



Annual Report

2020–21

Traditional Owner Acknowledgement

Victoria's network of parks and reserves form the core of Aboriginal cultural landscapes, which have been modified over many thousands of years of occupation. They are reflections of how Aboriginal people engaged with their world and experienced their surroundings and are the product of thousands of generations of economic activity, material culture and settlement patterns. The landscapes we see today are influenced by the skills, knowledge and activities of Aboriginal land managers. Parks Victoria acknowledges the Traditional Owners of these cultural landscapes, recognising their continuing connection to Victoria's parks and reserves and their ongoing role in caring for Country.



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Level 10, 535 Bourke Street, Melbourne VIC 3000

ISSN 1448 – 9082
ISSN 1448 – 9090 (online)

Published on www.parks.vic.gov.au

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Approved by Parks Victoria Board 31 August 2021

Cover

Djardji-Djawara Hike-in Campground, Grampians Peaks Trail

Inside front

Credit: Mark Antos – Barengi Gadjin Land Council Rangers completing survey work at Durrrite Mount-Arapiles

Inside back

Credit: Mark Antos – Green and Gold Bell Frog, from post fire surveys

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Chair's Overview

In accordance with the *Financial Management Act 1994*, I am pleased to present Parks Victoria's Annual Report for the 2020–21 financial year. Parks Victoria commenced the year with a clear direction from the Premier of Victoria to focus its operations on delivering safe and compliant management of Victoria's parks, supporting bushfire recovery and implementing works to support preparedness for the 2020–21 summer bushfire season. Beyond this, our people also achieved the following:

- Delivered significant environmental programs to support fire-affected parks
- Partnered with Traditional Owners to care for Country
- Welcomed over 119 million visitors enabling people to connect with nature
- Delivered major repairs and improvements to local ports and park assets
- Established a new park: Yallock Bulluk Marine and Coastal Park on Bunurong Country
- Welcomed 89 people as part of the Working for Victoria program. They contributed to roads and tracks being cleared, weed control and planted 6,125 trees across the estate
- Transitioned current and appointed new employees at the Latrobe Valley GovHub to support regional economies and employment
- Provided support to the Victorian Government's COVID response.

I would like to thank the outgoing Chair of Parks Victoria, Jeff Floyd, for his outstanding leadership to 31 October 2020 and acknowledge the significant contributions of Kate Vinot, Annette Vickery and Helen Weston who have completed their terms on the Board.

I am delighted to welcome our new Board members: Ms Vijaya Vaidyanath, Dr Doris Paton and Dr Anthony Boxshall. They bring both strong professional skills and relevant experience that will assist our strategic planning, support our partnerships with Traditional Owners and improve our oversight of conservation programs.

I congratulate Chief Executive Officer Matthew Jackson and all employees for their efforts during 2020–21. I am particularly proud of the way Matthew and all our staff adapted to new working conditions and responded to Chief Health Officer directions to keep Victorians safe.

I look forward to working closely with the Hon. Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change to support nature's future in 2021–22.



Hon. John Pandazopoulos
Chair

Chief Executive Officer's Overview

Our focus for the year was on ensuring that our parks remained open and safe for visitors to connect with nature. Physical exercise outdoors has such a positive contribution to people's health and wellbeing and by safely allowing Victorians to enjoy the benefits of nature, Parks Victoria has had an important role over the past year.

Looking ahead, Parks Victoria is also playing a role in the economic recovery of Victoria by supporting local communities and businesses with employment opportunities and increasing the demand for services due to the rising number of visitors to parks.

Recovery from the devastating bushfires in 2019–20 continued, with significant progress made in reopening affected parks in Gippsland. Our physical assets are being steadily reinstated and our efforts to help restore conservation and biodiversity values in these areas are also progressing.

Significant pest and weed programs have been delivered to create better habitats for native species. The benefits of this are already proven, with our monitoring showing increased breeding of native birds and animals and more native plants in areas where pests and weeds have been removed.

Our key achievements are set out on the following pages. Specific highlights I would like to mention are:

- Significant improvement in the safety and wellbeing of our people
- Entering into a partnership for improved outcomes for Dja Dja Wurrung people and their Country
- Over 2.2 million hectares of pest plant and animal treatment delivered to conserve and protect important species
- Continued to deliver recovery programs in fire-affected parks, particularly in East Gippsland

- Completed conservation action plans for the parks and reserves of the Great Otway, Gippsland Plains and Strzelecki Ranges
- Improved access for all Victorians to parks through various projects around the state including via technology and infrastructure
- Made significant progress to build the Grampians Peaks Trail which will open in 2021
- Delivered inclusive, accessible programs and infrastructure to support healthy, liveable communities across Victoria.

I would also like to thank our volunteers that partnered with Parks Victoria in a range of projects across the state. By working together, we are creating a better Victoria by ensuring our parks are protected and enjoyed by us all.



Matthew Jackson
Chief Executive Officer

Our Achievements

Caring for Country

To sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

2020–21 highlights

- Delivered over 2.2 million hectares of weed and pest management including 871,400 to protect biodiversity values following the 2019-20 bushfires.
- In partnership with DELWP, successfully implemented large-scale control programs targeting feral goats, deer, pigs and foxes in environments affected by bushfire.
- Post-bushfire surveys have located surviving populations of several threatened frog species, including the Green and Gold Bell Frog.
- 12 Traditional Owner burns have been carried out in 2020–21, connecting people with Country.
- Collaborated on the Victorian Murray Floodplain Restoration Project with the First People of the Millewa-Mallee Aboriginal Corporation in Murray Sunset National Park and Yorta Yorta Nations Aboriginal Corporation in Barmah National Park.
- Commenced management of Brambuk: The National Park and Cultural Centre with a commitment that management of the precinct will transition to Traditional Owner control in three years.
- Completed Conservation Action Plans for the parks and reserves of the Great Otway and Gippsland Plains and Strzelecki Ranges to protect their old-growth forests, cool temperate rainforests and wet forest, biodiverse heathlands, extensive areas of rugged and sandy coastal habitats, important marine ecosystems, as well as internationally recognised wetlands.
- Established the Yallock Bulluk Marine and Coastal Park to combine 40kms of coastal reserves from San Remo to Inverloch, to better protect the natural and cultural heritage of this stretch of Bunurong Country while improving access, facilities and recreation opportunities.
- Signed a partnership agreement between AMES, Parks Victoria and Wyndham City Council to work together on a Community Gardens project at Werribee Park to address food insecurity in the Wyndham Community.

Further detail found on page 11

Connecting people and nature

To provide experiences for visitors and volunteers to connect with and value nature.

2020–21 highlights

- Experienced significant growth in volunteers despite COVID restrictions, with 347 organisations partnering with Parks Victoria (an increase of 57 per cent) and a 20 per cent increase of new ParkConnect registrations.
- Delivered upgrades visitor areas including Mount Buffalo National Park lookouts, Cathedral Ranges and Great Otways National Parks campgrounds and a new all-abilities playground at Jells Park.
- Volunteers undertook a vast range of activities, with the most popular being gardening and habitat restoration. The dedicated volunteer community has provided over \$362 million of in-kind support this year.
- Welcomed 119.3 million visitors to our parks, an increase since the last survey (111.3 million in 2018–19), which was driven largely by regional Victorians.
- Point Nepean National Park was able to remain open to local visitors during the majority of the COVID restrictions and had an increase in visits in the immediate post-lockdown periods. Over the summer of 2020–21, there was a 7 per cent increase in visits compared to the same period in 2018-19.
- The total spend of capital asset delivery was \$37 million, equalling 80 per cent of adjusted total budget of \$46 million.
- Delivered over \$3.3 million in major repairs and improvements to local port facilities in partnership with the Department of Transport and Better Boating Victoria.
- Released the 'Autumn Unseen Places' campaign, to encourage people to go somewhere they have not been before and disperse visitors away from crowded metropolitan Melbourne parks.

Further detail found on page 19

Contributing to healthy, liveable communities

To contribute to improving the health, safety and economic wellbeing of all Victorian's

2020–21 highlights

- Completed 198 planned burns on Parks Victoria estate covering approximately 42,972 hectares.
- Rebuilt key infrastructure following the Black Summer bushfires enabling visitors to access tourism attractions in parks and support regional economies to recover.
- Booked 244,603 nights for visitors in camping and accommodation sites across the state which, despite the impacts of COVID, exceeded the key performance target for the year.
- Kept parks and facilities open where possible as a key part of maintaining access for community exercise and wellbeing during the pandemic.
- Commenced a new 'green exercise' initiative with 'Live Life Get Active'.
- Established a Memorandum of Understanding with Scouts Victoria to engage the scouting movement in parks through volunteering and other activities.
- Established a Memorandum of Understanding with AMES to encourage multicultural communities to experience parks for health and wellbeing.
- Celebrated multicultural volunteers at Yarra Bend Park during National Volunteer Week and led an introductory Park Walk at Lysterfield Park for women from multicultural backgrounds as part of International Women's Day 2021.
- Increased the volunteer-guided Park Walks program to ten locations.
- Partnered with WorkSafe Victoria on a pilot program that focuses on nature-based volunteering experiences to learn new skills, build confidence, self-esteem and mental health to assist in returning to the workforce.

Further detail found on page 25

Enhancing organisational excellence

To enhance our capability, capacity and culture to deliver on our commitments.

2020–21 highlights

- Achieved an improvement in the safety of our people with a Total Recordable Injury Frequency Rate reduction from 12.3 in 2019–20 to 10.8 in 2020–21. This was achieved with staff working in a variety of settings including from home and returning to parks and offices.
- Delivered online training in leadership, culture wellbeing and mental health, to support leaders and teams resilience, particularly during COVID.
- Successfully transitioned 65 employees to Morwell GovHub, one of the Victorian Government's three new regional GovHubs to be established across the state. This aims to create local jobs and employment opportunities into the future for the Latrobe Valley.
- Installed solar powered energy efficient and long-life LED lighting at several piers including Portarlington, Rye and Tooradin.
- Continued to replace existing passenger vehicles with low emission, hybrid electric vehicles with four more hybrid electric vehicles and one plug in hybrid electric vehicle added to the fleet.
- Eliminated 135,000 plastic drink bottles and single use plastic packaging from Parks Victoria managed retail sites.
- Installed 184 bollards made of recycled plastics in the Cape Conran Coastal Park following the 2019–20 Victorian bushfires.
- The shift to online participation at national and international conferences and events resulted in a significant increase in engagement opportunities for Parks Victoria staff, increasing their knowledge and gaining information on best practice park management.

Further detail found on page 29

About Parks Victoria

Our Vision

Into nature to create a better Victoria.

Our Purpose

We inspire Victorians to protect and enjoy our unique natural and cultural heritage.

Healthy Parks Healthy People

Healthy Parks Healthy People recognises the fundamental connections between human health and environmental health and is an underlying philosophy of Parks Victoria.

Strategic Plan – Shaping our Future

Our Strategic Plan is framed around four Goals, which provide the context and focus for all our activities.

Caring for Country

To sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

Contributing to healthy, liveable communities

To contribute to improving the health, safety and economic wellbeing of all Victorians.

About Us

Putting nature first today for tomorrow, we champion the importance of nature by managing, protecting and sharing Victoria's precious places. In partnership with Traditional Owners, we help connect people with Country, understand cultural heritage and contribute to human health and wellbeing.

Establishment of Parks Victoria

Parks Victoria commenced operations on 12 December 1996 and was established on 4 July 1998 as a statutory authority under the *Parks Victoria Act 1998* to manage Victoria's diverse parks system. Re-established on 12 September 2018 under the *Parks Victoria Act 2018*, with clear objectives and functions, we now act as a strengthened park management agency for the community and the environment. We care for 18 per cent of Victoria's landmass (4.1 million hectares).

We manage this estate in partnership with Traditional Owners, government and non-government organisations, park neighbours, Friends' groups and the broader community.

Our Ministers

Our responsible minister from 1 July 2020 to 30 June 2021 was the Hon. Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change. Parks Victoria is also accountable to the Hon. Melissa Horne MP, Minister for Ports and Freight and Minister for Boating and Fishing for the management of local ports and piers.

What we manage

The network of parks that we manage includes national and state parks, marine parks and sanctuaries, wilderness areas, regional and metropolitan parks. Within this network, there are thousands of Aboriginal and post-European cultural and heritage sites, a range of historic gardens, several local ports and major rivers, many piers, and around 70 per cent of Victoria's coastline.

Parks Victoria is also the Local Port Manager for Port Phillip Bay, Western Port and Port Campbell, and the Waterway Manager for the Yarra and Maribyrnong rivers.

Administrative boundaries

Parks Victoria operates across five regions:

- Melbourne Metropolitan Parks
- Melbourne Marine and Maritime
- Northern Victoria
- Western Victoria
- Eastern Victoria



Djardji-Djawara Hike-in Campground, Grampians Peaks Trail

Parks Victoria Act

The *Parks Victoria Act 2018* (the Act) re-established our organisation as an authority which:

- Represents the Crown.
- Reports directly to the Minister for Energy, Environment and Climate Change.
- Has clear powers and accountabilities.

The key governance and planning elements under this new Act are:

- The Minister may give directions to Parks Victoria.
- The Minister may issue a 'Statement of Obligations' which sets out Parks Victoria's obligations.
- Parks Victoria must prepare a 'Land Management Strategy' that 'sets out the general long-term directions, strategies and priorities for the protection, management and use' of land managed by Parks Victoria.

Parks Victoria's Objects and Functions are defined in sections 7 and 8 of the Act. Parks Victoria must have regard to its Objects when performing its Functions, exercising its powers and carrying out its duties.

The Minister issued Parks Victoria with a Statement of Obligations on 27 October 2018 (pg. 67). The draft Land Management Strategy was developed and submitted to the Minister.



Mount Nelse, Alpine National Park

Our Ethical Framework

Parks Victoria's Ethical Framework includes the Victorian Public Sector values, eight commitments and 11 guiding principles that are core to Parks Victoria, underpinning our Vision, strategies, and culture.

Victorian Public Sector Values



Responsiveness



Integrity



Impartiality



Accountability



Respect



Leadership



Human Rights

Our Commitments

As stewards of Victoria's parks, we will:

1. **Put safety first**
We prioritise safety, acting consciously every day to keep ourselves and our teams safe.
2. **Provide excellent customer service**
We actively listen to, consult with and respond to our customers.
3. **Collaborate**
We work cooperatively towards achieving the organisation's goals.
4. **Lead innovation**
We think creatively, share knowledge, and remain open to new ways of thinking and operating.
5. **Be accountable**
We take responsibility for the results of our decisions, actions and behaviours.
6. **Act with integrity**
We are open, honest and ethical and treat all people with respect.
7. **Lead environmental and heritage management**
We are responsible managers of our environment and heritage.
8. **Earn the community's trust**
We manage our resources to benefit the community.

Our Guiding Principles

- We don't accept harm occurring to ourselves and the people we work with so we look out for each other, both physically and mentally.
- We facilitate appropriate access to parks.
- We help each other to progress the work of Parks Victoria.
- We are constantly trying to improve how we do things. We are careful to make decisions based on best evidence and experience.
- We act humanely and ethically in our treatment of animals.
- We take the necessary decisions and actions to actively manage a healthy ecosystem.
- We support and encourage those who call out behaviours and actions that contravene our ethical framework.
- We respect each other and keep our workplaces free from discrimination, harassment and bullying.
- We respect Traditional Owners as partners in the management of Country.
- We strive for 100 per cent compliance with environmental and heritage regulations and disclose all breaches.
- We depend on community trust; we spend money on behalf of the community and other funders and will carefully manage our time and resources.

Bushfire Recovery

In 2019–20, the Black Summer fires devastated East Gippsland and north-east Victoria, burning more than 1.5 million hectares of public and private land. Nearly one third of this area is land managed by Parks Victoria, with 61 parks affected by fire, including many where the whole park or reserve was burned.

These fires had a significant impact on some of the most ecologically significant landscapes in Victoria. At least 497 Aboriginal places within 22 parks and reserves were impacted by fire. Assets and infrastructure managed by Parks Victoria were also destroyed.

Bushfire, Biodiversity and Recovery - Eastern Victoria

In 2020–21, under the Victorian Government funded Bushfire Biodiversity Response and Recovery (Theme 4) Intensified Management of Sustained Threats Program, Parks Victoria has delivered works within the 2019–20 fire footprint and surrounding areas to protect high biodiversity values. These locations provide habitat for mammals including the Long-Footed Potoroo (vulnerable), Mountain Pygmy-Possum (critically endangered), Spotted-tailed Quoll (endangered), and the White-Footed Dunnart (near threatened).

Recovery work delivered in the first nine months included:

- Aerial shooting of over 256,000 hectares, with over 2,700 animals treated, mostly Sambar deer
- On-ground shooting of over 165,500 hectares, with over 950 animals treated, mostly Sambar deer
- Fifty-three deer surveillance cameras were also replaced due to fire damage
- Weed control applied to over 4,470 hectares to 30 December 2020 across 24 weeks with crews of four people on land and in kayaks on waterways
- Baiting and trapping of approximately 33,622 hectares for foxes, including areas in the Barry Mountains, and 16,684 hectares for feral pigs in East Gippsland
- Exclusion fences have been constructed at two locations: Pheasant Creek partial exclusion fencing of 5 hectares and the New Species Wetland fencing of 9.8 hectares.

Collaboration with the Department of Land, Water and Planning (DELWP) and Traditional Owners in the landscape areas has been critical in the success of the program.



Research being undertaken to protect Mountain Pygmy Possums

Post-fire surveys locate threatened frog species

Post-fire surveys have located surviving populations of several threatened frog species, including the Green and Gold Bell Frog, albeit at lower densities and at fewer sites than before the fires. Important information on the use of post-fire habitat was obtained and highlighted the importance of streamside vegetation as a refuge. Large and previously unknown populations of the Growling Grass Frog were detected.

Preparatory work is being conducted in partnership with DELWP to secure an insurance population of Eastern Bristlebirds at Wilsons Promontory National Park with potential release sites being identified.

Infrastructure rebuild and reopening parks

In 2020-21, recovery works continued to be delivered in response to the approximate \$20 million confirmed damage to Parks Victoria managed assets from the Black Summer fires. The Eastern Victoria and Infrastructure and Capital Projects teams worked in partnership with community recovery committees, Traditional Owners, DELWP and Bushfire Recovery Victoria to reopen visitor assets and areas. Notable achievements include:

- Banksia Bluff campground at Cape Conran Coastal Park was reopened in September 2020 and reached full capacity for the summer holiday period

- Bridges reconstructed at Buchan Caves Reserve, with cave tours and campground operational over summer
- Many campgrounds and visitor areas along the Croajingolong coast were reopened, including Wingan Inlet and Shipwreck Creek
- Works to reopen Parks Victoria's extensive track and trail network recommenced, with hazardous tree treatment and road reinstatement works reopening access to many smaller visitor areas that had been access restricted for public safety after the fires
- Record visitation driven by COVID restricting international interstate travel – a key element to economic recovery
- 95 per cent of rebuilding recovery works to be complete in time for Christmas 2021.

Works were funded by insurance and the Victorian State Budget 2020–21.



Walkway at Salmon Rocks

Caring for Country

To sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

Conservation achievements through biodiversity programs

In 2020–21 Parks Victoria delivered significant conservation programs across the state, totalling \$23.6 million. Programs focused on direct action to protect threatened species and communities and habitat; addressing threats from invasive species, changed bushfire and water regimes, overabundant native species; and the delivery of research, monitoring and planning for natural values. The largest expenditure was through the Victorian Government funded Bushfire Biodiversity Response and Recover (BBRR) Program, which totalled approximately \$6.22 million. The BBRR program commenced in early 2020, delivering actions to support wildlife and biodiversity in the east of the state impacted by the 2019–20 Victorian bushfires. Key activities across 2020–21 are detailed on the previous pages.

A number of the 22 Parks Victoria led projects funded through the Victorian Government Biodiversity Response Planning Program were completed in June 2021 after three years of implementation. The \$4.27 million expenditure across the financial year supported the delivery of key actions in the state-wide strategy 'Protecting Victoria's Environment – Biodiversity 2037', including:

- Protecting and enhancing semi-arid woodlands, riverine and wetland communities, and threatened flora and fauna species across 50,000 hectares of public and 30,000 hectares of private (Neds Corner Station) land in the Murray Scroll Belt of far-north-western Victoria, by controlling priority invasive species and revegetating 1,000 hectares of semi-arid woodlands. This work was undertaken in partnership with Trust for Nature, Mildura Rural City Council, First Peoples of the Millewa-Mallee Aboriginal Corporation, Sporting Shooters Association Australia and VicRoads
- Protecting the significant biodiversity values of the Otway landscape through containment and control across 41,000 hectares of highly invasive pest plant species, such as Boneseed, Sweet Pittosporum, Sallow Wattle, Coast Wattle and Broom, that have the ability to alter ecosystem functioning and reduce habitat suitability

- Protecting the Barmah National Park Ramsar site, red gum forests, wetlands, floodplains, Moira grass plains, colonially-nesting waterbirds, and ground-dwelling mammals, frogs and reptiles (including many threatened species) across 31,000 hectares of public land in the Lower Goulburn and Barmah national parks by controlling pigs, goats, and woody weeds. This work was undertaken in partnership with Goulburn Broken Catchment Management Authority, Sporting Shooters Association Australia and Yorta Yorta Nations Aboriginal Corporation.

Other key conservation activities are funded across the state by Weeds and Pests on Public Land (\$800,000), Native Vegetation Improvement (\$3.14 million), and Alps Intensive Management programs (\$800,000).

Conservation Action Plan progress

Conservation action plans were completed for the parks and reserves of the Great Otway and Gippsland Plains and Strzelecki Ranges, aimed at protecting their old-growth forests, cool temperate rainforests and wet forest, biodiverse heathlands, extensive areas of rugged and sandy coastal habitats, important marine ecosystems, as well as internationally recognised wetlands.

Managing predation is a strategy for both these landscapes. In a partnership with the Australian Government and the Corangamite Catchment Management Authority (Wild Otways Initiative), surveys looking at critical habitat refuges for threatened small mammal species were conducted in the Eastern Otways. Threatened species such as Long-nosed Potoroos and Swamp Antechinus were recorded. Sixteen Long-nosed Potoroos (*Potorus tridactylus*) have now been fitted with GPS tracking collars to understand their movement and susceptibility to predation from cats and foxes following fuel management burns in the Carlisle Heath.

In the Gippsland Plains and Strzelecki Ranges landscape, fox control occurring as part of the 'Southern Brown Bandicoot Protection Program' has resulted in the doubling of detections of Southern Brown Bandicoots and increases in detecting other small native species in the Adams Creek Nature Conservation Reserve.

Partnerships with Phillip Island Nature Park and Royal Botanic Gardens Cranbourne offer potential improvements in targeting fox dens using trained detection dogs, and bandicoot monitoring, particularly at Wonthaggi Heathlands Nature Conservation Reserve (now part of Yallock-Bulluk Marine and Coastal Park) where bandicoots have not yet been detected. Regular monitoring is also providing insight into the increasing threat from Sambar deer in Adams Creek Nature Conservation Reserve.

Marine milestone for the invasive marine pest Northern Pacific Seastar

Ongoing surveys of Tidal River for Northern Pacific Seastars (*Asterias amurensis*) have occurred on a six-monthly basis since these invasive predatory seastars were first observed there in 2012. The risks posed by Northern Pacific Seastar to marine biota have been reduced through targeted monitoring and removal programs and no seastars have been found since 2017. However, 2017 eDNA surveys for *Asterias* in both Tidal River and adjacent Waratah Bay recorded positive results at several sites which indicated that seastars may still be present.

Overabundant native urchin management

The culling of more than 25,000 overabundant urchin species was undertaken in Beware Reef Marine Sanctuary, Nooramunga Marine and Coastal Park and Point Cooke Marine Sanctuary to support the recovery of reefs and seagrass beds. Reefs in these parks had lost much of their critically important kelp and seagrass habitats due to urchin overgrazing.

Funded by the Victorian Government's Biodiversity Response Planning program, the urchin culling was done in partnership with Parks Victoria staff from Orbost, Foster, Tidal River, and Williamstown work centres, and volunteers, commercial divers and staff from Deakin and Melbourne University.



Recent surveys of Beware Reef Marine Sanctuary (pictured) and Nooramunga Marine and Coastal Park have found good recovery of kelp beds and seagrasses in areas where urchins were culled. Marine vegetation, like kelp forests, provide habitat for the more than 350 species of plants and animals that live in Beware Reef

Feral Pigs on the Borderlands

Working together with the Moogji Aboriginal Corporation and contractors, Parks Victoria is protecting endangered *Environment Protection and Biodiversity Conservation Act 1999* (Cwlth) listed communities, including Alpine Peatlands and Yellow Box White Box Grassy Woodlands and species, through the removal of 137 feral pigs from the Alpine and Snowy River national parks.

The partnership has enabled the Moogji Aboriginal Council to increase their skills in camera trapping, baiting techniques and data management.

The project is funded through the Victorian Government's Biodiversity Response Planning and East Gippsland Catchment Management Authority Regional Landcare Partnerships Alpine Peatland Protection Program. Works carried out include:

- 150,000 hectares of feral pig monitoring and integrated control using baiting, trapping and ground shooting
- Establishment of 47 new bait and trap sites, creating a network of more than 100 in the region.

Hawkweed Eradication

Parks Victoria has continued to protect fragile alpine environments from three invasive Hawkweed species this year. Hawkweed was declared a State prohibited weed in 2003. The project is funded by Agriculture Victoria and the Alps Intensive Management Program:

- 141 hectares were surveyed by Parks Victoria staff, volunteers, and contractors totalling 1054 hours
- Thirty-nine new Hawkweed sites were found this season and a further 70 sites were eradicated
- A three-year Memorandum of Understanding has been signed with Falls Creek Resort Management which assists with survey and monitoring of resort areas
- Drones were used for the first time to search for Orange Hawkweed on the Bogong High Plains.

Victorian Murray Floodplain Restoration Project (inter-agency project)

The Victorian Murray Floodplain Restoration Project (VMFRP) is an important component of Victoria's implementation of the Murray-Darling Basin Plan. It is part of the package of Sustainable Diversion Limit Adjustment Measure projects that collectively enable a 605 gigalitre reduction in the water recovery target for the Basin while achieving the same environmental watering objectives.

Through the construction of new infrastructure and the modification of existing infrastructure VMFRP aims to restore an inundation regime which replicates more natural hydrological conditions at nine sites of high-ecological value across approximately 14,000 hectares of the Murray River floodplain.

The VMFRP works will deliver environmental water to water dependant and tolerant vegetation communities on the floodplain, restoring key hydrological processes that are central to the persistence of floodplain ecosystems and species.

The project is relevant to Northern Region's implementation of Corporate Plan Initiative 5: Species Protection 'Implement River Red Gum landscape conservation action plan priorities including key activities related to the Barmah Strategic Action Plan'.

Parks Victoria's partnership in the VMFRP maintains Parks Victoria's commitment to Corporate Plan Initiative 4: Traditional Owner Relationships, through Managing Country Together, partnering with the VMFRP to engage appropriately with Traditional Owners and protect cultural heritage.

Haining Farm project

Haining Farm has officially opened its doors to the public after three years of on-ground delivery to create Victoria's newest reserve. The reserve includes 42 hectares of conservation to support habitat for two of Victoria's most threatened species, the Helmeted Honeyeater, and lowland Leadbeater's Possum, as well as multiple walking trails, open grassy areas and bushfire mitigation measures.

Following legislative amendments that came into effect on 1 May 2021, the reserve now has a new status as a Community Use Area – Education Area: part of the newly created Yellingbo Landscape Conservation Area established under the *National Parks Act 1975*.

During 2020–21, the focus has been on extensive weed and pest animal control, asbestos removal, making the site safe for public access and developing a five-year plan in partnership with the multi-agency Haining Farm Implementation Working group.

Feral horses progress - Alps and Barmah

Barmah National Park

In implementing the Strategic Action Plan: Protection of floodplain marshes in Barmah National Park and Barmah Forest Ramsar site (2019–2023), environmental water releases over the spring have supported the germination and growth of Moira grass in parts of the park, as well as successful breeding in a White Ibis rookery over summer. However, the Moira grass growth and seeding is still restricted to a small area - only four per cent of its original extent. The primary risk for Moira grass, and other species that are grazed by horses and other herbivores is that they will be eaten or trampled before they flower and set seed. Shooting operations have removed 503 deer, 57 pigs and 50 goats over the last two years, and goats may now have been eradicated from the park. Fox and weed control programs by Woka Walla crews continue to make good progress. Parks Victoria is currently working with local landholders to rehome up to 90 feral horses.

Alpine National Park

The draft Protection of the Alpine National Park: Feral Horse Action Plan 2021 was released for public comment in March 2021. The plan outlines Parks Victoria's approach to stopping the environmental damage caused by feral horses and humanely removing them from the Alpine National Park, including trapping and rehoming where appropriate recipients are secured; ground shooting of free ranging horses; aerial shooting in exceptional circumstances, or if other methods cannot meet objectives; and fenced exclusion for small areas.

Scientific Research

'Conducting, co-ordinating and encouraging research activities relating to Parks Victoria managed land and waters' is one of Parks Victoria's functions identified in the *Parks Victoria Act 2018*. Parks Victoria continued to support a wide range of scientific research to address critical knowledge gaps and help ensure our management decisions are underpinned by good evidence. Through our Research Partners Program, we established 27 new research projects, collaborating on a wide range of issues including:

- Fire ecology.
- Understanding the distribution, abundance and condition of threatened species and communities
- Managing pest plants and animals
- Understanding wildlife habitat use
- Habitat management and restoration in marine and terrestrial environments
- Changes in marine communities of Port Phillip Bay
- Using new technology for wildlife surveys and for measuring soil health.

In addition to collaborating with our Research Partners, Parks Victoria also supported and facilitated more than 400 research programs and projects done under scientific research permits in every management area across the state. Associated with this, more than 1,000 national and international researchers registered with ParkConnect for the first time, bringing the total number of registered researchers in parks and reserves to more than 5,500. This science not only delivers an incredible body of information to help us better conserve and protect natural values, but also represents a massive contribution to connecting people and nature.

Eastern barred bandicoot projects

French Island

In May 2021, 21 Eastern Barred Bandicoots were caught in a planned trapping program at French Island with 12 animals never having been caught before. The trapped Bandicoots included six females of which five had pouch young. Evidence provided from Zoos Victoria's monitoring program shows that the population is now very well established at Bluegums, having increased in size and free from disease.

This highlights the success of a program delivered over the past two years in partnership with Zoo's Victoria, Parks Victoria and the community. In October 2019, 74 Eastern Barred Bandicoots, listed as extinct in the wild on the mainland were released into French Island National Park. This was the culmination of decades of work by Zoos Victoria's Eastern Barred Bandicoot Recovery Team. As a partner in the project, Parks Victoria continues to support Zoos Victoria to monitor the health and extent of the population at Bluegums.

Parks Victoria is working with the Arthur Rylah Institute to investigate the use of French Island as a safe haven for other species. The working group have developed a list of species for further investigation and feasibility assessment.

Woodlands Historic Park

Since the successful removal of kangaroos from the Woodlands bandicoot sanctuary in 2019, the habitat for the endangered eastern barred bandicoot has recovered remarkably, with the native grasses essential for their survival re-establishing across the site. Restoration works conducted with Conservation Volunteers Australia in 2020–21 have included treatment of serrated tussock and thistle, destruction of rabbit warrens, planting of 9,000 herbaceous wildflower species into the grassy woodlands and planning for the replacement of the ageing predator-proof fence.

Monitoring of the Eastern Barred Bandicoot population has shown widespread evidence of the bandicoots digging in the soft earth for the vertebrates they feed on (pictured).



Plains-wanderer outcomes

In partnership with Zoos Victoria and Trust for Nature, four captive-bred Plains-wanderers were released into Terrick Terrick National Park with a further four released on adjoining private land. The release is a major milestone for the National Recovery Plan for the Plains-wanderer established by the Australian Government in 2016 to save this important native grassland bird from extinction. Careful habitat management has ensured that the majority of grassland sites in the national park are in ideal condition for Plains-wanderers and available for future releases (pictured).



Traditional Owner Partnerships

Brambuk: The National Park and Cultural Centre

Parks Victoria commenced management of Brambuk: The National Park and Cultural Centre in association with Gunditj Mirring Traditional Owners Aboriginal Corporation, Barengi Gadjin Land Council and Eastern Maar Aboriginal Corporation in July 2020. Planning for the future upgrade of Brambuk has begun and will involve extensive engagement with Gariwerd Traditional Owners and stakeholders. The work will include development of a governance model for Traditional Owner management of the precinct. The Victorian Government announced funding in the 2020–21 budget of \$5.8 million to implement improvements to the site and its operations which will enhance visitor experiences and services and facilities for Traditional Owners.

Dja Dja Wurrung partnership agreement signed

In August 2020, Parks Victoria and the Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC) entered a Partnership Agreement formalising the agreement to work together for improved outcomes for Dja Dja Wurrung Country. The agreement documents the rights for Djaara (Dja Dja Wurrung people) under their 2013 Recognition and Settlement Agreement (RSA) with the State of Victoria; the roles, authority, and responsibilities of each partner; and the pathway towards meeting our shared goal for all parks and reserves on Djandak (Dja Dja Wurrung country) to be in good condition, providing social, spiritual, and economic benefits to Djaara and the broader community. Parks Victoria and DDWCAC meet formally every quarter, and work side by side every day to deliver programs and projects guided by the RSA and the Joint Management Plan for the six jointly managed parks.



Image: (L-R Daniel McLaughlin, Hon. John Pandazopoulos (Parks Victoria), Graham Atkinson, Trent Nelson and Rodney Carter (Dja Dja Wurrung Clans Aboriginal Corporation at the COVID Safe signing of the Partnership Agreement.)

Revealing cultural values at Brimbank

In early 2021, Parks Victoria collaborated with DELWP and the Wurundjeri Narrap team to deliver a 12-hectare cool burn in Brimbank Park, with the aim of maximising the visibility and assisting with the accurate recording of cultural values in the area. The burn revealed the true extent of cultural values, confirming it contained a much higher density of cultural sites than had previously been documented. Several thousand artefacts and three large quarry escarpments have been identified and recorded to date by heritage specialists from Parks Victoria, DELWP and Wurundjeri's Woi-wurrung Cultural Heritage Council. To make the project a more complete and meaningful partnership, the Wurundjeri Natural Resource Management team, Narrap, will be contracted by Parks Victoria to deliver follow up environmental works including weed management.

Gariwerd truth and healing forum

In April 2021, Gariwerd Traditional Owners led a Truth and Healing Forum with Parks: the first of its kind in Victoria. It was held at Brambuk in Halls Gap, a place of great significance to Traditional Owners and part of the park they hope to jointly manage in the future. The purpose of the forum was to establish a new dialogue between the leadership of Parks Victoria and the three Traditional Owner corporations who are parties to an Indigenous Land Use Agreement over the park: Barengi Gadjin Land Council, Eastern Maar and Gunditj Mirring Traditional Owners Aboriginal Corporations. It provided an opportunity for Parks Victoria to hear from Traditional Owners about their connection to this cultural landscape and the impacts of past land management decisions. The ongoing discussion

provides a platform to recommit to the strategic partnership, to continue learning about its each other's perspectives and to work together in pursuit of better protection outcomes across the landscape.

The Ponnun Pulgi – Healing Country Together Project

The Ponnun Pulgi project is a unique partnership between First People of the Millewa Mallee Aboriginal Corporation (FPMMAC), Parks Victoria and the People and Parks Foundation. The cultural landscapes in northwest Victoria are ancient, fragile and rich in Aboriginal values. These values include vast burial grounds that are succumbing to the impacts of human activity and environmental processes such as climate change. Agricultural, land and water management practices instituted by the settler community and imported pest species, such as rabbits, have caused soil disturbance and exposed Ancestral Remains to harm.

The Ponnun Pulgi project enables Traditional Owners to identify Ancestral burial places across their cultural landscape to prioritise for restoration and protection works.

Throughout June and July 2020, an innovative approach was applied to the restoration of 'First Dune' in Murray Sunset National Park. The approach provides a template for expanding the work to other dune systems where Ancestral Remains are exposed and at risk of harm. The strategic approach minimises site disturbance by using:

- A team of cultural heritage specialists from Managing Country Together who work with FPMMAC to identify and record values and model sites. This helps prioritise areas for on-ground works and to monitor future condition
- Together with Traditional Owners and operational staff, sand bridges are built out across dunes, and earth moving machinery use these sand bridges to distribute soil across sites
- Jute matting, logs, and revegetation to stabilise the dunes
- Fencing and other means to protect the burial places and control access to sites.

There is a strong commitment by the project partners to continue to bring together traditional ecological and cultural knowledge with park management services and government and philanthropic funding to address this large-scale landscape issue.



Image: Aboriginal Cultural Heritage Rangers use smoke to cleanse themselves while working to protect Ancestral Resting Places – Ponnun Pulgi.



Image: Parks Victoria Cultural Heritage Protection team.

Enforcement

Infringements Issued

In 2020–21, enforcement activity was significant despite COVID restrictions on visitors entering parks and reserves. There were 785 Infringement Notices (INs) issued for a wide range of offences with prominent examples comprising dog-related offences, including 206 (26 per cent) for dogs brought into parks or not under control, 165 (21 per cent) for vehicle-related offences such as driving off road or parking where not permitted, 159 (20 per cent) were camping-related offences, such as camping where not permitted, and 55 (7 per cent) were firewood related offences.

Of the 785 INs issued, 124 resulted in requests for internal reviews by the accused. Ninety-one were dismissed, 30 were upheld and three missed the statutory timeframe for review.

Prosecutions

More serious offending resulted in 36 prosecutions at court. This involved 32 accused being charged with 105 charges, the most significant being for firewood-related offences such as 52 charges for illegal collection or sale, 15 vehicle-related offences, 11 campfire-related offences and 11 charges for destruction of wildlife habitat. Destruction of wildlife habitat charges were related to illegal timber harvesting for firewood. Three charges of running a business in a park were also prosecuted in relation to timber harvesting as the take of wood was proven to relate to commercial sales. Of these charges, eight were withdrawn as part of plea negotiations, eight were subject to diversion, two resulted in good behaviour bonds and six resulted in community corrections orders. There were 39 fines levied by the courts, generally as 'aggregate penalties' where the fine is imposed for several charges collectively and not identifiable against a specific charge. In total, court fines were \$83,800.

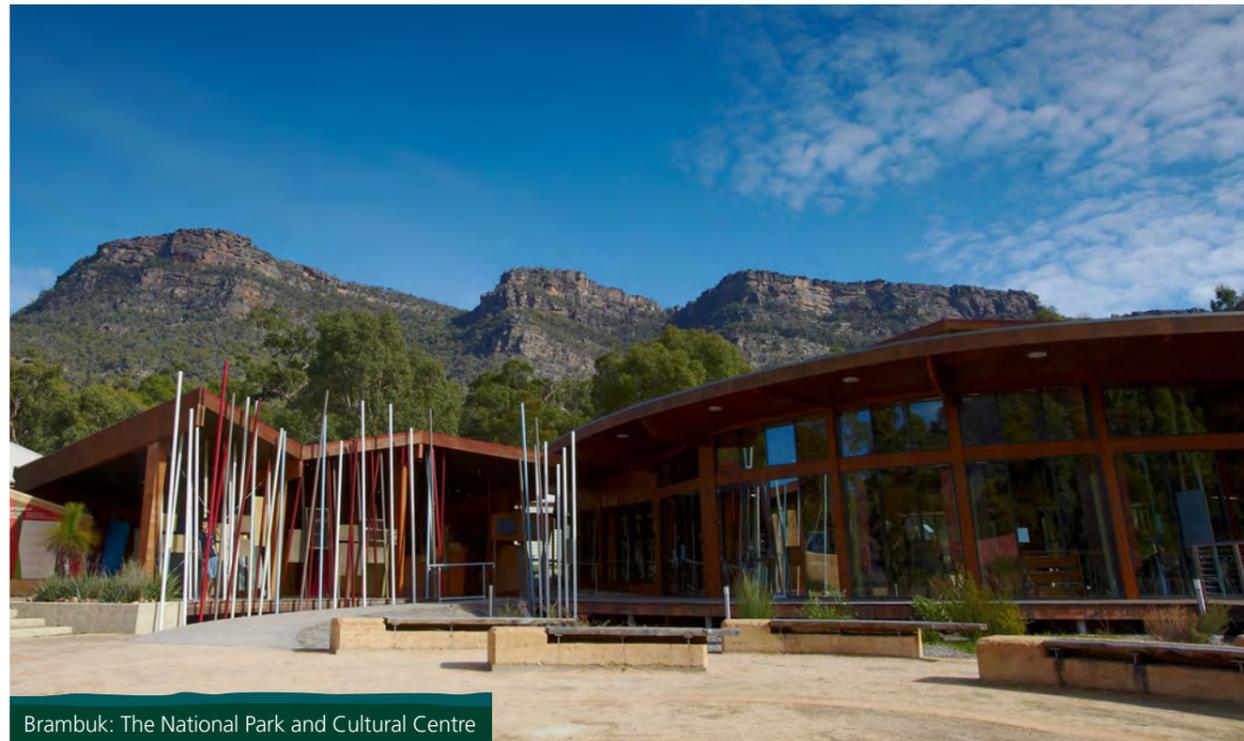
Intelligence

Intelligence continues to drive Parks Victoria's enforcement operations and 137 information reports were submitted to the intelligence system assisting in better informing investigations and keeping staff safe.

Training

The year presented challenges in delivering training for new Authorised Officers and the maintenance of qualifications of existing Authorised Officers. Where appropriate, face-to-face training was replaced with online training. There were six courses completed by 84 staff to upgrade existing law enforcement qualifications to nationally accredited Certificate IV in Government (Investigations) training. Twelve staff were trained to use Operational Safety Defensive Equipment, such as expandable batons, capsicum spray and handcuffs, as Advanced Authorised Officers, and 104 staff received operational safety refresher training. All Authorised Officers were offered online training with the Environment Protection Authority on recently proclaimed *Environment Protection Act 2017* and 5 new staff were appointed as Transport Safety Officers following training in the *Marine Safety Act 2010*.

Measures	Number
Prosecutions	36 Prosecutions involving 105 charges and 32 accused
Infringements	785
Infringement reviews	124
Official warnings	42
No. of Information Reports lodged	137



Brambuk: The National Park and Cultural Centre

Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	x	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Caring for Country

Key Performance Measure	2019–20 target	2019–20 actual	2020–21 target	2020–21 actual	Year end status
Number of hectares treated to minimise the impact of pest plants, pest animals and overabundant native animals and plants in parks managed by Parks Victoria	1,100,000	2,209,460	2,200,000	2,250,000	✓
This measure indicates in hectares the extent of the terrestrial parks estate that has been treated to minimise impact of threats to natural values from pest or overabundant native plants and animals. This is a Budget Paper 3 measure, and reflects the funding provided through DELWP and other sources. The 2020–21 actual is slightly over the target as a result of improved accuracy in the mapping of on-ground activity in the Environment Information System (EIS).					
Total area of estate managed by Parks Victoria	4,111,000	4,117,000	4,117,000	4,120,000	✓
This measure indicates the area of service provided in hectares. This is a Budget Paper 3 measure. The variations to the estate include 3076 hectares (ha) added to Errinundra National Park and other minor changes to other parks also in the total.					

Connecting People and Nature

To provide experiences for visitors and volunteers to connect with and value nature.

Mount Buffalo lookout

Upgrades to the Gorge in the Mount Buffalo National Park included a new all-abilities main lookout (pictured), improved car and coach parking facilities in the Gorge Day Visitor Area and Chalet parking area, improved signage, and an upgrade to the existing toilet facility including a new wastewater treatment system.



Jells Park playground

In partnership with Sports and Recreation Victoria, Parks Victoria has successfully delivered the new Jells Park all-abilities playspace and a new changing places amenity, providing facilities for children with many different ability levels that will visit the new playspace (pictured).

The playspace underwent extensive stakeholder consultation to arrive at a design focused on nature-based play and exploration. This was achieved through careful selection of play elements and materials.



All-abilities parks experiences

A series of ten videos promoting all-abilities access in parks was completed. Supported by the Department of Health and Human Services, these videos featured parks including Wilsons Promontory National Park, Twelve Apostles and Albert Park.

New social scripts for children with autism were completed at two additional parks: Point Nepean National Park and Werribee Park, taking the total number of parks with social scripts to eight.

Training webinars were delivered for both Parks Victoria staff and Licensed Tour Operators to build awareness and capability in accessibility and inclusion, including universal access and accessible tourism.

Universal design principles and all-abilities design features were integrated into the updated Facilities Manual. These design guidelines will ensure that new or replaced park facilities will be of a contemporary all-abilities standard.

Accessibility audits were completed for twelve parks with higher visitation rates. This information will be used to update park information for the community as well as inform park plans and programs.

Blind and vision impaired programs

Parks Victoria partnered with Blind Sports and Recreation Victoria in the 'Walk in the Park Program' for people with low vision or who are blind, which was expanded to include a guided sensory Forest Therapy session (pictured).



Parks Victoria partnered with Guide Dogs Victoria on their 'BlindSquare Wayfinding App', a mobile phone app for use by people with low vision or who are blind to independently navigate public open spaces. The app was implemented at Jells Park, Albert Park and Yarra Bend Park, making these parks the first parks in Australia to support the use of the app by its visitors.

Victorian Great Outdoors

Infrastructure upgrades

In 2020–21 Parks Victoria delivered critical campground infrastructure in Cathedral Ranges, Great Otways National Park and French Island funded by the Victorian Great Outdoors program. This included new shelters, toilet upgrades, camp cooking equipment and a new pedestrian bridge.

The team has begun working extensively with internal and external stakeholders and Traditional Owner partners to develop critical camping, four-wheel drive and walking trail upgrades. This effort will see over 40 projects delivered across 2021–22 and 2022–23 to improve the camping and recreational experience for all visitors and improved accessibility at selected parks across Victoria.

Building better safer local ports

In partnership with the Department of Transport and Better Boating Victoria, Parks Victoria delivered over \$3.3 million in major repairs and improvements to local port facilities that support recreational and commercial users. The works at Cowes, Tankerton and Tooradin jetties in Western Port, and Gem Pier and Patterson River in Port Phillip ensuring these assets continue to remain safe and accessible and serve the community for many years to come.

Western Port

Cowes Jetty has been upgraded as part of the Victorian Government's investment in recreational boating facilities across Port Phillip and Western Port improving access and reinstating emergency access. Works include strengthened jetty cross heads to increase load capacity, transition to solar lighting, asphalt renewal along the jetty walkway, lowering of the northern low landing allowing better low tide access and upgrades to the eastern and southern low landings hand railing, fenders and walers.

Vital repairs to all three low landings at Tankerton Jetty have ensured continued safe access for the public transport ferry service between Cowes, Stony Point and Tankerton by Western Port Ferries, as well as recreational boating being undertaken by locals and visiting tourists through better accommodating all tidal ranges and conditions. The works were funded through the Local Ports Program for emergency works.

Tooradin Jetty, popular with boaters, fishers and the community, has been rebuilt as part of the Victorian Government's Economic Stimulus Package. A new floating pontoon, lighting and decking have been installed.

Port Phillip

Gem Pier, an important pier in Victoria's maritime history, has undergone strengthening works to the pier underside to help prolong the life of the pier and maintain access for the community and ferry services as part of the Victorian Government's Better Recreational Facilities program. Damaged and failing piles have been replaced or repaired.

Patterson River Floating Pontoon: the timber platform connecting from land to the floating pontoon at Ramp 3 has been rebuilt as part of the Victorian Government's investment into recreational boating facilities ensuring continued safe access at Victoria's busiest launching facility. The all-abilities accessibility pontoon at Patterson River was also repaired.

St Kilda

Construction ready detail designs for the St Kilda Pier redevelopment were released in May 2021. Victorian Government's \$50 million commitment to the St Kilda Pier rebuild is the biggest construction project for any pier asset in Victoria's history.

A robust consultation and planning design process over the last three years arrived at a curved structure providing improved access and facilities for commercial and recreational users, greater protection for the Little Penguin colony and sustained economic benefits for Victoria. Schematic designs released in December 2020 have undergone further consultation and refinement to ensure the design achieves optimum constructability, functionality and longevity.

Volunteering

Parks Victoria is fortunate to have the support of so many dedicated volunteers who make an outstanding contribution to enhancing the Parks Victoria estate each year. Although COVID significantly interrupted volunteer activities throughout 2020–21 volunteers still achieved an incredible 86,192 volunteering hours across 155 different parks and reserves. Parks Victoria experienced a significant growth in new volunteering groups with 347 volunteering involving organisations partnering with Parks Victoria to achieve outcomes: a 57 per cent increase from the former year. Parks Victoria also saw an increase of new volunteer registrations with 2,960 ParkConnect registrations, 20 per cent greater than in 2019–20. Volunteers undertake a vast range of activities with the most popular gardening and habitat restoration. The dedicated volunteer community has provided over \$362 million of in-kind support this year.

Volunteering Innovation Fund

In September 2020, Parks Victoria was proud to release The Volunteering Innovation Fund, a new initiative delivered as a component of the Victoria's Great Outdoors volunteer program. The fund will award \$2 million in competitive funding over three years to support existing volunteer groups and engage new and diverse audiences in environmental volunteering across public land. These will be new and different ideas that create change, inspire volunteering for all Victorians to get involved and leave a legacy. Round one closed on 18 November 2020, with funding up to \$20,000 available per project. Twenty successful applications were awarded a total of \$304,470. Round two was launched on 11 March 2021 and closed on 6 May 2021, with funding up to \$50,000 available per project. The second round will be voted on by the public early in 2021–22, with successful applicants to be notified after the votes are counted.

Insights into Nature

To continue to connect with the volunteer community during COVID restrictions, Parks Victoria delivered an online webinar series called Insights into Nature. Nine webinars were delivered with 3,210 registrations, 902 attendees and 2,146 YouTube views. Parks Victoria also partnered with community organisations to deliver a marine-focused online webinar series called Winter by the Sea with nine webinars, 3,516 registrations, 594 attendees and 1,642 YouTube views.

Volunteering in Nature Summer Series

In December 2020, Parks Victoria held the inaugural Volunteering in Nature Summer Series to celebrate return to volunteering and International Volunteer Day. There were 26 online and practical activities volunteers could engage in with the introduction of the Summer Series resulting in the highest registration of 461 new volunteers on to ParkConnect since the bushfires in January.

Heritage achievements

A project to improve park interpretation including stories of the goldfields commenced at Castlemaine Diggings National Heritage Park, funded under the Commonwealth National Heritage Grants program.

The first stage of the Point Nepean National Park Facilitated Camping Project has received approval from Heritage Victoria. The camping will be supported by new facilities enabled by adaptive reuse of the former Isolation Hospital and Isolation Ward.

In partnership with the Australian Alps Liaison Committee, several historic alpine huts were documented with innovative 3D scanning technology to enable virtual tours and condition assessment and this was included into the National Heritage Festival. 3D scans of other heritage assets enabling virtual visits were undertaken for Werribee Park Mansion, Days Mill and Mount Buffalo Chalet.

Conservation works valued at \$1.2 million were completed at Coolart homestead, Werribee Park Mansion and Queenscliff Jetty, including works funded by the Heritage Victoria Living Heritage Grants Program.

There were 18 permits and consents issued by Heritage Victoria for works at sites listed on the Victorian Heritage Register.

Autumn campaign - Autumn Unseen Places

In March 2021, Parks Victoria implemented a successful Autumn Unseen Places campaign, to encourage people to go somewhere they haven't been before and disperse visitors away from crowded metropolitan Melbourne parks. Following the campaign, visitation data showed a 32 per cent increase at Agnes Falls Scenic Reserve and a 90 per cent increase in campground bookings at French Island National Park since the same period in 2019.

Parks Victoria rangers were the face of the campaign which featured four parks across the state: Mount Buangor State Park, Agnes Falls Scenic Reserve, and Greater Bendigo and French Island national parks. Digital content included ranger videos, Instagram posts (pictured) and website articles with itineraries to provide travel inspiration and ideas.

The campaign achieved its objectives, enabling a greater reach to new audiences with:

- 4.1 million total campaign reach across all channels
- 192,800 unique users to Parks Victoria website: an increase of 22.1 per cent since last year
- 1.1 million impressions via Instagram: an increase of 270 per cent since last year
- 56,900 engagements via Instagram: an increase of 230 per cent since last year
- 57,300 video views.



Education programs go digital

The COVID pandemic was a disruptor to our regular learning programs that proved to have a positive aspect. While place-based, in-person programs were suspended it provided an opportunity to explore and develop a range of digital learning approaches. Our Junior Ranger families were encouraged to continue their connection with nature through ranger video blogs, nature-based challenges, new Junior Ranger booklets, ranger-led webinars and competitions sponsored by Macpac Wilderness Equipment. Over 8,000 students and 120 Victorian schools joined us for NAIDOC Week and Wellbeing in Nature webinars. These events and the development of curriculum-aligned learning resources, videos, digibooks, and virtual tours are significantly expanding our reach and impact with the Victorian education community.

Working with volunteer organisations

Field Naturalists Club of Victoria

Citizen Science programs have been re-established following COVID lockdowns. During April 2021, over 20 participants helped to survey 120km of transects at the Bael Bael Grasslands Nature Conservation Reserve and located a range of threatened fauna, including seven critically endangered Plains-wanderers.

Marine and coastal volunteers

The Victorian Marine Volunteers Network remained active through COVID restrictions and found new ways to connect with each other and the sea during the challenging periods experienced in 2020–21.

Over winter 2020 more than 5,000 participants registered to participate in online events delivered as part of the Winter by the Sea program hosted by Parks Victoria in partnership with Coastcare Victoria.

Recordings of Winter by the Sea sessions are available at Parks Victoria's website.

The Winter by the Sea program provided a chance to learn new skills in online workshops, hear from subject matter experts in a fortnightly 'speakers tent' events, and experience some virtual field trips to marine protected areas while remaining safe at home.

Some feedback comments from participants included:

- “Enjoyed exploring and learning about the outside world virtually in the absence of being able to do so physically.”
- “Focusing on something that was enjoyable, distracting the mind from the ongoing COVID news. Appreciated the opportunity to experience the themes and places online as we couldn’t go there physically. This made it feel like I went out, even though I didn’t. Living alone, it was lovely to be in like-minded company albeit online.”

After several unsuccessful attempts during 2020 to host a state-wide marine volunteers forum called Sharing the Love, in early May 2021 more than 50 marine volunteers were able to meet in person in Anglesea for a weekend of sharing ideas and resources and building connections between individual groups and with agencies.

Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	x	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Connecting People and Nature

Key Performance Measure	2019–20 target	2019–20 actual	2020–21 target	2020–21 actual	Year end status
Level of satisfaction of visitors to parks	85	85.3	N/M	N/M	◆
Index (out of 100) This measure indicates perception of the quality of visitor experience. The Visitor Satisfaction Monitor is conducted biennially and will be conducted again in 2021–22.					
Number of visits to Parks Victoria managed estate	NM	NM	115	119.3	✓
This measure indicates total number (million) of visits to parks and marine-based facilities. Park user visitation is a measure of connectedness. The Visitor Number Monitor survey is conducted biennially and will be conducted again in 2022-23. This measure is a combined result for the below Budget Paper 3 measures (A and B). The variance is due to more visits to parks in metropolitan Melbourne and fewer visits to piers and jetties. This was driven largely by COVID restrictions. See below for the results for terrestrial parks and piers and jetties.					
A. Number of visits to National, State, urban and other terrestrial parks	NM	NM	80	86.0	✓
B. Number of visits to piers and jetties	NM	NM	35	33.3	x
Significant built park assets managed by Parks Victoria rated in average to excellent condition	88%	86.8%	88%	86%	(x)
This measure indicates the condition of terrestrial park assets to guide asset investment and maintenance. Assets are rated 1 – Excellent; 2 – Good; 3 – Average; 4 – Poor; 5 – Very Poor. This is a Budget Paper 3 measure.					
Significant built bay assets managed by Parks Victoria rated in average to excellent condition	80%	66%	80%	67%	x
This measure indicates overall condition of marine-based assets in bays to guide asset investment and maintenance. This is a Budget Paper 3 measure. The 2020–21 actual is lower than the target due to the decline of maritime assets from age and storm impacts. Works are underway to support the improvement of asset condition, including under the Better Piers and Waterside Facilities program. Overall asset condition is expected to decline without significant ongoing investment to address a backlog of asset maintenance and future asset deterioration.					



Trail Rider Accessibility Chair, Dandenong Ranges National Park

Contributing to Healthy, Liveable Communities

To contribute to improving the health, safety, and economic wellbeing of all Victorians and cultural landscapes.

Assist in keeping Victorians safe

Bushfires

The 2020–21 bushfire season saw reduced area burnt due to increased rainfall creating the opportunity for rapid suppression of fires. However, the number of fires attended on Parks Victoria managed areas was above average due mostly to a significant increase in campfires being left unattended or not extinguished properly. Parks Victoria worked closely with DELWP to increase public messaging regarding campfire safety. The increase in unattended campfires was due to at least in part to a large increase in park visitation by families and community groups that are not typical park users. COVID travel restrictions resulted in an increase in visitors from within the state.

Planned burns

The fuel and weather conditions across 2020–21 were favourable for delivery of planned burns in every month across the year. In addition, a quiet bushfire season meant that more firefighters were available to focus on burning earlier in the autumn period which, in combination with suitable weather and fuel conditions, saw the peak autumn program start in early February and continue through to early May. The longer autumn window meant that there were more opportunities to deliver challenging burns near high-risk communities and to maximise the number of burns delivered overall. Significant rainfall during early March brought fuels to a suitable condition to commence large landscape management burns in the bigger parcels of forest and parks across the state. A drier than average April and May gave opportunities for the program to continue through to June, particularly in the west of Victoria.

The residual risk metric is a tool to inform decision-making about the best strategies to reduce bushfire risk. The statewide fuel management target is to keep residual risk at or below 70 per cent of Victoria's potential maximum bushfire risk. Over the past year the treatment of 152,083 hectares of fuels on public land, comprising of 133,195 hectares of planned burns and 18,888 hectares of mechanical treatments, helped to keep residual risk to 64 per cent.

Of the total number of planned burns on public land, 198 (42 per cent) have included Parks Victoria managed land. Close to 42,972 hectares of the public land total hectares has been treated on the Parks Victoria estate.

Of the planned burns on Parks Victoria managed land, 134 were delivered to meet fuel reduction outcomes for reducing risk to life and property; 41 were to meet ecological outcomes; 12 were Traditional Owner cultural burns; and 11 were burning off fallen logs and debris (heap burns).

For the 2020–21 financial year, a total of 18,888 hectares of mechanical Non-Burn Fuel Treatments have been delivered on public land in Victoria, of which 5,353 hectares (28 per cent) have been delivered on Parks Victoria managed land.

Grassland condition managed with ecological planned burning

The Parks Victoria estate includes parks and reserves that conserve important grassland ecosystems across Victoria. These ecosystems provide habitat for a range of threatened plants and animals including Golden Sun Moth, Plains-wanderer, Stripped Legless Lizard and Matted Flax Lily. Some of these grassland ecosystems are nationally threatened due to past changes in land use.



Image: Craigieburn grassland ecological burn - Jacqueline Quaine, Parks Victoria.

Parks Victoria staff work with scientists, Traditional Owners and DELWP to understand and apply the right fire regimes to maintain the condition of these grasslands. These ecological burns aim to manage grass biomass to improve native species diversity, provide suitable habitat for threatened fauna and, in some cases, help manage weed species.

In 2020–21, there were 21 ecological burns conducted in grasslands on the parks' estate totalling 921 hectares. There were 18 grassland burns in reserves around the fringe of Melbourne, two burns were in the Alpine National Park in the Wonnangatta Valley, and one was conducted in Terrick Terrick National Park.

Melbourne Fire and Emergency Program

To reduce the risk of bushfires and improve preparedness in Melbourne following the 2009 bushfires, the Melbourne Fire and Emergency Program was initiated. Much of the program work directly protects houses adjoining parks across Melbourne. Under the 2020–21 program, Parks Victoria:

- Upgraded 16.18km of fuel breaks
- Slashed 892 hectares of fuel breaks
- Upgraded 29.7km of roads and tracks to improve access for fire vehicles.

Culturally and Linguistically Diverse community programs

Parks Victoria and AMES Australia signed a Memorandum of Understanding to work together to encourage multicultural communities to experience parks for health and wellbeing. Initial events included a celebration of multicultural volunteers at Yarra Bend Park during National Volunteer Week and an introductory Park Walk at Lysterfield Park for women from multicultural backgrounds as part of International Women's Day 2021.

A partnership agreement was signed between AMES, Parks Victoria and Wyndham City Council to work together on a Community Gardens project at Werribee Park to address food insecurity in the Wyndham Community.



Image: Volunteers from the Sikh community harvest Rainbow Chard at Werribee Park to feed their community during the pandemic.

Events

During 2020–21, the Customer Support team processed 797 event permits for weddings, filming and photography, sporting activities and other large-scale recreation events across the Parks Victoria estate. There were 473 events cancelled due to COVID restrictions in place to protect the community. There were also eight mobile trading permits issued during the 12-month period, three of which were new in 2021.

Park walks

The volunteer-guided Park Walks program grew to ten locations, including Lysterfield Park, Braeside Park, Dandenong Ranges National Park, Coolart Homestead, Yarra Bend Park, Macedon Regional Park, and Serendip Sanctuary and You Yangs Regional Park and Gresswell Hill Nature Conservation Reserve. This program includes the recruitment and training of volunteers and delivery of weekly, fortnightly and monthly walks with a focus on introducing 'new' visitors to parks for wellbeing. A regular ranger led Mindfulness Walk was held each Sunday at Kinglake National Park.

Activating parks for community health - Live Life Get Active

Following a delay due to COVID, the pilot of 'Live Life Get Active' green exercise camps commenced in Braeside Park (pictured) to run free exercise and yoga sessions over 200 days during 2020-21 and 2021-22. The pilot program includes the evaluation of social, physical and mental health and wellbeing benefits.

Partnership with Worksafe

A new pilot program, 'Stepping Stones', was initiated in partnership with WorkSafe Victoria in which clients will use nature-based experiences (through volunteering) to learning new skills and build confidence and self-esteem and mental health to prepare to return to the workforce. The pilot commenced in three locations: Braeside Park, Serendip Sanctuary and Werribee Park.

Contribution to COVID management

Parks Victoria continued to provide support to the Government response to COVID during 2020–21. A Critical Incident Management Team was in place to ensure Chief Health Officer Directions (CHO Directions) were applied across parks and waterways, and staff were provided support to maintain safe operations. Essential services continued to be provided to ensure parks remained open, emergency response was maintained and critical works continued. Parks Victoria supported a consistent approach across all public land, working with DELWP and other agencies to implement the COVID Safe Summer- Summer Plan. There were periods throughout the year when parks and facilities were closed to support CHO Directions, but generally parks remained open as a key part of maintaining access for community exercise and wellbeing.

Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	x	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Contributing to Healthy, Liveable Communities

Key Performance Measure	2019–20 target	2019–20 actual	2020–21 target	2020–21 actual	Year end status
Number of nights booked at Parks Victoria estate camping and accommodation sites	236,910	181,657	242,000	244,603	✓

This measure indicates overnight stays (number of booked nights) in the parks estate which benefit local tourism and the economy. The target is a 2% increase year on year.



Distillery Creek,
Great Otway National Park

Enhancing Organisational Excellence

To enhance our capability, capacity and culture to deliver on our commitments.

Safety of staff during COVID pandemic

Parks Victoria's highest priority is the health, safety and wellbeing of its people.

COVID prompted the enactment of a State of Emergency in March 2020 that is ongoing in 2021. This required swift action to ensure the health, safety and wellbeing of our people and members of the public wishing to access our parks. A Pandemic Action Plan was implemented to comply with the directives of the Victorian Government, the Chief Health Officer and the Department of Health.

Key wellbeing and safety actions included:

- Development of a COVID Manager's Toolkit, which includes key safety procedures and other health and wellbeing tools
- Regular communications with staff, including frequent online CEO briefings
- Enabling our people to work from home where appropriate, and ensuring appropriate measures were in place for people working in parks and work centres.
- Introduction of QR codes and site specific COVID-Safe plans
- Development and introduction of confidential COVID reporting process.
- Developing a series of online training modules relating to inductions, asbestos and safe work procedures to support safety during COVID
- Expanding employee support through wellbeing webinars, the Peer Assist Network and other mental health related programs.

Business continuity achieved through technology

From early March 2021, the IT team recognised the immediate need to bring forward several initiatives to enable all staff to work from home. Working around the clock and compressing many months of work into several weeks, IT delivered several projects including:

- The delivery of a new desktop virtualisation platform. Desktop virtualisation allows employees to access apps and data real-time, on any device, from any location while providing a unified and secure experience

- Extending the use of Microsoft based productivity tools to support a modern, agile, and productive public-sector workforce. This made it easy to work from any location, as it would be to work from any office, with an optimal usage experience across all our devices
- The implementation of a new security authentication service, to safeguard access to data and applications while working from home and ensuring simplicity of secure access to products and services.

3D mapping tool utilised

The Geospatial Science Team successfully applied 3D visualization software in the identification and measurement of dieback in eucalypt tree crowns at French Island due to koala grazing. The 3D software enables a forensic look inside the tree crowns to determine the extent of defoliation. Resulting analyses will deepen Parks Victoria's understanding of dieback and help prioritise areas which may require preventative measures. The ground-breaking technique is set to be used to classify dieback across Budj Bim National Park in 2021–22.

Safety First Zero Injuries program

The Safety First Zero Injuries program resulted in a further improved safety culture for all employees ensuring safety is at front of mind in all that Parks Victoria does.

Key achievements included:

- Successful completion of a formal gap analysis of the Health Safety and Environment Management System (HSEMS) against the relevant ISO standards
- Preparation and due diligence for new *Environment Protection Act 2017* which has a stronger focus on human health and environment
- Continued implementation of safe work procedures to support job safety planning.
- Delivering a Visitor Safety Strategy and Visitor Safety Officer resource ongoing to extend our safety reach beyond workers
- Continuing a monthly safety campaign that covers key Health Safety and Environment topics to keep safety front-of-mind

- Developed and implemented confidential incident reporting processes for psychological harm, child safety and COVID related incidents
- Developing and delivering online training programs for health, safety and environment induction, asbestos awareness and job safety planning
- Continued asbestos assessment and remediation in buildings and dumps.

Safety performance

Health and safety performance were measured through the Total Recordable Injury Frequency Rate (TRIFR). Total recordable injuries comprise lost time, medical treatment and restricted work injuries. The TRIFR reduced from 12.3 in 2019–20 to 10.8 in 2020–21. The reduction shows continued improvement and reflects the strong safety culture in the organisation.

As a lead indicator, reporting of hazards and near misses is encouraged as a proactive approach to improving safety performance and preventing injuries, by reporting events that have the potential to cause harm and identify trends.

More than 500 hazards were reported, providing opportunities to identify appropriate corrective actions required to prevent recurrence of the event.

Parks Victoria continued to build and implement its Health, Safety, and Environment Management System, which aligns with standards ISO 14001 and ISO 45001. The management system supports a strong safety



Image: Ranger carrying out park maintenance at Yarra Bend Park.

culture by improving the procedures and processes for undertaking work in a safe and environmentally sound manner.

Safety and environment are imbedded into the way Parks Victoria does business and the continuation of a three-tiered Health and Safety Consultative Structure has enabled staff to share with and learn from each other, in turn making Parks Victoria safer for its people.

Celebrating good news stories and successes is important to our people and the culture. Introducing the Health, Safety and Environment Monthly Safety Topic has informed staff about known risks and created regular conversations based on targeted risks identified through hazard and incident reporting data and seasonal business activities.



Team briefing for Bushfire Biodiversity Response and Recovery program in East Region

Safety performance

Reported incidents	2016–17	2017–18	2018–19	2019–20	2020–21
Number of incidents	531	601	564	550	620 (1)
Rate per 100 FTEs	52.6	33.0	47.7	46.6	51.7
Lost Time Injury Frequency Rate	18.5	12.6	8.5	7.2	6.2
Workcover claims	2017–18	2018–19	2019–20	2020–21	
Number of 'lost time' standard claims	16	13	8	15 (2)	
Number of standard claims	23	21	21	23	
Average cost per standard claim	\$87,021	\$113,162	\$61,952	\$81,982 (3)	
Number of 'lost time' standard claims per 100 FTE rate (ongoing + fixed term)	1.38	1.06	0.62	1.09 (4)	

Notes:

- (1) The increase in incident numbers in 2020–21 is due to a change in the scope of the incidents reported. This now includes additional incidents with third parties that impacted staff safety including psychological harm.
- (2) Lost time claims have increased due the physical nature of the injuries, being predominantly musculoskeletal or physically limiting. There have also been challenges with identifying and providing suitable duties during COVID due to social distancing requirements and management presence to oversee and manage return to work plans and tasks. There have also been a number of mental health claims associated with post-traumatic stress disorder where employees have required time off work as part of their recovery.
- (3) Average cost per claim relates to new standard claims received in 2020–21. This figure has increased due to the high cost of 1 mental health claim impacting the average cost of all claims.
- (4) The increased rate of 'lost time' standard claims in 2020–21 compared with 2019–20 is due in part due to the increased number of this type of claim, and partly to due to the increased FTE reported as at 30 June 2021.

People Strategy

The purpose of the People Strategy is to ensure a modern, high performing and sustainable workforce for Parks Victoria.

The COVID pandemic provided the opportunity to move to an online training delivery model in the priority areas of leadership, culture wellbeing and mental health, to support leaders' and teams' resilience. Parks Victoria has focused on reviewing and defining the Learning and Development framework and strategy to respond to key trends identified through the People Matter, Onboarding and Exit surveys.

Parks Victoria has developed a Succession Plan for key positions and discussions continue to take place to monitor leadership pipeline as, with additional flexible working arrangements, employees have felt empowered to try new roles and new ways of working.

Parks Victoria has continued to progress its pathways into Parks Victoria program through the different bulk recruitment programs of Project Firefighters, Working for Victoria and Seasonal Rangers. All programs support a talent pool approach and a foundational approach to beginning one's career at Parks Victoria to ensure people are selected for cultural fit and then provided with skilling up.

Latrobe Valley GovHub

The Latrobe Valley GovHub, situated in Morwell, is one of the Victorian Government's three new regional GovHubs to be established across the state. The \$30 million purpose-built GovHub building will house 300 employees from across the Victorian public sector, including Parks Victoria and aims to create local jobs and employment opportunities into the future for the Latrobe Valley.

Over the past two years, Parks Victoria has focussed on supporting our people to transition to the new Morwell site through career assistance and financial support options, with many of our identified people relocating to the Latrobe Valley. The functions that transitioned to the GovHub were Environment and Science, Information Centre, Commercial Agreements, Accounts Payable, Accounts Receivable, Payroll, Information Technology Helpdesk, Park Management Planning and Eastern Region Operations Support roles. A total of 65 positions relocated to the new GovHub facility in January 2021, including eight positions that transferred from nearby Traralgon.

National and International engagement

The shift to online participation at national and international conferences and events resulted in a significant increase in engagement opportunities for broader Parks Victoria staff increasing knowledge and information for best practise park management.

Since July 2020:

- Forty-seven staff attended ten virtual international conferences
- Five Parks Victoria staff presented at international conferences including the 6th International Marine Conservation Congress, Children and Nature Network International Conference and World Urban Parks Congress
- Thirty Parks Victoria staff attended eight national conferences
- Three Parks Victoria staff members presented at events including the Victorian Tourism Conference, Australian Association of Environmental Education National Conference and the Parks and Leisure Australia National Conference.

Thirty-seven staff attended a total of 16 of the online webinars organised by both international and national organisations with four staff presenting on Parks Victoria programs and achievements including the:

- International Union for Conservation of Nature Vital Sites - Journey to Marseilles series
- US National Park Service global discussion on the importance of park interpretation and education during COVID
- Parks and Leisure Australia's webinar on Importance of having a portfolio of open spaces to meet human health needs.



Image: International park Manager Round Table with US National Parks Service and Parks Victoria District Managers.

Corporate partners

Parks Victoria commenced a partnership with bus fleet CDC Victoria in collaboration with Volvo Buses and CMV Truck and Bus who have come on board as supporting partners of the development of the Dementia Friendly and Sensory Trail Project with Dementia Australia at Woowookarung Regional Park, Ballarat. Their contribution of \$60,000 over three years, supports the development of a unique experiential trail within the park, enabling people suffering from dementia as well as people of all abilities and their carers to experience the wonders of nature in a safe and supported way. The completed trail was opened on 13 July 2021.

Financial Summary

Parks Victoria's annual budget supports the delivery of the Annual Business Plan. It is based on funding for Victorian government commitments and an allocation from the Parks and Reserves Trust Account.

Overall financial performance

Parks Victoria achieved a net result from transactions surplus of \$56.6 million for the 2020–21 financial year. This surplus exceeded budget expectations and was primarily due to funding received in 2020–21 to deliver programs over the next few years to assist Victoria to recover and revitalise its tourism economy from the combined effects of bushfires and the COVID pandemic.

Financial position – income statement

For the 2020–21 financial year, Parks Victoria received \$337.4 million in income, which was \$35.4 million higher than budgeted. This additional income primarily relates to funding received in 2020–21 to deliver programs over the next few years to assist Victoria to recover and revitalise its tourism economy from the combined effects of bushfires and the COVID pandemic.

Five-year financial summary

(\$'000)	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue from government	103,447	117,065	113,115	114,208	201,403
Total income from transactions	238,238	262,313	266,133	255,890	337,384
Total expenses from transactions	231,054	249,176	266,118	272,918	280,809
Net Result from transactions	7,184	13,137	15	(17,028)	56,575
Net Result	6,163	12,060	(4,310)	(18,874)	58,080
Comprehensive result	232,958	220,329	(400,197)	(14,976)	764,875
Net cash flow from operating activities	21,282	29,479	20,489	1,168	81,387
Total assets	2,523,650	2,800,357	5,281,000	5,785,379	6,549,481
Total liabilities	60,719	68,269	74,690	96,120	90,293

A comprehensive result of \$764.9 million included net increments in physical asset revaluation of \$701.8 million, mainly relating to the full physical revaluation of Parks Victoria's property, plant and equipment assets in 2020–21, as well as a net result of \$58.1 million arose from higher income received in 2020–21 for economic recovery project delivery in the next two years.

Financial position – Balance Sheet

Total assets at the end of the 2020–21 financial year were \$6.5 billion, an increase of \$0.8 billion from the previous year. Full physical re-valuations of Parks Victoria's asset base were undertaken in 2020–21, resulted in the significant increase in Parks Victoria's non-financial assets balance as at 30 June 2021.

Cash flows

Total cash and deposits at the end of the year was \$163.9 million, of which \$131.7 million related to the unspent component of specific purpose grants Parks Victoria has received to undertake various projects in 2021–22 and beyond. The remaining balance of \$32.2 million represents cash and cash equivalents required to meet other short-term current liabilities as they fall due.

Key Performance Targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	✗	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(✗)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Enhancing Organisational Excellence

Key Performance Indicator	2019–20 target	2019–20 actual	2020–21 target	2020–21 actual	Year end status
Total Reportable Injury Frequency Rate (TRIFR)	16.7	12.3	14.5	10.8	✓
Number (per million hours worked). This measures the rate injuries are occurring and demonstrates current and ongoing focus on safety and wellbeing.					
Parks Victoria Employee engagement index	69	NM	71	60	✗
This measure is based on the Victorian Public Sector Commission People Matters Survey results. The survey is conducted biennially. Parks Victoria aims to increase employee engagement and sustain this improvement over the life of the plan. Employee Engagement has held steady through the disruption of this years' unprecedented events and is buoyed by solid levels of pride in working for Parks Victoria reported through the People Matters Survey. Focus areas to improve employee engagement will be delivered in 2021–22.					
Ministerial request responses	85%	66%	85%	94%	✓
This measure indicates the percentage of responses to Ministerial correspondence requests completed within 13 days of receipt. The 2019–20 actual is measured from 23 September 2019, following implementation of improved management processes.					
Project delivery >90% projects delivered on time and within budget.	85%	101.5%	90%	93%	✓
Total output cost (variation between actual expenditure and budget)	Within +/- 5% of budget	+2.1%	Within +/- 5% of budget	-5.5%	✗
Per cent (within +/- 5% of budget). This measure indicates delivery performance against original budget expectations. It is also a measure of timeliness of program delivery for core operations and specific purpose projects. Total output cost as at year end was 5.5% under the approved final budget due mainly to the spend required for the 2020-21 bushfire season was lower than anticipated.					

Compliance and Disclosures

Disclosure Index

Parks Victoria's 2020–21 Annual Report is prepared in accordance with all relevant Victorian legislation.

This index has been prepared to facilitate identification of Parks Victoria's compliance with statutory disclosure requirements.

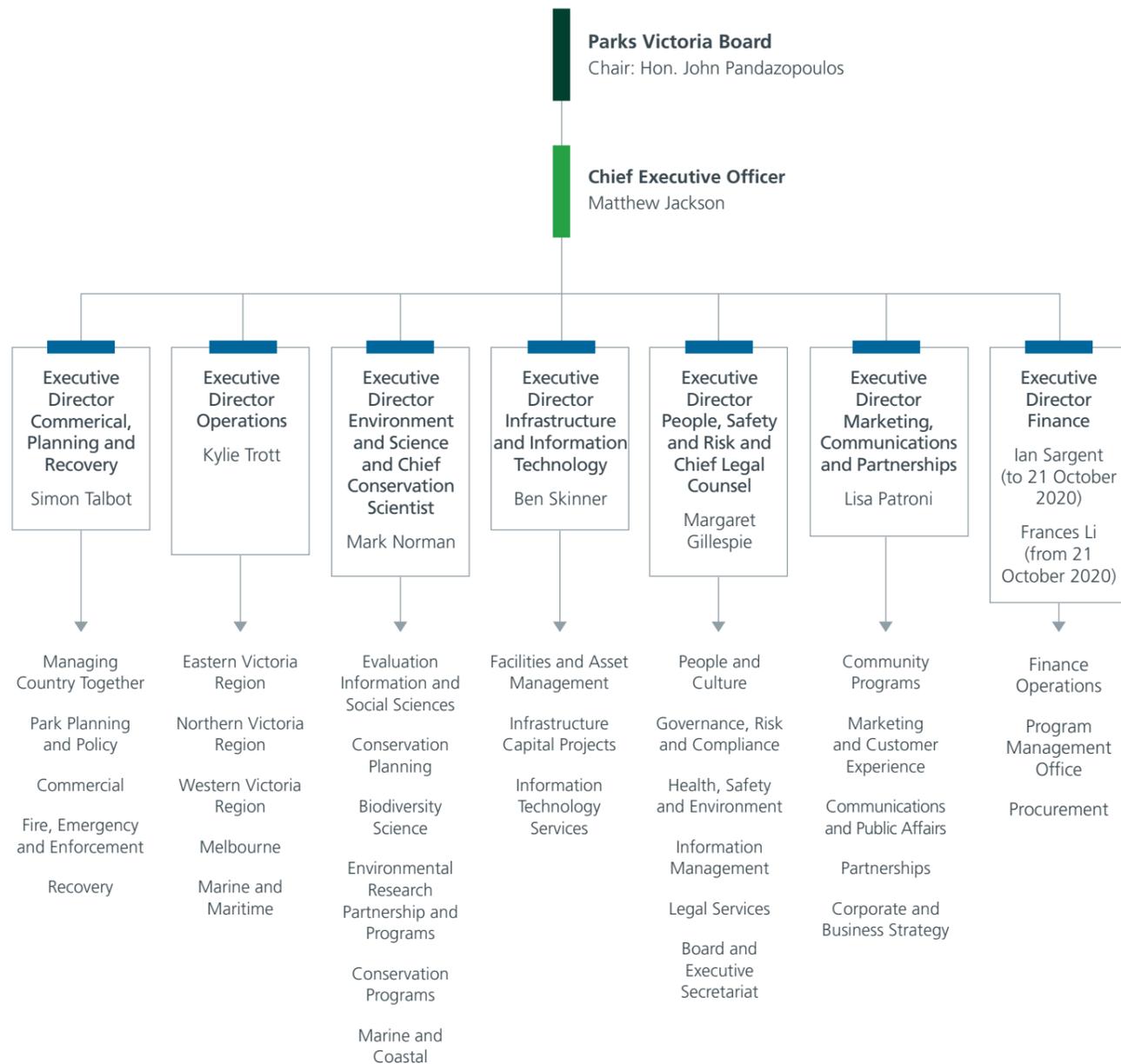
Source (Legislation)	Title of Disclosure (Requirement)	Page(s)
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Governance and Organisational Structure



Board

Hon. John Pandazopoulos (Chair)

Term of office end date: 31 October 2024

John Pandazopoulos currently holds the positions of Chair of Destination Phillip Island Regional Tourism Board and of Deputy Chair of William Angliss Institute: Australia's specialist food, tourism, hospitality and events educator. John is Victoria's longest continuous serving Tourism, Major Events and Gaming Minister with 30 years' experience in public policy, government and governance at international, national, state and local government levels. He is a former Minister for Multicultural Affairs, Racing, Major Projects and Employment and a former Member of the 'Cleanevent' Advisory Board, one of Australia's largest events businesses at the time. He was a local Councillor and Mayor of the then City of Berwick and Executive of the Municipal Association of Victoria. He is the former Chair of the Victoria Government's Visitor Economy Ministerial Advisory Committee 2015–2019 and former Chair and Deputy Chair of the Victorian Parliament Environment and Natural Resources Committee.

Lisa Marty (Deputy Chair)

Term of office end date: 31 October 2023

Lisa Marty is an experienced Director, senior executive and consultant. She is a specialist in land management and industry policy, strategy, governance, stakeholder engagement and advocacy. Lisa is a Director of Skills Impact a national skills service organisation, which works with industry to develop skills standards in the VET sector. She has over 10 years of board experience, including Co-Chair of First Super and is a previous CEO of the Victorian Association of Forest Industries.

Annette Vickery

Term of office end date: 31 October 2023 (resigned 29 June 2021)

Annette is an Aboriginal woman from the Gunditjmarra in Western Victoria, and lives and works with pride on the land of the people of the Kulin nations. She is the Deputy Chief Executive Officer of the Victorian Aboriginal Legal Service, a fellow of the Australian Institute of Managers and a graduate of the Australian Institute of Company Directors.

Annette has extensive experience in the public and private sector, community and stakeholder engagement, organisational capability and capacity building and change management.

Anthony Boxshall

Term of office end date: 31 October 2024

Dr Anthony Boxshall is a marine ecologist who has worked in Australia and the USA across Government, academia and private industry. He is the Founder and Principal of Science into Action Pty Ltd, a Melbourne Enterprise Fellow (Assoc. Professor) in the School of Biosciences at the University of Melbourne, and the current Chair of the Victorian Marine & Coastal Council. He is the Co-chair of the Victorian Sea Country Co-Governance Group, a former National President of the Australian Marine Sciences Association, has been on several innovation Boards and, until late 2017, he was the Director Applied Sciences at the Environment Protection Authority in Victoria.

Christine Trotman

Term of office end date: 31 October 2023

Chris Trotman is an experienced Non-Executive Director and was appointed to the Parks Victoria Board in 2015. She has held senior executive roles in health, disability services and education and holds qualifications in governance, accounting and business management. Chris has extensive experience serving on a range of Boards and committees and is the current Chair of Royal Botanic Gardens Victoria and Deputy Chair of Mine Lands Rehabilitation Authority. Chris lives on a beef farm in Gippsland.

Doris Paton

Term of office end date: 31 October 2024

Dr Doris Paton is a Monero-Ngarigo and Gunai woman. She lives on country and her knowledge and learnings come from her Elders. She is a specialised educationalist and researcher in the Gippsland Region. Through customised cultural and awareness competency training she focuses on empowering others with knowledge to strengthen relationships and understanding. Doris has a strong commitment to share her knowledge of language and local Gunaikurnai knowledge and history. Doris has a strong governance background and held many positions on local, regional and national committees and boards. She is currently a part-time Senior Lecturer at Monash University. Over many years, she has held management positions in Aboriginal Education and training.

Graham Atkinson

Term of office end date: 31 October 2023

Graham Atkinson is a Board Member of the Federation of Victorian Traditional Owners Corporation and Chair of Barpa Pty Ltd, a joint construction venture. He is the Chair of the Dhelkunya Dja Land Management Board, a former Chair of the Dja Dja Wurrung Clans Aboriginal Corporation and is also a director of Djandak Enterprises, which is a subsidiary of Dja Dja Wurrung Clans Aboriginal Corporation. He is also a Board Member of the Judicial Commission of Victoria, a Board Member of the North Central Catchment Management Authority (NCCMA), and a member of the Audit and Risk Management Committee of the NCCMA. He is a director of a social research consulting group, Atkinson Consulting Group.

Professor Michael Clarke

Term of office end date: 31 October 2023

Professor of Zoology, Centre for Future Landscapes, Department of Ecology, Environment and Evolution and La Trobe University, Professor Clarke has studied the ecology and conservation biology of birds, reptiles, mammals, fish and plants for the past 38 years. He leads research at La Trobe University into the impacts of fire on fauna, with his colleague Professor Andrew Bennett. He also maintains an ongoing research interest in threatened species and threatening processes. Professor Clarke was the Convener of the Scientific Advisory Committee on the *Flora and Fauna Guarantee Act 1988* to the Victorian Minister for the Environment for five years. In 2007, he was awarded the D L Serventy Medal by the Royal Australasian Ornithologists Union for his outstanding contribution to the scientific literature in ornithology. In 2010, he was an expert witness in fire ecology at the Victorian Bushfires Royal Commission. In 2014, his research on fire ecology with Professor Bennett was one of three finalists for a Eureka Prize in Environmental Research. He has recently served as an expert advisor to the Victorian Auditor General's Office examination of Reducing Bushfire Risk and served as the Head of the School of Life Sciences from 2011 to 2019. His passion is to see government conservation policy based on the best available evidence.

Vijaya Vaidyanath

Term of office end date: 31 October 2024

Vijaya Vaidyanath has been the Chief Executive Officer of the City of Yarra in Melbourne since 2012. Vijaya is a highly experienced Board and advisory group member whose experience includes public, private and not-for-profit organisations, universities and international

banks. She is currently a Board member of Procurement Australasia. Vijaya's qualifications include a Senior Executive Fellow of the John F Kennedy School of Government, Harvard University, MBA from JMKatz Graduate School of Business in Pittsburgh USA, Master of Arts (Economics) and a Bachelor of Arts (Economics) from the University of Bangalore. Vijaya is renowned for her innovation, integrity, inspiring leadership style and a unique ability to deliver results. She has enormous commitment to social justice and value-based leadership.

Board Attendance

There were 11 scheduled Board meetings, no strategy and planning days and two special meetings.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Jeff Floyd (Chair - term ended 31.10.2020)	3	3
John Pandazopoulos (Chair)	11	11
Lisa Marty (Deputy Chair)	11	11
Annette Vickery	11	9
Anthony Boxshall	8	7
Christine Trotman	11	10
Doris Paton	8	5
Graham Atkinson	11	11
Helen Weston (term ended 31.10.2020)	3	3
Kate Vinot (term ended 31.10.2020)	3	3
Michael Clarke	11	11
Vijaya Vaidyanath	8	7

Board Committees

Audit, Risk and Compliance Committee

The Audit, Risk and Compliance Committee oversees and advises the Board on matters of accountability and internal controls affecting the operations of Parks Victoria, as required by the Standing Directions 2018, of the Minister for Finance under the *Financial Management Act 1994*. The role of the Committee is to assist the Board in the effective discharge of its responsibilities in overseeing the areas of statutory reporting, internal controls, risk management (including insurance and legal proceedings), compliance and the internal and external audit functions.

During 2020–21, the Committee consisted of Kate Vinot (Chair - term ended 31 October 2020), Vijaya Vaidyanath (Chair), John Pandazopoulos, Lisa Marty, Anthony Boxshall, Graham Atkinson and Jeff Floyd (term ended 31 October 2020). There was one external independent Committee member, Pranay Lodhiya. The Committee met five times in 2020–21.

Total meeting attendance in 2020–21

Attendees	# of eligible meetings	# of meetings attended
Kate Vinot (Chair - term ended 31.10.2020)	3	3
Vijaya Vaidyanath (Chair)	11	11
John Pandazopoulos	11	11
Lisa Marty	11	9
Anthony Boxshall	8	7
Graham Atkinson	11	10
Jeff Floyd (term ended 31.10.2020)	8	5
Pranay Lodhiya (external member)	11	11

People and Safety Committee

The People and Safety Committee provides advice to the Board on the welfare and oversight of Parks Victoria's employees. It is also the remuneration committee and has responsibility for determining the organisation's policy and practice for executive remuneration and packages under the Victorian Public Sector Commission Policy. The Committee reviews, monitors and makes recommendations to the Board on the following issues:

- Workplace health and safety
- Setting of performance measures and review of the performance of the Chief Executive Officer
- Compliance with executive remuneration requirements
- Human resources policies.

During 2020–21, the Committee consisted of Christine Trotman (Chair), Lisa Marty, Annette Vickery, Helen Weston (term ended 31 October 2020), and Jeff Floyd (term ended 31 October 2020). The Committee met on one occasion in 2020–21, with the Committee disbanded and its duties restructured thereafter.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Christine Trotman (Chair)	1	1
Lisa Marty	1	1
Annette Vickery	1	1
Helen Weston (term ended 31.10.2020)	1	1
Jeff Floyd (term ended 31.10.2020)	1	1

Aboriginal Engagement Committee

The role of the Aboriginal Engagement Committee is to provide advice to the Board on strengthening Aboriginal engagement and recognising and promoting cultural heritage values to Parks Victoria and the community.

During 2020–21, the Committee consisted of Graham Atkinson (Chair), John Pandazopoulos, Annette Vickery, Jeff Floyd (term ended 31 October 2020) and Michael Clarke. There was one external independent Committee member, Mick Harding. The Committee met on one occasion in 2020–21, with the Committee restructured thereafter.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Graham Atkinson (Chair)	1	1
John Pandazopoulos	1	1
Annette Vickery	1	1
Jeff Floyd (term ended 31.10.2020)	1	1
Michael Clarke	1	1
Mick Harding (external member)	1	1

Aboriginal Partnerships Committee

The role of the Aboriginal Engagement Committee is to provide advice to the Board on strengthening Aboriginal partnerships with Parks Victoria.

The Committee will review and advise on:

- Implementation of the Managing Country Together Framework
- Implementation of agreements made under the *Traditional Owner Settlement Act 2010*
- Native title
- Joint management
- Strategic matters related to partnering with Traditional Owners.

During 2020–21, the Committee consisted of Graham Atkinson (Chair), John Pandazopoulos, Anthony Boxshall, Christine Trotman and Doris Paton. There was one external independent Committee member, Mick Harding. The Committee met on one occasion in 2020–21.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Graham Atkinson (Chair)	1	1
John Pandazopoulos	1	1
Anthony Boxshall	1	1
Christine Trotman	1	1
Doris Paton	1	1
Mick Harding (external member)	1	1

Conservation and Science Committee

The Conservation and Science Committee is responsible for the development and implementation of a strategic and evidence-based environment and conservation program to improve the effectiveness of park management.

During 2020–21, the Committee consisted of Lisa Marty (Chair), Helen Weston (term ended 31 October 2020) and Jeff Floyd (term ended 31 October 2020). There were three external independent Committee members: Andrew Grant, Gerry Quinn and Rachel Lowry. The Committee met on one occasion in 2020–21, with the Committee disbanded and its duties restructured thereafter.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Lisa Marty (Chair)	1	1
Helen Weston (term ended 31.10.2020)	1	1
Jeff Floyd (term ended 31.10.2020)	1	1
Andrew Grant (external member)	1	1
Gerry Quinn (external member)	1	1
Rachel Lowry (external member)	1	1

Conservation, Cultural Heritage and Fire Committee

The role of the Conservation, Cultural Heritage and Fire Committee is to provide recommendations to the Board regarding the development and implementation of a strategic and evidence-based environment and conservation program to improve the effectiveness of park management, protection of Aboriginal cultural heritage, and cultural and ecological burning.

During 2020–21, the Committee consisted of Michael Clarke (Chair), John Pandazopoulos, Lisa Marty, Annette Vickery, Anthony Boxshall and Doris Paton. There were three external independent Committee members: Andrew Grant, Gerry Quinn and Rachel Lowry. The Committee met twice in 2020–21.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Michael Clarke (Chair)	2	2
John Pandazopoulos	2	2
Lisa Marty	2	2
Annette Vickery	2	0
Anthony Boxshall	2	2
Doris Paton	2	2
Andrew Grant (external member)	2	2
Gerry Quinn (external member)	2	2
Rachel Lowry (external member)	2	2

Planning, Project and Asset Management Committee

The Planning, Project and Asset Management Committee oversees and provides advice to the Board on Parks Victoria's capital works program, related business case development, master and precinct planning, and built asset management across the Parks Victoria portfolio.

During 2020–21, the Committee consisted of Helen Weston (Chair - term ended 31 October 2020), John Pandazopoulos, and Kate Vinot (term ended 31 October 2020). There was one external independent Committee member, David Gundy. The Committee met on one occasion in 2020–21, with the Committee disbanded and its duties restructured thereafter.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Helen Weston (Chair - term ended 31.10.2020)	1	1
John Pandazopoulos	1	1
Kate Vinot (term ended 31.10.2020)	1	1
David Gundy (external member)	1	1

Commercial Business and Engagement Committee

The Commercial Business and Engagement Committee is responsible for supporting and enhancing Parks Victoria's commercial performance and community engagement activities. The Committee oversees management of key issues and relevant strategic and high operational risks.

During 2020–21, the Committee consisted of John Pandazopoulos (Chair), Lisa Marty, Jeff Floyd (term ended 31 October 2020), and Helen Weston (term ended 31 October 2020). There was one external independent Committee member, Dean Minett. The Committee met on one occasion in 2020–21, with the Committee disbanded and its duties restructured thereafter.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
John Pandazopoulos (Chair)	1	1
Lisa Marty	1	1
Helen Weston (term ended 31.10.2020)	1	1
Jeff Floyd (term ended 31.10.2020)	1	1
Dean Minett (external member)	1	1

Park Planning, Commercial and Engagement Committee

The Park Planning, Commercial and Engagement Committee is responsible for supporting and enhancing Parks Victoria’s performance and providing advice on aspects of strategy and implementation in support of Parks Victoria’s stakeholder engagement activities, strategic issues management, business case development, master and precinct planning and built heritage conservation. The Committee will also oversee the building of Parks Victoria’s revenue generating initiatives and financial performance.

During 2020–21, the Committee consisted of Lisa Marty (Chair), John Pandazopoulos, Annette Vickery, Christine Trotman, Michael Clarke and Vijaya Vaidyanath. There were two external independent Committee members: David Grundy and Dean Minett. The Committee met twice in 2020–21.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Lisa Marty (Chair)	2	2
John Pandazopoulos	2	2
Annette Vickery	2	0
Christine Trotman	2	1
Michael Clarke	2	2
Vijaya Vaidyanath	2	2
David Grundy (external member)	2	2
Dean Minett (external member)	2	2

Remuneration Committee

The Remuneration Committee has responsibility for oversight of the implementation by the organisation of the Victorian Government’s policy for executive remuneration and packages. The Committee reviews, monitors and makes recommendations to the Board on the setting of performance measures and review of the performance of the Chief Executive Officer as well as compliance with executive remuneration requirements.

During 2020–21, the Committee consisted of Christine Trotman (Chair), John Pandazopoulos and Vijaya Vaidyanath. The Committee met on one occasion in 2020–21.

Total meeting attendance in 2020–21:

Attendees	# of eligible meetings	# of meetings attended
Christine Trotman (Chair)	1	1
John Pandazopoulos	1	1
Vijaya Vaidyanath	1	1



Parks Victoria Rangers, Albert Park

Workforce Data

Workforce profile as at 30 June 2021

On 30 June 2021, Parks Victoria employed 977.2 full time equivalent (FTE) ongoing staff, compared with 937.4 FTE ongoing staff at the end of financial year in 2020. The proportion of women was 39 per cent, which has increased by three per cent from the last financial year. Employees have been correctly classified in workforce data collections. Grading classifications are listed in the Parks Victoria Enterprise Agreement 2016.

	Ongoing employees			Fixed term and casual	
	Number (Headcount)	Full time and WorkCover (Headcount)	Part time (Headcount)	FTE	FTE
June 2021	1031	856	175	977.2	390.6
June 2020	996	844	152	937.4	361.9
June 2019	1002	868	134	943.8	281.9
June 2018	996	879	117	938.2	225.1
June 2017	968	855	113	909.8	128.1

Notes:

(1) The increased number of fixed term and casual employees in 2020–21 is due to the Project Fire Fighter terms being extended until 30 June 2021. They are therefore included in the FTE as at 30 June 2021.

	June 2020			June 2021		
	Number (Headcount)	Ongoing and Workcover FTE	Fixed term and casual FTE	Number (Headcount)	Ongoing and Workcover FTE	Fixed term and casual FTE
Gender						
Male	637	625.9	219.5	640	629.9	235.2
Female	359	311.6	142.4	391	347.3	154.4
Self-described	0	0	0	0	0	1
Age						
Under 25	4	4	37	6	5.6	35
25-34	133	128	151.4	166	162.1	162.2
35-44	246	225.4	94.4	263	243.1	87.6
45-54	303	286.6	51.4	306	291.4	66.6
55-64	243	232.9	24.8	233	222.4	33.6
Over 64	64	57.4	2.9	57	52.5	5.6

Workforce profile as at 21 June 2021 (continued)

	June 2020			June 2021		
	Number (Headcount)	Ongoing and Workcover FTE	Fixed term and casual FTE	Number (Headcount)	Ongoing and Workcover FTE	Fixed term and casual FTE
Classification						
Grade 1	0	0	37	0	0	38.6
Grade 2.1	84	75.7	180.8	93	85.3	175.6
Grade 2.2	102	93.7	14.6	80	72.2	13.4
Grade 2.3	149	138.8	10.7	149	140.9	7
Grade 3	121	114.8	19.8	129	124	31.5
Grade 4	156	149.4	22	170	162.9	33.7
Grade 5	105	95.8	15.9	107	98.7	12.9
Grade 6	118	110.9	17.5	131	124.1	34.5
Grade 7	103	100.6	9.4	115	112.5	5.6
Grade 8	58	57.9	7.8	57	56.6	11
Executives	0	0	26.4	0	0	26.7
Total	996	937.4	361.9	1031	977.2	390.6

Executive Officer data

There were 27 Parks Victoria Executive Officers at 21 June 2020. All were classified as Fixed Term. All executive officers are employed with remuneration over \$100,000.

	19 June 2020		21 June 2021	
	Fixed Term	2020 Total	Fixed Term	2021 Total
Executive E01	1	1	1	1
Executive E02	6	6	5	5
Executive E03	20	20	21	21
Grand Total	27	27	27	27

Other Disclosures

Local Jobs first

Departments and public bodies are required to comply with the *Local Jobs First Act 2003*, which applies to all tenders over \$3 million in metropolitan Melbourne and \$1 million in regional Victoria.

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPPP) and Major Project Skills Guarantee Policy which were previously administered separately.

Parks Victoria is required to apply the Local Job First policy to all projects valued at \$3 million or more in Metropolitan Melbourne or for statewide projects, or \$1 million or more for projects in regional Victoria. Major Project Skills Guarantee applies to all construction projects valued at \$20 million or more. In 2020–21, Parks Victoria was fully compliant with this policy.

Projects commenced – Local Jobs First Standard

Table 1 - During 2020-2021, Parks Victoria commenced nine Local Jobs First standard program and projects - three projects - Metropolitan Melbourne based (M), six projects - Regional based (R).

Program/Project	Value of Program/Project	Procurement Activity completed to date	Accumulated Contract (\$)
Gipps Street Ramp (M)	\$3,300,000	4x Construction services	\$401,890
Urban Parks Active Wellbeing (M)	\$21,000,000	1x Client-side project management construction services	\$124,488
Suburban parks program – Plenty River and Wattle Park projects (M)	\$27,350,000	1x Construction services	\$1,089,375
Ararat Hills (R)	\$2,700,000	1x Construction services	\$18,150
Cape Conran Recovery (R)	\$12,480,000	12x Minor works 1x Design construction services	\$904,863 \$49,585
Grampians Peaks Trail Trailheads (R)	\$5,200,000	1x Design construction services 1x Minor works (walking track)	\$43,720 \$11,450
Mount Buffalo Chalet (R)	\$3,000,000	2x Project management and design construction services 2x Minor works	\$283,990 \$75,893
Mount Buffalo Ecopods (R)	\$1,500,000	1x Design construction services	\$16,050
Wilsons Promontory Revitalisation (R)	\$23,000,000	2x Construction services	\$57,948

Table 2 - There are 19 ongoing projects currently in flight and have commenced prior to FY2020-2021:

8 projects – Metropolitan Melbourne based (M), 9 projects are regional (R) based whilst 2 projects are State-wide (S).

Program/Project	Value of Program/Project	Procurement Activity completed to date	Accumulated Contract (\$)
Jells Park Playspace (M)	\$3,000,000	1x Construction service 1x Design construction services	\$2,106,105 \$133,000
Merri Creek (M)	\$1,700,000	1x Construction services 2x Construction services contracts	\$25,025 \$186,256
Middle Brighton Pier Concrete Remedial Works (M)	\$1,300,000	2x Construction services contracts 1x Construction services	\$1,225,178 \$58,300
Mordialloc Creek Sheet Pile Replacement Works (M)	\$3,500,000	2x Construction services contracts	\$82,990
Olinda Precinct (M)	\$7,670,000	2x Construction services – cultural heritage management plan and assessments 2x Construction services	\$29,259 \$3,580,398
Point Cook Homestead (M)	\$1,500,000	2x Construction services – cultural heritage management plan 5x Construction services – architectural and design 2x Construction services 2x Minor works	\$56,580 \$129,235 \$540,752 \$83,400
Werribee River Park Road (M)	\$1,300,000	2x Project management and design construction services 2x Minor works	\$32,600 \$58,691
Yarra Bend (M)	\$8,000,000	1x Minor works – construction 1x Construction service	\$226,759 \$7,680
Cape Conran Water Sewer and Bike Path (R)	\$13,150,000	1x Construction service	\$21,800

Table 2 continued

Program/Project	Value of Program/Project	Procurement Activity completed to date	Accumulated Contract (\$)
Grampians Peaks Trail Stage 2 (R)	\$33,200,000	2x Construction services – project management and superintendent	\$259,096
		3x Construction services – QS and cost management	\$97,850
		8x Construction services – design	\$1,290,950
		1x Construction services – cultural heritage management plan	\$140,124
		9x Minor works – clearing and vegetation	\$631,904
		13x Minor works – construction and signages	\$1,426,580
Mallacoota Regional Recovery Stage 1 (R)	\$1,480,000	4x Construction services	\$17,146,519
		4x Minor construction works	\$148,066
Cowes Jetty (R)	\$1,400,000	2x Construction services	\$903,263
		1x Construction services - QS	\$42,250
		3x Minor works	\$85,316
Point Nepean interpretation (R)	\$2,500,000	1x Minor works – construction	\$181,110
Portarlington Pier Works (R)	\$9,400,000	2x Constructions services	\$7,231,200
		1x Construction services – artworks	\$28,000
		1x Minor works – engineering	\$18,250
Tooradin Jetty and Rye Pier Works (R)	\$1,360,000	2x Construction works – Tooradin Jetty	\$499,875
		2x Construction services – QS and design	\$27,450
Shipwreck Coast Masterplan Saddle Lookout (R)	\$16,570,000	2x Construction services – Port Campbell bridge	\$4,027,720
		1x Construction services – Saddle lookout	\$7,775,040

Table 2 continued

Program/Project	Value of Program/Project	Procurement Activity completed to date	Accumulated Contract (\$)
Wye River (R)	\$3,400,000	3x Minor works – tree and weed control works	\$132,205
		5x Construction services – walking track, toilet block and shelter	\$956,468
		1x Construction services – CHMP	\$42,351
Safer Playgrounds (S)	\$1,300,000	1x Construction services – audit	\$19,888
Victorian Great Outdoors (S)	\$40,800,000	3x Construction services (\$329,600) – Ned's gully and pedestrian bridge, French Island Fairhaven campground	\$420,615
		2x Construction services (\$90,000) – delivery governance framework	\$90,000

Table 3 - In addition to the local jobs first criteria for the projects and programs, there are also contracts for regional projects and metropolitan projects valued over \$1 million and \$3 million respectively. The below table lists out contracts which are currently open and contains requirements and expectations per ICN's assessment.

Name of Program/Project	Contract Matter	Supplier Name	Contract Value	Metropolitan /Regional	Local content commitment (%)	Outcomes expected or achieved
Jells Park Playspace (\$3,000,000)	Construction of a new nature based Playspace and changing places toilet amenity at Jells Park, Wheelers Hill	Red Centre Nominees Pty Ltd	\$2,106,105	Metropolitan	97% local building content commitment, 20 local suppliers	• 4 employees created and 2 employees retained.
Gipps Street Ramp (\$3,300,000)	Construction Services contract	Van Der Meer (VIC) Pty Ltd	\$145,350	Metropolitan	100% local services commitment, 9 local suppliers.	• 0.3 FTE commitment of Victorian Standard employment retained
Suburban Parks Program – Plenty River (\$27,350,000)	Suburban Parks Program - Plenty River Trail - Design and Consulting Agreement. Plenty Gorge Park	Cardno Victoria Pty Ltd	\$1,089,375	Metropolitan	100% local services commitment, 11 local suppliers.	• 2 FTE commitment of Victorian Standard employment retained. • 100% value added activity.

Table 3 continued

Cowes Jetty remedial works (\$1,400,000)	Cowes Jetty Remedial Works - Stage 2 (Jetty Head)	GTK Constructions Pty Ltd	\$588,018	Regional	100% local building content commitment, 5 local suppliers.	<ul style="list-style-type: none"> • 1.2 FTE commitment of Victorian Standard employment created. • 6.9 FTE commitment of Victorian Standard employment retained.
Portarlinton Pier Works (\$9,400,000)	Construction of Covered walkway, Pierhead and Rock Groyne (Portions A+B)	PW Johnson Constructions Pty Ltd	\$6,489,488	Regional	93% local building content commitment, 35 local suppliers.	<ul style="list-style-type: none"> • 0.3 FTE commitment of Victorian Standard employment created. • 10 FTE commitment of Victorian Standard employment retained.
Shipwreck Coast Master Plan - Saddle Lookout (\$16,570,000)	Shipwreck Coast Masterplan Stage 1 – Construction of New Saddle Lookout at 12 Apostles	Simpson Construction Company Pty Ltd	\$7,775,040	Regional	94% local building content commitment, 32 local suppliers.	<ul style="list-style-type: none"> • 5.2 FTE commitment of Victorian Standard employment created. • 14.6 FTE commitment of Victorian Standard employment retained.
Victorian Great Outdoors program (\$40,800,000)	The provision of client-side project management and superintendent services for the Victorian Great Outdoors Program.	Aurecon Australasia Pty Ltd	\$1,018,985	Statewide	97% local services content commitment.	<ul style="list-style-type: none"> • 1.25 FTE commitment of Victorian Standard employment retained.

Projects completed – Local Jobs First Standard

During FY2020-2021, there were 3 Local Jobs First standard projects which have reached practical completion.

Program/Project	Value of Program/Project	Procurement Activity completed to date	Accumulated Contract (\$)
Mount Buffalo Gorge Day Visitor (R)	\$1,500,000	1x Minor works	\$78,030
Arthurs Seat Landscape Masterplan (R)	\$2,325,000	1x Minor works	\$48,564
12 Apostles wastewater system replacement (R)	\$9,540,000	This is a funding agreement with Wannon Water, the water authority. PV doesn't have a contractor relationship with Fulton Hogan directly.	

Projects commenced – Local Jobs First Strategic

Within Parks Victoria, there is only the St Kilda pier project which complies with the Local Jobs First Strategic program. There are still many procurement activities ongoing for this project.

Program/Project	Value of Program/Project	Procurement Activity completed to date	Accumulated Contract (\$)
St Kilda pier (M)	\$50,300,000	6x Construction services – design	\$1,931,649

Projects completed – Local Jobs First Strategic

There were no Local Jobs First Strategic projects completed in 2020 - 2021.

Government advertising expenditure

Parks Victoria did not undertake any advertising campaigns with a total media buy of \$100,000 or greater (exclusive of GST) during 2020–21.

Consultancy expenditure

Details of consultancies under \$10,000

In 2020–21, Parks Victoria engaged two consultancies where the fees payable was less than \$10,000. The total cost of these consultancies was \$4,000 (excluding GST).

Details of consultancies over \$10,000

In 2020–21, Parks Victoria engaged eight consultancies where the fees payable was \$10,000 or greater. The total cost of these consultancies was \$318,019 (excluding GST).

Information and communication technology (ICT) expenditure

Parks Victoria had a total ICT expenditure of \$20.5 million in 2020–21, consisting of the following:

	Total
Business As Usual (BAU) ICT Expenditure	\$16.10 million
Non-Business As Usual (non-BAU) ICT Expenditure (Total = Operational expenditure & Capital Expenditure)	\$4.37 million
Operational Expenditure	\$1.45 million
Capital Expenditure	\$2.92 million

Notes:

- 1) ICT Expenditure refers to Parks Victoria's costs in providing business-enabling ICT services. It comprises Business As Usual (BAU) ICT expenditure and non-Business As Usual (Non-BAU) ICT expenditure.
- 2) Non-BAU ICT expenditure relates to extending or enhancing Parks Victoria's current ICT capabilities.
- 3) BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.

Disclosure of grants and transfer payments

Parks Victoria has provided grants to certain companies, organisations and community groups as part of the Volunteering Innovation Fund (Victoria's Great Outdoors), which Parks Victoria is responsible for administering, together with DELWP, in accordance with the Victorian Government Discretionary Grants Investment Principles. Grants provided in 2020–21 for the purposes of encouraging innovation, inspiring more Victorians to volunteer for nature and attracting a greater diversity of people volunteering in parks and forests, benefiting the environment, the volunteers and the community, were as follows:

Volunteering Innovation Fund - Round 1 (Spring 2020)

Recipient	ABN	Project	Payment (GST excl.)
BirdLife Australia	75 149 124 774	Citizen scientist-led ecoacoustic monitoring of wetland soundscapes	\$20,000
Bushwalking Victoria Inc	88 344 633 037	Re-engage volunteers in a post COVID era	\$4,120
Friends of the Helmeted Honeyeater Inc.	11 091 816 085	Re-Generating Volunteers: Connecting People to Parks	\$19,985
Community Weed Alliance of the Dandenongs Inc	84 548 193 941	Restore Cool Temperate Rainforest in Sassafras Creek	\$20,000
Connecting Country (Mount Alexander region) Inc.	47 539 096 184	Birding for beginners: engage and celebrate volunteers in Central Victoria	\$16,350
Friends of Lake Modewarre (Auspice: Surf Coast and Inland Plains Network Inc)	15 930 489 298	Planting the seeds of environmental passion in young school children	\$2,100

Recipient	ABN	Project	Payment (GST excl.)
Mornington Peninsula Koala Conservation (Auspice: Landcare Victoria)	69 561 995 226	Dromana koala habitat restoration	\$6,400
Bush Connections (Auspice: Milparinka Adult Training Unit)	99 165 120 401	Bush Connections at Gresswell Forest Wildflower Patch	\$14,382
Lord Somers Camp and Power House	96 004 505 373	Nature Calling Youth Program	\$20,000
Threatened Species Conservancy	98 612 648 954	Tracking Success, threatened species citizen science project.	\$19,985
Warrnambool Coastcare Landcare Network	43 127 306 681	Saltwater and Kelly's Swamps Citizen Science Project 2021	\$20,000
Earthwatch Australia	25 875 253 851	"In-App Wayfinding for ClimateWatch in Parks Trails	\$20,000
Headspace Early Psychosis (Auspice: Alfred Health)	27 318 956 319	Nature Space	\$17,112
The Scout Association of Australia, Victoria Branch	39662387026	Rail Trail Regeneration	\$20,000
Victorian National Parks Association	34 217 717 593	RECON – Engaging recreational users in nature based citizen science	\$19,800
Nature Glenelg Trust	23 917 949 584	New Tech Volunteering: Novel citizen science for Grampians wetlands	\$19,997
Parklands Albury Wodonga Limited	75 109 213 121	Diversifying Park Stewardship Program	\$20,000
Friends of Ocean Grove Nature Reserve (Auspice: Landcare Victoria)	69 561 995 226	Bellarine Nature Search	\$9,951
Friends of the Hooded Plover, Bass Coast (Auspice: Birdlife Australia)	75 149 124 774	Strengthening current and future volunteer participation in Hooded Plover conservation	\$8,788
Jane Goodalls' Roots and Shoots Australia	98 125 319 771	Roots and Shoots Victorian Leadership Experience	\$5,500
			\$304,470

Major contracts

Parks Victoria did not enter into any contracts greater than \$10 million in 2020–21.

Freedom of Information

The *Freedom of Information Act 1982* (the Act) allows the public the right of access to documents held by Parks Victoria. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments and agencies, local councils, Ministers and other bodies subject to the Act.

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

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

The Act was amended on 1 September 2017 to reduce the Freedom of Information (FoI) processing time for requests received from 45 to 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request. If an applicant is not satisfied by a decision made by Parks Victoria, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

FOI requests can be lodged by posting or emailing a completed FOI application form (available on our website parks.vic.gov.au/freedom-of-information) and payment of an application fee of \$29.60.

Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to Parks Victoria's FOI officer, as detailed in section 17 of the *Freedom of Information Act 1982*.

When making an FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought. Examples of clear requests and further details of the FOI process are available on the Parks Victoria website.

Requests for documents in the possession of Parks Victoria should be addressed to:

foi@parks.vic.gov.au

or

FOI Officer Parks Victoria Level 10, 535 Bourke Street Melbourne VIC 3000

FOI statistics/timeliness

During 2020–21, Parks Victoria received 64 requests. Of these requests:

- 1 was from a Member of Parliament.
- 8 were courtesy consultations from other agencies.
- The remainder were from the general public.

Twelve requests were carried forward from 2019–20. Parks Victoria made 26 FOI decisions during the 12 months ending 30 June 2021.

- Twenty-two decisions were made within the time requirements of section 21 of the FoI Act
- Four decisions were overdue by less than 30 days
- In addition to the decisions released by Parks Victoria and the consultation requests:
- Fifteen requests were unable to be negotiated into a valid request
- Two were declined for processing
- Six requests were withdrawn by the applicant or lapsed due to non-response by applicant
- One was resolved outside of the FOI Act
- Three requests were transferred to another agency for processing

Fifteen requests are not yet finalised and are carried forward to 2021–22.

The average time taken to finalise valid requests in 2020–21 was 53 days. During 2020–21, 12 requests were subject to a complaint/review by OVIC. No requests progressed to VCAT.

Further information

Further information regarding the operation and scope of FOI can be obtained from the Act, regulations made under the Act and from ovic.vic.gov.au.

Building Act Compliance

Parks Victoria manages more than 4,000 buildings varying in scale and age such as heritage buildings, workforce office accommodation and depots and visitor buildings that are often leased to third parties. These buildings are located at multiple locations across Victoria and most are required to be included in this statement of compliance with the building and maintenance provisions of the *Building Act 1993*.

In 2020–21, Parks Victoria continued to focus on its compliance with the building and maintenance provisions of the *Building Act 1993* by undertaking physical audits of buildings, with rectification works also commencing to address any findings of non-compliance. Parks Victoria also continued to progressively centralise its facilities management function to improve compliance. Parks Victoria will continue to implement a risk-based approach to prioritise the ongoing auditing and rectification program to address any areas of non-compliance based on the availability of resources. The recent successful funding bid for sustainable asset maintenance funding has allowed for the detailed planning of the 2021-22 Building Compliance Program and the commencement of procurement activities to enable the completion of this newly established program in 2021–22. This program will include activities including the mandatory testing of emergency and exit lighting and lift equipment in accordance with relevant standards, monthly, quarterly and bi-annual inspection and preventive maintenance routine of mechanical services and annual fire service audits. These inspections will then inform further remediation works required to achieve compliance

Parks Victoria requires that appropriately qualified consultants and contractors are engaged for all proposed works on land controlled by Parks Victoria and that their work and services comply with current building standards. All such consultants and contractors are expected to have appropriate mechanisms in place to ensure compliance with the building and maintenance provisions of the *Building Act 1993*, Building Regulations 2018 and the National Construction Code.

Competitive Neutrality Policy

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

Parks Victoria continues to comply with the requirements of the Competitive Neutrality Policy in its business undertakings. It ensures fair competition between government and private sector businesses and removes any advantages or disadvantages that government businesses may experience as a result of government ownership.

Capital projects

There were no capital projects that exceeded the disclosure threshold of \$10 million Total Estimated Investment (TEI) completed in 2020–21.

Public Interest disclosures

The *Public Interest Disclosure Act 2012* enables people to make disclosures about improper conduct by public officers and public bodies and protecting them when they do. A public interest disclosure is a complaint of corrupt or improper conduct by a public officer or a public body. Parks Victoria is a 'public body' for the purposes of the Act. Improper or corrupt conduct involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption.

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

A person can make a public interest disclosure about Parks Victoria, its Board Members, officers or employees by contacting the Independent Broad-Based Anti-corruption Commission on the contact details provided below.

Please note that Parks Victoria is not able to receive public interest disclosures.

Parks Victoria has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about Parks Victoria or its employees.

Information about Parks Victoria's procedures is on its website at www.parks.vic.gov.au.

For further information, contact the Chief Legal Counsel, Parks Victoria, Level 10, 535 Bourke Street, Melbourne 3000.

Disability Action Plan

The *Disability Act 2006* requires all Victorian public sector bodies including Parks Victoria, to prepare a disability action plan and report on its implementation in their annual report. Parks Victoria's Disability Action Plan 2017–2020 is a three-year plan that enables visitors with a disability, their families and carers to obtain the health and wellbeing benefits from park visits.

Key achievements are listed throughout this Annual Report, some additional highlights include:

Improved park facilities

- Undertook construction of the first Australian dementia trail established at Woowookarung Regional Park, launched on 25 June 2021
- Continued project implementation and planning for development of Changing Places toilets at Tidal River, Wilsons Promontory National Park and Jells Park
- Completed works to install an all-abilities hoist for boat use at Patterson River
- Undertook accessibility audits for 15 parks. Updated information is available on Parks Victoria's website
- Incorporated universal design principles and facilities design into the new Parks Victoria visitor facilities manual.

Training and capacity building

- Delivered an accessibility tourism training webinar to Licensed Tour Operators
- Delivered universal design webinars to Parks Victoria staff, including project managers
- Provided technical advice to incorporate all-abilities access into major capital works programs for redevelopment of park facilities including Victorian Great Outdoors, Economic Stimulus projects and Urban Active Wellbeing initiative. These works are progressively being implemented.

Delivered inclusive programs and activities

- Created a series of ten videos that promote all-abilities experiences in parks
- Supported Blind Sports and Recreation Victoria to provide guided group walks for blind or vision impaired people in Yarra Ranges National Park and Badger Weir Picnic Area, including running forest therapy activities
- Completed social scripts for children with autism at two additional parks
- Recruited people of all abilities for the Volunteer Park Guides program at Serendip Sanctuary that provided wildlife tours for visitors
- Provided 'Come and Try' events at Dandenong Ranges Gardens for visitors with mobility limitations to trial all-terrain 'TrailRider' chairs with the assistance of volunteers.

Office-based environmental impacts

Environmental Sustainability Plan 2020–2021 to 2022–2023

Parks Victoria's Environmental Sustainability Plan guides organisational efforts to enhance sustainability outcomes. The plan includes the commitment to deliver full public reporting against Financial Reporting Directive 24D (FRD24D).

Operational Context

Parks Victoria is responsible for the management of more than 3,000 parks and reserves totalling more than 4 million hectares or 18 per cent of Victoria's land mass. The organisation's workforce of approximately 1,450 equivalent full-time positions is widely dispersed across the state, often in remote or semi remote locations. Apart from Parks Victoria's city office and several regional hubs, employees are mostly located in small offices or depots with an operational focus requiring extensive motor vehicle use. Most operational vehicles are medium to heavy weight four-wheel drives capable of responding to bushfires and operating in remote and rugged terrain. The organisation also manages a variety of marine parks, waterways, and remote lighthouses.

Reporting Period

Parks Victoria reports environmental data using the fringe benefit tax (FBT) period from 1 April – 31 March each year to avoid data lag (the delay between consumption and data being accessible). This approach is taken by various Victorian government departments, including DEWLP, and largely circumvents the need to average or estimate consumption where data is absent at the end of the financial year.

Baseline and COVID

The COVID pandemic has had a significant impact on consumption across most environmental indicators including energy, water, and transport in the 2020–21 reporting period. This is an atypical situation making it difficult to make any meaningful comparisons with consumption data from the previous reporting period.

Consumption in the 2019–20 reporting period (1 April – 31 March) was, but for a few weeks, not impacted by COVID restrictions. For this reason, Parks Victoria will continue to use this period as a baseline to measure future improvements in environmental performance.

Environmental Performance Report

Energy

Purchased electricity consumption fell by 22 per cent compared to the previous year. This is understood to be attributable to the impacts of the COVID pandemic restrictions, closure of park facilities, working from home arrangements and a mild summer. Overall stationary energy consumption was down by 20 per cent.

Parks Victoria had a total ICT expenditure of \$20.5 million in 2020–21, consisting of the following:

	2019–20	2020–21	% change
E1. Total Stationary energy usage segmented by primary source (MJ)	28,716,896	23,080,458	-20%
Electricity (excluding green power)	13,839,566	10,818,466	-22%
Green power	931*	0	0
Natural gas	493,925	554,468	+12%
LPG	13,336,758	11,083,688	-17%
Diesel	1,045,716	623,799	-40%**

E2 Greenhouse gas emissions from Stationary energy consumption (tonnes CO2-e)	4,876	3,721	-24%
Electricity (excluding green power)	3,969	2,977	-25%
Green power	0	0	0
Natural gas	25	29	+12%
LPG	808	672	-17%
Diesel	73	44**	-40%
E3. Percentage of electricity purchased as Green Power	0	0	0
Cumulative installed solar photovoltaic systems (kW)	184	184	0
Cumulative number of sites with solar photovoltaic systems	14	14	0

1. Energy data is sourced directly from the energy suppliers.

2. Under FRD24D, organisations are only required to report energy consumption and emissions for offices.

PV reports beyond this, by including sites classified as non-offices.

3. Percentage change rounded to nearest decimal

* The Green power consumption from the 2019/20 reporting period is understood to be linked to an historical unmetered account which has since been closed/transferred.

** To enable more accurate reporting of stationary diesel consumption (i.e. generators) there is a need for PV to install sub metering at some sites. This will enable fuel taken from bulk storage tanks to be traced to the source of consumption more effectively. At present diesel in bulk storage tanks can for example be used for vehicles, plant, equipment and generators.

Renewable Energy

- Approximately 6 per cent of Parks Victoria's total electricity needs are now met by onsite solar photovoltaic systems.
- All Parks Victoria sites with a carbon footprint greater than 10 tonnes CO2 (equivalent) per annum have been subject to preliminary evaluation for solar photovoltaic panel installation and a short list has been developed for further detailed investigation. Remote area (off-grid) power supplies are regarded as the highest priority for future action.

Proposed improvements:

- All off-grid remote area power supplies converted to hybrid renewable energy systems
- Installation of solar photovoltaic on new buildings
- Outdoor lighting including piers, jetties, playing fields, open spaces, carparks, and street lighting converted to energy efficient LED where feasible, safe, and cost effective.

Water

	2019-20	2020-21	% change
W1. Total water consumption (kilolitres)	236,530	233,170*	-1%
Total Mains Potable Water consumption (kL)	236,530	233,170	-1%
Trucked Potable Water	11,449	2,247**	-80%
Water Licence Consumption	39,478	318,676***	+88%
Parks Victoria Supplied Potable Water	35,681	32,319	-9%

*Total water consumption is based on Mains Potable water however for transparency all water (including non-office) usage is identified above.

** The large fall in trucked water consumption is mostly associated with the COVID pandemic and the Twelve Apostles Visitor Centre switching to mains water supply.

*** The significant rise in water licence related consumption is attributable to improved data capture

Recent Achievements

- Parks Victoria has catalogued all water licenses and is tracking related water consumption data

Planned improvements

- Develop a Water Efficiency Improvement Plan to prioritise water efficiency improvements and to ensure efficient design of new built infrastructure
- Develop an irrigation water plan with options to increase water use efficiency and further the replacement of potable water with reclaimed water at Werribee Park Mansion, Albert Park and Yarra Bend.

Transport

Parks Victoria's operational vehicle fleet (owned) reduced by 24 vehicles during the reporting period.

	2019-20	2020-21	% change
T1. Total energy consumption by fleet vehicles (MJ)	55,588,614	50,235,163	-10%
Diesel	49,914,444	46,834,376	-6%
Petrol (gasoline)	5,665,688	3,391,696	-40%
E10	8,459	9,088	+7%
LPG	24	3	-88%
T2. Total distance travelled by fleet vehicles (km)	10,048,365	8,605,714	-14%
T3. Total greenhouse gas emissions from fleet vehicles (tonnes CO2-e)	3,903	3,528	-10%
Diesel	3,519	3,299	-6%
Petrol (gasoline)	383.1	229	-40%
E10	0.0025	0*	0
LPG	0.0018	0*	0
T4. Greenhouse gas emissions from fleet vehicles per 1000km (tonnes CO2-e)	0.388	0.410	+6%

T5. Total distance travelled by aeroplane (km)	380,097	0	-100%
Total distance travelled by aeroplane (km)	380,097	0	-100%
Greenhouse gas emissions from air travel (tonnes CO2-e)	71	0	-100%

1. Vehicle data sourced from Parks Victoria fleet manager (Fleet Partners) with kilometres travelled accuracy dependent on staff completing vehicle logbooks correctly.

2. 43 G class wagons (fire vehicles) owned by DELWP but operated by PV not included in data. DELWP reports on these vehicles.

*E10 and LPG greenhouse gas emissions not included as almost zero

Recent achievements

In accordance with Parks Victoria's sustainability commitments, existing passenger vehicles are now being replaced with low emission, hybrid electric vehicles where fit for purpose. A further four hybrid electric vehicles and one plug in hybrid electric vehicle (PHEV) were added to Parks Victoria's passenger vehicle fleet during the reporting period.

Planned improvements

- Passenger fleet procurement revised to achieve 50 per cent (or more) of Parks Victoria's passenger fleet classified as low or no emissions by 2025
- In 2021–22, Parks Victoria will investigate the feasibility of an electric vehicle trial which would see the introduction of a small number of electric vehicles and charging stations located across a network of Parks Victoria offices and depots
- Continued and enhanced use of online meeting platforms to avoid need for travel.

Waste

Parks Victoria operates or occupies many offices, depots (144 combined) and visitor facilities which are often located in remote areas. Without a centralised waste collection service, it is difficult to obtain accurate state-wide waste data. It was Parks Victoria's intention to do waste audits during 2020–21 but due to COVID lockdowns and working from home arrangements this work was placed on hold.

Recent achievements

- Elimination of 135,000 plastic drink bottles from Parks Victoria managed retail sites
- Elimination of single use plastic packaging and bags from Parks Victoria retail locations.

Planned improvements

- Improved recycling rates at work centres
- Improved use of recycled materials in projects and business as usual activities.

Paper

Office paper consumption is significantly lower this year due to COVID working from home arrangements.

	2019–20	2020–21	% change
P1. Total units of A4 equivalent copy paper purchased (reams)	2,161	43	-99%
P2. Units of A4 equivalent copy paper used per FTE (reams/FTE)	1.6	0.03	-99%
0% - 49% Recycled Paper Usage	4	0	100%
50% - 74% Recycled Paper Usage	0	0	

75% - 100% Recycled Paper Usage	250	10	-96%
LPG	400	21	-95%
Carbon Neutral 0% - 49% Recycled Paper	400	21	-95%
Carbon Neutral 50% - 74% Recycled Paper	4	0	100%
Carbon Neutral 75% - 100% Recycled Paper	1,503	12	-99%

Planned improvements

- Reduce paper consumption through conversion to paperless business processes
- Through centralised purchasing arrangements establish default settings for paper purchasing to achieve highest environmental standards.

Greenhouse Gas Emissions

Office paper consumption is significantly lower this year due to COVID working from home arrangements.

	2019–20	2020–21	% change
Total Greenhouse gas emissions (tonnes CO2-e)	9,013	7,385	-18%
G1 Total greenhouse gas emissions associated with energy use (tonnes CO2-e)	5,039	3,857	-23%
G2 Total greenhouse gas emissions associated with vehicle fleet (tonnes CO2-e)	3,903	3,528	-10%
G3 Total greenhouse gas emissions associated with air travel (tonnes CO2-e)	71	0	100%
G4 Total greenhouse gas emissions associated with waste disposal (tonnes CO2-e)	0	0	0
G5 Greenhouse gas emissions offsets purchased (tonnes CO2-e)	0	0	0

Recent achievements

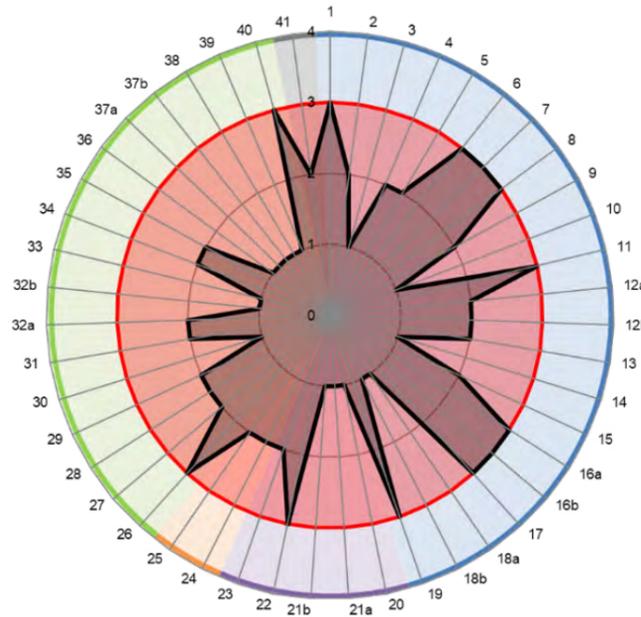
Parks Victoria has developed a draft greenhouse gas emissions reduction plan following the recent announcement of interim emission reduction targets by the Victorian Government.

This plan includes actions in the following areas:

- Energy efficiency
- Renewable energy
- Water efficiency
- Waste
- Transport
- Building and Construction
- Procurement
- Behaviour change.

Asset Management Accountability Framework compliance

Parks Victoria's target maturity rating is 'competence', meaning systems and processes are fully in place, consistently applied and systematically meeting the Asset Management Accountability Framework (AMAF) requirements, including a continuous improvement process to expand system performance above AMAF minimum requirements. Performance against these requirements are shown on the below maturity wheel and further outlined below.



Leadership and accountability (requirements 1–19)

Parks Victoria has met its target maturity level for a number of the requirements in this category. The remaining requirements relate to resourcing and skills, allocating asset management responsibility, governance and monitoring asset performance. None of these are an area of material non-compliance. Parks Victoria is developing a plan to address these areas and it is expected maturity for Leadership and accountability will improve in 2021–22.

Planning (requirements 20–23)

Parks Victoria has not fully met its target maturity level for the requirements in this category. Parks Victoria is partially compliant for the requirements of Asset management strategy and Risk management and contingency planning. None of these are an area of material non-compliance. Park Victoria is developing a plan to address these areas and it is expected maturity for Planning will improve in 2021–22.

Acquisition (requirements 24–25)

Parks Victoria has not fully met its target maturity level for the requirements of an acquisition process in this category. This is not an area of material non-compliance.

Operation (requirements 26–40)

Parks Victoria has not fully met its target maturity level for the requirements in this category. Parks Victoria was partially compliant with some requirements in the areas of monitoring, preventative action, maintenance, record-keeping and information management. None of these are an area of material non-compliance. Parks Victoria is developing a plan to address these areas and it is expected maturity for Operation will improve in 2021–22.

Disposal (requirement 41)

Parks Victoria has not fully met its target maturity level for the disposal requirements in this category. This is not an area of material non-compliance.

Additional information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by Parks Victoria and are available in full on request, subject to the provisions of the *Freedom of Information Act 1982*:

- Publications produced by Parks Victoria about itself, and how these can be obtained
- Any major external reviews carried out on Parks Victoria
- Major research and development activities undertaken by Parks Victoria
- Major promotional, public relations and marketing activities undertaken by Parks Victoria to develop community awareness of the entity and its services
- Changes in prices, fees, charges, rates and levies charged
- Overseas visits undertaken
- All contractors engaged, services provided, and expenditure committed for each engagement (in addition to the information included in Parks Victoria's annual report)
- A statement of completion of declarations of pecuniary interests by relevant officers
- A statement on industrial relations within Parks Victoria.

For details of the FOI process please refer to the Parks Victoria website. Requests for documents can be made by writing a letter or completing the Freedom of Information application form, enclosing payment of \$29.60 and forwarding to:

foi@parks.vic.gov.au

or

FOI Officer Parks Victoria
Level 10, 535 Bourke Street Melbourne
VIC 3000

Factors affecting performance

COVID significantly affected performance. All significant variances (>5 per cent) in performance have been explained throughout this report. The most significant impact was on Parks Victoria's commercial revenue, which was impacted in 2019–20 by rent relief and restrictions associated with the COVID pandemic.

Many parks were closed, refunds issued for bookings and some commercial assets were burnt in the bushfires. Rent relief was granted to tenants under the Victorian Government's economic stimulus package.

Social Procurement Framework

Parks Victoria is fully committed to supporting the Government's directions under the Social Procurement Framework (SPF) and recognises the key role it plays in advancing social and sustainable outcomes for Victorians.

Of the ten social and sustainable objectives in the SPF, Parks Victoria has prioritised the following:

1. Opportunities for Victorian Aboriginal People - Purchasing from Victorian Aboriginal businesses and/or Employment of Victorian Aboriginal people by suppliers to the Victorian Government
2. Sustainable Victorian social enterprise and Aboriginal business sectors - Purchasing from Victorian social enterprises and Aboriginal businesses
3. Environmentally sustainable business practices - Adoption of sustainable business practices by suppliers to the Victorian Government.

The following activities have been conducted to support Parks Victoria's Social Procurement Strategy, a number of these activities were conducted over a two-year period, including 2020–21:

- Introduced the SPF Framework and provided orientation sessions to Parks Victoria staff, including:
 - An overview of social procurement and why it is important to the Victorian Government and Parks Victoria
 - Details on the three SPF objectives prioritised by Parks Victoria
 - A summary of Social Procurement requirements and expectations aligned to procurement activities below and over the internal tender thresholds
- Details and guidance about how to include Social Procurement into procurement activities
- Added Social Procurement considerations into online e-Learning procurement modules
- Updated Procurement pages on Parks Victoria's internal intranet site to include SPF requirements

- Developed an 'Introduction to Social Procurement' video as an additional information tool for staff
- Updated the current procurement documentation to include SPF requirements and developed new document guidance.

Case studies and additional information on Social Procurement Framework achievements

Parks Victoria is currently working with a provider to provide construction services. While this organisation has been engaged by Parks Victoria for a number of years, as part of its revised arrangement the emphasis upon social procurement has been significantly increased.

The organisation is a successful and growing multidisciplinary construction company based in Victoria with over three decades of experience and a committed focus on adding value to projects.

Specifically, from a social procurement perspective, the organisation has demonstrated a commitment to a range of initiatives including:

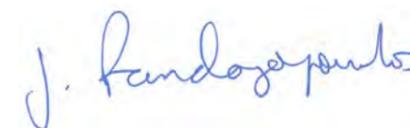
- Providing opportunities to Victorian Aboriginal People – the organisation partnered with a foundation that focuses on assisting Aboriginal and Torres Strait Islander people with finding sustainable employment. Part of the partnership with the foundation involves employing Aboriginal people on their projects. The organisation has also partnered with other networks and foundations which are committed to providing opportunities for Aboriginal people in terms of employment, education, housing and climate change. Parks Victoria, as part of its engagement with this organisation will be looking to further focus on these critical initiatives.
- Environmental sustainability – the organisation has a long-standing commitment to sustainability and has a strong awareness of the construction industry's contribution to global carbon emissions. It has undertaken numerous activities to demonstrate this commitment, including restoration of forest areas; efficient corporate office buildings; use of renewable and green energy; sustainable water usage and waste management practices and a commitment to sustainable procurement in their own supply chain. It has also demonstrated a strong commitment to re-purposing materials (especially asphalt, concrete, brick, timber and steel) to ensure their ongoing use, and minimising waste.

Financial management compliance attestation

I, John Pandazopoulos, on behalf of the Responsible Body, certify that in 2020–21 Parks Victoria has no Material Compliance Deficiencies with respect to the applicable Standing Directions of the Minister for Finance under the *Financial Management Act 1994* and Instructions.

Signature

Date



30/06/2021

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Compliance with Statement of Obligations

Parks Victoria's obligations regarding the performance of its functions and the exercise of statutory powers are set out in a Statement of Obligations issued by the Minister for Energy, Environment and Climate Change on 27 October 2018 under section 31 of the *Parks Victoria Act 2018*. Parks Victoria is required to comply with the Statement of Obligations and to report in its Annual Report on how it has met its obligations under the Statement.

Parks Victoria complied with the Statement in 2020–21. Further details are included in the table below.

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
1 PURPOSE		
1.1	<p>The purpose of this statement of obligations is to set out the obligations that Parks Victoria has in performing its functions and exercising its powers in relation to the land which Parks Victoria manages, in particular:</p> <p>(a) Parks Victoria managed land as defined in the <i>Parks Victoria Act 2018</i>.</p> <p>(b) Land managed by Parks Victoria appointed as a committee of management under section 14 of the <i>Crown Land (Reserves) Act 1978</i> or section 50(3) of the <i>Forests Act 1958</i>.</p> <p>(c) Land that is subject to an agreement under section 69 of the <i>Conservation, Forests and Lands Act 1987</i> that is managed by Parks Victoria on behalf of the Secretary to the Department of Environment, Land, Water and Planning (DELWP).</p>	<p>Comment:</p> <p>Parks Victoria had regard to this Statement of Obligations when performing its functions and exercising its powers.</p>
2 OBJECTS		
2.1	<p>Parks Victoria must have regard to its objects in the management of any land referred to in clause 1.1 (b) and (c) above.</p> <p>Note: This is in addition to the requirement of section 7(1) of the <i>Parks Victoria Act 2018</i> in relation to Parks Victoria managed land and is to the extent that the objects are not inconsistent with Parks Victoria carrying out its duties as a committee of management or managing land under an agreement.</p>	<p>Comment:</p> <p>Parks Victoria had regard to its statutory objects when managing land as a Committee of Management, or on behalf of the Secretary.</p>
3 OVERALL GOAL		
3.1	<p>In performing its functions and exercising its powers, Parks Victoria must work to be a best practice park management organisation, striving for excellence in protecting and managing Victoria's outstanding system of parks and reserves, engaging and working effectively with Traditional Owners, other land managers and the broader community, providing high quality opportunities for visitors to enjoy the parks and reserves, and contributing to the state's visitor economy.</p>	<p>Comment:</p> <p>Parks Victoria continued to work to be a best practice park management organisation.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Our Vision (page 5) • Our Purpose (page 5) • About Us (page 5) • Strategic Plan - Shaping our Future (page 5).

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
4 GUIDING PRINCIPLES		
4.1	<p>In performing its functions and exercising its powers, Parks Victoria must have regard to the following guiding principles:</p> <p>(a) Healthy Parks Healthy People, which recognises the fundamental connections between human health and environmental health, is an underlying philosophy of Parks Victoria.</p> <p>(b) The active involvement of Traditional Owners in park management through joint management and other management arrangements is a fundamental aspect of park management.</p> <p>(c) The community should be placed at the centre of park planning and management.</p> <p>(d) Effective communication with the community and key stakeholders is critical to the successful development and delivery of major policies, management outcomes, initiatives and operations.</p> <p>(e) Evidence-based decision making contributes to better decisions and management outcomes.</p> <p>(f) Close collaboration between Parks Victoria and DELWP and other land managers ensures more effective and efficient public land management.</p> <p>(g) A high performing organisation delivers for government, has a positive culture, promotes staff safety and wellbeing, promotes partnerships, is innovative and provides excellent service.</p>	<p>Comment:</p> <p>Parks Victoria, in performing its functions and exercising its powers, had regard to the guiding principles.</p> <p>Annual Report references:</p> <p>(a) Healthy Parks, Healthy People (page 5)</p> <p>(b) Traditional Owner Partnerships (page 15)</p> <p>(c) Connecting People & Nature (page 25) Building better safer local ports (page 20) Caring for Country (page 11) Alpine National Park (page 13) Brambuk (page 15) Brimbank (page 15)</p> <p>(d) Infrastructure upgrades (page 20)</p> <p>(e) Scientific research (page 13-14)</p> <p>(f) Bushfire recovery (page 9-10), Caring for Country (pages 11-18)</p> <p>(g) Safety, culture, and people (page 29).</p>
5 ENGAGEMENT WITH THE MINISTER		
5.1	<p>Parks Victoria must provide timely advice to the Minister on Parks Victoria activities, issues and plans.</p>	<p>Comment:</p> <p>Parks Victoria provided timely advice to the Minister on a range of matters and consulted with the Minister on its efforts to protect the parks, enhance visitor access to parks, increase visitation and stimulate Victoria's visitor economy.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Our Ministers (page 6); • Ministerial request responses (page 32).
5.2	<p>Parks Victoria must consult the Minister in a timely manner on its efforts to enhance visitor access to parks, increase visitation and stimulate Victoria's visitor economy.</p>	

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
6	ENGAGEMENT WITH THE COMMUNITY	
6.1	Parks Victoria must undertake timely and inclusive engagement with the broader community, community and Friends groups, and key stakeholders to effectively support the preparation of its park management strategies and plans and the delivery of its programs and projects. In its engagement, Parks Victoria must have regard to the principles set out in the Victorian Auditor-General's Office publication <i>Public Participation in Government Decision-making</i> (May 2017).	Comment: Parks Victoria undertook timely and inclusive consultation and engagement with the community, various Friends Groups and key stakeholders, and involved volunteers in parks and other areas.
6.2	Parks Victoria must implement programs to involve volunteers in parks and other areas which it manages.	Annual Report references: <ul style="list-style-type: none"> • Connecting People & Nature (page 19) • Building better safer local ports (page 20) • Caring for Country (page 11-18) • Alpine National Park (page 13) • Brambuk (page 15) • Brimbank (page 15) • Volunteer programs (page 21-23).
7	COLLABORATION	
7.1	DELWP	Comment:
7.1.1	Parks Victoria must work closely and collaboratively with DELWP to seek operational efficiencies in the delivery of services, including by sharing resources and assets.	Parks Victoria worked closely and collaboratively with DELWP on a range of matters and contributed to compliance activities across public land.
7.1.2	Parks Victoria must work closely and collaboratively with DELWP to share knowledge, information, research and data and to develop related data standards in order to achieve efficiencies in both organisations and improved planning and responses and to avoid duplication of effort.	Parks Victoria advanced collaboration with Traditional Owners to develop genuine partnerships, conserve cultural heritage and support indigenous land management practices and worked with DELWP in engaging Traditional Owners.
7.1.3	Parks Victoria must work closely and collaboratively with DELWP to adopt and implement practices to address interagency risk, consistent with the <i>Victorian Government Risk Management Framework Practice Notes</i> (2016).	Annual Report references: <ul style="list-style-type: none"> • Conservation programs in partnership with DELWP (page 9) • Traditional Owner Partnerships (page 15-16) • Planned burns (page 25) • COVID response (page 26).
7.1.4	Parks Victoria must contribute to compliance activities across public land tenures to provide a seamless service to address priority risks.	
7.2	Traditional Owners	
7.2.1	Parks Victoria must advance timely, respectful and culturally sensitive collaboration with Traditional Owners to develop genuine partnerships, conserve cultural heritage and support indigenous land management practices.	
7.2.2	Parks Victoria must work closely and collaboratively with DELWP in engaging Traditional Owners.	
7.2.3	Parks Victoria must prepare an Aboriginal Inclusion Plan under the Victorian Aboriginal Affairs Framework, in collaboration with DELWP.	

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
8	OVERARCHING GOVERNMENT STRATEGIES, POLICIES AND PRIORITIES	
8.1	Strategies and policies	Comment:
8.1.1	Parks Victoria must contribute to the development and/or implementation of government policies and priorities, including but not limited to the following: <ul style="list-style-type: none"> (a) <i>Protecting Victoria's Environment – Biodiversity 2037</i> (2017) (b) Regional forest agreements (c) <i>Safer Together</i> (2015) (d) <i>Water for Victoria Water Plan</i> (2016) (e) Regional catchment strategies under the <i>Catchment and Land Protection Act 1994</i> (f) <i>Victorian Waterway Management Strategy</i> (2013) (g) Any Marine and Coastal Policy or Marine and Coastal Strategy under the <i>Marine and Coastal Act 2018</i> (h) <i>Victorian Government Cultural Heritage Asset Management Principles</i> (2009) (i) <i>Victorian Visitor Economy Strategy</i> (2016). 	Parks Victoria fulfilled its obligations as relevant in relation to strategies and policies; fire and emergency management; Traditional Owners; climate change and environmental sustainability. Annual Report references: <ul style="list-style-type: none"> • Conservation achievements through biodiversity programs (page 11) • Traditional Owner Partnerships (page 15) • Contributing to healthy, liveable communities (page 25) • Environmental sustainability (page 57).
8.2	Fire and emergency management	
8.2.1	Parks Victoria must support the Secretary to deliver the Secretary's responsibilities in relation to fire and emergency management through fire and emergency management agreements.	
8.3	Traditional Owners	
8.3.1	Parks Victoria must support DELWP in the development and implementation of recognition and settlement agreements under the <i>Traditional Owner Settlement Act 2010</i> and other agreements involving Traditional Owners and the State of Victoria.	
8.3.2	Parks Victoria must contribute to the development and implementation of whole of government Aboriginal inclusion policies, such as employment and economic development.	
8.4	Climate change and environmental sustainability	
8.4.1	Parks Victoria must contribute to the government's response to climate change, including meeting any obligations under the <i>Climate Change Act 2017</i> .	
8.4.2	Parks Victoria must strive to be a model environmentally sustainable organisation.	

REF	Item in Statement of Obligations and comments	Comments/Examples in this Annual Report
9	PARK MANAGEMENT	
9.1	Management priorities	Comment:
9.1.1	Parks Victoria must work to enhance visitor access to the parks and other areas it manages while protecting the natural and cultural values of these areas.	Parks Victoria fulfilled its obligations in relation to management priorities; the Land Management Strategy and evidence-based decision making.
9.1.2	Parks Victoria must support the implementation of joint management with Traditional Owners under relevant agreements.	Annual Report references:
9.1.3	Parks Victoria must adopt a whole of landscape approach in fulfilling its public land management responsibilities and work collaboratively with other land managers.	<ul style="list-style-type: none"> • Visitor improvements in Connecting People and Nature (pages 19-23) • Joint Management (page 15) • Landscape approach via conservation actions plans (page 11) • Land Management Strategy (page 6).
9.2	Land management strategy	
9.2.1	Parks Victoria must provide a copy of the draft land management strategy, developed in accordance with the <i>Parks Victoria Act 2018</i> , to the Minister at least 28 days prior to releasing it for public consultation.	
9.3	Evidence-based decision making	
9.3.1	Parks Victoria must employ a systematic and rational approach to researching and analysing available evidence to inform its policies, programmes, projects, monitoring, effectiveness and decision making.	
9.3.2	Parks Victoria must employ adequate senior scientific staff, including a Chief Conservation Scientist, to support evidence-based park management and decision making.	

Financial Report for the year ended 30 June 2021

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Statutory Certificate

We certify that the attached financial statements for Parks Victoria have been prepared in accordance with Standing Direction 5.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions and Australian Accounting Standards including interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes to and forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2021 and the financial position of Parks Victoria at 30 June 2021.

We are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 31 August 2021.



Hon. J. Pandazopoulos
Chair



M. Jackson
Chief Executive Officer



X (F). Li
Chief Financial Officer

Dated at Melbourne: 31 August 2021

Comprehensive Operating Statement

	Notes	2021 \$'000	2020 \$'000
Continuing operations			
Income from transactions			
Parks and Reserves Trust funding	2.2.1	98,397	99,235
Government funding	2.2.2	201,403	114,208
Interest	2.2.3	398	1,751
Other income	2.2.4	37,186	40,696
Total income from transactions		337,384	255,890
Expenses from transactions			
Employee benefits expenses	3.2.1	154,537	154,997
Depreciation and amortisation	4.1.2	27,460	25,062
Operating expenses	3.2.5	50,400	48,192
Other operating expenses	3.2.6	47,719	43,989
Interest expenses on lease liabilities	3.2.7	693	678
Total expenses from transactions		280,809	272,918
Net result from transactions		56,575	(17,028)
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	8.2.1	(90)	-
Net gain/(loss) on financial instruments	8.2.1	(728)	31
Other gains/(losses) from other economic flows	8.2.1	2,323	(1,877)
Total other economic flows included in net result		1,505	(1,846)
Net result		58,080	(18,874)
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Actuarial gain/(loss) recognised in a year	8.2.2	4,925	(1,292)
Changes in physical asset revaluation surplus	8.3	701,870	5,190
Total other economic flows - other comprehensive income		706,795	3,898
Comprehensive result		764,875	(14,976)

The above Comprehensive Operating Statement should be read in conjunction with the accompanying notes.

Balance Sheet

	Notes	2021 \$'000	2020 \$'000
ASSETS			
Financial assets			
Cash and deposits	6.1.1	163,854	124,955
Receivables	5.2	10,452	4,663
Total financial assets		174,306	129,618
Non-financial assets			
Inventories		419	308
Property, plant and equipment	4.1	6,357,620	5,643,868
Intangible assets	4.2	10,327	8,009
Superannuation defined benefits asset	3.2.4(c)	1,968	-
Other non-financial assets		4,841	3,576
Total non-financial assets		6,375,175	5,655,761
Total assets		6,549,481	5,785,379
LIABILITIES			
Trade and other payables	5.3	20,781	19,288
Lease liabilities	5.4	23,469	26,243
Employee benefit provisions	3.2.2	46,043	48,324
Superannuation defined benefits liability	3.2.4 (c)	-	2,265
Total liabilities		90,293	96,120
Net assets		6,459,188	5,689,259
EQUITY			
Accumulated surplus/(deficit)		164,665	101,660
Physical asset revaluation surplus	8.3	2,203,283	1,501,413
Contributed capital	8.4	4,091,240	4,086,186
Net worth		6,459,188	5,689,259

The above Balance Sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

	Notes	Physical Asset Revaluation Surplus \$'000	Accumulated Surplus / (Deficit) \$'000	Contributed Capital \$'000	Total \$'000
Balance at 1 July 2019		1,496,224	121,827	3,588,260	5,206,311
Other comprehensive income		5,190	(1,292)	-	3,897
Net result		-	(18,874)	-	(18,874)
Net contribution by owner	8.4	-	-	497,926	497,926
Balance at 30 June 2020		1,501,413	101,660	4,086,186	5,689,259
Balance at 1 July 2020		1,501,413	101,660	4,086,186	5,689,259
Other comprehensive income		701,870	4,925	-	706,796
Net result		-	58,080	-	58,080
Net contribution by owner	8.4	-	-	5,054	5,054
Balance at 30 June 2021		2,203,283	164,665	4,091,240	6,459,188

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Cash Flow Statement

	Notes	2021 \$'000	2020 \$'000
Cash flows from operating activities			
Receipts			
Receipts from Parks and Reserves Trust		98,397	99,235
Receipts from government for operations		203,277	144,681
Receipts from government for Base Funding Review		6,419	6,419
Receipts from customers/other sources		26,529	17,833
Receipts from Australian Taxation Office (ATO) relating to Goods and Services Tax (GST)		9,814	11,166
Interest received		400	1,766
Total receipts		344,836	281,100
Payments			
Payments to government for revenue collected from national parks		-	(7,425)
Payments relating to Goods and Services Tax		(571)	-
Payments to suppliers and employees		(262,878)	(272,507)
Total payments		(263,449)	(279,932)
Net cash inflow from operating activities	6.1.2	81,387	1,168
Cash flows from investing activities			
Payments for property, plant and equipment		(36,584)	(40,309)
Proceeds from sale of property, plant and equipment		57	6
Net cash (outflow) from investing activities		(36,527)	(40,303)
Cash flows from financing activities			
Lease payments		(7,833)	(7,320)
Receipts from government – contributed capital		1,872	7,461
Net cash (outflow) inflow from financing activities		(5,961)	141
Net increase (decrease) in cash and cash equivalents		38,899	(38,994)
Cash and cash equivalents at the beginning of the financial year		124,955	163,949
Cash and cash equivalents at end of year	6.1.1	163,854	124,955

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

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Notes to the financial statements

For the year ended 30 June 2021

1 About this report

1.1 Background

1.1.1 Reporting entity

Parks Victoria is a not-for-profit individual reporting entity. Parks Victoria was established as a public authority on 3 July 1998 under the *Parks Victoria Act 1998*. The *Parks Victoria Act 1998* was given Royal Assent on 26 May 1998 and was proclaimed on 3 July 1998.

On 12 September 2018, *Parks Victoria Act 1998* was repealed and a new *Parks Victoria Act 2018* (the Act) came into effect. The Act clarifies Parks Victoria's management responsibilities and provides clear objectives, functions and land management powers integral to its efficient and effective operation.

The principal address is:
Level 10/535 Bourke Street, Melbourne, VIC 3000

1.1.2 Objects and funding

The objects of Parks Victoria are to -

- (a) protect, conserve and enhance Parks Victoria managed land, including its natural and cultural values, for the benefit of the environment and current and future generations; and
- (b) recognise and support traditional owner knowledge of and interests in Parks Victoria managed land; and
- (c) provide for and encourage the community's enjoyment of and involvement in Parks Victoria managed land; and
- (d) improve the community's knowledge and appreciation of Parks Victoria managed land; and
- (e) contribute to the wellbeing of the community through the effective protection and management of Parks Victoria managed land; and
- (f) contribute to the achievement of State and regional land management outcomes as far as is consistent with the effective protection and management of Parks Victoria managed land.

Parks Victoria is primarily funded by the Victorian Government. For Parks Victoria's operations in metropolitan parks and waterways, the Government draws on funds from the Parks and Reserves Trust (the Trust). The Trust is funded by a parks charge levied on properties within the Melbourne metropolitan area.

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards, including Interpretations (AASs). AASs include Australian equivalents to International Financial Reporting Standards.

Notes to the financial statements

For the year ended 30 June 2021

1.2 Summary of significant accounting policies

1.2.1 General

Statement of compliance

The financial statements as at 30 June 2021 comply with the relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance and relevant Standing Directions (SD) authorised by the Minister for Finance. The financial statements are prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB).

Under Australian Accounting Standards, there are requirements that apply specifically to not-for-profit entities. Parks Victoria has analysed its purpose, objects, and operating philosophy and determined that it does not have profit generation as a prime objective. Where applicable, the AASs that relate to not-for-profit entities have been applied.

The financial statements were authorised for issue by the Board of Parks Victoria on 31 August 2021.

1.2.2 Basis of accounting preparation and measurement

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid. Amounts disclosed as income, expenses, assets and liabilities are, where applicable, net of returns, allowances and duties and taxes.

Revenues, expenses, assets and liabilities are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

Amounts in the financial statements have been rounded to the nearest thousand dollars, unless otherwise stated. Figures in the financial statements may not equate due to rounding.

In the application of AASs, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. If the revision affects only that period, revisions to accounting estimates are recognised in the period in which the estimate is revised. If the revision affects both current and future periods, revisions to accounting estimates are recognised in the period of the revision and the future periods.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the relevant notes.

Historical cost is based on the fair values of the consideration given at the time in exchange for assets.

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

Notes to the financial statements

For the year ended 30 June 2021

1.2 Summary of significant accounting policies

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2021 and the comparative information presented for the year ended 30 June 2020.

1.2.3 Scope and presentation of financial statements

Comprehensive Operating Statement

The Comprehensive Operating Statement comprises three components, being 'net result from transactions', 'other economic flows included in net result', as well as 'other economic flows - other comprehensive income'. The sum of the former two represents the net result.

The net result is equivalent to profit or loss derived in accordance with AASs. This classification is consistent with the whole of government reporting format and is allowed under AASB 101 *Presentation of Financial Statements*.

Balance Sheet

Assets and liabilities are presented in liquidity order with assets aggregated into financial assets and non-financial assets.

Current and non-current assets and liabilities are disclosed in the notes where relevant. In general, non-current assets or liabilities are expected to be recovered or settled more than 12 months after the reporting period, except for the provisions of employee benefits, which are classified as current liabilities if the entity does not have the unconditional right to defer the settlement of the liabilities within 12 months after the end of the reporting period.

Statement of Changes in Equity

The statement of changes in equity presents reconciliations of non-owner and owner changes in equity from opening balances at the beginning of the reporting period to the closing balances at the end of the reporting period. It also shows separately changes due to amounts recognised in the 'Comprehensive Result' and amounts related to 'Transactions with owner in its capacity as owner'.

Cash Flow Statement

Cash flows are classified according to whether or not they arise from operating activities, investing activities or financing activities. This classification is consistent with requirements under AASB 107 *Statement of cash flows*.

1.2.4 COVID Impact Assessment

The coronavirus (COVID) pandemic has continued to present economic challenges. During 2020-21, the Victorian Government has provided key responses, including the declaration of a State of Emergency, the different stages of restriction and economic stimulus packages such as investment in visitor economy recovery to help revitalise and grow Victorian tourism and a commercial tenancy rent relief scheme to continue to provide financial support to the state's small and medium-sized businesses.

In preparing the 2020-21 Annual Financial Report, management's judgements and assumptions have been applied, where applicable, to ascertain the impact of COVID to Parks Victoria's financial position, including:

- Receivables and expected credit loss provision (note 5.2);
- Fair value of non-financial assets (note 4.1);
- Impairment of non-financial assets (note 4.1);
- Superannuation - Defined Benefit Assets and Liabilities (note 3.2.3);
- Going Concern (note 8.9); and
- Subsequent events (note 8.10).

Notes to the financial statements

For the year ended 30 June 2021

2 Funding delivery of our services

Introduction

Parks Victoria's functions are to manage parks, reserves, other land under control of the state and waterways for the purposes of conservation, recreation, leisure, tourism or water transport. The network of parks it manages includes state and metropolitan parks, national parks, marine parks and sanctuaries, wilderness areas, Aboriginal cultural places, post-European heritage sites and significant portion of Victoria's coast line.

To perform its functions, Parks Victoria receives funding from the Department of Environment, Land, Water and Planning (DELWP) through parliamentary appropriations. It also receives income by providing camping and roofed accommodation and leasing properties within the areas it manages. Parks Victoria also receives funding from other government departments and agencies for specific purposes project initiatives.

Significant judgement: Grants revenue

Parks Victoria has made the judgement that amounts received in relation to Parks and Reserves Trust Funding and Government Funding should be recognised under AASB 1058, as the performance obligation(s) arising from the transaction are neither sufficiently specific or enforceable.

2.1 Summary of income that funds the delivery of our services

	Notes	2021 \$'000	2020 \$'000
Income from transactions			
Parks and Reserves Trust funding	2.2.1	98,397	99,235
Government funding	2.2.2	201,403	114,208
Interest	2.2.3	398	1,751
Other income	2.2.4	37,186	40,696
Total income from transactions		337,384	255,890

2.2 Income from transactions

2.2.1 Parks and Reserves Trust funding

	2021 \$'000	2020 \$'000
Funding from Parks and Reserves Trust	98,397	99,235
Total Parks and Reserves Trust funding	98,397	99,235

Parks and Reserves Trust (PRT) is funded by a parks charge. The charge has been included on the water, sewerage and drainage bills of residential and commercial properties and collected on behalf of DELWP which distributes it to Parks Victoria and other entities for the management and maintenance of metropolitan parks, gardens, trails and waterways. Parks Victoria has determined that PRT does not have specific performance obligations and is recognised as income in accordance with AASB 1058 when invoiced by Parks Victoria.

Notes to the financial statements

For the year ended 30 June 2021

2.2.2 Government funding

	2021 \$'000	2020 \$'000
National / state parks and reserves funding	87,046	65,419
Parks Victoria Base Review Funding	6,419	6,419
Government grants for special projects	40,558	8,264
Program Initiatives (including tracks and trails and Good Neighbour programs)	652	652
Project fire fighter funding	10,952	9,849
Major works funding provided by the Department of Environment, Land, Water and Planning (DELWP)	31,029	12,785
Funding provided by the Department of Transport (DOT)	24,747	10,820
Total government funding	201,403	114,208

Grants recognised under AASB 1058

Parks Victoria recognises all grant income as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when Parks Victoria has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Parks Victoria recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004;
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- a lease liability in accordance with AASB 16;
- a financial instrument, in accordance with AASB 9; or
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

The Victorian Government has provided funding to deliver programs to assist Victoria to recover and revitalise its tourism economy from the combined effects of bushfires and the COVID pandemic.

2.2.3 Interest

Interest from financial assets categorised as cash and deposits and other financial assets:

	2021 \$'000	2020 \$'000
Interest on bank deposits and other financial assets	398	1,751
Total interest	398	1,751

Interest income includes interest received or receivable on bank term deposits and other investments. Interest income is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

Notes to the financial statements

For the year ended 30 June 2021

2.2.4 Other income

	2021 \$'000	2020 \$'000
Accommodation / camping fees	7,131	6,001
Funding sponsored by external parties	876	620
Rent, leases and licences	5,060	5,518
External sales	2,744	3,331
Berthing / mooring fees	563	590
Cave tour fees	460	576
Fire suppression costs, recovered from DELWP (note 3.2.1)	9,207	17,282
Fair value of assets received free of charge	55	310
Insurance claims	4,272	1,205
Fine and regulatory fees	1,976	2,300
Other miscellaneous income	4,842	2,963
Total other income	37,186	40,696

Lower income in External sales, Berthing / mooring fees and Cave tour fees was primarily due to commercial revenue being impacted by COVID.

Accommodation / camping fees revenue is generated from various parks across the state for both roofed accommodation and camping, the major one being Wilson Promontory National Park, and is recognised as revenue when the accommodation is provided over time.

Rent, leases and licence revenue represents income that arise from leasing of properties and licences issued to conduct various activities within the areas managed by Parks Victoria. Parks Victoria hold properties to meet service delivery objectives rather than to earn rent or for capital appreciation. The rental income it drives is incidental to the purpose of holding such properties, therefore the property will not meet the definition of investment property and will be accounted for under AASB 116 *Property, Plant and Equipment* and accordingly, the revenue is recognised when it is earned.

External sales are mainly income generated from the commercial operations of stores located at various parks, and recognised as revenue at the point of sale.

Fines and regulatory fees are recognised when an invoice is issued, which establishes the entitlement to payment.

Fire suppression costs recovered from DELWP is the income for the reimbursement of labour costs incurred relating to firefighting activities and recognised as revenue when invoiced or earned whichever occurs earlier.

Other income is various revenue generated throughout the year and is recognised when earned.

Notes to the financial statements

For the year ended 30 June 2021

3 The cost of delivering services

Introduction

This section provides an account of expenses incurred by Parks Victoria in performing its functions. This includes the payment of remuneration to its workforce and other associated costs to perform its operations and deliver services.

3.1 Summary of expenses incurred in delivery of services

	Notes	2021 \$'000	2020 \$'000
Expenses incurred in delivery of services			
Employee benefits expenses	3.2.1	154,537	154,997
Operating expenses	3.2.5	50,400	48,192
Other operating expenses	3.2.6	47,719	43,989
Interest expenses on lease liabilities	3.2.7	693	678
Total expenses incurred in delivery of services		253,349	247,856

3.2 Expenses incurred in delivery of services

3.2.1 Employee benefits in the comprehensive operating statement

	2021 \$'000	2020 \$'000
Salaries, wages, annual leave and long service leave	123,732	117,567
Termination benefits	40	304
Fire suppression costs (note 2.2.4)	9,206	17,283
Superannuation - defined and accumulation plans	11,776	11,006
Payroll Tax	6,300	6,137
Fringe Benefits Tax	330	405
Other costs	3,153	2,295
Total employee benefits	154,537	154,997

Salaries, wages, annual leave, and long service leave expenses include costs incurred to deliver Government initiatives such as Work for Victoria program.

Fire suppression costs are expenses for Parks Victoria's salaries and wages incurred relating to firefighting activities and recognised as expenses when incurred and are fully recovered from DELWP.

Notes to the financial statements

For the year ended 30 June 2021

Employee Benefits:

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions and salary sacrifice made by employees for both defined benefit and accumulation plans that are paid or payable during the reporting period.

Liabilities for wages and salaries that are expected to be settled wholly within 12 months of the reporting date are measured at their nominal amounts in respect of employees' services up to the reporting date. The nominal basis of measurement uses employee remuneration rates that the entity expects to pay as at each reporting date and does not discount cash flows to their present value. Non-vesting sick leave is not expected to exceed current and future sick leave entitlements, and accordingly, no liability has been recognised.

3.2.2 Employee benefits in the balance sheet

	2021			2020		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Employee benefits						
Annual Leave expected to be taken within the next 12 months	7,259	-	7,259	7,314	-	7,314
Annual Leave expected to be taken after the next 12 months	2,718	-	2,718	2,784	-	2,784
Long service leave - unconditional and expected to be taken within 12 months	2,806	-	2,806	2,866	-	2,866
Long service leave - unconditional and expected to be taken after 12 months	22,698	-	22,698	24,962	-	24,962
Long service leave - conditional	-	2,724	2,724	-	2,802	2,802
Total employee benefits	35,481	2,724	38,205	37,926	2,802	40,728

	2021			2020		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Employee benefit on-costs						
Annual Leave entitlements	1,973	-	1,973	1,811	-	1,811
Long service leave - unconditional and expected to be taken within 12 months	583	-	583	541	-	541
Long service leave - unconditional and expected to be taken after 12 months	4,715	-	4,715	4,715	-	4,715
Long service leave - conditional	-	566	566	-	529	529
Total employee related on - costs	7,271	566	7,837	7,067	529	7,596

Total employee benefits and related on-costs	42,752	3,290	46,042	44,993	3,331	48,324
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Notes to the financial statements

For the year ended 30 June 2021

	2021 \$'000	2020 \$'000
Reconciliation of movement in on-cost provision		
Opening balance	7,597	7,104
Additional provisions recognised	2,314	2,816
Reductions arising from payments/other sacrifices of future economic benefits	(2,767)	(2,381)
Unwind of discount and effect of changes in the discount rate	693	57
Closing balance	7,837	7,596

	2021 \$'000	2020 \$'000
Current	7,271	7,067
Non-current	566	529
Closing balance	7,837	7,596

Annual leave and long service leave entitlements expected to be settled wholly within 12 months of the reporting date are recognised as a provision for employee benefit in the balance sheet at their nominal values.

Annual leave and long service leave entitlements not expected to be settled within 12 months of the reporting date are recognised at the present value of the estimated future cash outflows to be made by Parks Victoria in respect of services provided by employees up to reporting date. Consideration is given to expected future employee remuneration rates, employment related on-costs and other factors including experience of employee departures and periods of service. In the determination of the long service leave entitlement liabilities, Parks Victoria use the wage inflation and discount rates released by the Department of Treasury and Finance.

Employee benefit provisions are reported as current liabilities where Parks Victoria does not have an unconditional right to defer settlement for at least 12 months. Consequently, the current portion of the employee benefit provision can include both short-term benefits (those benefits expected to be settled within 12 months of the reporting date), which are measured at nominal values, and long-term benefits (those benefits not expected to be settled within 12 months of the reporting date), which are measured at present values.

Employee benefit provisions that are reported as non-current liabilities also include long-term benefits such as non-vested long service leave (i.e. where the employee does not have a present entitlement to the benefit) that do not qualify for recognition as a current liability, and are measured at present value. The non-current liability for long service leave represents entitlements accrued for employees with less than 7 years of continuous service, where Parks Victoria has the right to defer the liability. On costs such as payroll tax, superannuation and workers compensation are recognised separately from the provision for employee benefits.

Notes to the financial statements

For the year ended 30 June 2021

3.2.3 Superannuation

Parks Victoria contributes, in respect of its employees (including salary sacrifice), to superannuation schemes detailed as below:

	2021 \$'000	2020 \$'000
Scheme		
Defined benefit plans:		
Vision Super	792	1,158
Other	1,955	1,752
Accumulation plans:		
Vision Super	5,961	6,828
Vic Super	3,418	4,266
Other	5,592	6,692
Total contributions to all funds	17,718	20,696

Accumulation plans

Contributions are made by Parks Victoria to employee superannuation funds and are charged as expenses when incurred.

During the year, Parks Victoria made additional superannuation contributions for employees who work on fire and emergencies. The additional superannuation contributions are reimbursed by DELWP.

Employees engaged from 1 January 1994 are entitled to benefits under accumulation funds. Employees have the opportunity to make personal contributions to the funds at a self-nominated rate or amount. The minimum employer contribution to the fund, pursuant to the Superannuation Guarantee Charge was 9.5 per cent in 2021 (2020: 9.5 percent).

As at the reporting date, there were no outstanding contributions payable to the above funds. There is also a separate provision made in regards to defined benefits plan (refer note 3.2.4.(c)).

Defined benefit plans

A liability or asset in respect of defined superannuation benefit plans is recognised in the Balance Sheet and is measured as the difference between the present value of employees accrued benefits at the end of the reporting period and the net market value of the superannuation plan's assets at that date. The present value of benefits as accrued benefits is based on expected future payments which arise from membership of the plans at the end of the reporting period. Consideration is given to expected future salary levels, resignation and retirement rates. Expected future payments are discounted using rates of Commonwealth Government bonds with terms to maturity that match, as closely as possible the estimated future cash outflows. It has been assessed that COVID did not result in material movement in Parks Victoria's defined benefit plan.

The amount brought to account in the Comprehensive Operating Statement in respect of superannuation represents the contributions made to the superannuation plan, adjusted by the movement in the defined benefit plan liability or asset. All actuarial gains and losses are recognised in the Other Comprehensive Income in the reporting period in which they occur.

Parks Victoria only recognises the liability for Vision Super defined benefit plans. Parks Victoria does not recognise the defined benefit liability in respect of any other plans because the entity has no legal or constructive obligation to pay future benefits relating to its employees.

Notes to the financial statements

For the year ended 30 June 2021

3.2.4 Defined superannuation benefit

Parks Victoria makes employer superannuation contributions in respect of employees engaged up until the 31st December 1993 to the Vision Super superannuation fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, which are funded differently. The defined benefit section provides lump sum benefits based on years of service and final average salary.

Obligations for contributions to the Fund are recognised in the Comprehensive Operating Statement when they are made or due.

Employees contribute at rates between 0 to 7.5 per cent of their superannuation salary. Parks Victoria contributes to the Fund based on its commitments under the Employee Participation Agreement and Contribution Policy with the trustee of the fund.

3.2.4.(a) Reconciliation of the present value of the defined benefit obligation

	2021 \$'000	2020 \$'000
Balance at the beginning of the year	33,486	32,361
Current service cost	741	749
Plan expenses	639	444
Interest cost	130	325
Contributions by plan participants	237	248
Actuarial (gain)/loss	(2,085)	1,767
Benefits paid	(3,977)	(2,408)
Present value of the defined benefit obligation at the end of the year	29,171	33,486

3.2.4.(b) Reconciliation of the fair value of plan assets

	2021 \$'000	2020 \$'000
Balance at the beginning of the year	31,221	31,927
Return on plan assets	2,960	789
Employer contributions	699	665
Contributions by plan participants	237	248
Benefits paid	(3,977)	(2,408)
Fair value of plan assets at the end of the year	31,140	31,221

3.2.4.(c) Reconciliation of the assets and liabilities recognised in the balance sheet

	2021 \$'000	2020 \$'000
Present value of the defined benefit obligation	29,171	33,486
Less: fair value of plan assets	(31,139)	(31,221)
Net superannuation liability/(asset)	(1,968)	2,265

Parks Victoria has recognised asset (2020: liability) in the balance sheet in respect of its defined superannuation benefit arrangements at 30 June 2021. Where a surplus exists in the plan, Parks Victoria may be able to take advantage of it in the form of a reduction in the required contribution rate, depending on the advice of the plan's actuary. If a deficit exists in the plan, Parks Victoria may be required to increase the required contribution rate, depending on the advice of the plan's actuary consistent with the plan's deed.

Notes to the financial statements

For the year ended 30 June 2021

Funding arrangements

Parks Victoria makes employer contributions to the defined benefit category of the Fund at rates determined by the trustee on the advice of the Fund's actuary. Parks Victoria's funding arrangements are comprised of three components as follows:

1. Regular contributions

These are ongoing contributions needed to fund the balance of benefits for current members and pensioners, at rates determined by the Fund's trustee. For the year ended 30 June 2021, this rate was 12.0 per cent of members' salaries.

2. Funding calls

These contributions are made in respect of any funding shortfalls that may arise. The Fund is required to comply with the superannuation prudential standards. Under the Superannuation Prudential Standard SPS 160, the Fund is required to target full funding of its vested benefits. There may be circumstances where:

- a fund is in an unsatisfactory financial position at an actuarial investigation, this happens when its Vested Benefit Index (VBI) is less than 100 per cent at the date of the actuarial investigation; or
- a fund's VBI is below its shortfall limit which is set at 97 per cent.

If either of the above occur the fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. There may be circumstances where the Australian Prudential Regulation Authority (APRA) may approve a period longer than three years.

The fund monitors its VBI on a quarterly basis.

3. Retrenchment increments

These are additional contributions to cover the increase in liability arising from retrenchments. Parks Victoria reimburses the fund to cover the excess of the benefit paid as a consequence of retrenchment above the funded resignation or retirement benefit - calculated as the VBI multiplied by the benefit.

Parks Victoria is also required to make additional contributions to cover the contribution tax payable on the contributions referred to above. Employees are also required to make member contributions to the fund. As such assets accumulate in the fund to meet member benefits as defined in the trust deed, as they accrue.

3.2.4.(d) Expense recognised in the comprehensive operating statement

	2021 \$'000	2020 \$'000
Service cost	977	997
Member contribution	(237)	(248)
Net interest cost	11	10
Plan expense	639	444
Total superannuation expense	1,390	1,203

3.2.4.(e) Expense recognised in the other comprehensive income

	2021 \$'000	2020 \$'000
Actuarial (gain)/loss recognised in year	(4,925)	1,292
Total superannuation expense/(income) (Note 8.2.2)	(4,925)	1,292

Notes to the financial statements

For the year ended 30 June 2021

3.2.4.(f) Fair value of plan assets

The fair value of plan assets includes no amounts relating to:

- any of Parks Victoria's own financial instruments;
- any property occupied by, or other assets used by, Parks Victoria.

3.2.4.(g) Expected rate of return on plan assets

The expected return on plan assets assumption is determined by weighting the expected long-term return for each asset class by the target allocation of assets to each asset class and allowing for the correlations of the investment returns between asset classes. The returns used for each asset class are net of investment tax and investment fees. An allowance for administration expenses has also been deducted from the expected return.

3.2.4.(h) Principal actuarial assumptions at the balance sheet date

	2021 % p.a.	2020 % p.a.
Discount rate (gross of tax)	0.77	0.41
Expected return on assets	2.75	3.40
Average salary increase rate	2.75	3.25

3.2.4.(i) Sensitivity - Impact on Defined Benefit Obligation as at balance sheet date

The following table shows the sensitivity of each significant actuarial assumption on the Defined Benefit Obligation as at 30 June 2021. It illustrates how the Defined Benefit Obligation would have been affected by changes in the assumptions that were reasonably possible at that date, by holding all other assumptions and data constant, but do not represent the best cases that could occur.

	2021 \$'000	2020 \$'000
Impact on Defined Benefit Obligation as at 30 June 2021 of:		
a) Increase in the Discount Rate of 1% p.a.	(1,707)	(2,006)
b) Decrease in the Discount Rate of 1% p.a.	1,915	2,197
c) Increase in the Salary Increase Rate of 1% p.a.	1,368	1,668
d) Decrease in the Salary Increase Rate of 1% p.a.	(1,290)	(1,547)

3.2.5 Operating expenses

	2021 \$'000	2020 \$'000
Operational services	50,400	48,192
Total Operating expenses	50,400	48,192

Operational services are expenses incurred on delivering works on the ground across Victoria's park and waterways to maintain tracks, ports, manage pest and weeds, delivering biodiversity programs, protecting cultural heritage and preparing for fire, floods and other emergencies.

All expenses are recognised in the reporting period in which they are incurred.

Notes to the financial statements

For the year ended 30 June 2021

3.2.6 Other operating expenses

	2021 \$'000	2020 \$'000
Materials	5,791	5,336
Transport	1,688	2,356
Insurance premiums	10,260	9,494
Payments for works sponsored by external parties	553	411
Plant & Equipment	2,372	2,160
Telecommunications	1,593	1,197
IT Software & Hardware maintenance	5,528	4,810
Printing & Signage charges	721	838
Training & Education	1,524	1,044
Travel & Accommodation	458	961
Utility expenses	2,435	2,965
Property expenses	2,119	2,134
Other external services	12,677	10,283
Total other operating expenses	47,719	43,989

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and are recognised in the reporting period in which they are incurred. It also includes other payments made and assets provided free of charge to third parties in line with Parks Victoria's operational requirements and payment of leases that are either short-term or low-value leases.

3.2.7 Interest expenses on lease liabilities

	2021 \$'000	2020 \$'000
Interest expenses on lease liabilities	693	678
Total - Interest expenses on right-of-use-assets	693	678

Interest expenses on right-to-use assets represent the day-to-day interest paid on property, plant, equipment, motor vehicles and offices Parks Victoria leases to run its day-to-day operations.

Notes to the financial statements

For the year ended 30 June 2021

4 Key assets available to support output delivery

Introduction

Parks Victoria controls Crown land, and assets on that Crown land, waterways and other investments that are utilised in fulfilling its functions. They represent the resources that have been entrusted to Parks Victoria to perform its functions and to deliver services.

4.1 Property, plant and equipment

	Crown land and land improvements		Buildings and building improvements		Plant, equipment, machinery and vehicles		Piers, jetties and river improvements	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Opening balance	5,233,974	4,769,577	154,061	112,401	16,829	390	161,488	154,092
Capitalisation of assets	19,096	7,931	4,315	6,548	13,499	1,224	3,932	4,804
Transfer of assets from DELWP	-	463,026	-	31,760	-	-	-	764
Fair value of assets received free of charge	45	128	9	181	-	-	-	-
Recognition of right-of-use- assets (leases) on initial application of AASB 16	-	-	-	12,726	-	20,837	-	-
Disposals / Transfers	-	(1,902)	-	-	(287)	-	-	-
Net revaluation increments/decrements	747,421	-	(6,015)	-	-	-	(40,346)	8,764
Depreciation expense	(4,098)	(3,631)	(8,269)	(7,593)	(7,425)	(5,623)	(6,132)	(6,479)
Impairment gain / (loss)	(86)	(1,156)	77	(1,960)	-	-	-	(458)
Asset transfer in / out of assets under construction	-	-	-	-	-	-	-	-
Other adjustments	-	1	1	(2)	-	-	-	1
Closing balance	5,996,352	5,233,974	144,179	154,061	22,616	16,828	118,942	161,488

4.1 Property, plant equipment continued on page 93

Notes to the financial statements

For the year ended 30 June 2021

4.1 Property, plant and equipment - continued

	Antiques		Work in progress		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Opening balance	4,457	4,503	73,060	56,079	5,643,868	5,097,041
Capitalisation of assets	-	-	36,381	39,952	77,222	60,459
Transfer of assets from DELWP	-	-	-	-	-	495,550
Fair value of assets received free of charge	-	-	-	-	55	310
Recognition of right-of-use- assets (leases) on initial application of AASB 16	-	-	-	-	-	33,563
Disposals / Transfers	(90)	-	-	-	(377)	(1,902)
Net revaluation increments/decrements	819	-	-	-	701,879	8,764
Depreciation expense	(46)	(46)	-	-	(25,970)	(23,372)
Impairment gain / (loss)	-	-	-	-	(9)	(3,574)
Asset transfer in / out of assets under construction	-	-	(39,050)	(22,970)	(39,050)	(22,970)
Other adjustments	(1)	-	1	(1)	2	(1)
Closing balance	5,139	4,457	70,392	73,060	6,357,620	5,643,868

4.1.1.(a) Right-of-use assets

	Buildings and building improvements		Plant, equipment, machinery and vehicles		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Opening balance	10,405	-	15,430	-	25,835	-
Addition	-	12,726	5,395	20,837	5,395	33,563
Depreciation	(2,293)	(2,321)	(5,889)	(5,407)	(8,182)	(7,728)
Disposal	-	-	(287)	-	(287)	-
Closing balance	8,112	10,405	14,649	15,430	22,761	25,835

Notes to the financial statements

For the year ended 30 June 2021

The cost of constructed property, plant and equipment (excluding right-of-use assets) includes the cost of all materials used in construction, direct labour on the project, and an appropriate proportion of variable and fixed overheads. Items with a cost or value of \$5,000 (2020: \$5,000) or more and a useful life of more than one year are recognised as an asset. All other items are expensed.

Payments in relation to all right-of-use asset with value below \$10,000 and/or leases with terms within 12 months of the date of initial application or commencement date are expensed as they are incurred.

An estimate of costs to dismantle and remove the underlying asset (both fixed assets and right-to-use assets) or to restore the underlying asset or the site on which it is located are expensed as they are incurred.

Initial recognition

Items of property, plant and equipment, except for right-of-use assets, are measured initially at cost and subsequently valued at fair value, except Work in Progress (WIP) and plant, equipment, machinery, vehicle and right-to-use assets less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred from other public sector entities are transferred at their carrying amount.

The right-of-use asset and a lease liability are recognised at the lease commencement date. The right-of-use asset is initially measured at present value of the lease payment unpaid at the application or commencement date, adjusted for:

- any lease payments made at or before the commencement date; plus
- any initial direct costs incurred; and less
- any lease incentive received.

Parks Victoria depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Impairment of property, plant and equipment

All non-financial assets are assessed annually for indications of impairment, except for Inventories, right-of-use assets, plant and equipment and vehicles, whenever there is an indication that the asset may be impaired, such indications may include significant events relating to bushfires, floods, and COVID pandemic. The assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount the difference is written off as an 'other economic flow', except to the extent that it can be charged to a physical asset revaluation surplus amount applicable to that class of asset.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The recoverable amount for most assets is measured at the higher of current replacement cost and fair value less costs to sell.

Notes to the financial statements

For the year ended 30 June 2021

Revaluations of property, plant and equipment

Property, plant and equipment, except for right-of-use assets, plant and equipment and motor vehicles and WIP, are measured at fair value in accordance with FRD 103H Non-Financial Physical Assets issued by the Minister for Finance. A full revaluation occurs every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in value. Revaluation increases or decreases arise from differences between an asset's carrying value and fair value. It has been assessed that COVID pandemic did not have a material impact to Parks Victoria's fair value of non-financial assets.

To determine the fair value, an independent full revaluation of Parks Victoria's land and land improvements was performed by the Valuer-General Victoria. The effective date of the last scheduled full valuation was 30 June 2021. The fair value of the Crown land is determined with regards to the property's highest and best use after due consideration is made for any legal or constructive restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Unrestricted fair value was determined by using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets adjusted for the Community Service Obligation (CSO) to reflect the specialised nature of the land being valued. The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants.

The fair value of buildings that Parks Victoria intends to preserve because of their unique historical, cultural or environmental attributes, is determined (except antiques) at current replacement cost of the asset to reflect the already consumed or expired future economic benefits of the asset and any accumulated impairment. An independent valuation of Parks Victoria's buildings and improvements was performed by the Valuer-General Victoria to determine the fair value. The valuation was determined based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

The fair value of piers, jetties and river improvements are valued using the current replacement cost method. This cost represents the replacement cost of the component after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. Economic obsolescence has also been factored into the depreciated replacement cost calculation. An independent valuation of Parks Victoria's piers, jetties and river improvements was performed by the Valuer-General Victoria to determine the fair value. The valuation was determined based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

The fair value of the antiques and artworks was determined using the market approach, whereby the value of the antiques and artwork was determined by comparing similar examples of the items in existence or sold. An independent valuation of Parks Victoria's antiques was performed by the Valuer-General Victoria to determine the fair value. The valuation was determined based on the market approach. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

The fair value of infrastructure systems and plant, equipment and vehicles, is normally determined by reference to the asset's current replacement cost. Plant and equipment are valued using the current replacement cost method. Depreciation is calculated on a straight-line basis to systematically write-off the cost of each asset over its expected useful life to the entity.

The Valuer-General provides guidance to asset valuers on the valuation rationale and appropriate level of CSO discounts of between 25 - 75% were applied to the land and land under water.

Notes to the financial statements

For the year ended 30 June 2021

Accounting treatment of revaluation

Net revaluation increases are credited directly to equity in the physical asset revaluation surplus, except to the extent that an increase reverses a net revaluation decrease in respect of that class of property, plant and equipment previously recognised as an expense (other economic flows) in the net result, the increase is recognised as income (other economic flows) in determining the net result.

Net revaluation decreases are recognised immediately as expenses (other economic flows) in the net results, except to the extent that a credit balance exists in the physical asset revaluation surplus in respect of the same class of property, plant and equipment in which case they are debited to the physical asset revaluation surplus.

Revaluation increases and decreases relating to individual assets within a class of property, plant and equipment are offset against one another within that class but are not offset in respect of assets in different classes.

4.1.2 Depreciation and amortisation

	2021 \$'000	2020 \$'000
Depreciation		
Land improvements	4,098	3,631
Buildings and building improvements	8,270	7,593
Piers, jetties and river improvements	6,132	6,479
Plant and equipment, machinery & vehicles	7,424	5,623
Antiques	46	46
Total depreciation	25,970	23,372
Amortisation		
Intangibles	1,490	1,690
Total amortisation	1,490	1,690
Total depreciation and amortisation	27,460	25,062

Depreciation is applied to completed fixed assets including buildings and building improvements, piers, jetties and river improvements, land improvements and plant, equipment, machinery, vehicles and right-of-use assets. Land is not depreciated.

Work in Progress is valued at cost and depreciation commences on completion of the works.

Depreciation is calculated on a straight-line basis to systematically write off the cost or revalued amount (net of residual value) of each non-current asset over its expected useful life.

Depreciation rates are reviewed annually and, if necessary, adjusted to reflect the most recent assessments of their useful lives and residual values of the respective assets.

Where assets have separate identifiable components that have distinct useful lives and/or residual values, a separate depreciation rate is determined for each component.

Notes to the financial statements

For the year ended 30 June 2021

The expected useful life of each asset category is as follows:

Asset Category	2021 Expected useful life (Years)	2020 Expected useful life (Years)
Buildings and building improvements (including leased assets)	5 to 100	5 to 100
Piers, jetties and river improvements	6 to 100	6 to 100
Land improvements	1 to 100	1 to 100
Plant and equipment, machinery & vehicles (including leased assets)	1 to 10	1 to 10
Antiques	100	100

Amortisation is calculated on a straight-line basis to systematically write off the cost or revalued amount of each intangible asset over its expected useful life to the entity.

Amortisation rates are reviewed annually and, if necessary, adjusted to reflect the most recent assessments of the useful lives and residual values of the respective assets.

The expected useful life of each Intangible assets category (computer software) is 5-10 years (2020: 5-10).

4.1.3 Crown land and land improvements at fair value, where Parks Victoria is a Committee of Management

	2021		2020	
	2021 Area (Hectares)	2021 \$'000 (Net book value)	2020 Area (Hectares)	2021 \$'000 (Net book value)
Crown land				
Land Categories				
Bays Assets	3,235	63,920	3,235	120,960
Conservation Reserves	873,470	961,512	873,470	936,880
Metropolitan Parks	11,487	3,210,925	11,487	2,713,970
National Parks	4,005,406	1,662,601	4,005,406	1,376,396
Regional Parks	773	3,615	773	3,770
Total crown land at fair value	4,894,371	5,902,573	4,894,371	5,151,976
Land improvements				
Total land improvements at fair value		93,778		81,998
Total Crown land and land improvements		5,996,351		5,233,974

Where any land has been permanently reserved under the *Crown Land (Reserves) Act 1978* for the purposes of a public park or garden or for the recreation convenience or amusement of the people, the government may appoint a Committee of Management to manage the land. Parks Victoria only recognises assets on land it controls as the Committee of Management.

Parks Victoria also manages other assets on behalf of the Crown under Management Services Agreements (MSAs). Assets managed under MSAs and any new assets constructed by Parks Victoria on behalf of the Crown in the areas managed under the MSAs are recognised in the asset register of DELWP.

The fair value of the Crown land is determined with regards to the property's highest and best use after due consideration is made for any legal or constructive restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset adjusted for the CSO to reflect the specialised nature of the land being valued. CSOs of between 25 - 75% were applied to the land and land under water.

Notes to the financial statements

For the year ended 30 June 2021

4.1.4 Fair value measurement hierarchy for assets

	Carrying amounts as at 30 June 2021	Fair value measurement at end of reporting period using:		
		Level 1	Level 2	Level 3
Specialised land at fair value				
Crown land and land improvements	5,996,352	-	-	5,996,352
Total of land at fair value	5,996,352	-	-	5,996,352
Specialised building at fair value				
Buildings and building improvements	144,179	-	-	144,179
Total of building at fair value	144,179	-	-	144,179
Plant, equipment, machinery and vehicles at fair value				
Plant, equipment machinery and vehicles	22,616	-	-	22,616
Total of plant, equipment, machinery and vehicles at fair value	22,616	-	-	22,616
Infrastructure at fair value				
Piers, jetties	78,724	-	-	78,724
Total of infrastructure at fair value	78,724	-	-	78,724
Infrastructure at fair value				
River improvements	40,218	-	-	40,218
Total of infrastructure at fair value	40,218	-	-	40,218
Antique assets at fair value				
Antiques and artworks	5,139	-	5,139	-
Total of cultural assets at fair value	5,139	-	5,139	-
Grand total	6,287,228	-	5,139	6,282,089

Notes to the financial statements

For the year ended 30 June 2021

	Carrying amounts as at 30 June 2020	Fair value measurement at end of reporting period using:		
		Level 1	Level 2	Level 3
Specialised land at fair value				
Crown land and land improvements	5,233,974	-	-	5,233,974
Total of land at fair value	5,233,974	-	-	5,233,974
Specialised building at fair value				
Buildings and building improvements	154,061	-	-	154,061
Total of building at fair value	154,061	-	-	154,061
Plant, equipment, machinery and vehicles at fair value				
Plant, equipment machinery and vehicles	16,828	-	-	16,828
Total of plant, equipment, machinery and vehicles at fair value	16,828	-	-	16,828
Infrastructure at fair value				
Piers, jetties	121,954	-	-	121,954
Total of infrastructure at fair value	121,954	-	-	121,954
Infrastructure at fair value				
River improvements	39,534	-	-	39,534
Total of infrastructure at fair value	39,534	-	-	39,534
Antique assets at fair value				
Antiques and artworks	4,457	-	4,457	-
Total of cultural assets at fair value	4,457	-	4,457	-
Grand total	5,570,808	-	4,457	5,566,351

Consistent with AASB 13 *Fair Value Measurement*, Parks Victoria determines the policies and procedures for fair value measurements of property, plant and equipment.

For the purpose of fair value disclosures, Parks Victoria has determined classes of assets on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

All assets for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Notes to the financial statements

For the year ended 30 June 2021

Parks Victoria, according to the accounting policy, determines whether transfers have occurred between the levels in the hierarchy based on the lowest level of input that is significant to the fair value measurement at the end of the reporting period. There have been no transfers between levels during the period.

Total of specialised land and total of specialised buildings

Specialised land is valued using the market approach adjusted for CSO which accounts for any legal or constrictive restrictions imposed on the assets such as current zoning, covenants, use, public announcements or commitments made in relation to the intended use of the land. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

The value of specialised buildings was determined by the Valuer-General Victoria after deducting allowances for any physical deterioration and functional and economic obsolescence already occurred or expired (depreciated replacement cost). As depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified at Level 3 fair value measurements.

Plant, equipment, machinery and vehicles

Plant, equipment, machinery and vehicles are valued using the current replacement cost method. This cost represents the replacement cost of the plant, equipment, machinery and vehicles after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset.

As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified at Level 3 fair value measurements.

Infrastructure

Infrastructure comprises of piers, jetties and river improvements. Infrastructure assets are valued using the current replacement cost method. This cost represents the replacement cost of the component after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. Economic obsolescence has also been factored into the depreciated replacement cost calculation.

An independent valuation of Parks Victoria's infrastructure was performed by PP&E Valuations Pty Ltd on behalf of the Valuer General Victoria. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation is 30 June 2021.

As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified at Level 3 fair value measurements.

Antique assets

Antiques comprises sculptures, artworks and furniture. An independent valuation of Parks Victoria's antiques was performed by the Dominion Group on behalf of the Valuer-General Victoria by comparing similar examples of the items and artists work in existence throughout Australia and research on prices paid for similar examples offered at auction or through art galleries in recent years.

Antique assets are classified at Level 2 fair value measurements as their values are based on significant inputs and market values that are directly or indirectly observable.

Notes to the financial statements

For the year ended 30 June 2021

4.1.5 Reconciliation of level 3 fair value

	Specialised Land	Specialised Buildings	Plant, Equipment, Machinery and Vehicles	Piers, Jetties and River Improvements	Total Level 3 Assets
2021					
Opening balance	5,233,974	154,061	16,828	161,488	5,566,351
Purchases (sales)	19,141	4,324	13,212	3,932	40,609
Other Adjustments	-	1	1	-	1
Transfers in (out) of Level 3	-	-	-	-	-
Gains or losses recognised in net results					
Depreciation expense	(4,098)	(8,269)	(7,425)	(6,132)	(25,924)
Impairment loss	(86)	77	-	-	(9)
Subtotal	5,248,931	150,194	22,616	159,288	5,581,028
Gains or loss recognised in other economic flows - other comprehensive income					
Revaluation	747,421	(6,015)	-	(40,346)	701,061
Closing Balance	5,996,352	144,179	22,616	118,942	6,282,089
2020					
Opening balance	4,769,577	112,400	390	154,091	5,036,458
Purchases (sales)	469,183	51,214	22,061	5,568	548,025
Transfers in (out) of Level 3	-	-	-	-	-
Gains or losses recognised in net results					
Depreciation expense	(3,631)	(7,593)	(5,623)	(6,479)	(23,325)
Impairment loss	(1,156)	(1,960)	-	(458)	(3,574)
Other Adjustments	1	-	-	2	3
Subtotal	5,233,974	154,061	16,828	152,724	5,557,587
Gains or losses recognised in other economic flows - other comprehensive income					
Revaluation	-	-	-	8,764	8,764
Subtotal	-	-	-	8,764	8,764
Closing balance	5,233,974	154,061	16,828	161,488	5,566,351

Notes to the financial statements

For the year ended 30 June 2021

4.1.6 Description of significant unobservable inputs to Level 3 valuations as at 30 June 2021

	Valuation technique	Significant unobservable inputs
Specialised Land	Market approach	Community Service Obligation (CSO) adjustment
Specialised Buildings	Current replacement cost	(1) Cost per building and (2) Useful life of specialised buildings
Plant, Equipment, Machinery and Vehicles	Current replacement cost	(1) Cost per unit and (2) Useful life of plant and equipment, machinery and vehicles
Piers/Jetties	Current replacement cost	(1) Cost per pier/jetty and (2) Useful life of piers, jetties
River Improvements	Current replacement cost	(1) Cost per river improvement and (2) Useful life of river improvements

Significant unobservable inputs have remain unchanged since June 2016.

4.2 Intangible assets

	2021 \$'000	2020 \$'000
Computer software		
Gross carrying amount		
Gross carrying amount opening balance	18,166	15,345
Additions - internal development	3,808	2,821
Closing balance	21,974	18,166
Accumulated amortisation and impairment		
Opening balance	(10,157)	(8,467)
Amortisation expense	(1,490)	(1,690)
Closing balance	(11,647)	(10,157)
Net book value at the end of financial year	10,327	8,009

Intangible assets include business systems and IT software. Intangible assets are initially recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to Parks Victoria.

Notes to the financial statements

For the year ended 30 June 2021

4.3 Committed funds

	2021 \$'000	2020 \$'000
Total funds - Cash and Deposits (refer note 6.1.1)	163,854	124,955
Committed cash and deposits		
Government asset and initiative funding	105,970	70,099
Point Nepean Park establishment	1,451	2,107
Fire and flood programs (incl. insurance)	11,735	4,081
Sponsored works	8,661	6,004
Other liabilities	3,925	3,105
Total committed cash	131,742	85,396

These commitments are for complex projects that span greater than one financial year. Parks Victoria receives significant funding in advance from many sources and manages both committed and uncommitted cash to ensure it has sufficient capacity to meet financial and project commitments as they arise.

5 Other assets and liabilities

5.1 Introduction

This section sets out those assets and liabilities that arose from Parks Victoria's controlled operations.

5.2 Receivables

	2021			2020		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Statutory						
Amount owing from Victorian Government*	833	-	833	198	-	198
GST input tax credit recoverable	(672)	-	(672)	2,015	-	2,015
Total receivables - statutory	161	-	161	2,213	-	2,213

	2021			2020		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Contractual						
Debtors	5,700	-	5,700	2,009	-	2,009
Allowance for impairment losses of contractual receivables	(798)	-	(798)	(152)	-	(152)
Other receivables	5,356	33	5,389	559	34	593
Total receivables - contractual	10,258	33	10,291	2,416	34	2,450
Total receivable	10,419	33	10,452	4,629	34	4,663

Notes to the financial statements

For the year ended 30 June 2021

Receivables consist of:

- statutory receivables, which include predominately amounts owing from the Victoria Government and GST input tax credit recoverable;
- and contractual receivables, which include mainly debtors in relation to goods and services, and accrued investment income.

Receivables that are contractual are classified as financial instruments and categorised financial assets at amortised costs. Statutory receivables are not classified as financial instruments.

* Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments. Amounts recognised from the Victorian Government represent funding from DELWP for all commitments and are drawn from the Consolidated Fund as the commitments fall due.

Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up are recognised as a receivable when the receipt of the reimbursement becomes 'virtually certain'.

Collectability of debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. An assessment of debtor is performed on an individual basis and expected losses from all possible default event over the expected life of the debtor are recognised in the form of impairment losses of contractual receivables when there is an objective evidence that Parks Victoria will not be able to collect all amount due according to the original terms of the receivables.

The effects of COVID on the assumptions of the collectability of the debtors and hence the expected credit loss (ECLs) have been assessed based on the rent relief programs implemented in 2020-21, payment plans, receivable aging and general market conditions. The expected losses of the debtor as a result of COVID are recognised in the form of impairment losses of contractual receivables when there is an objective evidence that Parks Victoria will not be able to collect all amount due.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial. The amount of the provision is recognised in the Comprehensive Operating Statement. Bad debts are written off in the period in which they are incurred.

The average credit period on sales of goods or provision of services is 30 days (2020: 30 days).

5.2.1 Movement in allowance for expected credit losses of contractual receivables

	2021 \$'000	2020 \$'000
Balance at the beginning of the year	(152)	(183)
(Increase)/decreased in expected credit losses recognised in the net result	(646)	31
Balance at the end of the year	(798)	(152)

5.2.2 Aging analysis of contractual receivables

Refer to table under note 7.1.4 for the ageing analysis of receivables (except statutory receivables).

5.2.3 Nature and extent of risk arising from contractual receivables

Refer to note 7.1.4 for the nature and extent of risks arising from contractual receivables.

Notes to the financial statements

For the year ended 30 June 2021

5.3 Trade and other payables

	2021			2020		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Statutory						
FBT payable	100	-	100	105	-	105
Other taxes payables	1,809	-	1,809	886	-	886
Total payables - statutory	1,909	-	1,909	991	-	991
	2021			2020		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Contractual						
Unsecured creditors and accruals	18,574	-	18,574	15,035	-	15,035
Employee benefits	-	-	-	2,972	-	2,972
Other payables	298	-	298	290	-	290
Total payables - contractual	18,872	-	18,872	18,297	-	18,297
Total payables	20,781	-	20,781	19,288	-	19,288

Trade and other payables consist of:

- statutory payables, such as fringe benefits tax payable and payroll tax; and
- contractual payables, such as accounts payable, lease liabilities and employee benefits. These represents liabilities for goods and services provided to Parks Victoria for the financial year that are unpaid, and arise when Parks Victoria becomes obliged to make future payments in respect of the purchase of those goods and services.

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost. Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, as they do not arise from a contract. Payables are non-interest bearing and have an average credit period of 30 days (2020: 30 days). Due to the outbreak of the COVID pandemic which caused an unprecedented impact on the economic outlook, Parks Victoria paid supplier invoices in accordance with the Government's economic stimulus policies and directions in fast-tracking all outstanding supplier payments.

- Employee Benefits, such as accrued salaries and wages.

(a) Nature and extent of risk arising from contractual payables

Refer to note 7.1.5 for the nature and extent of risks arising from contractual payables.

Notes to the financial statements

For the year ended 30 June 2021

5.4 Lease liabilities

Lease liabilities	2021			2020		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Lease liabilities	7,299	16,170	23,469	7,325	18,918	26,243
Total lease liabilities	7,299	16,170	23,469	7,325	18,918	26,243

5.4.1 Maturity analysis of lease liabilities

	2021 \$'000	2020 \$'000
Not later than one year	8,029	8,058
Later than one year but not later than five years	17,027	19,113
Later than five years	760	1,697
Total leases (inclusive of GST)	25,816	28,868
Less GST recoverable from Australian Taxation Office	(2,347)	(2,625)
Total leases (exclusive of GST)	23,469	26,243

Leases

Parks Victoria leases various offices, motor vehicles and plant and equipment for varying lease terms. The leases have varying terms, escalation clauses and renewal rights. On renewal, the terms of the leases are renegotiated.

For any new contracts entered into, Parks Victoria considers whether it is a contract, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition Parks Victoria assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Parks Victoria and for which the supplier does not have substantive substitution rights;
- Parks Victoria has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Parks Victoria has the right to direct the use of the identified asset throughout the period of use; and
- Parks Victoria has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use. This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Parks Victoria's right-of-use assets are presented in note 4.1. Parks Victoria has recognised \$692,524 interest expenses in Comprehensive Operating Statement and \$7,833,425 total outflow in Cash Flow Statement relating to leases.

Notes to the financial statements

For the year ended 30 June 2021

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, Parks Victoria separate out and account separately for non-lease components within a lease contract and excluded these amounts when determining the lease liability and right-of-use asset amount.

Lease Liability - initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the incremental borrowing rate. Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments);
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability - subsequent measurement

Subsequent to initial measurement, the liability is reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and leases of low value assets

Parks Victoria has elected to account for short-term leases (lease period of 12 months or less) and leases of low value (\$10,000 or less) assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss as they are incurred.

Below market/Peppercorn lease

Parks Victoria as lessee has not entered into below market or peppercorn leases.

Presentation of right-of-use assets and lease liabilities

Parks Victoria presents right-of-use assets as 'property plant equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'lease liabilities' in the balance sheet.

	2021 \$'000	2020 \$'000
Amount recognised in the comprehensive operating statement		
Interest expenses on lease liabilities	693	678
Expenses relating to short term leases	3,660	3,206
Expenses relating to low-value leases	514	267
Total amounts recognised in the comprehensive operating statement	4,867	4,151
Amount recognised in the statement of cash flow		
Total cash outflow for leases	5,310	5,867

Notes to the financial statements

For the year ended 30 June 2021

6 Financing our operations

Introduction

This section provides information on the sources of finance utilised by Parks Victoria during its operations, along with lease commitments interest and financial instrument disclosures.

6.1 Cash flow information and balances

6.1.1 Cash and deposits

	2021 \$'000	2020 \$'000
Cash and deposits	163,854	124,955
Total cash and deposits - current	163,854	124,955

Cash and deposits recognised on the balance sheet comprise cash on hand and cash at bank and deposits at call. Parks Victoria deposits funds surplus to its operating needs with Central Banking System (CBS).

For the purpose of the Cash Flow Statement, cash assets include cash on hand and highly liquid investments with short periods to maturity that are readily convertible to cash on hand at Parks Victoria's option and are subject to insignificant risk of changes values.

Parks Victoria's exposure to interest rate risk is discussed in note 7.1.6. The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of cash and deposits and other financial assets mentioned in note 7.1.4.

6.1.2 Reconciliation of net result for the period to net cash flows

	2021 \$'000	2020 \$'000
Net result for the period	58,080	(18,874)
Non-cash movements:		
Actuarial gain/(loss) recognised in a year	4,925	(1,292)
Depreciation and amortisation	27,460	25,061
Allowance for impairment losses of contractual receivables	728	(31)
Net assets (received) provided free of charge	(55)	(310)
Others	(16)	(6)
Change in operating assets and liabilities:		
Decrease / (increase) in receivables	(6,517)	4,168
Decrease / (increase) in inventories	(111)	41
Decrease / (increase) in superannuation defined benefit & other assets	(5,499)	2,237
(Decrease) / increase in other provisions	(2,282)	2,640
(Decrease) / increase in trade and other payables	4,674	(12,466)
Net cash inflow from operating activities	81,387	1,168

6.1.3 Credit card and merchant facilities

	2021 \$'000	2020 \$'000
Total credit card facility	2,000	2,000
Total credit card facility used/(Liability)	(114)	(116)
Total merchant facility (daily limit)	330	330

Notes to the financial statements

For the year ended 30 June 2021

6.2 Commitments for expenditure

Commitments

Commitments for future expenditure include capital commitments arising from contracts. These commitments are disclosed below at their nominal value and inclusive of the Goods and Services Tax (GST) payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

6.2.1 Capital commitments

Value of commitments for capital expenditure at 30 June 2021 for the supply of works, services and materials not provided for in the financial statements:

	2021 \$'000	2020 \$'000
Not later than one year	1,262	6,298
Later than one year but not later than five years	13,438	1,846
Total capital commitments (inclusive of GST)	14,700	8,144
Less GST recoverable from Australian Taxation Office	(1,336)	(740)
Total capital commitments (exclusive of GST)	13,364	7,404

7 Risks, contingencies and valuation judgements

Parks Victoria is exposed to risks from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, for instance fair value determination.

7.1 Financial instruments specific disclosures

Introduction

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

7.1.1 Financial risk management objectives

Parks Victoria's activities expose it primarily to the financial risks of changes in interest rates. Parks Victoria does not enter into derivative financial instruments to manage its exposure to interest rate risk.

Parks Victoria does not enter into or trade financial instruments, including derivative financial instruments for speculative purposes as per the *Borrowing and Investment Powers Act 1987* and subsequent amendments.

The approach for managing these risks is discussed in more detail below.

7.1.2 Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in relevant notes of the financial statements.

Notes to the financial statements

For the year ended 30 June 2021

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

Table 1.1: Categorisation of financial instruments

	Notes	2021 \$'000	2020 \$'000
Financial assets			
Cash and cash deposits	6.1.1	163,854	124,955
Receivables	5.2	10,291	2,450
Financial liabilities			
Payables	5.3	18,872	18,296
Lease liabilities	5.4	23,469	26,243

Note: The amount of receivables disclosed here exclude statutory receivables (i.e. amounts owing from Victorian Government and GST input tax credit recoverable). For 2021 this was \$0.8m (2020: \$2.1m).

7.1.3 Significant terms and condition

There are no other significant terms and conditions applicable to Parks Victoria, in respect of each class of financial asset, financial liability and equity instrument, except those required by FRD 114C *Financial Instruments*.

7.1.4 Credit risk

Credit risk arises from the financial assets of Parks Victoria, which comprise cash and cash equivalents, investment, trade and other receivables. Parks Victoria's exposure to credit risk arises from the potential default of counter party on their contractual obligations resulting in financial loss to the agency. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the agency's financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Victorian Government, it is Parks Victoria's policy to only deal with entities with high credit ratings and to obtain sufficient collateral or credit enhancements where appropriate.

In addition, the agency does not engage in hedging for its financial assets. The agency's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that Parks Victoria will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtors default payments, debts which are more than 90 days overdue and changes in debtor's credit ratings.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents Parks Victoria's maximum exposure to credit risk without taking account of the value of any collateral obtained.

Notes to the financial statements

For the year ended 30 June 2021

Table 1.2: Credit quality of contractual financial assets that are neither past or due nor impaired

	\$'000				
	Financial institutions Double-A credit rating	Government agencies Triple-A credit rating	Government agencies Triple-B credit rating	Current \$'000	Total \$'000
2021					
Cash and deposits	163,854	-	-	-	163,854
Receivables (i)	-	-	-	4,311	4,311
Investments and other financial assets	-	-	-	-	-
Total contractual financial assets	163,854	-	-	4,311	168,165
2020					
Cash and deposits	124,955	-	-	-	124,955
Receivables (i)	-	-	-	1,035	1,035
Investments and other financial assets	-	-	-	-	-
Total contractual financial assets	124,955	-	-	1,035	125,990

Note: (i) The total amounts disclosed here exclude statutory amounts (e.g., amounts owing from Victorian Government and GST input tax credit recoverable).

Financial assets that are neither past due nor impaired

Currently Parks Victoria does not hold any collateral as security or credit enhancements relating to any of its financial assets.

As at the reporting date, there is \$798k of receivables (2020: \$152k) that have been assessed as impaired. The significant increase in the impairment of receivables was primarily driven by economic impact of COVID on small to medium-sized debtors.

There are no financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated. The following table discloses the ageing only of financial assets that are past due but not impaired.

Table 1.3 Ageing analysis of financial assets (a)

	Carrying amount	Not past due and notimpaired	\$'000			
			Past due but not impaired			
			Less than 1 month	1-3 months	3 months - 1 year	1-5 years
2021						
Receivables (note a)	10,291	4,311	5,823	79	35	43
Total	10,291	4,311	5,823	79	35	43
2020						
Receivables (note a)	2,450	1,035	656	261	457	41
Total	2,450	1,035	656	261	457	41

Notes to the financial statements

For the year ended 30 June 2021

7.1 Financial instruments specific disclosures

Note: (a) Ageing analysis of financial assets excludes statutory receivables (e.g., amounts owing from Victorian Government and GST input tax credit recoverable).

7.1.5 Liquidity risk

Liquidity risk arises when Parks Victoria is unable to meet its financial obligations as they fall due. Parks Victoria operates under the Victorian Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution. It also continuously manages risks through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets and dealing in highly liquid markets.

Parks Victoria's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of financial investments.

7.1.6 Market risk

Parks Victoria's exposures to market risk are primarily through interest rate risk with only insignificant exposure to foreign currency risk. A sensitivity analysis has been prepared for interest rate risk, as it is deemed as a significant market risk on the return to Parks Victoria. Objectives, policies and processes used to manage each of these risks are disclosed in the paragraphs below.

Interest rate risk

The fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates.

The carrying amount of financial assets that are exposed and its sensitivity to interest rates is set out in the table below.

Table 1.4: Interest rate market risk exposure

	\$'000	
	Interest rate risk	
	-50 basis points Net Result	+50 basis points Net Result
Financial assets: 2021		
Other financial assets - based on actual 2020-21 closing balance		
Carrying amount \$163.9m @ 30 June 2021	(820)	820
Financial assets: 2020		
Other financial assets - based on actual 2019-20 closing balance		
Carrying amount \$124.9m @ 30 June 2020	(625)	(625)

The interest rate risk analysis has been applied on the total of \$163.9M, on the estimate that the minimum interest rate decrease will be 0.50% and the maximum increase will be 0.50%.

Exposure to interest rate risk is reduced as funds are held at relatively fixed interest rate. The weighted average cash interest rate earned for 2021 was 0.14% (2020: 0.55%).

Notes to the financial statements

For the year ended 30 June 2021

Foreign currency risk

Parks Victoria is exposed to insignificant foreign currency risk through its payables relating to purchases of supplies and consumables from overseas. This is because of a limited amount of purchases denominated in foreign currencies and a short time frame between commitment and settlement.

7.1.7 Fair value

The fair values and net fair values of financial assets and financial liabilities are determined as follows:

- Level 1 - the fair value of financial assets and financial liabilities with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices; and
- Level 2 - the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 - the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

Parks Victoria considers that the carrying amount of financial instruments assets and liabilities recorded in the financial statements to be a fair approximation of their fair values, because of the short-term nature of the financial instruments and the expectation that they will be paid or received in full. These assets and liabilities are valued at level 1.

7.2 Contingent liabilities and contingent assets

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

Parks Victoria has lodged insurance claims for compensation for the reinstatement and replacement of assets which sustained damages due to fire, floods, storm and other activities with its insurer - Victorian Managed Insurance Authority (VMIA). At 30 June 2021, Parks Victoria has \$35.2M (2020: \$43.9M) claims (net of excess) outstanding with VMIA that are currently being assessed.

7.2.2 Contingent liabilities

Under public liability and professional indemnity 50 claims have been lodged with Parks Victoria. Parks Victoria has forwarded those claims to its insurer VMIA to be assessed. Parks Victoria's liability exposure towards these claims is limited to its normal insurance excess - ranging from \$5,000 per claim to \$25,000 per claim, or \$275,000 (2020: \$240,000) if all claims are accepted by the insurer.

8 Other disclosures

Introduction

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Notes to the financial statements

For the year ended 30 June 2021

8.1 Ex-gratia expenses

Ex-gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g., a write-off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability of or claim against the entity.

In July 2020, the Victorian government announced a State of Emergency and introduced Stage 4 restrictions in Victoria in response to the COVID pandemic. The Victorian Government has provided many key responses and economic stimulus packages, one of which included a commercial tenancy rent relief scheme from 1 January 2020 to 31 December 2020. The rent relief scheme was subsequently extended to 28 March 2021 which has resulted in a significant increase in forgiveness or waiver of debt in the financial year.

	2021 \$'000	2020 \$'000
Forgiveness or waiver of debt	5,047	1,765
Total Ex-gratia expenses	5,047	1,765

8.2 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions.

Other gains/(losses) from other economic flows include the gains or losses from the:

- revaluation of the present value of the long service leave liability due to changes in the bond interest rates;
- disposal or de-recognition of non-financial assets; and
- impairment of contractual receivables.

8.2.1 Net gain/(loss) arising from other economic flows

	2021 \$'000	2020 \$'000
(a) Net gain/(loss) on non-financial assets		
Disposal of property, plant and equipment	(90)	-
Total net gain/(loss) on non-financial assets	(90)	-

(b) Net gain/(loss) on financial instruments

Allowance for impairment losses of contractual receivables	(728)	(200)
Reversal of unused allowance for impairment losses	-	231
Total net gain/(loss) on non-financial assets	(728)	31

(c) Other gains/(losses) from other economic flows

Net gain/(loss) arising from revaluation of long service liability due to changes in the bond interest rates	2,323	(1,877)
Total other gains/(losses) from other economic flows	2,323	(1,877)

Total other economic flows included in net result	1,505	(1,846)
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Notes to the financial statements

For the year ended 30 June 2021

8.2.2 Items that will not be reclassified to net result

Net gain/(loss) arising from revaluation of superannuation defined benefit plans	4,925	(1,292)
Total other economic flows - other comprehensive income	4,925	(1,292)

Refer to note 3.2.4 for details on Defined superannuation benefit.

8.3 Physical asset revaluation surplus

	Notes	2021 \$'000	2020 \$'000
Movements:			
Opening balance		1,501,414	1,496,224
Impairment loss		(9)	(3,574)
Revaluation of crown land, land and land improvements		747,421	-
Revaluation of buildings and building improvements		(6,015)	-
Revaluation of piers, jetties, and river improvements		(40,346)	8,764
Revaluation of antiques and artworks		819	-
Movement in physical assets revaluation surplus	4.1.1	701,870	5,190
Total physical asset revaluation surplus		2,203,283	1,501,413

8.4 Contributed capital

	2021 \$'000	2020 \$'000
Opening balance	4,086,186	3,588,260
Addition to net asset base from DELWP	5,054	503,010
Redemption of capital to DELWP	-	(3,182)
Assets transferred to DELWP	-	(1,902)
Net movement in contributed capital	5,054	497,926
Total contributed capital	4,091,240	4,086,186

The *Financial Management Act 1994* and Financial Reporting Direction (FRD) 119A require the transfer of assets and liabilities between departments or wholly owned public bodies to be designated as contributed capital. Contributions are made to improve tourism, enhance infrastructure in parks and construct piers and jetties in Victoria. Consistent with the requirements of AASB 1004 *Contributions*, contributions by owner (that is, contributed capital and its repayment) are treated as equity transactions and therefore do not form part of the income and expenses of Parks Victoria. Other transfers that are in the nature of contributions by owners have also been designated as contributed capital.

Notes to the financial statements

For the year ended 30 June 2021

8.5 Responsible persons and executive officer disclosures

8.5.1 Minister

The name of the responsible Minister from 1 July 2020 to 30 June 2021 was the Honourable. Lily D' Ambrosio Minister for Energy, Environment and Climate Change and Minister for Solar Homes. Amounts relating to Ministers are reported in the financial statements of the Department of Premier and Cabinet. For information regarding Related Party Transactions of Ministers, the register of members' interests is publicly available from: www.parliament.vic.gov.au/publications/register-of-interests

8.5.2 Accountable Officer and remuneration

The name of the accountable officer from 1 July 2020 to 30 June 2021 was M. Jackson.

Remuneration received or receivable by the Accountable Officer in connection with the management of Parks Victoria during the reporting period was in the range:
\$430,000 to \$440,000 (2020-21)
\$390,000 to \$400,000 (2019-20)

8.5.3 Board Members

The names of persons who were Board Members at any time during the financial year ended 30 June 2021 are as follows:

Hon. John Pandazopoulos	1 July 2020 to 31 October 2020 & 4 November 2020 to 30 June 2021
Graham Atkinson	1 July 2020 to 31 October 2020 & 4 November 2020 to 30 June 2021
Anthony Boxshall	4 November 2020 to 30 June 2021
Michael Clarke	1 July 2020 to 31 October 2020 & 4 November 2020 to 30 June 2021
Lisa Marty	1 July 2020 to 31 October 2020 & 4 November 2020 to 30 June 2021
Doris Paton	4 November 2020 to 30 June 2021
Christine Trotman	1 July 2020 to 31 October 2020 & 4 November 2020 to 30 June 2021
Vijaya Vaidyanath	4 November 2020 to 30 June 2021
Annette Vickery	1 July 2020 to 31 October 2020 & 4 November 2020 to 30 June 2021
Jeff Floyd	1 July 2020 to 31 October 2020
Kate Vinot	1 July 2020 to 31 October 2020
Helen Weston	1 July 2020 to 31 October 2020

8.5.4 Board Members remuneration

	2021 \$'000	2020 \$'000
Total remuneration received or due and receivable by Board Members from the reporting entity was	235	231

Notes to the financial statements

For the year ended 30 June 2021

The number of Board Members of the reporting entity included in this figure is as below:

	2021 Number	2020 Number
Income of:		
\$0-\$9,999	-	1
\$10,000 - to -\$19,999	5	-
\$20,000 - to -\$29,999	6	7
\$30,000 - to -\$39,999	1	-
\$40,000 - to -\$49,999	-	1
Total number of Board Members	12	9

8.5.5 Executive officers remuneration

Remuneration of executives

The number of executive officers, other than Minister and accountable officer, and their total remuneration during the reporting period are shown in the table above. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

	Total Remuneration	
	2021 \$'000	2020 \$'000
Remuneration of executive officers		
Short term employee benefits	4,881	5,150
Post-employee benefits	468	505
Other long-term benefits	180	183
Termination benefits	-	-
Total remuneration (i)	5,529	5,838
Total number of executives	30	30
Total annualised employee equivalents (ii)	27	25

(i) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 *Related Party Disclosures* and are also reported in note 8.5.6.

(ii) Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for a reporting period.

8.5.6 Related parties

Key Management Personnel (KMP) are those personnel who have the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. KMP of Parks Victoria include the Minister, Board Members, Chief Executive, and members of the Executive Team.

Notes to the financial statements

For the year ended 30 June 2021

Related party transactions

Transactions that have occurred with KMP and their related entities have not been considered material for disclosure.

The names of persons who were KMP at any time during the financial year ended 30 June 2021 are as follows:

Hon. Lily D' Ambrosio	Minister for Energy, Environment and Climate Change and Minister for Solar Homes
Hon. John Pandazopoulos	Chair
Graham Atkinson	Board Member
Anthony Boxshall	Board Member
Michael Clarke	Board Member
Lisa Marty	Board Member
Doris Paton	Board Member
Christine Trotman	Board Member
Vijaya Vaidyanath	Board Member
Annette Vickery	Board Member
Jeff Floyd	Board Member
Kate Vinot	Board Member
Helen Weston	Board Member
Matthew Jackson	Chief Executive Officer
Margaret Gillespie	Executive Director People, Safety & Risk and Chief Legal Counsel
Xiaodu (Frances) Li	Chief Financial Officer
Dr. Mark Norman	Executive Director Environment and Science
Lisa Patroni	Executive Director Marketing, Communications and Partnerships
Ben Skinner	Executive Director Infrastructure and Information Technology
Simon Talbot	Executive Director Commercial, Planning & Recovery
Kylie Trott	Executive Director Operations
Ian Sargent	Executive Director People and Finance

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowance is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services' Financial Report.

	2021 \$'000	2020 \$'000
Compensation of KMPs		
Short-term employee benefits	2,071	2,173
Post-employment benefits	177	190
Other long-term benefits	63	49
Total*	2,311	2,412

Note:

* Note that KMPs are also reported in the disclosure of remuneration of executive officers in note 8.5.5.

Notes to the financial statements

For the year ended 30 June 2021

Significant transactions with government-related entities

Parks Victoria received funding of \$314.1M (2020: \$238.2M) and made no further payment (2020: \$4.2M) from/to Consolidated Fund respectively. Parks Victoria received no further Crown Land and build assets (2020: \$495.6M) from DELWP.

During the year Parks Victoria conducted the following transactions with the Government-related entities:

- received \$251.0M from DELWP for the management of parks and waterway within Victoria for the purposes of conservation, recreation, leisure, tourism, navigation, fire suppression activities and for the construction of new assets;
- received \$24.7M from the Department of Transport for the repair and maintenance and construction of piers and jetties;
- received \$30.0M from the Department of Jobs Precincts & Regions for various projects;
- received \$2.0M from various Catchment Management Authorities towards Land Care Management Program, Invasive Plant and Animal Strategy program and Weed Management; and
- received \$6.2M from other Government agencies for various projects.

8.6 Auditor's remuneration

	2021 \$'000	2020 \$'000
Amounts paid/payable to:		
Victorian Auditor-General's Office for the audit of the financial statements	82	81

8.7 Volunteer resources provided free of charge

Parks Victoria engages a dedicated network of volunteers who have made an outstanding contribution to enhancing the Parks Victoria estate each year. Notwithstanding the impacts of COVID, volunteers contributed 86,192 (2020:204,950) volunteering hours across 155 (2020: 250) different parks and reserves in 2020-21. The volunteer community has provided over \$3.6M (2020: \$8.2M) of in-kind support this year.

*Value is based on the hourly rate provided by the peak body for volunteering - Volunteering Victoria.

8.8 Interest in other entities

The People and Parks Foundation Limited was established in 2004 as a company limited by guarantee under the *Corporations Act 2001*. The People and Parks Foundation Limited is a registered charity with the Australian Charities and Not-for-Profits Commission and lists its purpose as advancing health, advancing natural environment and purposes beneficial to the general public and other analogous to the other charitable purposes.

Parks Victoria provides in kind support and is the main fund provider to People and Parks Foundation Limited. There are six Board Members of People and Parks Foundation Limited of which one is also a Board Member of Parks Victoria in 2021. Parks Victoria's share of the profits and losses in People and Parks Foundation Limited is nil.

Parks Victoria is not aware of any contingent assets or liabilities relating to the People and Parks Foundation Limited.

Notes to the financial statements

For the year ended 30 June 2021

8.9 The impact of COVID on Going Concern

Parks Victoria has assessed its financial position in accordance with *The impact of COVID on Going Concern* and Related Assessments as jointly published by the Australian Accounting Standards Board and the Auditing and Assurance Standards Board. It has been determined that the going concern assumption remains to be the appropriate basis for the preparation of the 2020-21 annual financial report.

8.10 Post balance date events

On 15 July 2021, Victoria entered its fifth statewide snap lockdown with key restrictions in place. Camping, including campgrounds and bush camping was not permitted along with various retail sites and tours also closed. Lockdown restrictions were lifted on the 27 July 2021. On 6 August 2021, Victoria entered its sixth statewide snap lockdown with similar restrictions in place. It has been ascertained that these lockdowns and its various restrictions in metropolitan Melbourne and regional Victoria have no material impact on Park Victoria's financial position or the Going Concern assumption.

8.11 New accounting standards and interpretations

Certain new AASs have been published that are not mandatory for the 30 June 2021 reporting period. Parks Victoria has assessed the impact of these new standards, their applicability and early adoption, where applicable.

AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*.

AASB 2021-3 *Amendments to Australian Accounting Standards - Covid-19 Related Rent Concessions beyond 30 June 2021*.

The AASB has issued a list of amending standards that are not effective for the current reporting period (as listed below). In general, these applicable standards include editorial and references changes that are expected to have insignificant impact on public sector reporting.

AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (Appendix C)*.

AASB 2020-2 *Amendments to Australian Accounting Standards - Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities*.

AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*.

AASB 2020-7 *Amendments to Australian Accounting Standards - Covid-19-Rent Related Concessions: Tier 2 Disclosures*.

AASB 2021-1 *Amendments to Australian Accounting Standards - Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities*.

AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates*.

Conceptual Framework for Financial Reporting.

Auditor's Report



Victorian Auditor-General's Office

Independent Auditor's Report

To the Board of Parks Victoria

Opinion	<p>I have audited the financial report of Parks Victoria (the authority) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2021• comprehensive operating statement for the year then ended• statement of changes in equity for the year then ended• cash flow statement for the year then ended• notes to the financial statements, including significant accounting policies• statutory certificate. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2021 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Paul Martin
as delegate for the Auditor-General of Victoria

MELBOURNE
13 September 2021



Green and Gold Bell Frog

Parks Victoria

Level 10, 535 Bourke Street, Melbourne, Victoria, Australia

parks.vic.gov.au or call 13 1963