommendations reinforce the need for the development of new business systems to fully implement all reforms that have been agreed to by the NSW Government. The Commission commenced this task in 2017 as part of its initial establishment, and the work is ongoing.

34. Export of NSW greyhounds

The Commission uses data provided by the Australian Department of Agriculture and Water Resources to ensure participants are meeting their obligations in relation to exports (Rule 124).

35. Faster and easier registration services

A new web portal was launched in May 2019, offering an online service for greyhound naming applications, followed in June by online registration renewals. Additional online services will be rolled out throughout 2019/20. The Commission will continue to offer registration renewal services over the phone, in person and by post.

The introduction of online registration renewals was preceded by a saturation campaign telling participants about the changes, including these initiatives:

- Commission staff attended 19 race meetings across the state to register customers in person and take them through the online portal.
- Participants were directly mailed information, with a second mail-out to those who had not yet renewed.
- Reminders were sent via email and SMS in June, July and August.
- Clubs received fliers and club managers were contacted by phone and e-mail.
- Announcements were made at race meetings in the last two weeks of August.
- A 'How to renew' tutorial video was made available on the Commission's website and YouTube channel.
- Advertisements and editorials were published in a range of industry publications including The Chaser Magazine, the Greyhound Recorder and The Dogs.
- The Commission's website carried a dedicated page and home page banners, and 17 Commission posts were made on the participants' Facebook group.

ONLINE SERVICES ARE POPULAR

Online services have proved to be popular with participants, with 80% of registrations renewed online. * Many participants commented favourably about the online services, and expressed appreciation for having Commission staff at the tracks to assist them with their online renewal:

"The renewal process has been really easy to do online."

"Really easy to renew our licences online. Thanks guys."

"Excellent quick service"

Participants also appreciated the announcement that cost savings from online processing would be passed on from 1 July 2019 as reduced fees for greyhound naming (\$50 instead of \$80) and litter registration (\$50 instead of \$150).

"Some good news for industry participants"

"I think this is fantastic news, well done GWIC"

"Good to see as we need to keep participants in the sport"

* Source: OneGov, current as at 1 September 2019.

36. Upholding respectful conduct

Everyone has the right to feel safe and respected in their workplace, and the industry's reputation benefits from the race track being a safe environment for the public and workers alike.

The Commission understands that participants do not always agree with the decisions or directions issued by stewards, and has established an internal review process for these matters.

2018/19 saw some instances of abusive conduct towards Commission staff. The Commission takes a strong stance on misconduct and will take action against participants who threaten, harass or assault Commission staff, club officials and anyone else who has official duties in relation to greyhound racing. Online abusive behaviour can also result in disciplinary action.

THE JOURNEY TOWARDS REFORM

The journey of implementing the wide-ranging reforms recommended by the Greyhound Industry Reform Panel requires a legislative framework which is fit for purpose and amended when necessary for the changing environment in which it operates.

The *Greyhound Racing Act 2017* provides the foundation for the Commission's objectives and powers, and is scheduled for review commencing in April 2020.

In 2018/19 the NSW Office of Racing developed, in consultation with the Commission and GRNSW, a new draft Greyhound Racing Regulation to replace the Regulation in force since 1 July 2018. The Draft and Regulatory Impact Statement were released for public consultation and comment in June 2019.

The new Regulation was designed to advance the new registration framework prescribed in the Act which was a key recommendation of the Panel, and will require some individuals undertaking roles within the industry to be registered with the Commission for the first time. The new Regulation was scheduled to commence on 1 September 2019, and the Commission aims to manage its implementation in a way that eases the transition for participants.

Recommendations 60 and 65 of the Greyhound Industry Reform Panel

ROY JOINS THE TEAM

Former racing greyhound Isiah Panther, known to his colleagues as Roy, began work in our Bathurst office this year. His job is to reduce staff stress, take staff to the park when nature calls, and remind us of the importance of the work the Commission does for these beautiful dogs.

Roy is also a great ambassador for his breed. Many Bathurst residents greet him by name and give him a pat when he's out and about.



PROFILE OF THE GREYHOUND RACING INDUSTRY 2018/19

Some data presented here is based on information provided by participants and by GRNSW to the Commission as at 31 August 2019. The Commission has made every effort to ensure the accuracy of the data, but notifications after that date may not be included.

37. Participants

Participants intending to continue in the industry in the 2019/20 year were required to renew registration by 31 August 2019. Prior to this, registrations current in 2015 had been continued without fee or confirmation that the participant continued to be active in the industry. Consequently, 2019/20 data (Table 4) represents the most accurate estimate of industry participation since 2015.

Excluding registered greyhound owners, 2970 participants were registered with the Commission, many in more than one registration category (Table 4). The number of registered 'greyhound owners' is not included due to significant uncertainty in the accuracy of data received in July 2018 from GRNSW which had a policy of registering greyhound owners for life. The data will be reviewed in 2019/20 to ensure our records are up to date and accurate.

In 2018/19, 164 new participants joined the industry.

Table 4: Numbers of registrations in major categories (Source: OneGov)

Participant registration category ¹	Registered as at 1 September 2019
Public trainer	1008
Owner trainer	1192
Breeder	951
Greyhound attendant	677
Stud master	37
Bookmaker	24
Bookmaker's clerk	24
Total	3913

¹ Participants may be registered in more than one category

Almost one-third of participants are over 65 years of age, with 75% being over 45 years of age (Figure 7).

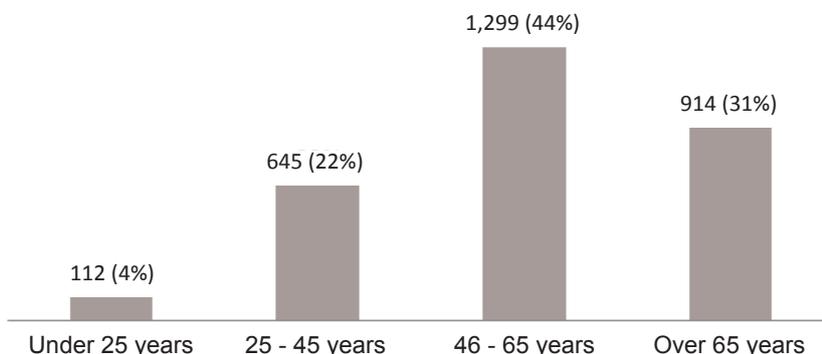


Figure 7: Age distribution of registered greyhound industry participants (excluding greyhound owner category)

Source: OneGov, current as at 2 September 2019. N=2970. Note that total of 101% is due to rounding.

38. Racing

Table 5: Registered activity in 2018/19

	Total
Race tracks ¹	32
Race meetings held ²	1,153
Races held	11,399
Starters ³	81,282
Greyhounds raced ⁴	6,505
Greyhounds named for racing ⁵	3,223

¹ GRNSW ceased the operation of the Lithgow and Armidale tracks during the year, pending completion of track remediation works.

² Data supplied by GRNSW 5/9/19

³ Starters is the number of times a greyhound left a race starting box, where individual greyhounds are counted every time they race. Data from OzChase 18/9/19.

⁴ This is the number of individual greyhounds registered in any jurisdiction that raced in NSW, each counted only once irrespective of how many times it raced. Data from OzChase 18/9/19.

⁵ This is the number of greyhounds that received a racing name in 2018/19, a step in becoming eligible to race.

39. Breeding

A total of 722 breeding services conducted in 2018/19 were notified to the Commission. The data reflects notifications of NSW services that occurred in the period 1 July 2018 to 30 June 2019 and reported up to 31 July 2019 (Figure 8)

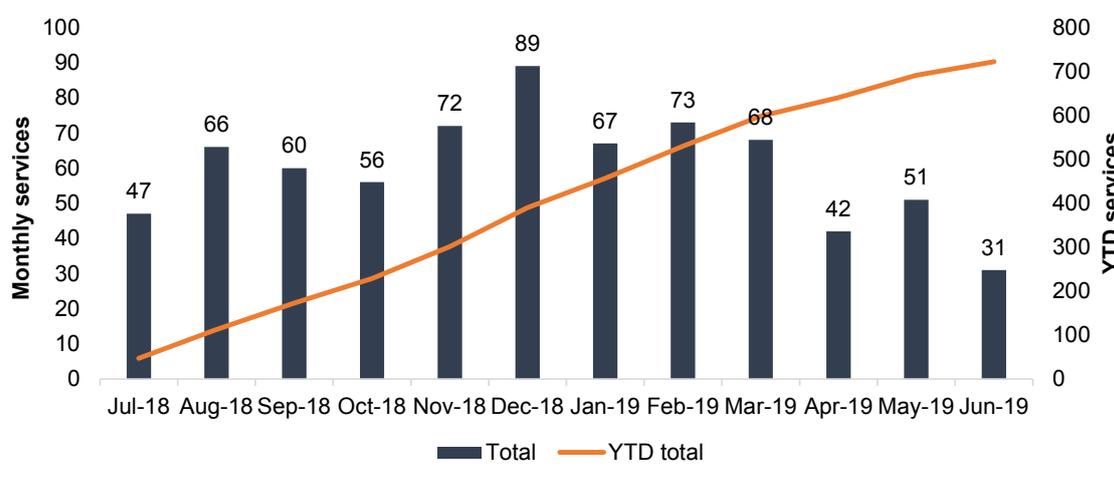


Figure 8: Greyhound services registered with the Commission

Services are counted as NSW services if any one of these conditions apply:

- The sire is registered in NSW at time of service or semen collection.
- The dam is registered in NSW at time of service.
- The litter owner is registered in NSW at the time of service.

A total of 3,747 pups were born from 536 litters in 2018/19 (Table 6), almost 700 more pups than in the low point of 2016/17 (Figure 9).

Table 6: Reported greyhound whelpings in 2018/19

Month	Litters	Female pups	Male pups	Total pups	Mean litter size
July	34	90	92	182	5.4
August	23	72	69	141	6.1
September	37	123	119	242	6.5
October	56	193	195	388	6.9
November	45	129	132	261	5.8
December	41	137	126	263	6.4
January	66	187	213	400	6.1
February	64	227	246	473	7.4
March	54	225	186	411	7.6
April	60	218	197	415	6.9
May	54	193	185	378	7.0
June	29	85	108	193	6.7
TOTAL	563	1,879	1,868	3,747	6.7

Source: Records provided by participants to Commission up to 1 September 2019

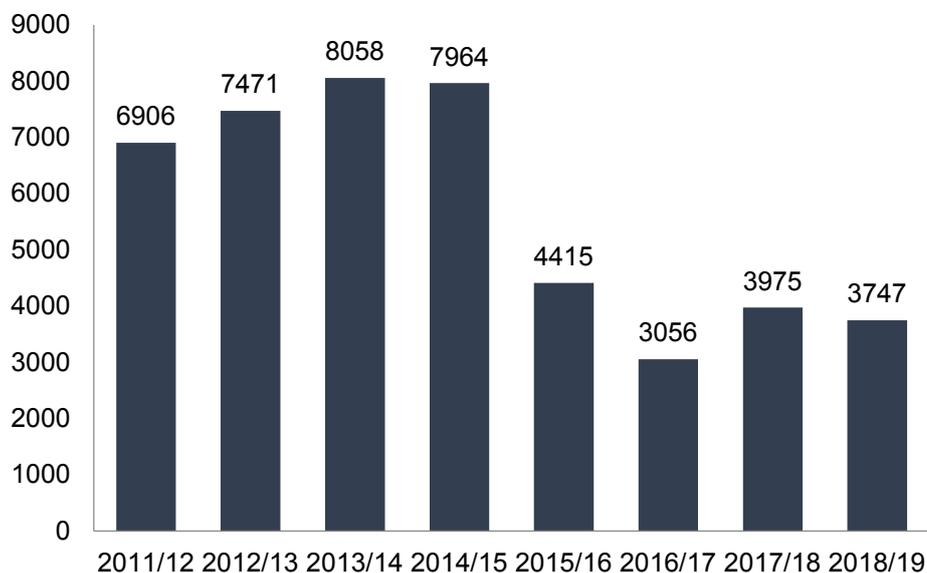


Figure 9: Number of pups born in NSW from 2011/12 to 2018/19

Source: 2011/12 – 2017/18 from GRNSW annual reports, 2018/19 from GWIC

Greyhounds may be moved between states and territories for mating or whelping, so the number of breeding services registered in NSW may vary significantly from the number of litters registered in NSW.

40. Race injuries

During the year, 3.2% of greyhound starters that were examined by Commission vets post-race were found to be injured. The majority of race injuries reported (91.4%) required a stand down period from racing of 42 days or less. Serious injuries, which may have required surgery or were career ending or life threatening accounted for 8.6% of all injuries (major II and catastrophic), at a rate of 2.8 per 1000 starts.

Table 7: Number of greyhound racing injuries

Injury category ¹ and stand down period	Number ²	Injuries per 1000 starts ³	Proportion of all injuries
Minor I - no stand down	242	3.0	9.3%
Minor II - 1-10 days	990	12.2	38.1%
Medium - 14-21 days	762	9.4	29.3%
Major I - 28-42 days	382	4.7	14.7%
Major II - more than 42 days	127	1.6	4.9%
Catastrophic - euthanased or sudden death	97	1.2	3.7%
Veterinary examinations detecting injury	2600 ⁴	33.0	-

¹ Where an individual greyhound sustains injuries in more than one injury category, only the highest category is used in reporting. Numbers do not include examinations or injuries from trials, return-to-racing examinations or pre-race examinations.

² Note these figures have been corrected from early quarterly reports issued in 2018/19 which included some injuries detected in trials and pre-race examinations

³ Injuries per 1000 starts is an industry standard for measuring the rate of injury

⁴ 2600 equates to 3.2% of total number of starters, 81,282.

41. Retirement

Retired greyhounds no longer race, and usually become pets or are retained in the industry for breeding. The Commission was notified of 1,435 greyhound retirements that occurred in 2018/19 (Table 8).

Of the notifications received, just over one-third (36%) of retired greyhounds were retained by their registered owner or trainer as a pet or breeding greyhound, and these dogs stay registered with the Commission. A further 20% (285) of retired greyhounds were notified as being rehomed privately by their owner or trainer to another party outside the greyhound racing industry.

The remaining greyhounds were rehomed to pet rescue or rehoming organisations. The largest single provider is the Greyhounds As Pets (GAP) program managed by GRNSW, and the Commission was notified of 249 (17%) retirements to GAP. Notifications showed that other animal rescue and adoption agencies accepted 390 (27%) retired greyhounds.

Table 8: Greyhound retirements in 2018/19 reported to the Commission

Destination	Number	%
Retained by owner or trainer	517	36%
Rehomed privately by owner or trainer	285	20%
Accepted by Greyhounds as Pets	249	17%
Accepted by another animal rescue or adoption agency	390	27%
Total	1435	100%

Source: GWIC Notification to Retire or Export Form and Greyhound Rehoming Efforts Certificate. Note that this does not include 45 exported greyhounds which appear on the Notification to Retire or Export Form.

42. Greyhound deaths

A total of 832 greyhound deaths were reported during 2018/19 of which 197 (24%) were from natural causes (not involving euthanasia or race incidents).

The remaining 635 were euthanased, with 62% of those performed by private veterinarians for medical reasons such as injury or illness (Table 9). The injuries most commonly reported by veterinarians included persistent pain and/or incapacity due to severe hock fractures or spinal injuries. A wide variety of illnesses precipitated euthanasia of greyhounds, including cancers, neurological conditions, gastric dilation and volvulus, arthritis and various co-morbidities associated with age.

Ninety-seven greyhounds (15%) died at licensed racecourses, the majority being euthanased by Commission veterinarians due to a catastrophic injury that occurred as a result of racing, with three dying directly as the result of a racing injury.

The Commission’s Greyhound Rehoming Policy requires greyhound owners to seek to rehome any greyhounds that they do not wish to retain. This requirement does not apply where a greyhound is assessed as unsuitable for rehoming – usually due to aggressive behaviour towards humans or other animals. Some 106 greyhounds (17%) were euthanased after a private veterinarian certified that the dog was behaviourally unsuitable for rehoming. Thirty-six greyhounds (6%) were euthanased at the request of their owner after rehoming attempts failed.

Table 9: Greyhound euthanasia and racetrack deaths reported in 2018/19

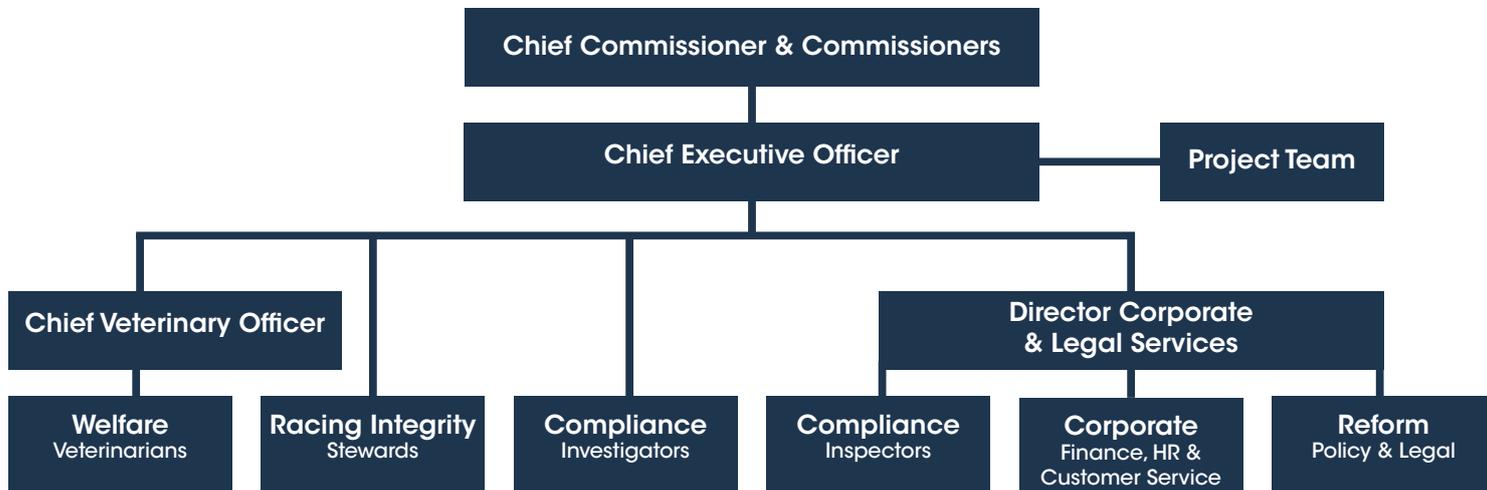
Cause		
Euthanasia (not at racetrack) due to injury or illness	396	62%
Euthanasia after private veterinarian certified that the greyhound was behaviourally unsuitable for rehoming (typically aggressive)	106	17%
Euthanasia at racetrack due to injury, or sudden death at racetrack	97	15%
Euthanasia at owner’s request after rehoming attempts failed	36	6%
Total	635	100%

THE GREYHOUND INDUSTRY THEN AND NOW

Conflict between commercial and regulatory roles	The Commission independently regulates greyhound industry welfare and integrity to the high standards expected by the NSW community, and therefore avoids any conflict with the industry's commercial objectives.
Unreported deaths and injuries	The Commission publishes accurate data about greyhound deaths and race track injuries at least four times a year, and an expert panel reviews every racing death and career-ending injury.
Kennel conditions vary widely and rarely inspected	The Commission has inspected 747 kenneling premises in its first year of operation, enforcing welfare codes and supporting participants to work towards best practice.
Unnecessary euthanasia	The Commission requires owners to make efforts to rehome their retired and unraced greyhounds, and euthanasia may be performed only by a registered veterinarian.
Overbreeding	The Commission publishes breeding data monthly so the community can monitor breeding rates, which have lowered.
Outdated and inaccurate information	The Commission has reliable data about the size and structure of the industry to inform decision-making.
Industry threatened with shut down	The Commission holds itself and the industry accountable, enforces welfare standards and reports transparently, boosting public confidence in the industry.
Participants felt they were not heard	The Commission consults with participants through committees and forums to gather advice and knowledge.

ORGANISATIONAL GOVERNANCE AND HUMAN RESOURCES

43. Organisational structure



44. Our leaders

The Chief Commissioner and two Commissioners were appointed by the Governor on the joint recommendation of the Minister responsible for the *Greyhound Racing Act 2017* and the Minister for Primary Industries. Commissioners Keniry and Petre were re-appointed for a second term of 12 months from September 2018, with Commissioner Keniry opting to retire on 3 July 2019.

The Chief Executive Officer is responsible for the day to day management of the affairs of the Commission and for the implementation of the decisions of the Commissioners. In 2018/19 the Commission employed two senior executive officers: the Chief Veterinary Officer, Dr Michelle Ledger, and the Director Legal Services, Mr Matthew Tutt.



L-R: Clare Petre, Michelle Ledger, Alan Brown, Matthew Tutt, Judy Lind



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 & Integrity Commission for a three year term. In 2019, Alan was appointed a Member of the Order of Australia for significant service to the thoroughbred racing industry.



Commissioner, Clare Petre

Clare has had an extensive career in the community, government and media sectors. She was the NSW Energy & Water Ombudsman for 16 years and a Senior Assistant Commonwealth Ombudsman for two years. Clare also served as the Chair of the consumer advisory panels for the Australian Securities and Investments Commission and the Credit & Investments Ombudsman. In June 2016 the National Australia Bank appointed Clare as the Customer Advocate for customers of the Bank's wealth services division. Also, Clare is currently Chair of the Code of Conduct Committee for the Australian Council for International Development, and Deputy Chair of the Asylum Seekers Centre. Clare was appointed as a Commissioner for the Greyhound Welfare & Integrity Commission in October 2017.



Commissioner, John Keniry AM

John has forged a distinguished career in the private and public sectors over 50 years. He has held multiple leadership posts in the private sector. This includes senior executive roles and board member appointments with the prominent industrial companies Goodman Fielder Limited and CSR Limited. Also, John has served as the Chair of Ridley Corporation Limited, a leading provider of animal nutrition products, and as the President of the Australian Chamber of Commerce and Industry. In the public sector, John has held appointments with the Prime Minister's Biofuels Taskforce, the NSW Abalone Industry Taskforce, the Environment Protection Authority and the NSW Consumer Literacy Taskforce. In 2011, the NSW Government appointed John as the Commissioner for the NSW Natural Resources Commission. John served a five-year term and was re-appointed in 2017. John became a Commissioner for the Greyhound Welfare & Integrity Commission in October 2017. He announced a scheduled retirement from this role early in 2019/20.



Chief Executive Officer, Judy Lind

Judy Lind is the inaugural Chief Executive Officer of the Commission. She brings to the Commission over 35 years’ experience in public sector regulatory and enforcement senior leadership roles, including at the Australian Criminal Intelligence Commission, the Australian Federal Police, the Australian Sports Anti-Doping Authority and the Australian Taxation Office.

Under Judy’s leadership, the Commission has been established and is well along its journey to support the greyhound racing industry’s future through efficient and effective regulation, with animal welfare at its heart.

45. Management groups and committees

The Commissioners and CEO met weekly to deal with formal business matters. They were supported in their roles by four management groups and committees.

Senior Leadership Team (pictured right)

Comprising of the Director of Legal Services, the Chief Veterinary Officer, and leaders of the inspectors, investigators, stewards, communications, customer service, finance and human resources teams, this group met weekly to monitor progress, identify risks, and provide strategic advice to the CEO.



Operational Coordination Committee

Comprising of senior staff of veterinary, stewarding, investigations, inspections and legal teams, this committee coordinated all aspects of field operations and advised the CEO on operational matters and risks.

Workplace Health and Safety Committee

This committee met quarterly. It advised the CEO and Commissioners on all aspects of workplace health and safety, with particular attention to risks for field-based staff such as inspectors, investigators, stewards and veterinarians.

Registration reform group

This group met weekly in 2018/19 to coordinate progress on all aspects of the registration reform program, including OneGov development, participant forms, policy and regulatory changes.

46. 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*.

Table 10: Number and diversity of non-executive officers as at 30 June 2019

	Female	Male	Not identified	Total
Welfare and race day integrity functions	8	25	0	33
Integrity, compliance and enforcement	8	5	0	13
Strategic reform and policy, customer service and business operations	20	4	0	24
Total	36	34	0	70

47. Employment conditions

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.

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.

Table 11: Diversity and remuneration of senior executives and Commissioners

	Remuneration range	2018/19			2017/18 ³		
		Average remuneration	Female	Male	Average remuneration	Female	Male
Band 4	-	0	0	0	0	0	0
Band 3	-	0	0	0	0	0	0
Band 2 ¹	\$268,001 - \$337,100	\$254,881	1	1	\$117,397	1	1
Band 1 ²	\$187,900 - \$268,000	\$125,746	2	2	\$37,164	2	2

¹The Chief Commissioner was appointed on a part-time basis at 0.6 FTE

²Two Commissioners were appointed on a part-time basis, both at 0.2 FTE

³All senior executives and Commissioners joined the Commission during 2017/18 and were not employed for the full financial year, resulting in lower remuneration costs in that year.

In December 2018 the Australian Workers Union (AWU) commenced proceedings in the Industrial Relations Commission (IRC) asserting that the AWU was eligible to represent the industrial interests of employees engaged by the Commission as stewards. The Commission disputed the AWU's claim saying that as a government agency the Commission's staff, which includes stewards, are employed under the relevant classifications and grades under the *Crown Employees (Public Service - Salaries) Award*.

The Commission's position was that the Public Service Association was the union with sole industrial coverage for employees employed under this Award.

The AWU sought to discontinue the proceedings before the IRC. This was consented to by the Commission.

48. Workforce diversity

The Commission is committed to the advancement of women into leadership roles and to providing flexible working arrangements for all employees. At 30 June 2019, women made up 52% of the Commission's officers. Four staff were employed part-time, and/or on other special work arrangements.

The Commission did not develop a workforce diversity strategy, disability inclusion action plan, or a multicultural policies and services program during 2018/19. On 1 July 2019 the Commission became part of the Customer Service Cluster and will be guided by advice from the cluster in the future preparation of these plans.

49. Work health and safety

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

Table 12: Reported work health and safety incidents

Type of notification	Number	% of total notifications	% reported within 24 hrs
Serious Injury / Illness	7	41%	100%
Dangerous occurrence	7	41%	100%
Hazard/Damage	2	12%	100%
Near Miss	1	6%	100%

FINANCIAL PERFORMANCE

The Commission's financial statements present the financial performance and the position of the Commission for the year to 30 June 2019.

50. Funding

The Commission's income is sourced jointly from State Government grants, payments from GRNSW as required under their operating licence, the point of consumption tax on wagering, and own-source revenue such as registration fees. Significantly higher funding in the current financial year than in 2018 reflects the first operational year of the Commission.

Table 13: Summary of income

	2018/19 (\$000)	2017/18 (\$000)
Greyhound Racing NSW	9,187	-
State Government grant	4,500	2,500
Point of consumption tax on wagering	2,000	-
Department of Industry additional grant as an outcome of the Joint Working Group process	701	-
In kind contribution from Department of Industry	533	
Registration fees	324	-
Other	2	-
Acceptance by the Crown entity of employee benefits and other liabilities	496	8
Total funding and revenue, cash and non-cash	17,743	2,508

51. Achieving sufficient funding for 2018/19

A Joint Working Group was established to recommend to the Secretary of the NSW Department of Industry the appropriate funding allocation for the Commission. It considered contributions from GRNSW as required by section 24(1)(f) of the *Greyhound Racing Act 2017* and its operating licence, as well as contributions provided by the NSW Government.

The Working Group comprised members from the Commission, GRNSW, the Office of Racing and staff from the Department of Industry's Corporate Service Partners. The Working Group met on several occasions to review and discuss financial and non-financial information relating to the welfare and integrity functions transferred to the Commission as well as changes in scope required to meet current community and industry expectations regarding welfare and integrity functions.

The Working Group recommended a total contribution amount from GRNSW to the Commission for the 2018/19 financial year of \$10.34 million. It considered the projected annual budget put forward by GRNSW and the forecasted increase in revenue from tax parity reform receipts and the point of consumption tax. It also recommended a one-off transfer of \$0.35 million equivalent to the average market value of assets held by GRNSW at 30 June 2018 that related to welfare and integrity activities. GRNSW provided \$9.19 million to the Commission.

The Commission’s 2018/19 operating costs and capital investments of \$15.7 million appears to be generally consistent on an absolute dollar basis with the level of investment made in Victoria and Queensland in similar contexts and at similar points in time in the evolution of new regulatory structures. However, the Commission must also contend with the greater relative size, scale and geographical spread of the NSW industry, including the much larger number of tracks being operated in NSW.

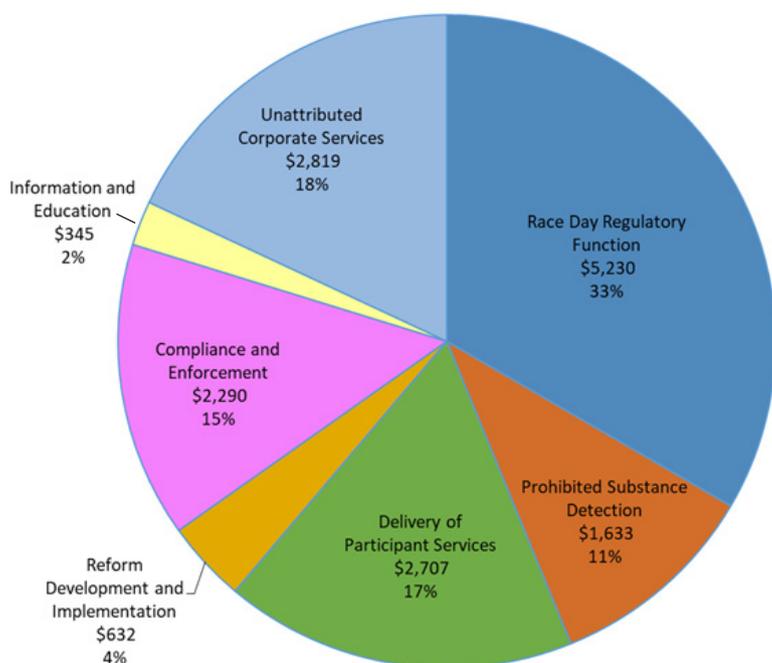
53. Funding outlook

The current State Government transitional funding expires in 2020/21, as does the point of consumption tax on wagering cease in 2021/22. The funding deficit created from expiration of these sources will need to be addressed by industry contribution.

The Commission has concerns with the model by which it is funded by GRNSW under its operating licence - a model that directly places a requirement on the Commission to negotiate its financial requirements with GRNSW, the commercial arm of the industry. This runs counter to recommendations of the Greyhound Industry Reform Panel⁴ and places the Commission in a conflicted and non-arm’s length relationship with GRNSW on an ongoing basis. This arrangement is unique to NSW.

54. Expenditure in 2018/19

The Commission’s cash expenditure in the year ended 30 June 2019 totalled \$15.7 million. Employee expenditure is the largest expense type accounting for \$8.8 million or 56% of total expenditure. Payments to an accredited testing laboratory for analysis of samples from racing greyhounds is the second largest expense category amounting to \$1.5 million or 9% of expenditure.



The Commission has identified a number of key program categories to explain the allocation of the Commission’s expenditure. All costs that relate to and can be readily attributed to each program category are applied against the relevant program, while costs not easily attributed to specific programs, such as generic corporate overhead costs are grouped as unattributed corporate services.

A summary of the Commission’s expenditure of \$15.7 million by this program categorisation for the year ended 30 June 2019 is shown in Figure 10.

Figure 10: Cash expenditure by key program for the year ended 30 June 2019 (\$'000)

⁴Recommendations of the Greyhound Industry Reform Panel. (February 2017), specifically recommendation 47 ‘The integrity commission’s budget should be based on the efficient costs of performing its functions and it should seek annual funding from the consolidated fund via normal State budgetary processes’ and recommendation 48 ‘As a condition of the operating licence, the commercial entity should fully offset the costs to Government of maintaining the integrity commission.’

55. Financial position

At 30 June 2019 the Commission held a cash balance of \$1,623,382 compared to \$697,097 in the prior year. The Commission also had payables totalling \$941,427 relating to unpaid invoices and accrued salaries. Also included in the bank balance at 30 June 2019 is \$270,604 of registration fees paid to the Commission by participants relating to registration for the 2019/20 financial year.

56. External scrutiny

The Commission is audited by the Audit Office of NSW in accordance with the *Public Finance and Audit Act 1983*. During their audit the Audit Office did not identify any significant matters to report, and has issued an unmodified opinion of the Commission's financial accounts which is reflected in the Independent Auditor's Report.

As part of machinery of government changes, the Commission will form part of the Department of Customer Service cluster from 1 July 2019. Coverage of the Commission's activities by an independent Audit and Risk Committee, established by the Department of Customer Service, will commence in 2019/20.



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 Greyhound Welfare and Integrity Commission (the Commission), which comprise the Statement of Comprehensive Income for the year ended 30 June 2019, the Statement of Financial Position as at 30 June 2019, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Summary 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:

- give a true and fair view of the financial position of the Commission as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 45E of the *Public Finance and Audit Act 1983* (PF&A Act) and the Public Finance and Audit Regulation 2015.

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 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' (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.

Other Information

The Commission's annual report for the year ended 30 June 2019 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Chief Commissioner is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Statement by the Chief Commissioner and the Chief Executive Officer.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

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 and the PF&A Act, and for 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 Commission's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting, unless it is not appropriate to do so.

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/ar4.pdf. The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that the Commission 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.



C J Giumelli
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

27 September 2019
SYDNEY

GREYHOUND WELFARE AND INTEGRITY COMMISSION

STATEMENT BY THE CHIEF COMMISSIONER AND CHIEF EXECUTIVE OFFICER

Pursuant to section 45(F) (1C) of the *Public Finance and Audit Act 1983*, we state that:

- (a) the accompanying financial statements have been prepared in accordance with applicable Australian Accounting Standards (which include Australian Accounting Interpretations), the provisions of the *Public Finance and Audit Act 1983*, the applicable clauses of the *Public Finance and Audit Regulation 2015*, and the Financial Reporting Directions mandated by the Treasurer;
- (b) the accompanying financial statements exhibit a true and fair view of the financial position and the financial performance of Greyhound Welfare and Integrity Commission for the year ended 30 June 2019;
- (c) at the date of signing we are not aware of any circumstances that would render the financial statements misleading or inaccurate.



Alan Brown AM
Chief Commissioner

Date: 26 September 2019



Judith Lind
Chief Executive Officer

Date: 26 September 2019

Beginning of the audited financial statements

GREYHOUND WELFARE AND INTEGRITY COMMISSION

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019

	Notes	Consolidated		Parent	
		2019 \$000	2018* \$000	2019 \$000	2018* \$000
Expenses excluding losses					
Operating expenses					
Employee related	2(a)	8,821	801	-	-
Personnel services	2(b)	-	-	8,821	801
Other operating expenses	2(c)	6,882	1,713	6,882	1,713
Depreciation and amortisation	2(d)	146	-	146	-
Total Expenses excluding losses		15,849	2,514	15,849	2,514
Revenue					
Grants and contributions	3(a)	16,921	2,500	16,921	2,500
Acceptance by the Crown Entity of employee benefits and other liabilities	3(b)	496	8	-	-
Other revenue	3(c)	326	-	822	8
Total Revenue		17,743	2,508	17,743	2,508
Net Result		1,894	(6)	1,894	(6)
Total other comprehensive income		-	-	-	-
TOTAL COMPREHENSIVE INCOME		1,894	(6)	1,894	(6)

The accompanying notes form part of these financial statements.

* 2018 comparatives represent the period from 3 July 2017 to 30 June 2018.

GREYHOUND WELFARE AND INTEGRITY COMMISSION
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Notes	Consolidated		Parent	
		2019 \$000	2018 \$000	2019 \$000	2018 \$000
ASSETS					
Current Assets					
Cash and cash equivalents	4	1,623	697	1,623	697
Receivables	5	207	41	207	41
Total Current Assets		1,830	738	1,830	738
Non-Current Assets					
Property, Plant and Equipment - Plant and Equipment	6	930	973	930	973
Total Property, Plant and Equipment		930	973	930	973
Intangible assets - Intangible assets	7	961	26	961	26
Total Intangible assets		961	26	961	26
Total Non-Current Assets		1,891	999	1,891	999
Total Assets		3,721	1,737	3,721	1,737
LIABILITIES					
Current Liabilities					
Payables	8	941	1,615	941	1,615
Provisions	10	566	128	566	128
Other current liabilities	9	271	-	271	-
Total Current Liabilities		1,778	1,743	1,778	1,743
Non-Current Liabilities					
Provisions	10	55	-	55	-
Total Non-Current Liabilities		55	-	55	-
Total Liabilities		1,833	1,743	1,833	1,743
Net Assets		1,888	(6)	1,888	(6)
EQUITY					
Accumulated funds	13	1,888	(6)	1,888	(6)
Total Equity		1,888	(6)	1,888	(6)

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 2019**

	Consolidated		Parent	
	Accumulated Funds \$000	Total Equity \$000	Accumulated Funds \$000	Total Equity \$000
Balance at 1 July 2018	(6)	(6)	(6)	(6)
Net result for the year	1,894	1,894	1,894	1,894
Other comprehensive income	-	-	-	-
Total other comprehensive income	-	-	-	-
Total comprehensive income for the year	1,894	1,894	1,894	1,894
Balance at 30 June 2019	1,888	1,888	1,888	1,888
Balance at 3 July 2017	-	-	-	-
Net result for the year	(6)	(6)	(6)	(6)
Other comprehensive income	-	-	-	-
Total other comprehensive income	-	-	-	-
Total comprehensive income for the year	(6)	(6)	(6)	(6)
Balance at 30 June 2018	(6)	(6)	(6)	(6)

The accompanying notes form part of these financial statements

**GREYHOUND WELFARE AND INTEGRITY COMMISSION
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019**

	Notes	Consolidated		Parent	
		2019 \$000	2018* \$000	2019 \$000	2018* \$000
CASH FLOWS FROM OPERATING ACTIVITIES					
Payments					
Personnel services		-	-	(7,861)	(648)
Employee related		(7,861)	(648)	-	-
Suppliers of goods and services		(7,309)	(1,153)	(7,309)	(1,153)
Total Payments		(15,170)	(1,801)	(15,170)	(1,801)
Receipts					
Grants and contributions		16,921	2,500	16,921	2,500
Other		1,161	-	1,161	-
Total Receipts		18,082	2,500	18,082	2,500
NET CASH FLOWS FROM OPERATING ACTIVITIES	11	2,912	699	2,912	699
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of plant and equipment		(996)	(2)	(996)	(2)
Purchases of intangibles		(991)	-	(991)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		(1,987)	(2)	(1,987)	(2)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS					
		926	697	926	697
Opening cash and cash equivalents		697	-	697	-
CLOSING CASH AND CASH EQUIVALENTS	4	1,623	697	1,623	697

The accompanying notes form part of these financial statements.

* 2018 comparatives represent the period from 3 July 2017 to 30 June 2018.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

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 2019 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 accrual basis in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations);
- the requirements of the *Public Finance and Audit Act 1983* (the Act) and *Public Finance & Audit Regulation 2015*; and
- Treasurer's Directions issued under the Act.

Judgements, key assumptions and estimations 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.

(c) Statement of compliance

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

(d) 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.

The net amount of GST recoverable from or payable to the ATO is included as part of receivables or payables respectively.

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.

(e) Services provided by Department of Industry

The Department of Industry provided the following services to the Group during the year:

- financial statement preparation
- accounts payable management and processing
- payroll services
- system support

The cost to provide these services has been included in these financial statements as in-kind revenue and expenses.

(f) Comparative information

Except when an Australian Accounting Standards permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

(g) Changes in accounting policies, including new or revised Australian Accounting Standards

i. Effective for the first time in 2018-19

The Group has adopted AASB 9 *Financial Instruments* (AASB 9), which resulted in changes in accounting policies in respect of recognition, classification and measurement of financial assets and financial liabilities; derecognition of financial instruments; impairment of financial assets and hedge accounting.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Changes in accounting policies, including new or revised Australian Accounting Standards (continued)

i. Effective for the first time in 2018-19 (continued)

The Group applied AASB 9 retrospectively but has not restated the comparative information which is reported under AASB 139 *Financial Instruments: Recognition and Measurement* (AASB 139).

As the Group's financial assets are limited to Loans and Receivables and the classification and measurement of financial liabilities under AASB 9 is substantially the same as in AASB 139, there was no difference recognised in accumulated funds and other components of equity in adopting AASB 9.

a) Classification and measurement of financial instruments

On 1 July 2018 (the date of initial application of AASB 9), the Group's management has assessed which business models apply to the financial assets held by the Group and has classified its financial instruments into the appropriate AASB 9 categories. The main effects resulting from this reclassification are as follows:

	Note	Loans and receivables (L&R) \$'000
Closing balance 30 June 2018 – AASB 139	5	40
Opening balance 1 July 2018 – AASB 9	5	40
Total Impact		<u>-</u>

Under AASB 9, subsequent measurement of debt financial assets is based on assessing the contractual cash flow characteristics of the debt instrument and the Group's business model for managing the instrument.

The assessment of the Group's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on debt instruments are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of AASB 9 did not have a significant impact to the Group. The Group continued measuring at fair value, all financial assets previously held at fair value under AASB 139.

The following are the changes in the classification of the Group's financial assets:

- Trade and other receivables classified as 'Loans and receivables' under AASB 139 as at 30 June 2018 are held to collect contractual cash flows representing solely payments of principal and interest. At 1 July 2018, these are classified and measured as debt instruments at amortised cost.
- The Group has not designated any financial liabilities at fair value through profit or loss. There are no changes in the classification and measurement for the Group's financial liabilities.

In summary, upon the adoption of AASB 9, the Group had the following required or elected reclassifications as at 1 July 2018:

	Measurement Category		Carrying amount		
	AASB 139	AASB 9	Original \$'000	New \$'000	Difference \$'000
Receivables	L&R	Amortised cost	40	40	-

ii. Issued but not yet effective

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

The following new Australian Accounting Standards have been issued but are not yet effective. The Group has not early adopted any of these new standards or amendments. When applied in future periods, they are not expected to have a material impact on the financial position or performance of the Group:

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- AASB 16 *Leases* (1 July 2019)
- AASB 2018-8 *Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities* (1 July 2019)
- AASB 15 *Revenue from Contracts with Customers* - the mandatory application date has been deferred for not-for-profit entities (1 July 2019)
- AASB 2016-3 *Amendments to Australian Accounting Standards - Clarifications to AASB 15* - the mandatory application date has been deferred for not-for-profit entities (1 July 2019)
- AASB 2016-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities* (1 July 2019)
- AASB 1058 *Income of Not-for-profit Entities* (1 July 2019)

ii. Issued but not yet effective (continued)

- AASB 2018-4 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public Sector Licensors* [AASB 15 & AASB 16] (1 January 2019)
- AASB 2017-6 *Amendments to Australian Accounting Standards – Prepayment Features with Negative Compensation* (1 July 2019)
- AASB 2018-2 *Amendments to Australian Accounting Standards – Plan Amendment, Curtailment or Settlement* (AASB 119) (1 July 2019)
- AASB 2018-6 *Amendments to Australian Accounting Standards – Definition of a Business* (1 January 2020)
- AASB 2018-7 *Amendments to Australian Accounting Standards – Definition of Material* (1 January 2020)

AASB 16 Leases

AASB 16 replaces AASB 117 *Leases* and sets out the principles for the recognition, measurement, presentation and disclosure of leases.

AASB 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments. For lessors, the Standard provides accounting requirements that a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently.

The Commission will adopt AASB 16 on 1 July 2019 through application of the partial retrospective approach, where only the current year is adjusted as though AASB 16 had always applied. Comparative information will not be restated. The Commission will also adopt the practical expedient whereby the fair value of the right-of use asset will be the same as the lease liability at 1 July 2019.

Based on the impact assessments the Commission has undertaken on currently available information, the Commission estimates lease liabilities of \$652,000 and right-of-use assets of \$652,000 will be recognised as at 1 July 2019 for leases in which the Commission is a lessee. Most operating lease expenses will be replaced by depreciation of the right of use asset and interest on the lease liability. The impact on the statement of comprehensive income is expected to be \$164,000 for the first year.

AASB 15 Revenue from Contracts with Customers

AASB 15 replaces AASB 118 *Revenue*, and AASB 111 *Construction Contracts*. The standard requires an entity to recognise revenue on a basis that depicts the transfer of promised goods or services to customers at an amount that reflects the consideration which the entity expects to be entitled in exchange for those goods or services.

In addition, AASB 1058 *Income of Not-for-profit Entities* and AASB 2016-8 *Amendments to Australian Accounting Standards - Australian Implementation* provides additional guidance on applying the principles in AASB 15 to not-for-profit entities as well as replacing the requirements in AASB 1004 *Contributions*.

The introduction of AASB 15 and AASB 1058 is not expected to have a material impact on the Group's revenue recognition policies.

(h) Reporting periods - other than twelve months

The Commission was established on 3 July 2017, therefore the comparative amounts represents from 3 July 2017 to 30 June 2018.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

2. EXPENSES EXCLUDING LOSSES

	Consolidated		Parent	
	2019 \$000	2018 \$000	2019 \$000	2018 \$000
(a) Employee related expenses include the following:				
Salaries and wages (including annual leave)	7,220	694	-	-
Superannuation	633	55	-	-
Long service leave	504	9	-	-
Payroll tax and fringe benefit tax	431	43	-	-
Workers compensation insurance	20	-	-	-
Redundancy payments	11	-	-	-
Animal welfare committee member remuneration	2	-	-	-
	8,821	801	-	-
(b) Personnel services				
Personnel services	-	-	8,821	801
	-	-	8,821	801

Recognition and Measurement**Personnel services**

The Commission does not employ staff but uses the personnel services of the Office. The cost of personnel services in respect of salaries and wages, superannuation, annual leave, long service leave and personal leave are recognised when it is probable that settlement will be required.

(c) Other operating expenses include the following:

	Consolidated		Parent	
	2019 \$000	2018 \$000	2019 \$000	2018 \$000
Advertising and promotion	34	141	34	141
Audit fee	41	19	41	19
Consultancy	415	211	415	211
Contractors and other fees	1,031	485	1,031	485
Contractors - contingent workforce	464	279	464	279
Occupancy and maintenance	234	31	234	31
Printing, consumable and stores	208	6	208	6
Stationery and office supplies	32	1	32	1
Travel	565	96	565	96
Swabs analysis	1,477	-	1,477	-
Computer software fees	350	16	350	16
Operating lease rental expense – minimum lease payments	699	3	699	3
Other operating	581	216	581	216
Corporate services (in-kind) from Department of Industry	533	-	533	-
Reimbursement of cost of services	218	209	218	209
	6,882	1,713	6,882	1,713

Recognition and Measurement**Operating leases**

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of the leased assets, and operating leases under which the lessor does not transfer substantially all the risks and rewards.

An operating lease is a lease other than a finance lease. Operating lease payments are recognised as an operating expense in the statement of comprehensive income on a straight-line basis over the lease term.

(d) Depreciation and amortisation

	Consolidated		Parent	
	2019 \$000	2018 \$000	2019 \$000	2018 \$000
Depreciation				
Plant and equipment	116	-	116	-
Amortisation				
Intangibles	30	-	30	-
	146	-	146	-

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

3. REVENUES

Recognition and Measurement

Income is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies for the recognition of income are discussed below.

	Consolidated		Parent	
	2019	2018	2019	2018
	\$000	\$000	\$000	\$000
(a) Grants and contributions				
Greyhound Racing NSW	9,187	-	9,187	-
Department of Industry				
Recurrent grant	5,201	2,500	5,201	2,500
Point of consumption tax	2,000	-	2,000	-
In-kind contribution from Department of Industry	533	-	533	-
	16,921	2,500	16,921	2,500

Recognition and Measurement**Grants and contributions**

Income from grants (other than contribution by owners) is recognised when the Group obtains control over the contribution. The Group is deemed to have assumed control when the grant is received or receivable.

Contributions are recognised at their fair value. Contributions of services are recognised when and only when a fair value of those services can be reliably determined and the services would be purchased if not donated.

(b) Acceptance by the Crown Entity of employee benefits and other liabilities

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

	Consolidated		Parent	
	2019	2018	2019	2018
	\$000	\$000	\$000	\$000
Long service leave	471	8	-	-
Superannuation	24	-	-	-
Payroll tax	1	-	-	-
	496	8	-	-
(c) Other revenue				
Registration fee income	324	-	324	-
Other	2	8	498	8
	326	8	822	8

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

4. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

	Consolidated		Parent	
	2019	2018	2019	2018
	\$000	\$000	\$000	\$000
Cash at bank and on hand	1,623	697	1,623	697
	1,623	697	1,623	697

For the purpose of the statement of cash flows, cash and cash equivalents include 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 to the statement of cash flows as follows:

Cash and cash equivalents (per statement of financial position)	1,623	697	1,623	697
Closing cash and cash equivalents (per statement of cash flows)	1,623	697	1,623	697

Refer Note 12 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

5. CURRENT ASSETS - RECEIVABLES

	Consolidated		Parent	
	2019	2018	2019	2018
	\$000	\$000	\$000	\$000
Other debtors	85	40	85	40
Net GST	122	1	122	1
	207	41	207	41

Details regarding credit risk, liquidity risk and market risk, including financial assets that are either past due or impaired, are disclosed in Note 12.

Recognition and Measurement

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement under AASB 9 (from 1 July 2018)

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.

Subsequent measurement under AASB 139 (for comparative period ended 30 June 2018)

Subsequent measurement is 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.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

6. NON-CURRENT ASSETS – PROPERTY PLANT AND EQUIPMENT

CONSOLIDATED AND PARENT

	Plant & Equipment \$000
At 1 July 2018 - fair value	
Gross carrying amount	973
Accumulated depreciation	-
Net carrying amount	973
At 30 June 2019 - fair value	
Gross carrying amount	1,046
Accumulated depreciation	(116)
Net carrying amount	930

Reconciliation

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

	Plant & Equipment \$000
Year ended 30 June 2019	
Net carrying amount at start of year	973
Additions	73
Depreciation	(116)
Net carrying amount at end of the period	930

	Plant & Equipment \$000
At 3 July 2017 - fair value	
Gross carrying amount	-
Accumulated depreciation	-
Net carrying amount	-
At 30 June 2018 - fair value	
Gross carrying amount	973
Accumulated depreciation	-
Net carrying amount	973

Reconciliation

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

	Plant & Equipment \$000
Period ended 30 June 2018	
Net carrying amount at 3 July 2017	-
Additions	973
Net carrying amount at end of the period	973

GREYHOUND WELFARE AND INTEGRITY COMMISSION**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019****6. NON-CURRENT ASSETS – PROPERTY PLANT AND EQUIPMENT (continued)****Recognition and Measurement****Acquisition of property, plant and equipment**

Property, plant and equipment are initially measured 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 or paid to transfer a liability in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

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.

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 depreciation rates the Group uses are:

Plant and Equipment	10% to 25%
---------------------	------------

Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 14-01). This policy adopts fair value in accordance with AASB 13 *Fair Value Measurement* and AASB 116 *Property, Plant and Equipment*.

Property, plant and equipment is measured at the highest and best use by market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

In-line with TPP14-01, the Group recognise the non-specialised assets with short useful lives, at depreciated historical cost as an acceptable surrogate for fair value.

Historical cost is an appropriate surrogate because any difference between fair value and depreciated historical cost is unlikely to be material. In other words, it equates with fair value in all material respects. Further, the benefit of ascertaining a more accurate fair value does not justify the additional cost of obtaining it. Finally, use of a surrogate is allowed to avoid the necessity of obtaining market evidence to justify that the difference is immaterial.

Impairment of property, plant and equipment

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7. INTANGIBLE ASSETS

CONSOLIDATED AND PARENT

	Software \$000
At 1 July 2018	
Cost (gross carrying amount)	26
Accumulated amortisation	-
Net carrying amount	26
At 30 June 2019	
Cost (gross carrying amount)	991
Accumulated amortisation	(30)
Net carrying amount at end of year	961
	Software \$000
At 30 June 2019	
Net carrying amount at start of year	26
Additions	965
Amortisation	(30)
Net carrying amount at end of the year	961
	Software \$000
At 3 July 2017	
Cost (gross carrying amount)	-
Accumulated amortisation	-
Net carrying amount at end of the period	-
At 30 June 2018	
Cost (gross carrying amount)	26
Accumulated amortisation	-
Net carrying amount	26
	Software \$000
At 30 June 2018	
Net carrying amount at 3 July 2017	-
Additions	26
Net carrying amount at end of the period	26

Recognition and Measurement

The Group recognises intangible assets only if it is probable that future economic benefits will flow to the Group and 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 software 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 their estimated useful lives. The rate the Group uses is 10%. 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 recoverable amount and the reduction is recognised as an impairment loss.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

8. CURRENT LIABILITIES - PAYABLES

	Consolidated		Parent	
	2019 \$000	2018 \$000	2019 \$000	2018 \$000
Accrued salaries, wages and on-costs	148	57	-	-
Accruals	581	1,477	581	1,477
Personnel services	-	-	148	57
Trade creditors	164	81	164	81
Liability to Crown	10	-	10	-
Creditors - Department of Industry	38	-	38	-
	941	1,615	941	1,615

Refer Note 12 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

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 measured 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.

9. OTHER CURRENT LIABILITIES

	Consolidated		Parent	
	2019 \$000	2018 \$000	2019 \$000	2018 \$000
Unearned income	271	-	271	-
	271	-	271	-

10. CURRENT/ NON CURRENT LIABILITIES - PROVISIONS

	Consolidated		Parent	
	2019 \$000	2018 \$000	2019 \$000	2018 \$000
CURRENT PROVISION				
Annual leave	452	114	-	-
Long service leave	46	9	-	-
Payroll tax	21	5	-	-
Other on-costs	47	-	-	-
Personnel services provision	-	-	566	128
	566	128	566	128
NON-CURRENT PROVISION				
Payroll tax	2	-	-	-
Other on-costs	4	-	-	-
Superannuation – pooled fund	1	-	-	-
Personnel services provision	-	-	7	-
Restoration costs	48	-	48	-
	55	-	55	-

Annual leave

The liability at 30 June 2019 was \$452,000. The value of annual leave expected to be taken within 12 months is \$452,000 and nil after 12 months.

	Consolidated		Parent	
	2019 \$000	2018 \$000	2019 \$000	2018 \$000
Aggregate employee benefits and related on-costs				
Accrued salaries, wages and on-costs (Note 8)	148	57	-	-
Provisions – current & non-current	621	128	621	-
	769	185	621	-

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

10. CURRENT/ NON CURRENT LIABILITIES - PROVISIONS (continued)

Movements in provisions (other than employee benefits)

Movements in each class of provision during the financial year, other than employee benefits, are set out below:

	Consolidated	Parent
	\$000	\$000
Restoration costs		
Carrying amount at 1 July 2018	-	-
Additional provisions recognised	48	48
Carrying amount at 30 June 2019	48	48

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 expected to be settled wholly in twelve months after the end of the annual reporting period in which the employees render the related service.

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

The Group's liabilities for long service leave and defined benefit superannuation are assumed by the Crown Entity. 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 Entity of employee benefits and other liabilities'.

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

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.

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.

Other provisions

Provisions are recognised when: the Group has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented net of any reimbursement in the Statement of Comprehensive Income.

Any provisions for restructuring are recognised only when the Group has a detailed formal plan and the Group has raised a valid expectation in those affected by the restructuring that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected.

11. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

	Consolidated		Parent	
	2019	2018	2019	2018
	\$000	\$000	\$000	\$000
Net cash used in operating activities	2,912	699	2,912	699
Increase / (decrease) in receivables	166	41	166	41
Decrease / (increase) in provisions	(445)	(128)	(445)	(128)
Decrease / (increase) in payables	(593)	(618)	(593)	(618)
Depreciation and amortisation	(146)	-	(146)	-
Net result	1,894	(6)	1,894	(6)

GREYHOUND WELFARE AND INTEGRITY COMMISSION
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019
12. FINANCIAL INSTRUMENTS
CONSOLIDATED AND PARENT

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

i. As at 30 June 2019 under AASB 9

Financial Assets	Note	Category	Carrying Amount
Class:			\$000
Cash and cash equivalents	4	N/A	1,623
Receivables ¹	5	At amortised cost	85
Financial Liabilities	Note	Category	Carrying Amount
Class:			\$000
Payables ²	8	Financial liabilities measured at amortised cost	931

Notes

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7).
2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

ii. As at 30 June 2018 under AASB 139 (comparative period)

Financial Assets	Note	Category	Carrying Amount
Class:			\$000
Cash and cash equivalents	4	N/A	697
Receivables ¹	5	Loans and receivables (at amortised cost)	40
Financial Liabilities	Note	Category	Carrying Amount
Class:			\$000
Payables ²	8	Financial liabilities measured at amortised cost	1,615

Notes

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7).
2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

The Group determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

(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.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

12. FINANCIAL INSTRUMENTS (continued)

(c) Financial Risks

(i) 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 deposits. No collateral is held by the Group. The Group has not granted any financial guarantees.

Cash and Cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System. Interest is earned on daily bank balances at the monthly average TCorp 11am unofficial cash rate, adjusted for a management fee to NSW Treasury. The TCorp Hour Glass cash facility is discussed in market risk below.

Trade and other receivables

Collectability of receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. For the current reporting period the Group applies the AASB 9 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all receivables.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 90 days past due.

For the comparative year AASB 139 was applied where 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 past experience, and current and expected changes in economic conditions and debtor credit ratings. No interest is earned on receivables.

(ii) 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 use of effective management of its cash balance.

No assets have been pledged as collateral. The Group's exposure to liquidity risk is deemed insignificant based on current assessment of risk.

The table below summarises the maturity profile of the Group's financial liabilities, together with the interest rate exposure.

Maturity analysis and interest rate exposure of financial liabilities

	Weighted Average Effective Int. Rate %	Nominal Amount ¹ \$000	Interest Rate exposure			Maturity Dates		
			Fixed Int. Rate \$000	Variable Int. Rate \$000	Non-interest Bearing \$000	< 1 yr \$000	1 - 5 yrs \$000	> 5 yrs \$000
2019								
<i>Payables</i>	-	931	-	-	931	931	-	-
		931	-	-	931	931	-	-
2018								
<i>Payables</i>	-	1,615	-	-	1,615	1,615	-	-
		1,615	-	-	1,615	1,615	-	-

Notes:

1. The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the Group can be required to pay. The tables include both interest and principal cash flows and therefore will not reconcile to the statement of financial position.

(iii) 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.

Interest rate risk

The Group's cash balances is not exposed to any interest rate risks as its bank account is non-interest bearing.

GREYHOUND WELFARE AND INTEGRITY COMMISSION
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019
12. FINANCIAL INSTRUMENTS (continued)
(d) Fair value measurement
(i) Fair value compared to carrying amount

Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value, because of the short-term nature of many of the financial instruments.

13. EQUITY
Recognition and Measurement
Accumulated Funds

The category 'accumulated funds' includes all current and prior period retained funds.

14. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Group does not have any contingent assets or liabilities as at balance date (2018: NIL).

15. COMMITMENTS

	Consolidated		Parent	
	2019	2018	2019	2018
	\$000	\$000	\$000	\$000
(a) Capital Commitments				
Aggregate capital expenditure for acquisition contracted for at balance date but not provided for:				
Not later than one year	-	257	-	257
Later than 1 year, but not later than 5 years	-	-	-	-
Later than five years	-	-	-	-
Total (including GST)	-	257	-	257
(b) Operating lease Commitments				
Future non-cancellable operating lease rentals not provided for and payable:				
Not later than one year	164	270	164	270
Later than 1 year, but not later than 5 years	488	681	488	681
Later than five years	-	-	-	-
Total (including GST)	652	951	652	951

16. RELATED PARTY DISCLOSURE

During the period, the Group incurred \$596,495 (2018: \$338,256) in respect of the key management personnel services provided by the Office of the Greyhound Welfare and Integrity Commission, a controlled entity of the Commission. Remuneration in 2018 was lower as key management personnel were not employed for the full year.

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.

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

Entity	Nature of Transaction
Audit Office of NSW	Provision of independent audit services of the Group's financial statements
Department of Industry	Provision of funding, administrative, secretarial support and operational assistance
Crown Solicitors Office	Provision of professional legal services and legal advice
Greyhound Racing NSW	Provision of funding

17. EVENTS AFTER THE REPORTING DATE

On 1 July 2019 the Department of Industry was abolished and a new Department of Planning, Industry and Environment was established. All payables to the Department of Industry as at 30 June 2019 are payable to the Department of Planning, Industry and Environment.

In addition, on 1 July 2019 the Group moved to the Department of Customer Services cluster. The Group will negotiate transitional arrangements with the Department of Customer Services and the Department of Planning, Industry and Environment including the services provided by the Department of Industry, as depicted in Note 2 (a) and (b) of these financial statements.

End of the audited financial statements

ADDITIONAL OPERATIONAL MATTERS

Greyhound Racing Regulation requirements

For the purposes of clause 5 of the *Greyhound Racing Regulation 2018*, the Commission reports:

- No directions were given by the Minister under section 8 of the Act
- A strategic plan prepared under section 14 of the Act was prepared in the reporting period
- Details on the activities of the Greyhound Industry Animal Welfare Committee are provided at Appendix A.

Consultancies

Consultancies for the period were:

Consultancy	Purpose	Amount (\$'000)
Intellitek	Race day software support	131
Composite Information	Business system consulting	73
Peoplescape	Strategic plan development	44
NSI Global Counter Intelligence	Recruitment screening	37
Centium	External investigation	19
Michael Mitzte Management Consulting	Personnel advice	18
University of Technology, Sydney	App development for race injuries	18
Rouse Group	Strategic financial advice	17
Ausvet	Policy advice	13
Executive Central	Policy advice	11
Barbara Jones	Policy advice	10
Workplace Space Planning Solutions	Project management	7
Ragg Family Trust	Documentation	7
Curby Partners	Recruitment screening	3
Other		7
Total		415

Privacy and personal information protection

The Commission's Code of Ethics and Conduct requires all staff to comply with the requirements of the *Privacy and Personal Information Protection Act 1998* as a condition of employment.

Annual report costs

This report was prepared by staff of the Commission and staff of the Department of Industry. No external contracts or fees were paid as at 31 October 2019.

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, who determines the expense (premium).

Other disclosures

Funds granted to non-government community organisations	None
Economic or other factors affecting the achievement of operational objectives	None
Research and development	None
Land disposal	None
Overseas visits undertaken by officers	None
Public Interest Disclosures	None

Cyber security attestation

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



Customer
Service

Cyber Security Annual Attestation Statement for the 2018-2019 Financial Year for Government Technology Platforms (GTP)

I, Simon Geraghty, am of the opinion that GTP have managed cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy.

Risks to the information and systems of GTP have been assessed and are managed.

Governance is in place to manage the cyber-security maturity and initiatives of GTP.

There exists a current cyber incident response plan for GTP which has been tested during the reporting period.

An independent review of OneGov's Information Security Management System (ISMS) was undertaken by CQR Consulting Australia Pty Ltd and found to be adequate or being properly addressed in a timely manner.

An independent certification of GovDC's ISO 27001 Information Security Management System (ISMS) was undertaken by BSI Group ANZ Pty Ltd and found to be adequate or being properly addressed in a timely manner.

A handwritten signature in black ink, appearing to read 'S. Geraghty'.

Simon Geraghty,

Executive Director, Government Technology Platforms

31/07/2019

APPENDIX A

Statement of activities from the Greyhound Industry Animal Welfare Committee



Greyhound Industry Animal Welfare Committee

Ms Judy Lind
Chief Executive Officer
Greyhound Welfare and Integrity Commission
Level 1, 230 Howick Street
BATHURST NSW 2795

Dear Ms Lind

Greyhound Industry Animal Welfare Committee Statement of Activities – 2018 to 2019

It is with pleasure that I provide you with the following statement of activities of the Greyhound Industry Animal Welfare Committee for the period 1 July 2018 to 30 June 2019.

The Greyhound Industry Animal Welfare Committee is established under the Greyhound Racing Act 2017 (the Act), and the inaugural Welfare Committee was appointed by the Chief Commissioner on 22 March 2018.

Draft Code of Practice for the Welfare of Greyhounds

Over the 2018-19 period, the activities of the Welfare Committee have been primarily focussed towards finalising advice to the Commission on the development of the draft Code of Practice for the Welfare of Greyhounds (Code of Practice).

This has been an important piece of work by the Welfare Committee. The development of the Code of Practice is a critical component of the animal welfare strategy outlined by the Greyhound Industry Reform Panel, and as such is specified under the Act.

The Code of Practice is a clear priority for the Greyhound Welfare Integrity Commission – underpinning its welfare role, setting clear standards for the greyhound industry, complementing the Greyhound Rules of Racing and providing a basis for the operations of the Commission's Inspectors. Members of the Committee have contributed significant time to development of the draft Code, and the Committee is pleased to recommend the draft to the Commission for consideration.

Race injuries

Over the 2018-19 period, the Chief Veterinary Officer of the Commission has provided the Welfare Committee with updates on injuries sustained by greyhounds during racing. Two members of the Welfare Committee also participating in the Commission's Race Injury Review Panel (the Panel). The Welfare Committee provided advice around pain relief, diagnostic testing and follow up of greyhounds which have been transferred to the care of private veterinarians following injuries sustained at the track. The Welfare Committee supported a continuing focus by the Commission on strategies to reduce the incidence and severity of race related injuries in greyhounds.

General advice to the Commission

The Welfare Committee also provided advice and feedback on the following matters over the 2018-19 period:

- The need for assurances in relation to animal welfare standards for special events, such as the Million Dollar chase.
- The Commission's Race Day Hydration and Hot Weather Policy.
- Ear branding – including making ear branding, with topical anaesthetics, available at race events.
- Best practice for rehoming of greyhounds.
- Opportunities for socialisation of greyhound puppies to increase opportunities for post-race career rehoming.
- Changes proposed by the Office of Local Government to muzzling requirements for greyhounds rehomed as pets and registered under the NSW companion animals legislation.
- Administration, actions and goals of the Greyhounds as Pets program, to increase its extent and availability to regional areas so that more greyhounds have access to the program, and to better understand and promote the success of the program.
- Better understanding of non GAP rehoming programs and risks and opportunities associate with private rehoming which is done by participants (outside of formal rehoming programs).
- Review of statistics around euthanasia of greyhounds – including opportunities to seek more information about dogs which are transferred from the industry to the Greyhounds as Pets program.

Terms of reference

The provisions within the Act form the basis of the Terms of Reference for the Welfare Committee. During the 2018-19 financial year, the Terms of Reference for the Welfare Committee were revised and updated. The Terms of Reference now include more transparent responsibilities for members of the Welfare Committee and the procedures for operation of the Welfare Committee meetings. These changes were designed to ensure that meetings operate more smoothly, and that the Committee member's roles and responsibilities are clear.

Membership

The Act sets out the requirements for each of the five members of the Welfare Committee. Over the 2018-19 period, a number of the members of the Welfare Committee resigned, and replacement members were appointed. The terms of some members of the Welfare Committee also expired, with these members being re-appointed.

A summary table of the current status of membership is provided at Appendix A.

Disclosure of interests

Over the 2018-19 period, no additional pecuniary interest disclosures were made by the members of the Welfare Committee. The Pecuniary Interest Register is updated by the Welfare 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 and information the work of the Welfare Committee over the last twelve months.

The Welfare Committee looks forward to a further busy and productive year in assisting the Commission in its work to protect and promote the welfare of greyhounds in NSW.

Yours sincerely



Dr Tanya Stephens
Chair, Greyhound Industry Animal Welfare Committee

Appendix A: Membership and Attendance - Greyhound Industry Animal Welfare Committee

Name	Basis of appointment	Meetings eligible	Meetings attended
Dr Tanya Stephens (Chair 16.9.2018 -) President Welfare and Ethics Group, Australian Veterinary Association	S 33 (2) (a)*	14	14
Dr Juliet Corish (Chair 5.4.2018 – 16.9.2018) Manager, Strategy & Standards NSW Department of Primary Industries	S 33 (2) (c)*	7	7
Ms Suz Robinson (18.10.2018 -) Director Animal Welfare NSW Department of Primary Industries	S 33 (2) (c)*	9	9
Mr Sandro Bechini Greyhound Industry Representative	S 33 (2) (d)*	14	14
Mr Andrew Clachers (20.2.2018 – 4.4.2019) Chief Operating Officer RSPCA NSW	S 33 (2) (b)*	4	4
Ms Kathryn Jurd To 20.11.2018 as deputy to Mr Clachers (20.11.2018 –) Legal Counsel RSPCA NSW	S 33 (2) (b)*	14	14
Mr Brenton Scott (20.2.2018 – 4.4.2019) Executive Officer Greyhound Breeders, Owners and Trainers Association NSW	S 33 (2) (e)*	9	9
Dr Norm Blackman (5.4.2019 -) Chief Veterinary Officer Greyhound Racing NSW	S 33 (2) (e)*	3	3

* *Greyhound Racing Act 2017*

APPENDIX B

Internal audit and risk management attestation

Internal Audit and Risk Management Attestation for the 2018/19 Financial Year for the Greyhound Welfare and Integrity Commission

I, Alan Brown, am of the opinion that the Greyhound Welfare and Integrity Commission has internal audit and risk management processes in operation that are, excluding the exceptions or transitional arrangements described below, compliant with the eight (8) core requirements set out in the Internal Audit and Risk Management Policy for the NSW Public Sector, specifically:

Core Requirements

Risk Management Framework

- 1.1 The agency head is ultimately responsible and accountable for risk management in the agency Compliant
- 1.2 A risk management framework that is appropriate to the agency has been established and maintained and the framework is consistent with AS/NZS ISO31000:2009 Compliant

Internal Audit Function

- 2.1 An internal audit function has been established and maintained *in transition*
- 2.2 The operation of the internal audit function is consistent with the International Standards for the Professional Practice of Internal Auditing *in transition*
- 2.3 The agency has an Internal Audit Charter that is consistent with the content of the 'model charter' *in transition*

Audit and Risk Committee

- 3.1 An independent Audit and Risk Committee with appropriate expertise has been established *in transition*
- 3.2 The Audit and Risk Committee is an advisory committee providing assistance to the agency head on the agency's governance processes, risk management and control frameworks, and its external accountability obligations *in transition*
- 3.3 The Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter' *in transition*

Departures from Core Requirements

I, Alan Brown, advise that the internal audit and risk management processes for the Greyhound Welfare and Integrity Commission depart from the following core requirements set out in the Internal Audit and Risk Management Policy for the NSW Public Sector:

- 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 arrangements.

Core Requirement	Reason for departure and detailed description of the steps being taken to achieve compliance
Risk Management Framework	The framework was implemented in 2018/19 with the Chief Commissioner, Commissioners and Chief Executive Officer having ultimate accountability for risk management in the agency.
Internal Audit Function	The agency has commenced to utilise the internal audit function of the Department of Customer Service cluster to meet this requirement.
Audit and Risk Committee	The agency has received confirmation from the Department of Customer Service cluster that oversight by an independent Audit and Risk Committee will be provided for the 2019/20 financial year, subsequent to the Commission moving to that cluster on 1 July 2019.



Alan Brown AM
Chief Commissioner

17 October 2019

Agency Contact Officer: Judith Lind, Chief Executive Officer

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