



AGENDA

ORDINARY COUNCIL MEETING

TIME: 6.30 PM

23 FEBRUARY 2023

CITY OF JOONDALUP

*Constituent Members: Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo
Towns of Cambridge and Victoria Park*



Town of
Cambridge



City of
Joondalup



City of Perth



City of Stirling
City of Choice



TOWN OF
VICTORIA PARK



CITY OF VINCENT



City of
Wanneroo

**MINDARIE REGIONAL COUNCIL
NOTICE OF MEETING**

17 February 2023

Councillors of the Mindarie Regional Council are advised that an Ordinary Meeting of the Council will be held at the City of Joondalup at 6.30 pm on 23 February 2023.

The agenda pertaining to the meeting follows.

Your attendance is respectfully requested.



**SCOTT CAIRNS
CHIEF EXECUTIVE OFFICER**

MINDARIE REGIONAL COUNCIL - MEMBERSHIP

Cr K Vernon (Karen) - Chair	Town of Victoria Park
Cr A Jacob, JP (Albert) – Deputy Chair	City of Joondalup
Cr C May (Christopher)	City of Joondalup
Cr L Gobbert, JP (Liam)	City of Perth
Cr C Hatton (Chris)	City of Stirling
Cr E Re (Elizabeth)	City of Stirling
Cr L Thornton (Lisa)	City of Stirling
Cr J Ferrante (Joe)	City of Stirling
Cr A Castle (Alex)	City of Vincent
Cr F Cvitan, JP (Frank)	City of Wanneroo
Cr P Miles (Paul)	City of Wanneroo
Cr K Shannon (Keri)	Town of Cambridge

NB: Although some Councils have nominated alternate members, it is a requirement that a Council carries a specific resolution for each occasion that the alternate member is to act.

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1	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS
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2	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE
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3	DECLARATION OF INTERESTS
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Declaration of Financial/Conflict of Interest to be recorded prior to dealing with each item.

Disclosure of Financial and Proximity Interests

- (a) *Members must disclose the nature of their interest in matters to be discussed at the meeting. (Section 5.65 of the Local Government Act 1995).*
- (b) *Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the Local Government Act 1995).*

Disclosure of Interest Affecting Impartiality

- (a) *Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the member or employee has given or will give advice.*

4	PUBLIC QUESTION TIME
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5	ANNOUNCEMENT BY THE PRESIDING PERSON
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6	APPLICATION FOR LEAVE OF ABSENCE
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7	PETITIONS/DEPUTATIONS/PRESENTATIONS
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8	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS
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8.1 ORDINARY COUNCIL MEETING – 15 DECEMBER 2022

The Minutes of the Ordinary Council Meeting held on 15 December 2022 have been printed and circulated to members of the Council.

RESPONSIBLE OFFICER RECOMMENDATION

That the Minutes of the Ordinary Meeting of Council held on 15 December 2022 be confirmed as a true record of the proceedings.

9 CHIEF EXECUTIVE OFFICER REPORTS

9.1	FINANCIAL STATEMENTS FOR THE MONTH ENDED 31 DECEMBER 2022 AND 31 JANUARY 2023
Reference:	GF-21-0000196
Appendix(s):	Appendix No. 1, 2 and 3
Date:	10 February 2022
Responsible Officer:	FINANCE MANAGER

SUMMARY

The purpose of this report is to provide financial reporting in line with statutory requirements which provides useful information to stakeholders of the Council.

BACKGROUND

Reporting requirements are defined by Financial Management Regulations 34 of the Local Government (Financial Management) Regulations 1996.

The financial statements presented for each month consist of:

- Statement by Comprehensive Income by Nature and Type
- Operating Income Statement by Program
- Statement of Financial Activity
- Statement of Reserves
- Statement of Investing Activities
- Tonnage Report

DETAIL

The Financial Statements for the month ended 31 December 2022 and 31 January 2023 are attached at **Appendix No. 1 and 2** to this Item. The Tonnage Report for the two months to 31 January 2023 is attached at **Appendix No. 3**.

The complete suite of Financial Statements which includes the Income Operating Statements, Statement of Financial Position, Statement of Financial Activity and other related information are reported on a monthly basis.

The estimates for Provisions for Amortisation of Cell Development, Capping and Post Closure expenditure are based on the estimated rates per tonne calculated with reference to estimated excavation cost of various stages of the landfill and the life of the landfill. An adjustment is made (if necessary) at the end of the year based on actual tonnages on a survey carried out to assess the "air space" remaining and other relevant information.

Summary of results for the year to date period ended 31 January 2023

	YTD Budget	YTD Actual	Variance
	t	t	t
Tonnes – Members	104,558	104,468	(90)
Tonnes – Others	19,518	31,499	11,981
TOTAL TONNES	124,076	135,967	11,891
	\$	\$	\$
Revenue – Members	18,518,210	20,059,357	1,541,147
Revenue – Other	2,913,074	3,357,091	444,016
TOTAL REVENUE	21,431,284	23,416,448	1,985,163
Expenses	(20,802,832)	(21,320,511)	(517,680)
NET SURPLUS/(DEFICIT)	628,452	2,095,937	1,467,483

Members

Members tonnages for the financial period ended 31 January 2023 were 90 tonnes below budget.

Trade & Casuals

The Casual and Trade tonnages are 11,981 tonnes higher than forecast for the financial year to date. 12,120 tonnes delivered through the discounted rate waste tender.

Overall tonnages for the financial period ended 31 January 2023 were 11,891 tonnes more than budgeted.

The net result variance against budget of \$1,467,483 is attributable to increased tonnages above budgeted forecast abated by increased landfill levy costs and amortisation for cell development.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Receive the Financial Statements set out in Appendix No. 1 and 2 for the months ended 31 December 2022 and 31 January 2023.

9.2	LIST OF PAYMENTS MADE FOR THE MONTHS ENDED 31 DECEMBER 2022 AND 31 JANUARY 2023
File No:	GF-21-0000196
Appendix(s):	Appendix No. 4 and 5
Date:	10 February 2023
Responsible Officer:	Finance Manager

SUMMARY

The purpose of this report is to provide details of payments made during the periods identified above. This is in line with the requirement under the delegated authority to the Chief Executive Officer (CEO), that a list of payments made from the Municipal Fund since the last Ordinary Council meeting be presented to Council.

COMMENT

The lists of payments for the months ended 31 December 2022 and 31 January 2023 is at **Appendix 4 and 5** to this Item and presented to Council for noting. Payments have been made in accordance with the delegated authority to the CEO which allows payments to be made between meetings. At the Ordinary Council Meeting held on 16 September 2021, the Council delegated to the CEO the exercise of its power to make payments from the Municipal Fund. In order to satisfy the requirements of Clause 13(2) of the Local Government (Financial Management) Regulations, a list of payments made must be submitted to the next Council meeting following such payments.

It should be noted that generally all payments are GST inclusive and the Mindarie Regional Council is able to claim this tax as an input credit when GST remittances are made each month to the Australian Tax Office.

Months Ended	Account	Vouchers	Amount
31 December 2022	General Municipal	Cheques	\$1,038.00
		EFT	\$1,162,527.57
		DP	\$3,529,755.97
		Inter account transfers	\$0.00
		Total	\$4,693,321.54
31 January 2023	General Municipal	Cheques	\$520.00
		EFT	\$4,805,749.57
		DP	\$350,435.35
		Inter account transfers	\$0.00
		Total	\$5,156,704.92

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Note the list of payments made under delegated authority to the Chief Executive Officer, for the months ended 31 December 2022 and 31 January 2023.

9.3	2022/23 MID YEAR BUDGET REVIEW
File No:	GF-21-0000172
Appendix(s):	Appendix No. 6 and 6a
Date:	23 February 2023
Responsible Officer:	Finance Manager

PURPOSE

To consider the Mindarie Regional Council's financial position as at 31 December 2022 and performance for the period 1 July 2022 to 31 December 2022 in relation to the adopted budget and projections estimated for the remainder of the financial year.

BACKGROUND

The budget review has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

Financial Management Regulations (FMR) r.33A (1) requires that between 1 January and 31 March in each financial year, a Local Government is to carry out a review of its annual budget for the year.

FMR r.33 (2A) requires the review of an annual budget for a financial year to:
Consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
Consider the local government's position as at the date of the review; and
Review the outcomes for the end of the financial year to be part of the review

FMR r.33A (2) and (3) require the results of the budget review to be presented to Council within 30 days of the review being completed. Council is then to consider the review submitted to it and resolve (by absolute majority) to adopt the review or not and any recommendations associated with the review.

FRM r.33A (4) requires that after the Council has dealt with the review a copy of the determination (Council minutes) must be provided to the Department within 30 days.

DETAILS

Council operations have been conducted in line with the Adopted Budget for 2022/23. The budget review statements that form part of this report have been based on the financial statements by nature and type/program on the actual expenditure and variations from the adopted budget which have been presented during the financial year to the ordinary council meetings.

This report provides information based on the six-month period from 1 July to 31 December 2022.

The budget review reflects a view on the full year financial position of the Mindarie Regional Council and highlights:

- those items that reflect significant predicted variances to budgeted allocations, and
- the anticipated revised financial projections to 30 June 2023.

The tonnes have marginally changed from the originally budgeted tonnage, the projections are summarised in the table below. The Members' gate fee will remain at \$145.00 per tonne for the remainder of the financial year, with no change to either the non-members gate fee or Casuals.

	Tonnage Budget 2022/23	Tonnage Projected 2022/23	Tonnage Variance
City of Perth	13,500	11,950	(1,550)
City of Wanneroo	55,000	54,000	(1,000)
City of Joondalup	33,680	32,710	(970)
City of Stirling	47,500	52,700	5,200
City of Cambridge	6,025	6,020	(5)
City of Vincent	7,250	5,400	(1,850)
Town of Victoria Park	12,000	9,768	(2,232)
Total Member Charges	174,955	172,548	(2,407)
Casuals			
Casuals	13,000	13,000	-
Trade	3,400	4,050	650
Trade			
Discount	15,000	30,000	15,000
Total Casuals	31,400	47,050	15,650
TOTAL	206,355	219,598	13,243

The Income Statement reflects the Adopted Budget and Actual Expenditure to 31 December 2022 and Projected expenditure to 30 June 2023, as well as the projected capital expenditure is enclosed as **Appendix 1** of this report.

The materiality threshold for 2022/23 mid-year budget variances has been set at a lower level than the monthly reporting threshold in order to enable greater transparency of information. This report provides comments only on those items which have a projected variance of over 10% and greater than \$50k. In some instances, although the variance is outside of these parameters due to the significance of the item, comments may still be provided. This report will also address the budget adjustments identified in this review.

OPERATING REVENUE

FEES AND CHARGES

The overall revenue is expected to increase by \$2.96m from a budget deficit \$0.84m to a forecast profit \$2.1m. The major contributor is mostly non-member charges, due to negotiated discounted short term waste contracts. The proposed budget adjustments recognise variances expected at year end.

INTEREST EARNINGS

Since May 2022, the Reserve Bank has raised the cash rate on nine consecutive occasions, taking it from a record low 0.1 per cent to 3.35 per cent. Projections to the end of June reflect an expected revenue at \$1.3m.

OTHER REVENUE

Net adjustment between reduced revenue for Compost revenue, Mattress charges and unbudgeted receipt of rebate from the LGIS \$13k.

OPERATING EXPENDITURE

EMPLOYEE COSTS

Employee costs are expected to be slightly higher than the budget, this projection comes from the establishment of two new positions, a dedicated Project Manager and Project Technical Assistant required to continue work on strategic projects such as WtE and FOGO. Additionally, the contract employee engaged at the RRF facility was extended from six to twelve months.

MATERIAL AND CONTRACTS

This area overall is estimated to close the financial year at a higher cost than the adopted budget. An outcome expected as a result of strategic projects WtE and FOGO that will see an increase in costs necessary for the additional modelling and expression of interest/tender process. Funding has been considered to complete integrated planning and reporting resourcing documents by 30 June 2023.

Within office expenditure funding for Green deal alliance of \$40k has been recognised as well as projected development cost for the MRC Website. The upgrade of the Chemcapture system is projected at \$60k and is expected to enhance its performance and options for usage. Purchase of Council meeting equipment is also planned at projected \$50k cost, both estimates are included within IT expenditure.

UTILITIES

During the 2022/23 budget adoption, Council rates for RRF facility have been omitted. The projection reflects variation in costs expected at year end.

DEPRECIATION (NON-CURRENT ASSETS)

The revaluation of land, building and infrastructure performed as part of the year end audit changed the opening balance of the MRC's assets, directly impacting depreciation expense against the budget adopted for 2022/23. Budget adjustment is proposed to recognise expected variances and position at 30 June 2023.

INSURANCE

Insurance renewal for the Resource Recovery Facility Agreement (RRFA) was completed in December reducing the premium by \$542k which is reflected in the projection and budget adjustment proposal.

CAPITAL EXPENDITURE

No variance to report, potential carry forward from \$6.9m for the installation of Piggy Back Liner and Capping and revegetation of western batter is expected at this stage.

TRANSFER TO/FROM RESERVES (RESTRICTED ASSETS)

Capital Reserve balance at year end is expected as per adopted budget, no material variance to report. The overall capital budget is however lower than anticipated due to a delay in two Landfill infrastructure projects.

The rehabilitation estimates are periodically reviewed by an external consultant. The Site Rehabilitation reserve, as budgeted is expected to have an estimated balance of \$9.8m at the

year-end however, the provision as a result of the annual audit require at least \$17.8m in the reserve. Consideration to manage funds into the reserve will be proposed as part of budgeting process deliberations.

COMMENT

As outlined above, there will be no changes made to the members' or non-members' gate fees.

CONSULTATION

Member Councils in relation to tonnage forecast for the remainder of the 2022/23 financial year.

STATUTORY ENVIRONMENT

This review is required to comply with regulation 33A of Local Government (Financial Management) Regulations 1996.

Section 6.8(1) (b) of the Local Government Act 1995 sets out a local government is not to incur expenditure for an additional purpose (where no estimate has been included in the annual budget) prior to being authorised in advance by an absolute majority of Council. For compliance with LGA S6.8, a separate resolution to the budget review should be passed for amendments to the budget.

STRATEGIC IMPLICATIONS

The 2022/23 mid-year budget review has been developed having regard for the objectives and actions outlined in the MRC's integrated planning and reporting documents adopted by Council.

FINANCIAL IMPLICATIONS

The significant financial implications have been detailed in the report.

VOTING REQUIREMENT

Absolute Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

1. Adopt the 2022/23 mid-year budget review as presented.
 2. Approve the adjustments to the 2022/2023 MRC Budget as detailed in this report and attachment, in accordance with section 6.8(1) of the Local Government Act 1995.
-

9.4	ADOPTION OF 2022 COMPLIANCE AUDIT RETURN
File No:	GF-22-0000196
Appendix(s):	Appendix 7
Date:	13 February 2023
Responsible Officer:	Chief Executive Officer

SUMMARY

The purpose of this report is to provide Council with information on the completed Compliance Audit Return (1 January 2022 – 31 December 2022).

BACKGROUND

The 2022 Local Government Compliance Audit Return (CAR) covers the calendar year from 1 January to 31 December 2022.

The 2022 Compliance Audit Return is mandatory pursuant to the *Local Government (Audit) Regulations 1996* which requires all local governments to complete a Compliance Audit Return annually.

Local governments not only have to explain or qualify cases of non-compliance, but also provide details of any remedial action taken or proposed to be taken in regard to instances of non-compliance. The Administration has completed the Return.

The Return was placed on the agenda for the Audit and Risk Committee meeting on 15 February 2023 for consideration. The Return should be lodged with the Department of Local Government before 31st March, 2023.

DETAIL

The Compliance Audit covers a range of matters that require specific actions to be completed by Local Government authorities in performing their functions.

The Compliance Audit Return requires the responsible officer to indicate against each item whether the required action is relevant to Mindarie Regional Council (MRC) and if it has been completed by either answering;

- (a) Yes; or
- (b) No; or
- (c) N/A – Not applicable

Local Governments are required to provide feedback or comments on areas of non-compliance. This assists the Department of Local Government to have a better understanding of any problems or issues relating to a Local Government's inability to achieve full compliance in a particular area.

The Compliance Audit Return for calendar year 2022 is at **Appendix 7**.

The Local Government is to submit the Compliance Audit Return to its Audit and Risk Committee for consideration so that it has the opportunity to examine the Return and report to council the results of that review.

A joint certification is also required to be completed by the Chairperson and Chief Executive Officer to the effect that the information contained in the Return is true and correct to the best of their knowledge. Several other requirements must be met in the Return process and these include: -

- The particulars of all matters of concern raised by Council should be recorded in the minutes of the meeting and a copy of the relevant page(s) attached to the Compliance Audit Return as an appendix; and
- The completed Compliance Audit Return and appendices should be forwarded to the Director General of the Department of Local Government by 31 March 2023.

The Section dealing with the Joint Certification by the Chairperson and Chief Executive Officer requires inter alia that:

- each Councillor has had the opportunity to review the return and to make comment to the Council;
- particulars of any matters of concern relating to the return have been recorded in the minutes of the meeting; and
- a true and correct copy of the relevant sections of the minutes covering Council's consideration of the return must be attached to it.

The Audit and Risk Committee, at its meeting on 15 February 2023, considered the Return and resolved the following:

That the Audit and Risk Committee recommends that Council endorse the Compliance Audit return for the 2022 calendar year, as presented, subject to the following amendments:

1) Question 21, in 'disclosure of interests', now has two parts, the answer to which is "Yes".
2) Question 4, in 'finance', now has a mandatory comments field, the comments are:
"Audit Report pertaining to FY2021 had 6 findings. 5 out of the 6 findings and recommendations have been resolved (ref Exit meeting doc 1 Dec 2022). One finding is deferred to 2023/24 (the date for review of the LTFP and the AMP has been deferred to 30 June 2023, to coincide with the new SCP)."

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Regional Councils are required to carry out a Return in accordance with the Local Government (Audit) Regulations 1996. The requirements set for the Return are contained in s.14 and 15 of the Regulations, which read as follows:

"14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
 - (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
 - (3A) *The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*
-

- (3) *After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —*
- (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted.*

15. *Certified copy of compliance audit return and other documents to be given to Departmental CEO*

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*
- (a) *a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) *any additional information explaining or qualifying the compliance audit,*
- is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*
- (2) *In this regulation —*
- certified*** *in relation to a compliance audit return means signed by —*
- (a) *the mayor or president; and*
 - (b) *the CEO.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

COMMENT

In order to comply with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* it is necessary for the MRC to complete the Local Government Compliance Audit Return in the form approved by the Minister.

The results contained in the Compliance Audit Return required by the Department of Local Government for the period 1 January to 31 December 2022 indicates that the Council is continuing to operate within the Local Government Legislative requirements.

The Audit and Risk Committee, at its meeting held on 15 February 2023, recommended that the Council adopts the Compliance Audit Return.

It is recommended that the Return be adopted by the Council and that the component comprising the form approved by the Minister be certified by the Chairperson and Chief Executive Officer and be forwarded to the Director General, Department of Local Government.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

- 1. adopt the Local Government Compliance Audit Return in the form approved by the Minister for the period 1 January to 31 December 2022 as contained within the Appendices in accordance with the provisions of *Regulation 14(3) of the Local Government (Audit) Regulations 1996* and in line with the recommendation from the Audit and Risk Committee;**
 - 2. authorise the Chairperson and the Chief Executive Officer to complete the Joint Certification contained in the adopted Return detailed in (1) above; and**
 - 3. authorise the Chief Executive Officer to submit the adopted Return detailed in (1) to the Director General, Department of Local Government.**
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10 MEMBERS INFORMATION BULLETIN – ISSUE NO. 74

RESPONSIBLE OFFICER RECOMMENDATION

That the Members Information Bulletin Issue No. 74 be received.

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 URGENT BUSINESS

13 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

14 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

This Report is Confidential and dealt with in a Confidential Session, under section 5.23 (2) (c) of *The Local Government Act 1995* as the report deals with matters concerning risk.

14.1 AUDIT AND RISK COMMITTEE CONFIDENTIAL DOCUMENTS

File No: GF-22-000070

Attachment(s): Nil

Date: 16 February 2023

Responsible Officer: Chief Executive Officer

THIS REPORT IS CONFIDENTIAL AND NOT FOR PUBLIC VIEWING
TO BE SENT UNDER SEPARATE COVER TO MRC COUNCILLORS

15 NEXT MEETING

The next Ordinary Council meeting is to be held on Thursday 27 April 2023 at the City of Wanneroo commencing at 6.30 pm.

16 CLOSURE
