



INFORMATION BULLETIN

**Issue No. 21
January 2015**



CONTENTS PAGE

Item	Page No.
RRF Update Report	3
Communications and Education Update Report	J
Certificate of Appreciation from Clarkson Community High School Workplace Learning Students	1î
Unconfirmed Audit Committee Meeting Minutes – 5 February 2015	1î

RESOURCE RECOVERY FACILITY UPDATE REPORT	
File No:	WST/13-05
Attachment/s:	Nil
Date:	27 January 2015
Prepared by:	Director Corporate Services

This report presents a summary of activities that have taken place in the reporting period covering 21 November 2014 to 27 January 2014.

ONGOING MATTERS

Composter Structural Issues

BioVision have awarded the contract for the manufacture of the replacement contractors and the installation of the composters is scheduled to occur in July 2015. It is anticipated that the installation work will be completed within 3 to 4 months of commencement.

The consequence of this to the Mindarie Regional Council (MRC) is that the work only occur in the 2015/16 financial year, and as a result the 2014/15 financial year will be will a normal processing year.

OPERATIONAL INFORMATION

Waste Delivery

Waste Delivery Summary for Reporting Period

MONTH	SCHEDULED TONNES	DELIVERED TONNES	DIFFERENCE TONNES
November 2014	6,000	7,068	1,068
December 2014	9,200	8,410	(790)

For the 6th Contract Year to 31 December 2014, the RRF is 4,165 tonnes ahead of schedule.

The RRF is operating as anticipated in the Resource Recovery Facility Agreement (RRFA), with average availability of 104% over the past 12 months.

On a monthly basis, Additional Tonnes (those tonnes greater than the monthly scheduled tonnes) only incur the Variable Operating Cost charge, but not the Capital Cost or Fixed Operating Cost charges.

Unavailable Tonnes (those tonnes less than the monthly scheduled tonnes) are not paid for unless:

- Within the Contract Year there is a positive balance of Additional Tonnes, these Additional Tonnes can be off-set against the Unavailable Tonnes. In this case, the off-set Additional Tonnes incur the full gate fee cost less the Variable Operating Cost (which has already been paid on the Additional Tonnes); or
 - If the RRF Availability for a month is less than 92% of the monthly Scheduled Tonnes and there are no accumulated Additional Tonnes remaining to be off-set, then the MRC is required to pay the Capital Cost on all Unavailable Tonnes up to 92% of the monthly Scheduled Tonnes.
-

At the end of the Contract Year, if 100,000 tonnes of waste have been delivered to the RRF then the above “overs and unders” system should balance out.

Waste Diversion

Waste Diversion for the past six months (July 2014 to December 2014) has been 52.1% with a Waste Diversion Target of 51.3%. This is ahead of the comparative waste diversion result for the same period in the previous year (52.0%).

Operational Activities

Diversion of the coarse heavy fraction has temporarily been suspended until such time as the contractor to whom it was being shipped has an alternative waste processing facility commissioned. This is expected to happen within the next months.

During the December, the grapple crane at the RRF failed. This resulted in less than expected tonnes being processed through the facility. The grapple presents a single point of failure for the facility. BioVision was able to minimise downtime by virtue of their holding strategic spares in stock.

Community Complaints

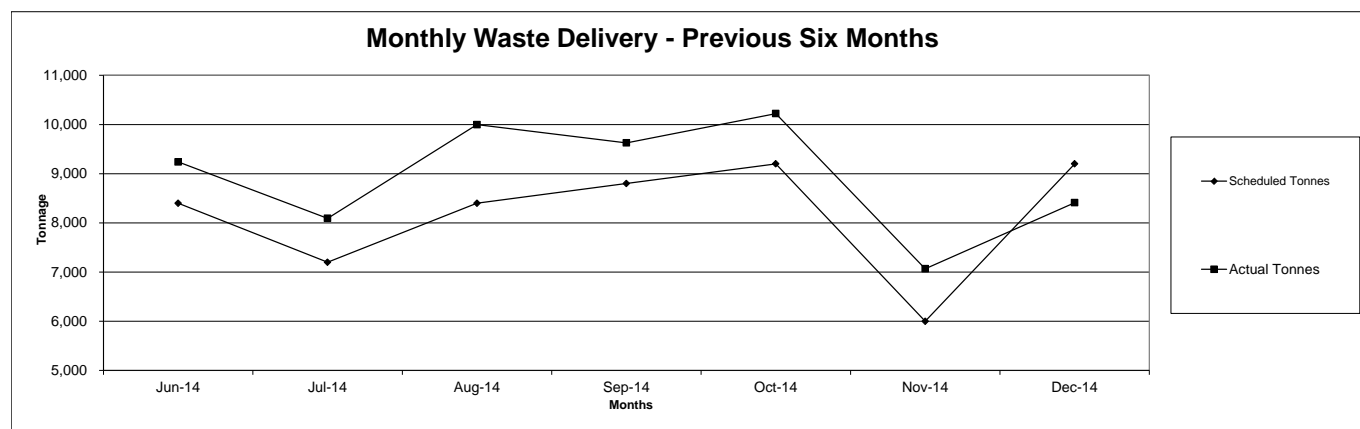
BioVision met with its community stakeholder group on 23 May 2014 and no serious issues were raised.

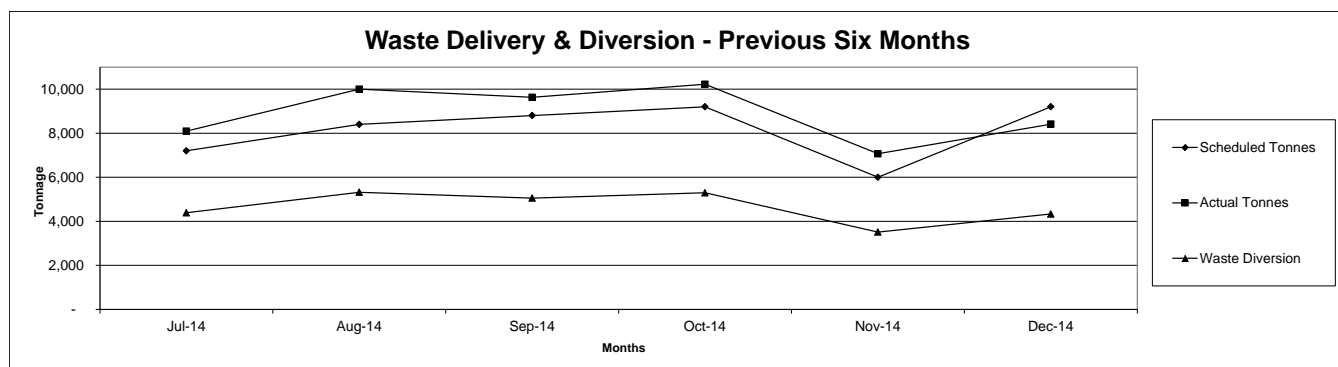
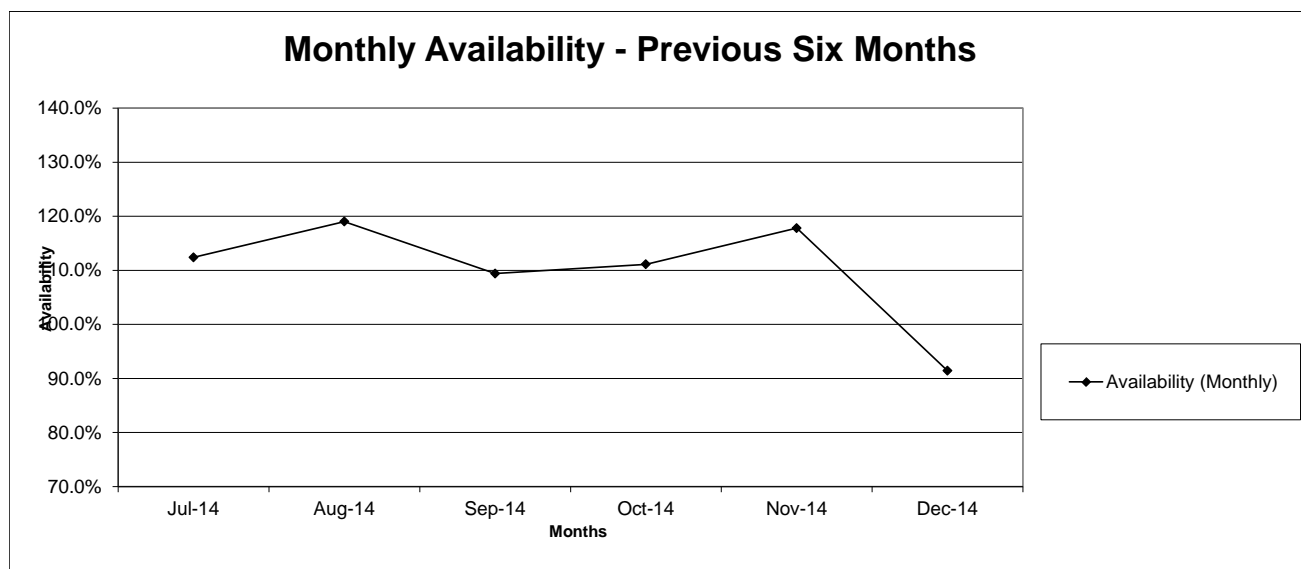
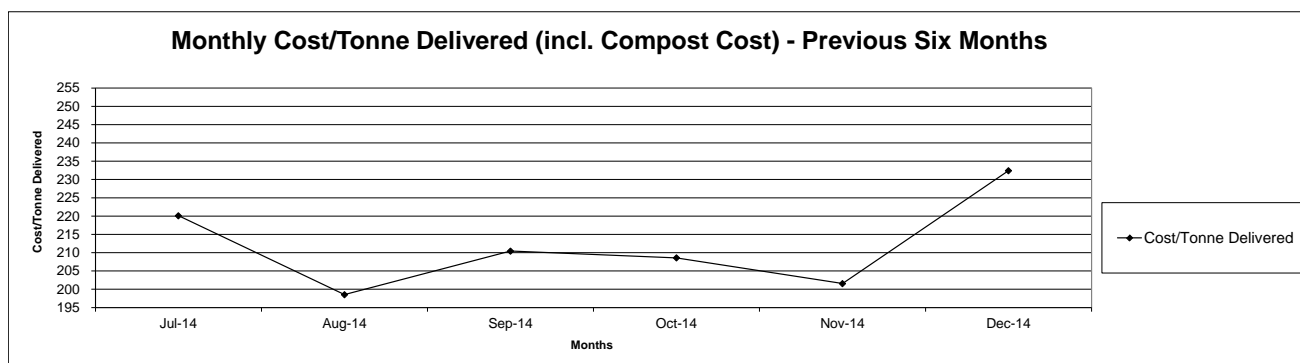
COMMUNITY COMPLAINTS SUMMARY FOR THE REPORTING PERIOD

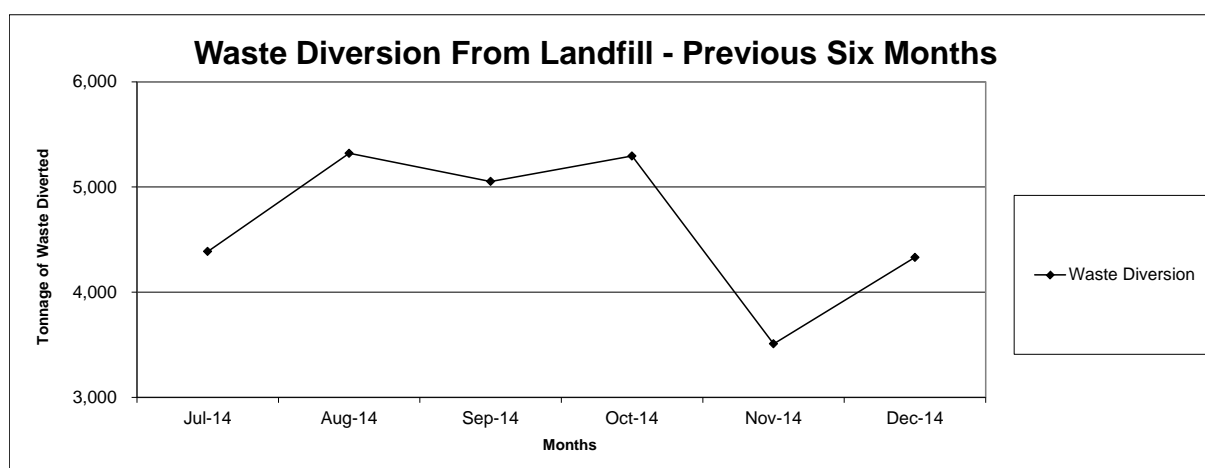
Date	Complaint	From	Outcome
Nil	No complaints have been received	Nil	Nil

The graphs below provide data up to **31 December 2014**.

Graph No. 1 – Monthly Waste Delivery – Previous Six Months



Graph No. 2 – Waste Delivery & Diversion – Previous Six Months**Graph No. 3 – Monthly Availability – Previous Six Months****Graph No. 4 – Monthly Cost/tonne Delivered (incl. Compost Cost) – Previous Six Months**

Graph No. 5 – Waste Diversion from Landfill – Previous Six Months

Performance Indicators

KPI's as per the RRFA are as follows:

Table No. 1 – KPI Summary (to 31 December 2014)

KPI	Target	Previous 6 Months	Nov	Dec
Availability*	95%	110%	118%	91%
Environmental Standard - Number of Breaches	0	0	0	0
Waste Diversion	51.3%	52.1	49.6%	51.5%
Quality of Compost - Number of Breaches**	0	0	0	0
Quantity of Recyclable Packaging ***	0.80%	n/a	1.39	1.66%
Health and Safety - Number of LTI's	0	0	0	0
Community Acceptance - Number of Complaints ****	0	0	0	0
Project Culture - PAG Chairperson Score	100	100	100	100

* The Target Availability during the Initial Operating Period is to achieve an Availability of greater than 95% over a six-month period.

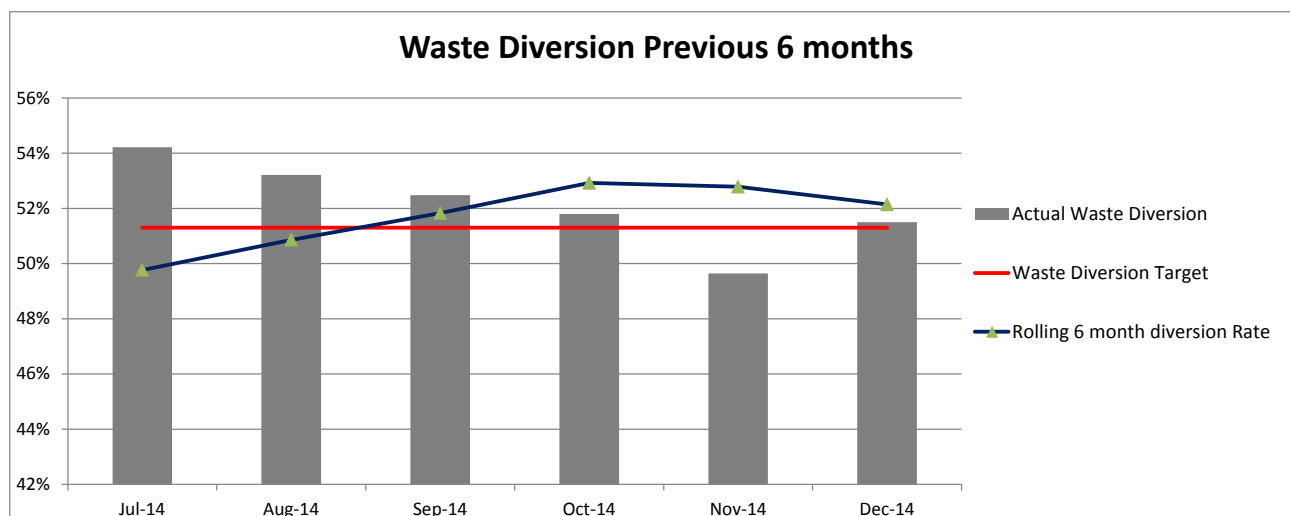
** The compost standard within the RRFA was amended by the revisions to the RRFA approved by Council at its meeting of 6 December 2012 and signed under common seal in May 2013.

*** Financial impacts of the KPI were removed by the revisions to the RRFA approved by Council at its meeting of 6 December 2012 and signed under common seal in May 2013. Ferrous diversion has recommenced.

**** Numerous complaints relating to a single event are treated as a single complaint. Biofilter odour is not registered as a complaint as this is seen as a normal operating odour condition.

Waste Diversion

The average waste diversion for the past six months (July 2014 to December 2014) has been 52.1%.



Project Advisory Group (PAG) as at 31 December 2014

MRC Representatives:

Cr Dot Newton JP
 Brian Callander (CEO)
 Gunther Hoppe
 Cr Janet Davidson OAM JP (Deputy)

BioVision Representatives:

Craig Barker
 Emmanuel Vivant
 Nial Stock
 Alan Turner (Alternate)

Chairperson:

Ian Watkins

The PAG last met on 17 December 2014.

Items dealt with by the group included:

- Contract Variations (including the maintenance cost discussions)
- Composter Structural Issues
- BioVision Monthly Report/Update
- Compost Marketing and Compost Quality
- Residue management
- Insurance

Copies of the meeting minutes are distributed to the Strategic Working Group members and all MRC Councillors following the meetings.

Community Engagement

The MRC community engagement program continues to be managed via the Community Engagement and Advisory Group (CEAG).

FINANCIAL IMPLICATIONS

Operational Expenditure

The Project Operational Summary below sets out the 2014/15 facility operating budget against which operational costs are tracked throughout the year. The variance over budget is as a result of the additional tonnes put through the facility during the year.

Project Operational Costs Summary for 2014/15 Financial Year – as at 31 December 2014.

Mindarie Regional Council OPERATING STATEMENT For the month ended 31 December 2014

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Resource Recovery Facility						
Operating Expenditure						
Employee Costs						
Salaries	-	-	-	-		
Allowances	-	-	-	-		
Workers Compensation Premium	-	-	-	-		
	-	-	-	-		
Consultants and Contract Labour						
Consultancy	35,000	17,498	-	(17,498)	(100.00%)	
Contract Labour External	-	-	-	-		
	35,000	17,498	-	(17,498)	(100.00%)	
Office Expenses						
Cleaning of Buildings	15,000	7,500	4,266	(3,234)	(43.12%)	
	15,000	7,500	4,266	(3,234)	(43.12%)	
Information System Expenses						
Computer System Maintenance	24,000	8,498	7,611	(887)	(10.44%)	
	24,000	8,498	7,611	(887)	(10.44%)	
Building Maintenance						
Building Maintenance	3,500	1,800	1,800	-	0.00%	
Building Security	2,700	1,350	669	(681)	(50.45%)	
	6,200	3,150	2,469	(681)	(21.62%)	
RRF Operation Expenses						
Fencing and Gate Maintenance	4,000	-	1,092	1,092		
Road Maintenance	-	-	-	-		
Bores and Pipework	1,000	-	-	-		
Vehicle Wash Facility Operations	-	-	-	-		
Landscaping and Gardens	17,500	4,000	3,824	(176)	(4.41%)	
Compost Disposal	408,300	204,150	195,138	(9,012)	(4.41%)	
Contractor's Fees	22,618,000	10,947,112	11,172,182	225,070	2.06%	
	23,048,800	11,155,262	11,372,235	216,973	1.95%	
Utilities						
Electricity	9,000	4,500	-	(4,500)	(100.00%)	
Rates	32,000	15,998	10,363	(5,635)	(35.22%)	
	41,000	20,498	10,363	(10,135)	(49.44%)	
Insurance						
Municipal Property Insurance	-	-	-	-		
Public Liability Insurance	-	-	-	-		
	-	-	-	-		
Cost of Borrowings						
Interest on Loans	368,200	190,841	125,741	(65,100)	(34.11%)	
Loan Expenses	8,000	4,000	6,972	2,972	74.29%	
	376,200	194,841	132,712	(62,129)	(31.89%)	
Amortisations						
Amortisation Pre-operating Costs	104,700	52,350	52,350	-	0.00%	
Amortisation Costs	435,500	217,748	217,748	-	0.00%	
	540,200	270,098	270,098	-	0.00%	
Depreciation						
Depreciation on Infrastructure	4,100	2,048	2,050	2	0.10%	
	4,100	2,048	2,050	2	0.10%	
Total Operating Expenditure	24,090,500	11,679,393	11,801,805	122,412	1.05%	
Net Total	(24,090,500)	(11,679,393)	(11,801,805)	(122,412)	1.05%	

COMMUNICATIONS AND EDUCATION REPORT	
File No:	WST/178-02
Attachment(s):	Nil
Date:	30 January 2015
Responsible Officer:	Education Manager

Communication and Education Report – November/December 2014

The MRC's Communications and Education team's main focus is on community engagement within the region. This is largely done through the provision of facility tours, visits to schools to deliver workshops and talks, having displays at community fairs and events and its Earth Carers program.

It works closely with the Member Councils through the Waste Education Strategic Steering Group (WESSG) to support the councils in delivering waste messages to the community and with support for various waste projects with the view to improve waste minimisation and diversion from landfill.

Community Engagement

As the Christmas/New Year break approached things became quite hectic as everyone tried to squeeze everything into these last couple of months. Schools finishing their education programs for the year and with all the Spring/Summer events all in full swing.

Tours

During the November/December period 22 tours took place with 530 people visiting Tamala Park and the RRF.

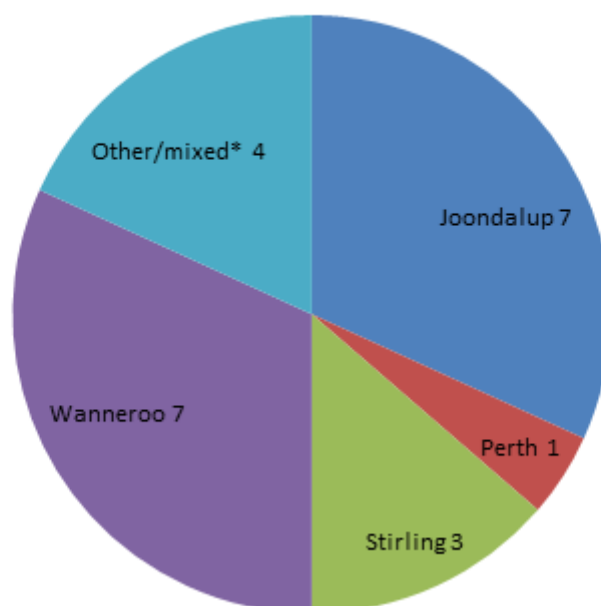
TOURS BY LOCATION	
	Number
Tamala Park	16
RRF	1
TP & RRF	5
TP & Balcatta	0
TP, RRF, MRF	0
TOTAL	22

TOURS BY GROUP	
	Number
Schools	15
Businesses	1
Community	5
Out of School	1
Tertiary	0
TOTAL	22

The schools visiting included: Ocean Reef PS, Montessori School, Boyaree PS, Tuart Hill PS, St Simon Peter CPS, Warnbro Community High School, Wanneroo PS, Prendiville College and Neerabup PS.

Tours by Council

No tours from Cambridge, Victoria Park or Vincent during this period.



The Roaming Recycler Waste Education Display

In the relaxed atmosphere of a fair/fete/family fun day/concert it is surprising how many people want to stop and talk about their waste. Events took place in all seven of the Member Councils, including:

- Summer Concerts - City of Joondalup
- Christmas Street Mall - Town of Victoria Park
- Beaufort Street Festival and Light Up Leederville – City of Vincent
- Wanneroo Show - City of Wanneroo

ROAMING RECYCLER EVENTS	
	No Days Out
Cambridge	1
Joondalup	4
Perth	1
Stirling	1
Victoria Park	1
Vincent	2
Wanneroo	4
Other	0
TOTAL	14

Total no of events = 14

Recycling Week

The West Australian newspaper runs a regular feature during Recycling Week to promote the recycling within the community. This year the MRC placed the following material into the feature:

WINNING BACKWASTE

TAMALA PARK RECYCLING CENTRE
1700 MARMION AVE, TAMALA PARK

The Mindarie Regional Council operates a Recycling Centre and Tip Shop in an effort to recover resources and divert waste from landfill.

FREE drop off for:

- Unwanted good quality second hand items (e.g. furniture, household goods, bikes, toys, building materials)
- Recyclables (e.g. paper/cardboard, glass bottles, metals, white goods, TV & computers, oil)
- Household hazardous waste (e.g. paint, batteries, gas bottles, cleaners, pesticides, household chemicals)

Grab a bargain at the Tip Shop from a large range of pre-loved goods. Come see for yourself.

Opening Times:
Drop off: 7 days 8am – 4.45pm
Tip Shop for sales: Fri/Sat/Sun/Mon only, 8am – 4.45pm
For more information: www.mrc.wa.gov.au

Reduce, Reuse, Recycle, and Dispose Wisely

Winning Back Waste

We live in a consumer driven world and with this comes waste, a lot of waste. Much of this waste can be recycled or reused in some way but unfortunately much of it still ends up in landfill. An example of this is what we discard as part of our bulk verge collections; much of what is thrown out has value. You only have to watch all the people who are out 'verge shopping' during collection time to know that a lot of this stuff is worth something. In many cases the items thrown out are just things we don't want any more, they aren't really rubbish at all. Although significant amounts of this material are picked off the verge the majority of it still ends up as waste in landfill. It is just a waste of resources.

The Mindarie Regional Council (MRC) operates a Recycling Centre and tip shop in Tamala Park where people can drop off for FREE, good quality unwanted second hand

goods for reuse. Rather than place furniture and other household goods on the verge, people are encouraged to bring the items in and they are then on sold at bargain prices. Importantly, these items are given a second maybe even a third lease on life and are diverted from landfill.

Many household items even if they can't be sold and reused, are made of material that can be recycled. Where possible these items are added to MRC's recycling streams. At MRC's Recycling Centre people can also drop off all manner of recyclables for FREE including: paper/cardboard, metals, glass bottles, white goods (fridges, freezers, washing machines and dryers), TVs and computers.

Tip shops like this are popping up all over the State. They along with second hand shops and online sites are becoming increasingly popular as a source of quality items at a fraction of the cost of similar new ones. Join the trend and become a savvy secondhand shopper.

The Mindarie Regional Council is one of Western Australia's largest waste management authorities dealing with nearly 400,000 tonnes of household waste every year. Most of this being generated within the borders of its member councils: the Cities of Joondalup, Perth, Stirling, Vincent and Wanneroo and the Towns of Cambridge and Victoria Park. The MRC's Vision is "Winning Back Waste" and as such recognizes that waste does have a value as a resource and is committed to managing waste in line with the Waste Hierarchy and in a way sensitive to the environment and future generations.



Talks and Visits

Talks and visits to schools and community groups remains a focus of the MRC education team. The topics of these talks and visits vary according to the group but the sessions mainly focus on three main areas:

- Organics – composting and worm farming
- The bin system – what goes in what bin
- Waste Hierarchy – reduce, reuse, recycle and dispose wisely.

The duration of the sessions range from an hour through to a full day.

VISITS/TALKS	
	Number
Cambridge	2
Joondalup	2
Perth	0
Stirling	6
Victoria Park	1
Vincent	0
Wanneroo	2
Other	0
TOTAL	13

The MRC works in closely with the Waste Wise Schools program encouraging students to take waste free lunches and to help schools with recycling and other waste initiatives. Visits during this period were to: Landsdale Gardens Adventist School, Scarborough Primary School, Mullaloo Heights Primary School, Glendale Primary School, Woodlands Primary School and Ashdale Primary School.

Scitech sustainability week saw visiting schools exposed to a range of sustainability activities during their visit to Scitech. The MRC engaged the students with earthworms and discussions on home composting and wormfarming.

Keep Australia Beautiful (KAB) used the RRF visitors centre to run a 'clean schools' workshop. The teachers involved as part of the workshop discussed a range of waste related issues not just litter.

Battery Program

Batteries from school and community bins continued to be collected in large numbers. Importantly most of these batteries previously would have gone into the household green top wheelie-bin then to the RRF and the chemicals contained within ultimately into the compost. This is a good result.

In recent times an increasing number of fires have occurred on the tipface that have been caused by batteries in particular NiCd and Li type batteries. These are often left in appliances and toys and still contain a residual charge which can spark and ignite surrounding materials. A further indication of the importance of collecting these batteries separate to the normal waste stream.

E-Waste

The MRC has an e-waste contract that covers all of its member councils enabling free recycling of computers, TVs and other peripheral items that can be plugged into these devices. This contract has enabled member councils to review the way they handle e-waste, for example, the City of Joondalup has banned e-waste from its verge collections through holding regular e-waste collection days throughout the year.

Earth Carers

MRC Earth Carers continue to meet and engage with the community. Apart from training courses regular newsletters are produced informing members of events and what other earth carers are up to and events are held to keep the Earth carers engaged and informed with waste issues.

5/11/2014	Movie and Speaker Night – Food waste
4/12/2014	Planning Meeting for Regional Earth Carers
11/12/2014	EC – Christmas gathering

Earth Carers North Facebook page continues to grow, now with over 280 likes and over 70 regular contributors. This has proved a great way to enable the Earth Carers to stay connected and discuss issues of interest.

The Earth Carer Kids (Resource Rescuers) program continues to be developed as an opportunity for children with an interest in waste to become more involved



WESSG

Waste Education Strategic Steering Group (WESSG) meetings are held at the end of each month. These continue to be an important forum for exchanging ideas and keeping everyone updated on happenings associated with waste within the Member Councils.

The importance of **Regional messaging** remains on the agenda as does the groups role in dealing with regional waste issues. This includes looking at ways to improve waste diversion figures for the Region.

The **Waste Diversion Report Card** continues to be produced with quarterly information on how the MRC as a Region is tracking with regard to overall waste diversion. The report includes waste and recycling figures from each of the member councils. Whilst some councils are performing well largely others for a variety of reasons are not. In the

2013/2014 year the MRC as a Region was looking at a waste diversion figure of about 25% indicating a lot of work needing to be done if Waste Authority targets are to be met. However in the Oct – Dec 2014 quarter a **diversion figure of 34%** was attained showing things are moving in a positive direction.

The **RRF issues** have been in focus. This has included discussing the impact on waste deliveries during the expected composter replacement early next financial year and the campaign to create behavioural change by residents to reduce the glass component in the compost. This campaign to create an awareness of the issue of glass in the green lidded bin and to encourage residents NOT to put glass in this bin has been planned. The project uses a sticker to be placed on bins and a flyer to explain why glass in the green lidded bin is an issue. Drafts of the sticker and the flyer have been produced.

Funding for the project had been sort from Council through the 2014/2015 Budget process and from the Waste Authority. Final approval is still to be gained from both sources.

A **bin tagging project**, based on a successful program employed by councils in South Australia by Zero Waste SA, to raise awareness of recycling issues and reduce contamination is to be trialled in WA. The trial will include a sample within CoJ and Town of Cambridge.

MRC is a part of the coordinating group and if the trialling is successful will look to roll out the program throughout the region.

WEWG

WMAA-WA's Waste Education Working Group, in which MRC is involved, meets every month discussing wider waste issues and providing networking opportunities. The group provides MRC with close links to other regional council education staff, Waste Wise Schools and Keep Australia Beautiful staff and programs, Waste Authority and WALGA programs. This included: the State Waste Communications Strategy; WALGA recycling campaign including the Bin Tagging trial; HHW program; TV/Computers Stewardship Scheme; Garage Sale Trail; Waste Authority funding opportunities, sharing of resources and discussion of other waste education related topics.

CEAG

The Community Engagement and Advisory Group (CEAG) met in November. Continued work was made on the development of a newsletter/flyer to update the community on the RRF. This edition will focus on achievements in the first 5 years of the RRF and include a report on the delegation made to Council earlier in the year.

It is hoped that similar newsletters will be produced periodically to keep community informed.

CERTIFICATE OF APPRECIATION FROM CLARKSON COMMUNITY HIGH SCHOOL WORKPLACE LEARNING STUDENTS	
File No:	CMR/1-04
Attachment/s:	Certificate
Date:	29 January 2015
Prepared by:	CEO

A request was received from Clarkson Community High School for MRC to provide workplace learning in 2014 for some of their students to enable them to gain access to skills and knowledge related to specific industries and which will improve their employability post school.

On the 31 December 2014 Clarkson Community High School presented MRC with a Certificate of Appreciation for support of Clarkson Community High School Workplace Learning Students.

Certificate of Appreciation

Presented to

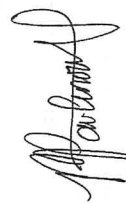
Tamala Park

2014

for your commitment to and support of Clarkson Community High School Workplace Learning students.



Ms Anne-Marie Ellery
VET Coordinator



Ms Peta Pavlinovich
WPL Coordinator

Clarkson
Community High School



MINUTES

AUDIT COMMITTEE MEETING

5 February 2015

TIME: 7.30AM

CITY OF STIRLING

Managing waste and recovering resources responsibly
Constituent Members: Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo
Towns of Cambridge and Victoria Park



TABLE OF CONTENTS

MINUTES.....	1
1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS.....	3
2 ATTENDANCE / APOLOGIES	3
3 TERMS OF REFERENCE	3
4 DECLARATION OF INTERESTS.....	3
5 CONFIRMATION OF MINUTES OF PREVIOUS MEETING – 24 November 2014.....	3
6 REPORTS	4
6.1 REVIEW OF COMPLIANCE AUDIT	4
6.2 RISK REGISTER SUMMARY	4
6.3 APPOINTMENT OF EXTERNAL AUDITORS	6
7 NEW BUSINESS	7
8 NEXT MEETING	7
9 CLOSURE	7
ATTACHMENT 1	8
ATTACHMENT 2	18
ATTACHMENT 3	21

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The meeting was declared open at 7.30am.

2 ATTENDANCE / APOLOGIES

MEMBERS

Cr Russ Fishwick (Chair)	City of Joondalup
Cr Bill Stewart (<i>left at 7.48am</i>)	City of Stirling
Cr David Boothman	City of Stirling
Cr Stephanie Proud	City of Stirling
Ms Gayle Rogers	External member

IN ATTENDANCE

Mr Gunther Hoppe	Acting Chief Executive Officer MRC
------------------	------------------------------------

VISITORS

Nil

APOLOGIES

Mr Brian Callander	Chief Executive Officer MRC
--------------------	-----------------------------

3 TERMS OF REFERENCE

The Audit Committee was established by Council under s7.1A of the Local Government Act 1995 and the Terms of Reference for the operation of the Audit Committee were adopted by Council at an Ordinary Council Meeting held on 24 April 2014.

The full Terms of Reference can be found on the MRC's website at:

<http://mrc.wa.gov.au/Documents/Agenda---2014/20140424---Members-Information-Bulletin-No-16.aspx>

The Committee is to facilitate:

- The enhancement of the credibility and objectivity of external financial reporting;
- Effective management of financial and other risks and the protection of Council assets;
- Compliance with laws and regulations as well as use of best practice guidelines relative to auditing;
- The provision of an effective means of communication between the external auditor, the CEO and the Council.

4 DECLARATION OF INTERESTS

Nil

5 CONFIRMATION OF MINUTES OF PREVIOUS MEETING – 24 NOVEMBER 2014

RESOLVED

Cr Stewart moved, Cr Boothman seconded

That the Minutes of the Audit Committee Meeting held on 24 November 2014 be confirmed as a true record of the proceedings.

(Carried: 5/0)

6 REPORTS

6.1 REVIEW OF COMPLIANCE AUDIT

The Compliance Audit Return has been completed after an audit was conducted internally by the Mindarie Regional Council Administration.

There were no areas of non-compliance identified.

The Compliance Audit Return is at **Attachment 1**.

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit Committee endorse the Compliance Audit Return as presented, for the year 1 January 2014 to 31 December 2014.

A brief discussion was held regarding some of the responses tabled in the report and the following amendments to the responses in the report were proposed:

1. Disclosure of Interest – No 1 – that the answer be amended from ‘Yes’ to ‘N/A’ in light of the fact that no financial interests had been declared by members during the year.
2. Disclosure of Interest – No 2 - that the answer be amended from ‘Yes’ to ‘N/A’ in light of the fact that no financial interests had been declared by members during the year.
3. Official Conduct – No 2 – that a clarification comment be added to the effect that no complaints involving members had been received during the year.

RESOLVED

Cr Stewart moved, Cr Proud seconded

That the Audit Committee endorse the Compliance Audit Return as amended, for the year 1 January 2014 to 31 December 2014.

(Carried: 5/0)

6.2 RISK REGISTER SUMMARY

The MRC’s Risk Register summary was tabled at the Audit Committee meeting held on 24 November 2014.

At the meeting it was agreed that a summarised risk register would be tabled with the Audit Committee every six months for discussion.

A summarised risk register which outlines those risks rated as 'High' or 'Extreme' is at **Attachment 2**.

Management have prepared management plans for each of the risks included in the summary.

Management conducted a full risk register review in January 2015 and the following risks have been removed from/added to the register:

- OPS 23 - Closure due to Total Fire Ban (TFB) and or Total Vehicle Movement Ban (TVMB)
Removed - Downgraded to a rating of 3 as a result of controls put in place and exemption obtained.
- OPS 20 - Failure to provide a safe work environment at resource recovery
Removed - Risk deleted and combined with risk Strat 10
- OPS 09 - Failure to provide a safe work environment at landfill
Removed - Risk deleted and combined with risk Strat 10
- Strat 13 - Inability to attract and/or obtain external funding for long term infrastructure projects
Removed - Risk downgraded to a rating of 5 as a result of controls put in place and recent experience in the finance market obtained.
- STRAT 06 - State Government implements changes to Regional Councils existence
Added – Discussion paper on the WARR Act has created new focus on this risk and as a result, the rating has been upgraded to 15.
- STRAT 10 - Fail to provide safe and suitable work environment at MRC in compliance with OSH legislation
Added – Combination of existing risks and the rating has been upgraded to 10.
- STRAT 14 - Inability to maintain viable markets for recyclable/usable materials
Added – Changes in the market place have seen the rating being upgraded to 12.

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit Committee note the Risk Register Summary presented.

A discussion ensued about the risks tabled, in particular those that had been added to or removed from the list or had had their risk rating altered.

RESOLVED

Cr Stewart moved, Cr Boothman seconded

That the Audit Committee note the Risk Register Summary presented.

(Carried: 5/0)

Cr Stewart left the meeting at 7:48.

6.3 APPOINTMENT OF EXTERNAL AUDITORS

SUMMARY

The MRC's external auditors, Macri Partners, were appointed for a two year period in June 2013. This appointment covered the 2012/13 and 2013/14 financial years.

In considering the appointment of a new external auditor, the Audit Committee at its meeting of 24 November 2014, resolved to request the Administration to:

1. *Approach Macri Partners to assess their willingness to continue as external auditors for the MRC and if so, to request Macri Partners to present a proposal to the Audit Committee to undertake the audit for a further three year period;*
2. *Present the response to the request to the next meeting of the Audit Committee to allow them to consider a recommendation to the Council on the "Appointment of a new External Auditor" for a three year period commencing from the 2014/15 Financial Year.*

The Administration have approached Macri Partners, as requested, who in turn have indicated their willingness to continue as the MRC's external auditor. Macri Partners' proposal is included at **Attachment 3**.

This proposed fee is considered reasonable, given the increase in scope that has occurred with respect to the Local Government Fair Value requirements. Their fee is still cheaper than one of the 3 quotes received 2 years ago when Macri Partners were first appointed and is cost comparative with the other of the 3 quotes received.

Under the MRC's purchasing policy, normally 3 written quotes would be required for this type of procurement where there are multiple providers on the WALGA Preferred Supplier Panel, however given that:

- Their prices are cheaper or comparable with quotes received the last time the MRC went to market; and
- The outstanding level of service that Macri Partners have given the MRC it is considered reasonable to proceed with a single quote from Macri Partners, notwithstanding the MRC's policy.

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit Committee consider recommending to Council that Macri Partners be appointed as the MRC's external auditors for a period of 3 years, commencing 1 July 2014.

RESOLVED

Cr Proud moved, Ms Rogers seconded

That the Audit Committee recommend to Council that Macri Partners be appointed as the MRC's external auditors for a period of 3 years, commencing 1 July 2014.

(Carried: 4/0)

7 NEW BUSINESS

Nil

8 NEXT MEETING

The next Audit Committee meeting is scheduled to be held in November 2015.

9 CLOSURE

The Chairman closed the meeting at 7.55am.

These Minutes were confirmed by the Audit Committee as a true and accurate record of the Audit Committee Meeting held on 5 February 2015.

Signed Chairman

Dated this day of 2015

ATTACHMENT 1
TO ITEM 6.1
AUDIT COMMITTEE MEETING
5 FEBRUARY 2015
COMPLIANCE AUDIT REPORT (amended)



Mindarie Regional Council - Compliance Audit Return Regional Local Government 2014

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government and Communities together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) Functions & General Regulation 7,9	Has the local government prepared a business plan for each major trading undertaking in 2014.	N/A		Gunther Hoppe
2	s3.59(2)(a)(b)(c) Functions & General Regulation 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2014.	N/A		Gunther Hoppe
3	s3.59(2)(a)(b)(c) Functions & General Regulation 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2014.	N/A		Gunther Hoppe
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2014.	N/A		Gunther Hoppe
5	s3.59(5)	Did the Council, during 2014, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Gunther Hoppe



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	Council has not delegated any powers to its committees	Brian Callander
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A	Council has not delegated any powers to its committees	Brian Callander
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A	Council has not delegated any powers to its committees	Brian Callander
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A	Council has not delegated any powers to its committees	Brian Callander
5	s5.18	Has Council reviewed delegations to its committees in the 2013/2014 financial year.	N/A	Council has not delegated any powers to its committees	Brian Callander
6	s5.42(1), 5.43 Administration Regulation 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Gunther Hoppe
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Gunther Hoppe
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Gunther Hoppe
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Gunther Hoppe
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Gunther Hoppe
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Gunther Hoppe
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2013/2014 financial year.	Yes		Brian Callander
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Brian Callander

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	N/A		Gunther Hoppe



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	N/A		Gunther Hoppe
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Brian Callander
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Brian Callander
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Brian Callander
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2014.	Yes		Brian Callander
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2014.	Yes		Brian Callander
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Brian Callander
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Brian Callander
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Brian Callander
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Brian Callander
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Brian Callander
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes		Brian Callander



No	Reference	Question	Response	Comments	Respondent
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Brian Callander
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Brian Callander
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Brian Callander

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was any property that was not disposed of by public auction or tender, given local public notice prior to disposal (except where excluded by Section 3.58(5)).	N/A		Gunther Hoppe
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Gunther Hoppe

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes		Gunther Hoppe
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A		Gunther Hoppe
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Gunther Hoppe
4	s7.3	Was the person(s) appointed by the local government to be its auditor, an approved auditor.	Yes		Gunther Hoppe
5	S7.3, s7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Gunther Hoppe



No	Reference	Question	Response	Comments	Respondent
6	s7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A		Gunther Hoppe
7	s7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A		Gunther Hoppe
8	s7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Gunther Hoppe
9	A Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Gunther Hoppe
10	A Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Gunther Hoppe
11	A Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Gunther Hoppe
12	A Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Gunther Hoppe
13	A Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Gunther Hoppe
14	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2014 received by the local government within 30 days of completion of the audit.	Yes		Gunther Hoppe
15	s7.9(1)	Was the Auditor's report for 2013/2014 received by the local government by 31 December 2014.	Yes		Gunther Hoppe



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position was advertised.	N/A		Sonia Cherico
2	s5.36(4), 5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s5.36(4), s5.37(3) and Admin Reg 18A.	N/A		Sonia Cherico
3	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		Sonia Cherico
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Sonia Cherico
5	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Sonia Cherico



Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A	CEO is the complaints officer	Brian Callander
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes	No complaints involving members had been received during the year.	Gunther Hoppe
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Brian Callander
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Brian Callander
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Brian Callander
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) (c).	Yes		Brian Callander

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes		Gunther Hoppe
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A		Gunther Hoppe
3	F&G Reg 14(1)	Did the local government invite tenders via Statewide public notice.	Yes		Gunther Hoppe
4	F&G Reg 14, 15 & 16	Did the local government's advertising and tender documentation comply with F&G Regs 14,15 & 16.	Yes		Gunther Hoppe



No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Gunther Hoppe
6	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Gunther Hoppe
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Gunther Hoppe
8	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Gunther Hoppe
9	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A		Gunther Hoppe
10	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		Gunther Hoppe
11	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A		Gunther Hoppe
12	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		Gunther Hoppe
13	F&G Reg 24E	Where the local government gave regional price preference in relation to a tender process, did the local government comply with requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Gunther Hoppe
14	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$100,000 or less.	Yes		Gunther Hoppe
15	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Gunther Hoppe



Government of **Western Australia**
Department of **Local Government and Communities**

I certify this Compliance Audit return has been adopted by Council at its meeting on

Signed Mayor / President, Mindarie Regional
Council

Signed CEO, Mindarie Regional Council

ATTACHMENT 2
TO ITEM 6.2
AUDIT COMMITTEE MEETING
5 FEBRUARY 2015
RISK REGISTER SUMMARY

Risk Ref.		Risk description	Causal factors	Consequence	Existing Controls	Consequence	Likelihood	Risk	Previous rating
OPS-02		Inability to contain leachate from groundwater within site boundaries.	Stage 1 unlined Liner failure Environmental factors Water table rise Third party influence on ground water	Water plume Contaminated sites branch status Damaged reputation Urban extraction requirements	Lined landfill Remediation extraction Rediverting leachate BEMP CSM Leachate level testing	4	5	20	
OPS-01		Inability to contain landfill gas within site boundaries	Stage 1 unlined Insufficient capture Natural migration of gas Power station failure Damage to liners Infrastructure failure	Environmental impacts Financial penalties Loss of license Poor public perception	Power station Monitoring License conditions Third party design of landfill BEPM Liners and membranes Stakeholder relationships CSM	5	3	15	
STRAT 06		State Government implements changes to Regional Councils existence	Robson Report Proposed legislative change	State Government takes over service LG takes over service Commercial entities enter market WARR Act Review (discussion paper)	Lobbying with peak bodies Industry networking and consultation	5	3	15	5 (5/1)
COR-09		Failure to effectively manage existing MRC contracts	Lack of assigned internal contract owners Lack of contract management skills Lack of data input within system Differing expectations of performance Poor management of processes Unclear contracts and agreements Lack of communication	Contracts being mis-managed Non compliance with contract terms Inability to achieve best economic outcome Reduced efficiencies Loss of storage space Staff frustration	Key dates logged in IN Control System Assigned Contract Manager Tendering process WALGA preferred suppliers Point of contact	4	3	12	
COR-14		Failure of RRF	Major mechanical failure Force majeure	Additional tonnes to landfill Contract dispute	RRF Contract PAG meetings Insurance	3	4	12	10 (5/2)
OPS-06		Inability to contain odours from causing social impact	Type of waste received/accepted Inadequate cover Poor gas capture Extreme weather events Poor leachate management Tying in to existing landfill Urban encroachment	Complaints Non compliance with license Investigations Financial penalties Reputation damage	Daily cover Leachate management Alternate cover SOP Odorous load management Biological odour control	4	3	12	
OPS-21		Inability to keep recyclable materials out of landfill	Lack of recycling business Lack of education and awareness Lack of recycling options	Longevity of landfill Costs to landfill Reduces life cycle of landfill Poor public perception Increased global warming potential	Industry networking and consultation Grants for resource recovery Waste segregation Resell from shop Multiple locations Education program	3	4	12	
STRAT 14		Inability to maintain viable markets for recyclable/usable materials	Volatility of markets Market perception of quality of product in the RRF Compost Location and distance from market	Stockpile of products Financial loss Recyclable products to landfill	Short term Contracts offering fixed prices Maintaining market awareness	4	3	12	
STRAT-05		Federal/State Government changes to Environmental Law and or carbon pricing	Community pressure Government agenda	Increased operational costs Stakeholder frustration with increased costs Potential closure of landfill site	Stakeholder communication Industry network and consultation	4	3	12	
CEO-04		Fail to define and communicate vision, mission and strategies to guide and influence organisational culture	Lack of leadership and communication Lack of awareness of consequences	Poor culture Silo mentality Us and them culture Poor productivity Lack of direction Employee Dissatisfaction Staff turnover	Council policies and procedures Employee training Efficiency review	5	2	10	

Risk Ref.	Risk description	Causal factors	Consequence	Existing Controls	Consequence	Likelihood	Risk	Previous rating	
OPS-17	Failure to deliver consistent and quality levels of customer service	Unreasonable customer expectations Staff response to customers Lack of training Cultural diversity Organisational cultural issues	Reputation damage Safety concerns and issues Aggressive behaviour and conflict	Training Customer Service Charter EAP Code of conduct Policies and procedures	2	5	10		
OPS-22	Major Fire or Explosions (methane gas leak)	Bush fire due to severe weather Major vehicle fire Criminal activity Methane Gas leak resulting in explosion or damage to gas bottle	Inability to deliver service Legal action Loss of revenue Personal injury Property damage Poor public perception	Business Continuity Plan Emergency Management Plan Emergency Exercises Fire Fighting Equipment Trained personnel - Wardens EMMP SOP's	5	2	10		
OPS-24	Chemical Spill	Chemical delivered to site in damaged containers Staff and customer inattentive Damage by plant Unidentified loads	Inability to deliver services Legal Action Personal injury Property Damage Temporary Closure of part or all of site Loss of Revenue Health and Safety Disgruntle customers	Business Continuity Plan SOP's Trained personnel - Wardens EMP	5	2	10		
Ops-30	Worksafe Shutdown	Fatality or reportable incident on site	Inability to deliver services Legal Action Temporary Closure of part or all of site Loss of revenue	OHS Officer on site Safety Inductions / Tool box's Qualified Employees Safety culture	5	2	10		
STRAT 10	Fail to provide safe and suitable work environment at MRC in compliance with OSH legislation	Lack of understanding Complacency Lack of awareness of change Lack of staff training Changes to legislation Inherent nature of Regional Council operations Public interaction with staff and recycled goods Nature of recycled goods Loading and unloading of vehicles Plant and equipment operating in area People behaviours Household chemicals Third party vehicle damage Wildlife	Staff harm Public harms Non compliance Emergency/evacuation	SOP's Training OSH Committee/Reps Wardens OSH Procedure and Management system Incident reporting Emergency exercises Safety Management systems Environmental monitoring (dust, odours, air) Inspections Staff selection Inductions Pre start medicals Waste acceptance criteria Traffic Management Plan Signage Informal alerts of dangerous materials Technical Officer Separation of operations	5	2	10		
		Overcommitted Company liquidation RRF Breakdowns Poor quality of service	Increased stockpiles/quantities of product MRC not operating within licence conditions Increased costs of alternative arrangements Increased labour costs	Contracts and agreements Contract management Communication Relationship management	2	5	10	12 (4/3)	
STRAT 13	Inability to attract and/or obtain external funding for long term infrastructure projects	Downgraded to a rating of 5 as a result of controls put in place and recent experience in the finance market obtained.							10 (5/2)
OPS 23	Closure due to Total Fire Ban (TFB) and/or Total Vehicle Movement Ban (TVMB)	Downgraded to a rating of 3 as a result of controls put in place and exemption obtained.							15 (3/5)
OPS 09	Failure to provide a safe work environment at landfill	Risk deleted and combined with risk Strat 10							12 (4/3)
OPS 20	Failure to provide a safe work environment at resource recovery	Risk deleted and combined with risk Strat 10							10 (5/2)

ATTACHMENT 3
TO ITEM 6.3
AUDIT COMMITTEE MEETING
5 FEBRUARY 2015
MACRI PARTNERS' AUDIT PROPOSAL

(THIS ITEM IS CONFIDENTIAL, NOT FOR PUBLIC VIEWING.
SEPARATE COVER TO COMMITTEE MEMBERS)