



INFORMATION BULLETIN

Issue No. 55



CONTENTS PAGE

Item	Page No.
RRF Update Report	3
Annual Financial Report – Interim Audit Results for the year ending 30 June 2020	11
Unconfirmed Minutes – Audit Committee Meeting – 30 July 2020	22
Donations – Financial Assistance/Support	66
Employee/Employer Matching Community Contributions	68
Summary of Council Resolutions	70

RRF Update Report for reporting period May and June 2020

RESOURCE RECOVERY FACILITY UPDATE REPORT	
File No:	WST/13-09
Attachment/s:	Nil
Date:	8 September 2020
Prepared by:	DIRECTOR CORPORATE SERVICES

This report presents a summary of activities that have taken place in the reporting period covering 1 May 2020 to 30 June 2020.

OPERATIONAL MATTERS

The site operated under normal operating conditions during May and June 2020 with extra COVID-19 precautions in place.

No operational matters were reported.

OPERATIONAL INFORMATION

Waste Delivery

Waste Delivery Summary for Reporting Period

MONTH	SCHEDULED TONNES	DELIVERED TONNES	DIFFERENCE TONNES
May 2020	8,400	9,255	855
June 2020	8,800	9,456	656

For the 11th Contract Year, for the period to 30 June 2020, the RRF was 5,443 tonnes ahead of schedule as a result of additional throughput at the plant.

The RRF is operating as anticipated in the RRFA, with average availability of 106% 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.

The exception to the above is the tonnes not processed during the composter replacement.

The MRC entered into a standstill deed with BioVision which deals with the operations of the plant during this period. The tonnes scheduled for processing but not processed during the shutdown have been recorded as Accrued Tonnes. The MRC has already paid the capital cost component of the RRF Gate Fee in relation to these tonnes and so the Accrued Tonnes will be processed for the MRC at the end of the RRFA contract with the MRC only have to pay the fixed and variable components of the RRF Gate Fee.

Waste Diversion

Waste Diversion for the past six months (ended June 2020) was 45.7% against a Waste Diversion Target of 43.3%.

Community Complaints

BioVision is continuing engagement with the selected key stakeholders, in particular the Banksia Grove development and the Wanneroo Golf Course.

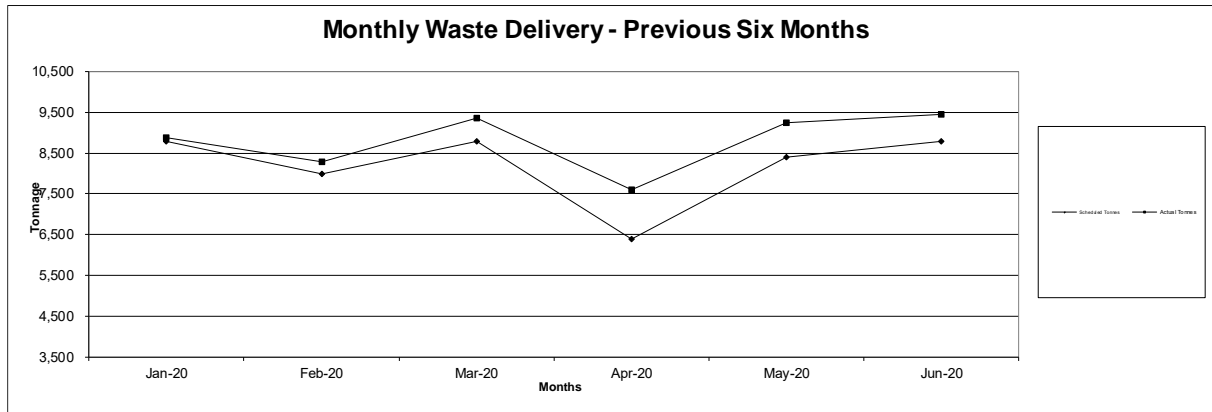
COMMUNITY COMPLAINTS SUMMARY FOR THE REPORTING PERIOD

Date	Complaint	From	Outcome
May 2020	None	N/A	N/A
June 2020	Leachate Splash*	DWER	Entered onto incident register.

*An incident was raised by Suez into their incident register in June 2020 after they received a complaint, through DWER, from a cyclist who potentially was splashed by leachate from a passing RRF truck. The truck was taking residue from the Neerabup site to the landfill at Tamala Park on 9 June 2020.

The graphs below provide data up to **30 June 2020**.

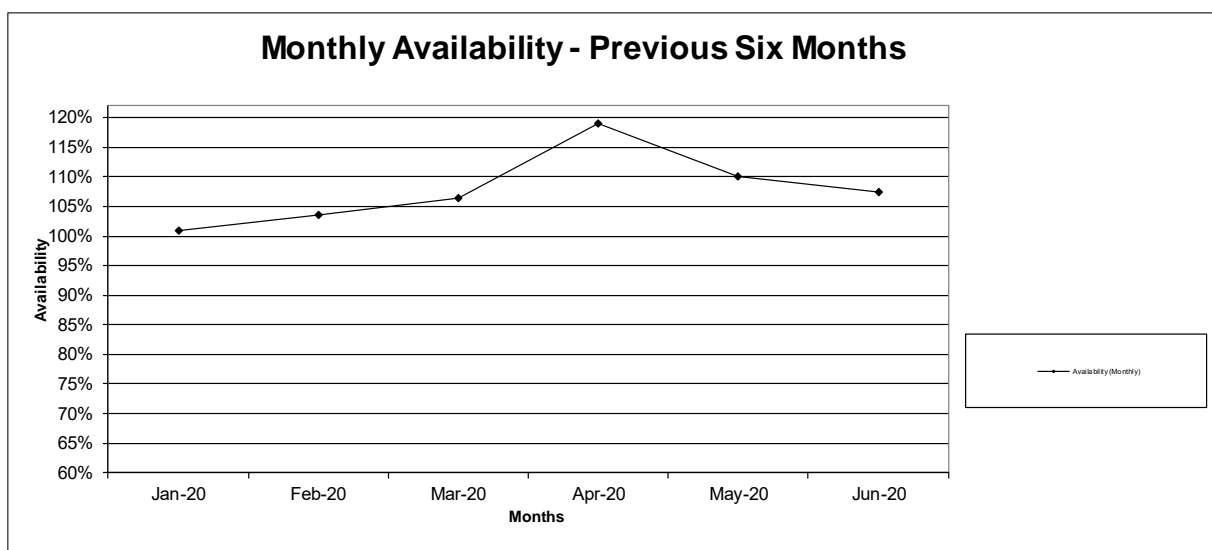
Graph No. 1 – Monthly Waste Delivery – Previous Six Months

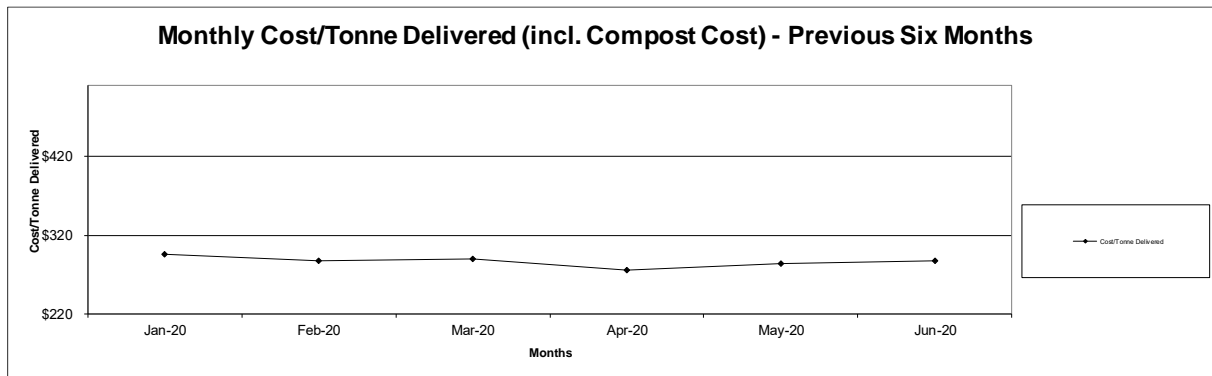
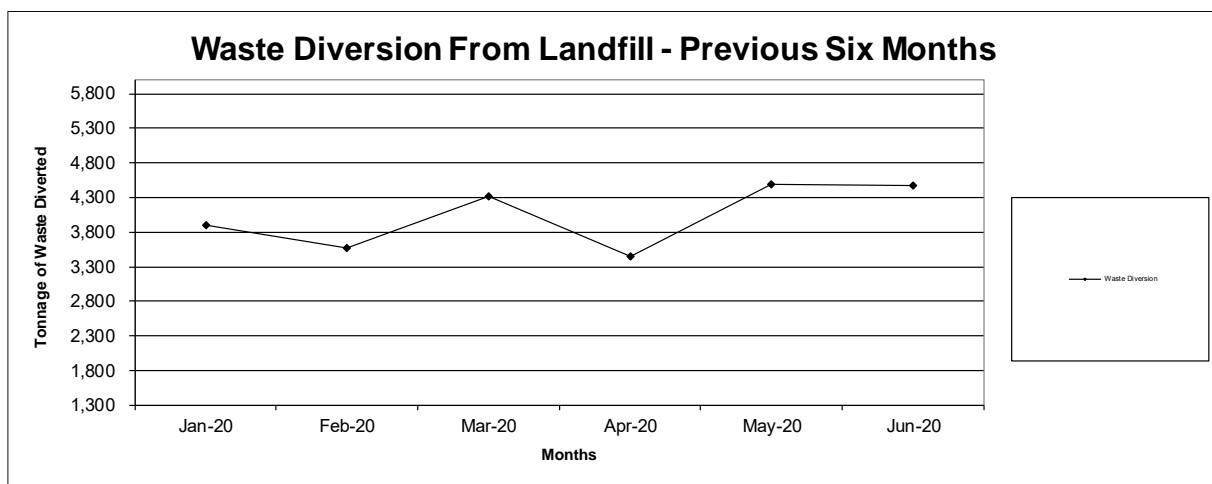


Graph No. 2 – Waste Delivery & Diversion – Previous Six Months



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 30 June 2020)

KPI	Target	Previous six months	May	June
Availability*	95%	107.8%	110%	107%
Environmental Standard - Number of Breaches	0	0	0	0
Waste Diversion*****	43.3%	45.7%	48.5%	47.3%
Quality of Compost - Number of Breaches**/*****	0	0.17	0	0
Quantity of Recyclable Packaging ***	1.2%	1.0%	0.9%	1.0%
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.

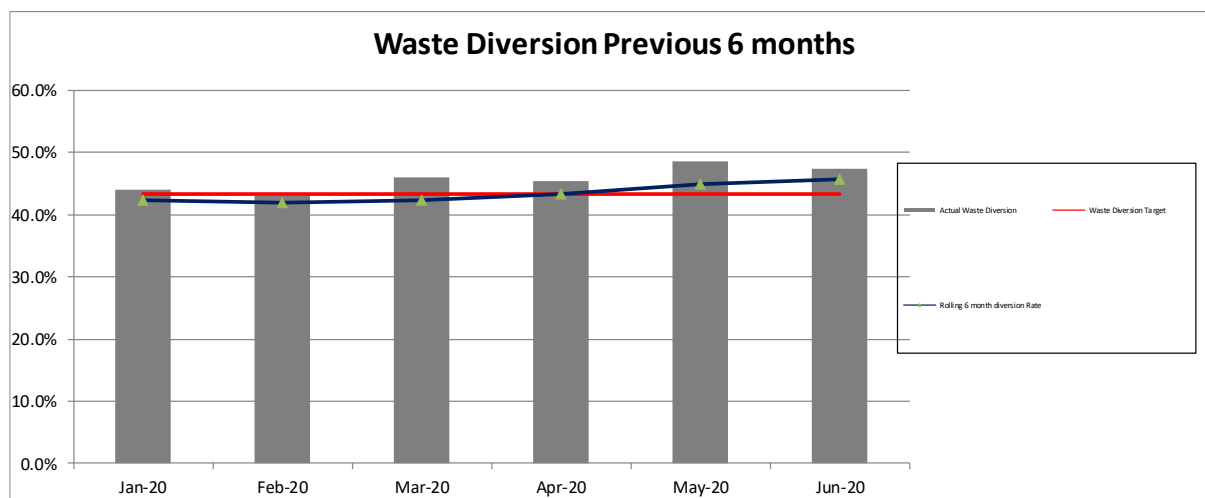
**** Numerous complaints relating to a single event are treated as a single complaint. Biofilter odour is not registered as a complaint as this is seen as a normal operating odour condition.

*****KPI's were suspended and closely monitored as City of Joondalup transition to a change in bin system (3 bins). The Soluble Phosphorus and Electrical Conductivity KPI's were further suspended at 2 April 2020 Special Council Meeting until September 2020.

*****Waste Diversion targeted was renegotiated to 43.3% from 51.3% in December 2019.

Waste Diversion

The average waste diversion for the past six months (January 2020 to June 2020) has been 45.7%.



Project Advisory Group (PAG)

MRC Representatives:

Cr Dot Newton JP
 Gunther Hoppe (CEO)
 Andrea Slater (DCS)
 Cr Frank Cvitan JP (alternative)

BioVision Representatives:

Craig Barker
 Daniel van Veen
 Frank Sciarrone
 Alan Turner
 Francois Gouezigoux
 Ian Hunter (alternative)

Chairperson:

Ian Watkins

The PAG last met on 12 August 2020.

Items dealt with by the group included:

- Maintenance deed update
- BioVision Monthly Report/Updates
- Audit matters
- Contractual amendments, DWER Licence renewal discussion, COVID-19
- Residue Waste
- Insurances

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

FINANCIAL IMPLICATIONS

Operational Expenditure

The Project Operational Summary below sets out the 2019/20 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 2019/20 Financial Year – for the period ended 30 June 2020

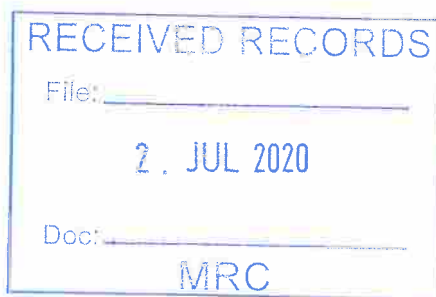
OPERATING STATEMENT For the month ended 30 June 2020

Description	Adopted Budget	YTD Actual	\$ Remaining Bal of Budget	% Balance	Note
Resource Recovery Facility					
Operating Expenditure					
Employee Costs					
Salaries	-	-	-		
Allowances	-	-	-		
Workers Compensation Premium	-	-	-		
	-	-	-		
Consultants and Contract Labour					
Consultancy	10,000	2,663	7,337	73.37%	
	10,000	2,663	7,337	73.37%	
Office Expenses					
Cleaning of Buildings					
General cleaning (Enviro Care)	12,000	3,484	8,516	70.97%	
Window cleaning	-	-	-		
	12,000	3,484	8,516	70.97%	
Information System Expenses					
Computer System Maintenance					
ICT contractors costs	2,000	-	2,000	100.00%	
Newcastle Weighing Services-Gen Maintenance	12,000	10,425	1,575	13.13%	
Vertical Telecom P/L-Maint of Microwave Ant	6,000	5,374	626	10.44%	
	20,000	15,799	4,201	21.01%	
Building Maintenance					
Building Maintenance					
Airconditioning Maintenance	3,000	200	2,800	93.33%	
Septic system maintenance	4,000	-	4,000	100.00%	
Community Education Centre	3,000	504	2,496	83.20%	
Weighbridge and Calibration	7,500	2,914	4,586	61.15%	
Building Security					
Security - Monitoring	-	86	(0)	(0.30%)	
	17,500	3,704	13,882	78.94%	
RRF Operation Expenses					
Fencing and Gate Maintenance					
Fencing and Gate Maintenance	9,000	252	8,748	97.20%	
Repair of Boom Gate	1,000	-	1,000	100.00%	
Access control infrastructure maintenance	3,000	112	2,888	96.28%	
Road Maintenance	5,000	-	5,000	100.00%	
Bores and Pipework					
Bore maint/calibration/electronics	4,500	3,476	1,024	22.75%	
Groundwater sampling	4,000	2,896	1,104	27.60%	
Bacteria sampling	1,000	1,763	1,000	36.20%	
Vermin control	500	-	500	100.00%	
Spills/leaks/incident management	500	-	500	100.00%	
Landscaping and Gardens	5,000	3,299	1,701	34.02%	
Compost Disposal	461,475	348,182	113,293	24.55%	
Contractor's Fees	29,578,500	31,013,715	(1,258,815)	(4.23%)	
RRF Maintenance Funding	250,000	-	250,000	100.00%	
	30,323,475	31,373,694	(872,056)	(2.86%)	
Utilities					
Electricity	15,800	5,040	10,760	68.10%	
Rates	114,339	99,168	(0)	(0.00%)	
	130,139	104,208	10,760	9.36%	
Insurance					
Municipal Property Insurance	3,800	4,091	(291)	(7.67%)	
Public Liability Insurance	5,650	5,576	74	1.32%	
	9,450	9,667	(217)	(2.30%)	
Cost of Borrowings					
Interest on Loans					
Loan 10A	48,716	42,589	6,127	12.58%	
Loan Expenses	-	-	-		
	48,716	42,589	6,127	12.58%	
Amortisations					
Amortisation Pre-operating Costs	104,784	104,784	-	0.00%	
Amortisation Costs	358,007	358,006	1	0.00%	
	462,791	462,790	1	0.00%	
Depreciation					
Depreciation on Building	25,123	36,515	(0)	(0.00%)	
Depreciation on Infrastructure	34,871	43,183	(0)	(0.00%)	
	59,994	79,699	(1)	(0.00%)	
Total Operating Expenditure	31,094,065	32,098,297	(821,449)	(2.63%)	
Net Total	(31,094,065)	(32,098,297)	821,449	(2.63%)	

Annual Financial Report – Interim Audit Results for the year ending 30 June 2020



Our Ref: 8654



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Dear *Gunther* Sir

ANNUAL FINANCIAL REPORT INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2020

We have completed the interim audit for the year ending 30 June 2020. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate your overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management. Some of the matters may be included in our auditor's report in accordance with section 7.9(2) of the *Local Government Act 1995* or regulation 10(3)(a) and (b) of the *Local Government (Audit) Regulations 1996*. If so, we will inform you before we finalise the report.

This letter has been provided for the purposes of the Mindarie Regional Council and may not be suitable for other purposes.

We have forwarded a copy of this letter to the Chairperson. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7609 if you would like to discuss these matters further.

Yours faithfully

JORDAN LANGFORD- SMITH
ACTING ASSISTANT AUDITOR GENERAL
INFORMATION SYSTEMS AND PERFORMANCE AUDIT
26 June 2020

Attach

MINDARIE REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Supplier Background Checks		✓	
2. Approval of Purchase Orders		✓	
3. Long outstanding payable		✓	
4. Monthly Credit Card Statements		✓	
5. Approval of Journals		✓	
6. Information Technology Policies		✓	
7. Financial Activity Statements			✓
8. Submission of Annual Financial Report			✓

KEY TO RATINGS

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****1. Supplier Background Checks****Finding**

We noted that there were no background checks (e.g. ASIC company extracts obtained to view shareholders' and directors' details, etc.) performed on new suppliers before entry into the Navision system. Such checks serve as an anti-fraud control and can assist to identify current or past council employees, elected members, etc.

Rating: Moderate**Implication**

The lack of background checks for new suppliers increases the risk that Mindarie Regional Council (MRC) may make inappropriate or fraudulent payments.

Recommendation

MRC should:

- (i) perform background checks on new suppliers where considered appropriate;
- (ii) retain documentary evidence of these checks for record keeping purposes.

Management Comment

The checks done currently by MRC before raising a credit account consist of; independent bank detail verification and ABN check. An ASIC check would result in a small charge. MRC are happy to proceed with these checks and adopt this recommendation.

Responsible Person: Andrea Slater
Completion Date: Effective Immediately

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****2. Approval of Purchase Orders****Finding**

During our testing, we noted 4 instances from a sample of 18, where the purchase order and the relevant invoice were authorised by the same officer. These instances were as follows:

Purchase Order #	Invoice #	Name of Supplier
18955	201909/1	Anne Lake Consultancy
19013	924219332	Informa Corporate Learning
18286	47536	Key2Creative
19396	WA-369970	Structerre Consulting

This matter was raised by the previous auditors, Macri Partners in their management letter dated 9 May 2019.

Rating: Moderate**Implication**

There is a greater risk of fraud and inappropriate purchases when there isn't segregation between the officer approving the purchase order and the officer authorising the invoice.

Recommendation

MRC should ensure that invoices are approved by an officer who was not involved in the approval of the purchase order.

Management Comment

In three of the above instances the Purchase Order was raised and approved by separate officers. The invoices were then physically authorised by the same two officers. The payment to the bank is then approved by at least one different officer. Payment listings are then presented to Council. As a Regional Council with limited administration staff, MRC feels that the compensating controls in place are adequate.

Responsible Person: Andrea Slater
Completion Date: No further action required

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****3. Long Outstanding Payable****Finding**

During our review of the accounts payable listing as at 31 January 2020, we noted that there is a long outstanding GST payable to Australian Taxation Office (ATO) amounting to \$122,415.72. We were unable to establish if this balance was in fact payable to ATO in the absence of any supporting documentation.

Rating: Moderate**Implication**

Either the GST balances reported to the ATO or the relevant account balance in the general ledger may be incorrect.

Recommendation

MRC should investigate the account balance and deal with it appropriately.

Management Comment

Management view this as a minor rating

This has currently been flagged as a system issue with our General Ledger support maintenance provider.

Responsible Person: Andrea Slater**Completion Date:** 30 June 2020

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****4. Monthly Credit Card Statements****Finding**

During our review of the credit card expenditure, we noted that the monthly credit card statements were not signed off and dated by the cardholder and a senior officer independent of the cardholder. In addition, we identified 4 items in the credit card statements which did not have supporting documentation, although the amounts involved were insignificant.

We understand that MRC fill in a "Use of Credit Card" form to document and independently review credit card expenditure. However, in the absence of a review of the credit card statement itself, any expenses not supported by this form could go undetected.

The July to August 2019 and December 2019 – January 2020 credit card statements were subject to our review.

Rating: Moderate**Implication**

Without a process to independently review and approve credit card statements, there is a greater risk of inappropriate or fraudulent credit card use.

Recommendation

MRC should ensure that monthly credit card statements are signed off by the credit cardholder and reviewed and dated by independent senior officer in a timely manner.

Management Comment

The insignificant items without supporting documents are listed below:

27 July 2019	Hospitality fees	\$127.00
7 January 2020	Hospitality fees	\$10.25
21 January 2020	Subscription LWA	\$280.00
24 January 2020	Landgate	\$26.20

The process of MRC is that use of the credit card is authorised by the CEO prior to the payment. The credit card clearing document is signed by a senior staff member during the monthly Balance Sheet reconciliation and reviewed by the CEO before presentation to council as part of the council meeting agendas.

Responsible Person: Gunther Hoppe/Andrea Slater

Completion Date: No further action required

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****5. Approval of Journals****Finding**

We noted that there was no evidence that journals being authorised by an independent senior officer prior to entry into the accounting system. The authorisation of journals before posting to the general ledger is not supported by the current software.

This matter was raised by the previous auditors, Macri Partners in their management letter dated 9 May 2019. In response, MRC implemented a process whereby an independent officer receives a listing of all journals processed in the month and independently reviews a sample of journals. However, this process does not fully mitigate the risks associated with journal approvals.

Rating: Moderate**Implication**

If journals are not independently reviewed and approved prior to entry into the accounting system, there is a risk that erroneous or fraudulent transactions may pass undetected. Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved.

Recommendation

We recommend that a person more senior than the preparer authorises all journal entries, and evidence of authorisation is retained.

Management Comment

Council have approved the funding for a new General Ledger package which is currently out for tender and is expected to be completed by 30 June 2021. This, when implemented, will resolve the journal authorisation issue. MRC has a compensating system in place where spot checking of Journals is conducted.

Responsible Person: Andrea Slater

Completion Date: 30 June 2021

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****6. Information Technology Policies****Finding**

While MRC have a human resources procedure which covers the appropriate use of information technology, we noted that it does not have any formal IT policies in place. For example, there are no formal policies covering:

- Information security
- IT change management
- IT asset management

Rating: Moderate**Implication**

Without any formal IT policies in place to guide and support staff, there is a greater risk to the confidentiality, integrity and availability of information and systems.

Recommendation

MRC should develop and approve IT policies based on a comprehensive assessment of information technology risks. In developing policies and procedures, MRC should first focus on higher risk areas, such as information security, before moving on to other important areas such as change management, business continuity, IT operations, physical security and IT risk management.

Management Comment

MRC have a Corporate Services Procedure in place not discussed in this report. This has subsequently been sent to the external auditors. Management accept that a formal IT policy will be developed.

Responsible Person: Andrea Slater

Completion Date: June 2021

MINDARIE REGIONAL COUNCIL
PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

7. Financial Activity Statements

Finding

We noted that the Statement of Financial Activity for the months of July, August and November were not presented to Council within 2 months as required by Local Government (Financial Management) Regulations 1996 34 (4).

Rating: Minor

Implication

Actions or decisions required as a result of information in these reports may not be carried out in a timely manner.

Recommendation

Monthly financial activity statements should be presented at the ordinary council meeting in a time consistent with those prescribed in the Local Government (Financial Management) Regulations 1996.

Management Comment

Management acknowledges the recommendation. At the Ordinary Council meeting of 21 November 2019, Council adopted the meeting dates for the Calendar year 2020 accepting that, on occasion, that reports would not be presented to Council within 2 months as required by Local Government (Financial Management) Regulations 1996 34 (4).

Management distribute a detailed management account pack to Councillors on a monthly basis.

Responsible Person: Andrea Slater
Completion Date: No further action required.

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****8. Submission of Annual Financial Report****Finding**

We noted that the auditor's report was received by the Council on 16 October 2019 but the annual financial report was not submitted to the Department's CEO until 27 November 2019.

Regulation 51 (2) of the Local Government (Financial Management) Regulations 1996 requires a copy of the annual financial report of a local government to be submitted to the Department's CEO within 30 days of the receipt by the local government's CEO of the Auditor's report on the financial report.

Rating: Minor**Implication**

Non-compliance with the requirements of Regulation 51 (2) of the Local Government (Financial Management) Regulations 1996.

Recommendation

MRC should submit the annual financial report to the Department in accordance with the requirements of Regulation 51 (2) of the Local Government (Financial Management) Regulations 1996.

Management Comment

The annual financial report was submitted to the Department within 30 days following the Ordinary Council meeting, where Council adopted the annual financial report. Management accepts the recommendation and audit committee meetings will be scheduled accordingly to adhere to the regulations.

Responsible Person: Andrea Slater

Completion Date: In Place

Unconfirmed Minutes
Mindarie Regional Council
Audit Committee Meeting – 30 July 2020



MINUTES

AUDIT COMMITTEE MEETING

THURSDAY 30 JULY 2020

TIME: 4.00PM

CITY OF STIRLING

Winning Back Waste

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



TABLE OF CONTENTS

1	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS.....	3
2	ATTENDANCE / APOLOGIES.....	3
3	TERMS OF REFERENCE	3
4	DECLARATION OF INTERESTS	4
5	CONFIRMATION OF MINUTES OF PREVIOUS MEETING	4
6	REPORTS	5
6.1	INTERIM AUDIT MANAGEMENT LETTER 2019/2020	5
6.2	FRAUD AND ERROR ASSESSMENT 2020.....	6
6.3	RISK REGISTER SUMMARY.....	7
6.4	APPOINTMENT OF EXTERNAL AUDIT COMMITTEE MEMBER.....	8
7	NEW BUSINESS	9
8	NEXT MEETING.....	9
9	CLOSURE	9

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chair declared the meeting open at 4.22 pm

The Chair welcomed Mr Philip Draber to the meeting as a visitor.

2 ATTENDANCE / APOLOGIES

ATTENDANCE

Cr Stephanie Proud JP (Chair)	City of Stirling
Cr Karen Vernon (Deputy Chair)	Town of Victoria Park
Cr David Boothman	City of Stirling

MRC OFFICERS

Mr Gunther Hoppe	Chief Executive Officer
Ms Andrea Slater	Director Corporate Services
Ms Deborah Toward	PA Executive Support

APOLOGIES

Cr Keri Shannon	Town of Cambridge
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3 TERMS OF REFERENCE

At an Ordinary Council Meeting held on 7 July 2005 the Audit Committee was established by Council under s7.1A of the Local Government Act 1995 and at an Ordinary Council Meeting held on 27 October 2005 Council adopted the Terms of Reference for the operation of the Audit Committee. The terms of reference were subsequently revised by Council at an Ordinary Council Meeting held on 12 December 2019.

The primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the Council's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

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
----------	---------------------------------

Interest Type	Interest that may affect impartiality
Name and Position of Person	Phillip Draber
Report Item No. and Topic	6.4 APPOINTMENT OF EXTERNAL AUDIT COMMITTEE MEMBER
Nature of Interest	Candidate for external audit member vacancy

5	CONFIRMATION OF MINUTES OF PREVIOUS MEETING
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RECOMMENDATION

That the Minutes of the Audit Committee Meeting held on 30 January 2020 be taken as read, confirmed and the Chairperson invited to sign same as a true record of the proceedings.

Cr Proud moved, Cr Vernon seconded

RESOLVED

That the recommendation be adopted.

(CARRIED UNANIMOUSLY 3/0)

6	REPORTS
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6.1 INTERIM AUDIT MANAGEMENT LETTER 2019/2020**SUMMARY**

The Office of the Auditor General (OAG) contracted Macri Partners, to conduct an interim audit during March 2020. The audit covered a review of accounting and internal control procedures in operation, as well as testing of transactions.

The review also covered an examination of some compliance matters, which are required under the Local Government Act 1995 (as amended) and Financial Management Regulations 1996.

The Interim Audit Management Letter is at ***Attachment 1***.

Appropriate steps have been taken to address the matters raised in the letter.

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit Committee note the Interim Audit Management Letter issued by the Auditors.

Moved Cr Vernon, seconded Cr Boothman

RESOLVED

That the recommendation be adopted
(CARRIED UNANIMOUSLY 3/0)

6.2 FRAUD AND ERROR ASSESSMENT 2020

SUMMARY

OAG require, as part of the year end audit, a fraud and error assessment return to be completed and returned in respect of the 2019/2020 financial year.

“Australian Auditing Standards ASA 240 The Auditor’s Responsibilities Relating to Fraud in an Audit of a Financial Report and ASA 260 Communication with Those Charged with Governance now make it mandatory for auditors to make enquiries of management and those charged with Governance (audit committees) regarding matters that are indicated in the template form. The enquiries with those charged with governance (audit committees) are made in part to corroborate the responses to the enquiries of management,

The return is to be signed by the CEO and the Chairperson.

The fraud and assessment return is at ***Attachment 2.***

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit Committee complete and note the Fraud and Error assessment return in respect of 2019/2020 financial year.

Moved Cr Boothman, seconded Cr Vernon

AMENDED RECOMMENDATION

- 1. That the Audit committee note the administration’s responses to the Fraud and Error assessment return in respect of the 2019/20 financial year.**
- 2. That the Audit Committee recommend that Council endorse the Audit Committee responses to the Fraud and Error questionnaire.**

(CARRIED UNANIMOUSLY 3/0)

6.3 RISK REGISTER SUMMARY

SUMMARY

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

At the meeting it was agreed that a summarised risk register would be tabled with the Audit Committee twice every financial year.

At the Audit Committee meeting held on 7 November 2018 it was requested that once a financial year we table the full risk register for noting by the committee, this is included as **Attachment 3** to this agenda.

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

Management conducted a full risk register review in June 2020, and the following risks have been changed, removed from or added to the summary risk register since it was last presented to the Audit Committee:

Whole Document	EMMP replaced by Site Management Plan Document
OPS-22	Lithium battery fires added as a causal factor
OPS-22	EDL reporting of landfill hot spots (expected July 2020) added to existing controls
OPS-32	COVID-19 added to Pandemics and risk re-assessed

A discussion took place in the meeting and it was noted that attachment 3 is the High Risk Register not the Full Risk register. The Full Risk register was distributed separately after the meeting and will be formally presented at the next Audit Committee meeting.

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit Committee note the Full Risk Register as presented.

Moved Cr Boothman, seconded Cr Vernon

AMENDED RECOMMENDATION

That the Audit Committee note the High Risk Register as presented.
(CARRIED UNANIMOUSLY 3/0)

5.27 pm Phillip Draber left the meeting.

6.4 APPOINTMENT OF EXTERNAL AUDIT COMMITTEE MEMBER

SUMMARY

The MRC has historically appointed an external audit committee member to the MRC Audit Committee in line with good governance practice.

The incumbent external member's appointment expired at the end of June 2020.

After discussion with the Chair of the Audit Committee, an advert was placed in the West Australian and on the Australian Institute of Company Directors (AICD) website with a closing date of 21 July 2020. The adverts resulted in three compliant applications being received. The MRC arranged face-to-face informal chats with each of the applicants, at which stage one applicant withdrew his application.

There is no remuneration payable for this position, however the member can be compensated for expenses associated with enabling them to discharge the duties of the role, up to an annual limit of \$1,000.

The remaining two applicants' details and a copy of the advert placed can be found in **Confidential Attachment 4 – sent under separate cover to the Audit Committee**

RESPONSIBLE OFFICER RECOMMENDATION

1. That the Audit Committee recommend to Council that _____ be appointed as an external audit committee member, subject to their acceptance of the appointment, for the period from 24 September 2020 to 16 October 2021, the date of the next Local Government Elections.
2. That Council endorse _____ to be considered as a candidate for the role of MRC external audit committee member for the period from 17 October 2021 to 30 September 2022 with the option to extend a further two years by mutual agreement.

Moved Cr Boothman, seconded Cr Proud

AMENDED RECOMMENDATION

That the Audit Committee recommend to Council that Philip Draber be appointed as an external audit committee member, subject to his acceptance of the appointment, for the period from 24 September 2020 to 16 October 2021, the date of the next Local Government Elections.

(CARRIED 2/1)

For: Cr Proud, Cr Boothman

Against: Cr Vernon

7	NEW BUSINESS
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Nil

8	NEXT MEETING
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To be arranged.

9	CLOSURE
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The Chair closed the meeting at 5.51 pm.

These minutes were confirmed by the Audit Committee as a true and accurate record of the Audit Committee meeting held on 30 July 2020.

SignedChair

Dated day of2020

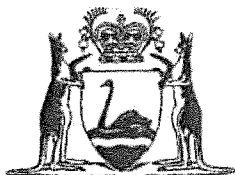
ATTACHMENT 1

TO ITEM 6.1

AUDIT COMMITTEE MEETING

30 JULY 2020

INTERIM AUDIT MANAGEMENT LETTER – 2019/2020



Our Ref: 8654

Chairperson
Mindarie Regional Council
PO Box 2746
CLARCKSON WA 6030

OAG
Office of the Auditor General
Serving the Public Interest

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: (08) 6557 7500

Fax: (08) 6557 7500

Email: info@audit.wa.gov.au

Dear Chairperson

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2020**

We have completed the interim audit for the year ending 30 June 2020. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate the overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management. Some of the matters may be included in our auditor's report in accordance with section 7.9(2) of the *Local Government Act 1995* or regulation 10(3)(a) and (b) of the *Local Government (Audit) Regulations 1996*. If so, we will inform you before we finalise the report.

This letter has been provided for the purposes of the Mindarie Regional Council and may not be suitable for other purposes.

We have forwarded a copy of this letter to the CEO. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7609 if you would like to discuss these matters further.

Yours faithfully

JORDAN LANGFORD-SMITH
ACTING ASSISTANT AUDITOR GENERAL
INFORMATION SYSTEMS AND PERFORMANCE AUDIT
26 June 2020

Attach

ATTACHMENT A

MINDARIE REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Supplier Background Checks		✓	
2. Approval of Purchase Orders		✓	
3. Long outstanding payable		✓	
4. Monthly Credit Card Statements		✓	
5. Approval of Journals		✓	
6. Information Technology Policies		✓	
7. Financial Activity Statements			✓
8. Submission of Annual Financial Report			✓

KEY TO RATINGS

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****1. Supplier Background Checks****Finding**

We noted that there were no background checks (e.g. ASIC company extracts obtained to view shareholders' and directors' details, etc.) performed on new suppliers before entry into the Navision system. Such checks serve as an anti-fraud control and can assist to identify current or past council employees, elected members, etc.

Rating: Moderate**Implication**

The lack of background checks for new suppliers increases the risk that Mindarie Regional Council (MRC) may make inappropriate or fraudulent payments.

Recommendation

MRC should:

- (i) perform background checks on new suppliers where considered appropriate;
- (ii) retain documentary evidence of these checks for record keeping purposes.

Management Comment

The checks done currently by MRC before raising a credit account consist of; independent bank detail verification and ABN check. An ASIC check would result in a small charge. MRC are happy to proceed with these checks and adopt this recommendation.

Responsible Person: Andrea Slater

Completion Date: Effective Immediately

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****2. Approval of Purchase Orders****Finding**

During our testing, we noted 4 instances from a sample of 18, where the purchase order and the relevant invoice were authorised by the same officer. These instances were as follows:

Purchase Order #	Invoice #	Name of Supplier
18955	201909/1	Anne Lake Consultancy
19013	924219332	Informa Corporate Learning
18286	47536	Key2Creative
19396	WA-369970	Structerre Consulting

This matter was raised by the previous auditors, Macri Partners in their management letter dated 9 May 2019.

Rating: Moderate**Implication**

There is a greater risk of fraud and inappropriate purchases when there isn't segregation between the officer approving the purchase order and the officer authorising the invoice.

Recommendation

MRC should ensure that invoices are approved by an officer who was not involved in the approval of the purchase order.

Management Comment

In three of the above instances the Purchase Order was raised and approved by separate officers. The invoices were then physically authorised by the same two officers. The payment to the bank is then approved by at least one different officer. Payment listings are then presented to Council. As a Regional Council with limited administration staff, MRC feels that the compensating controls in place are adequate.

Responsible Person: Andrea Slater
Completion Date: No further action required

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****3. Long Outstanding Payable****Finding**

During our review of the accounts payable listing as at 31 January 2020, we noted that there is a long outstanding GST payable to Australian Taxation Office (ATO) amounting to \$122,415.72. We were unable to establish if this balance was in fact payable to ATO in the absence of any supporting documentation.

Rating: Moderate

Implication

Either the GST balances reported to the ATO or the relevant account balance in the general ledger may be incorrect.

Recommendation

MRC should investigate the account balance and deal with it appropriately.

Management Comment

Management view this as a minor rating

This has currently been flagged as a system issue with our General Ledger support maintenance provider.

Responsible Person: Andrea Slater

Completion Date: 30 June 2020

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****4. Monthly Credit Card Statements****Finding**

During our review of the credit card expenditure, we noted that the monthly credit card statements were not signed off and dated by the cardholder and a senior officer independent of the cardholder. In addition, we identified 4 items in the credit card statements which did not have supporting documentation, although the amounts involved were insignificant.

We understand that MRC fill in a "Use of Credit Card" form to document and independently review credit card expenditure. However, in the absence of a review of the credit card statement itself, any expenses not supported by this form could go undetected.

The July to August 2019 and December 2019 – January 2020 credit card statements were subject to our review.

Rating: Moderate**Implication**

Without a process to independently review and approve credit card statements, there is a greater risk of inappropriate or fraudulent credit card use.

Recommendation

MRC should ensure that monthly credit card statements are signed off by the credit cardholder and reviewed and dated by independent senior officer in a timely manner.

Management Comment

The insignificant items without supporting documents are listed below:

27 July 2019	Hospitality fees	\$127.00
7 January 2020	Hospitality fees	\$10.25
21 January 2020	Subscription LWA	\$280.00
24 January 2020	Landgate	\$26.20

The process of MRC is that use of the credit card is authorised by the CEO prior to the payment. The credit card clearing document is signed by a senior staff member during the monthly Balance Sheet reconciliation and reviewed by the CEO before presentation to council as part of the council meeting agendas.

Responsible Person: Gunther Hoppe/Andrea Slater
Completion Date: No further action required

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****5. Approval of Journals****Finding**

We noted that there was no evidence that journals being authorised by an independent senior officer prior to entry into the accounting system. The authorisation of journals before posting to the general ledger is not supported by the current software.

This matter was raised by the previous auditors, Macri Partners in their management letter dated 9 May 2019. In response, MRC implemented a process whereby an independent officer receives a listing of all journals processed in the month and independently reviews a sample of journals. However, this process does not fully mitigate the risks associated with journal approvals.

Rating: Moderate**Implication**

If journals are not independently reviewed and approved prior to entry into the accounting system, there is a risk that erroneous or fraudulent transactions may pass undetected. Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved.

Recommendation

We recommend that a person more senior than the preparer authorises all journal entries, and evidence of authorisation is retained.

Management Comment

Council have approved the funding for a new General Ledger package which is currently out for tender and is expected to be completed by 30 June 2021. This, when implemented, will resolve the journal authorisation issue. MRC has a compensating system in place where spot checking of Journals is conducted.

Responsible Person: Andrea Slater

Completion Date: 30 June 2021

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****6. Information Technology Policies****Finding**

While MRC have a human resources procedure which covers the appropriate use of information technology, we noted that it does not have any formal IT policies in place. For example, there are no formal policies covering:

- Information security
- IT change management
- IT asset management

Rating: Moderate**Implication**

Without any formal IT policies in place to guide and support staff, there is a greater risk to the confidentiality, integrity and availability of information and systems.

Recommendation

MRC should develop and approve IT policies based on a comprehensive assessment of information technology risks. In developing policies and procedures, MRC should first focus on higher risk areas, such as information security, before moving on to other important areas such as change management, business continuity, IT operations, physical security and IT risk management.

Management Comment

MRC have a Corporate Services Procedure in place not discussed in this report. This has subsequently been sent to the external auditors. Management accept that a formal IT policy will be developed.

Responsible Person: Andrea Slater

Completion Date: June 2021

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****7. Financial Activity Statements****Finding**

We noted that the Statement of Financial Activity for the months of July, August and November were not presented to Council within 2 months as required by Local Government (Financial Management) Regulations 1996 34 (4).

**Rating: Minor
Implication**

Actions or decisions required as a result of information in these reports may not be carried out in a timely manner.

Recommendation

Monthly financial activity statements should be presented at the ordinary council meeting in a time consistent with those prescribed in the Local Government (Financial Management) Regulations 1996.

Management Comment

Management acknowledges the recommendation. At the Ordinary Council meeting of 21 November 2019, Council adopted the meeting dates for the Calendar year 2020 accepting that, on occasion, that reports would not be presented to Council within 2 months as required by Local Government (Financial Management) Regulations 1996 34 (4).

Management distribute a detailed management account pack to Councillors on a monthly basis.

Responsible Person: Andrea Slater
Completion Date: No further action required.

MINDARIE REGIONAL COUNCIL**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****8. Submission of Annual Financial Report****Finding**

We noted that the auditor's report was received by the Council on 16 October 2019 but the annual financial report was not submitted to the Department's CEO until 27 November 2019.

Regulation 51 (2) of the Local Government (Financial Management) Regulations 1996 requires a copy of the annual financial report of a local government to be submitted to the Department's CEO within 30 days of the receipt by the local government's CEO of the Auditor's report on the financial report.

Rating: Minor**Implication**

Non-compliance with the requirements of Regulation 51 (2) of the Local Government (Financial Management) Regulations 1996.

Recommendation

MRC should submit the annual financial report to the Department in accordance with the requirements of Regulation 51 (2) of the Local Government (Financial Management) Regulations 1996.

Management Comment

The annual financial report was submitted to the Department within 30 days following the Ordinary Council meeting, where Council adopted the annual financial report. Management accepts the recommendation and audit committee meetings will be scheduled accordingly to adhere to the regulations.

Responsible Person: Andrea Slater

Completion Date: In Place

ATTACHMENT 2
TO ITEM 6.2
AUDIT COMMITTEE MEETING
30 JULY 2020
FRAUD AND ERROR ASSESMENT 2020

MACRI PARTNERS

2020 FRAUD & ERROR ASSESSMENT

MINDARIE REGIONAL COUNCIL (MRC)

Explanatory Information

The purpose of this form is to contribute towards the effective two-way communication between auditors and the Council's Audit Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where we are required to make enquiries of the Audit Committee under auditing standards.

Background

Under the Australian Auditing Standards, auditors have specific responsibilities to communicate with the Audit Committee.

Australian Auditing Standards ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report* and ASA 260 *Communication with Those Charged with Governance* now make it mandatory for auditors to make enquiries of management and those charged with governance (audit committees) regarding matters that are indicated in the template form. The enquiries with those charged with governance (audit committees) are made in part to corroborate the responses to the enquiries of management.

Respective Responsibilities

The primary responsibility to prevent and detect fraud rests with both the Audit Committee and management. Management, with the oversight of the Audit Committee, needs to ensure a strong emphasis on fraud prevention and deterrence and encourage a culture of honest and ethical behaviour. As part of its oversight, the Audit Committee should consider the potential for override of controls and inappropriate influence over the financial reporting process.

As auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

Communication

As part of our risk assessment procedures we are required to obtain an understanding of management processes and the Audit Committee's oversight to address fraud risk.

This form includes a series of questions on each area with provision for responses from both management and the Audit Committee.

We suggest that Management complete the relevant sections before submitting these responses to the Audit Committee.

The Audit Committee should consider whether these responses are consistent with its understanding, before completing the relevant sections applicable to them.

Fraud and Error Assessment – Management MRC

FOR THE YEAR ENDED 30 JUNE 2020

1. **Has management assessed the risk of material misstatement in the financial statements due to fraud? What are the results of this process?**

Response:

Yes. Based on the systems of internal controls in place, the risk of material misstatement is considered to be low.

2. **What processes does management have in place to identify and respond to risks of fraud?**

Response:

The Mindarie Regional Council (MRC) has a Public Interest Disclosure (PID) officer to act as a conduit for fraud reporting. The Officer provides training to all staff. In addition to normal internal controls, monthly reviews of financial reports are performed.

3. **Have any specific fraud risks, or areas with a high risk of fraud, been identified and what has been done to mitigate these risks?**

Response:

No fraud has been identified.

4. **Were internal controls, including segregation of duties, in place and operating effectively amended or relaxed as a result of COVID 19? If yes, what actions have been taken to mitigate fraud and error risks arising as a result of such changes in internal controls?**

Response:

Yes, internal controls, inclusive of segregation of duties, were adhered to during COVID19.

5. As a result of COVID19 have internal or external factors impacted the operations of the Council adversely? If yes, briefly explain how, and what mitigating actions have been taken.

Response

No adverse impact of COVID 19.

6. Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (e.g. because of undue pressure to achieve financial targets such as a surplus position or better performance indicators)?

Response:

No.

7. What arrangements are in place to report fraud issues and risks to the Audit Committee?

Response:

Any fraud/risks are reported to the audit committee. A summary of key strategic risks is presented to the audit committee twice yearly and a full risk register annually.

8. How does the Council communicate and encourage ethical behaviour of its staff and contractors?

Response:

Cultural training and cultural optimisation team (COT). Policies and procedure training for all staff is conducted regularly.

9. How do you encourage staff to report their concerns about fraud? Have any significant issues been reported?

Response:

The culture of the MRC is to report any concerns without prejudice. None reported.

10. Are you aware of any related party relationships or transactions that could give rise to risks of fraud?

Response:

No.

11. Are you aware of any instances of actual, suspected or alleged, fraud, within the Council since 1 July 2019? If yes, provide details of what occurred and who was involved.

Response:

No.

12. Please advise if there have been any matters reported to the CCC (Corruption and Crimes Commission) by the Council.

Response:

No matters have been reported to the CCC (Corruption and Crimes Commission) or the PSC (Public Sector Commission).

Signature:

Name:

Gunther Hoppe

Position:

CEO

Date:

17 July 2020

Fraud and Error Assessment – Audit Committee MRC

FOR THE YEAR ENDED 30 JUNE 2020

The Australian Auditing Standards require us to consider the risk that fraud could occur within the Council. We are preparing to perform our Interim Audit risk assessment of your Council in relation to the audit for the year ended 30 June 2020. We would appreciate if you could briefly answer the following questions in the spaces provided, and return this signed letter.

1. **Has the Council's management communicated to you its processes for identifying/responding to risks of fraud?**

Response:

Yes, the significant risks register is presented monthly to Council and the Audit Committee and the Audit Committee reviews the register twice a year.

2. **How does the Audit Committee exercise oversight over management's processes for identifying and responding to risks of fraud?**

Response:

Through regular meetings, reporting and actions.

3. **Is the Audit Committee aware of any actual, suspected or alleged fraud? If yes, please provide details.**

Response:

No.

4. **Has the council's management communicated to you about changes it has made to the system of internal controls as a result of COVID 19 and has the Audit Committee assessed the impact of such changes (if any) on the operations of the Council?**

Response:

Management have confirmed to the Audit Committee that no changes impacting on internal controls have been made as a result of COVID 19.

5. Is the Audit Committee aware of any internal or external factors that impacted the operations of the Councils adversely as a result of COVID19 and is the Audit Committee satisfied with the measures taken by the management to mitigate the impact?

Response

No adverse factors were communicated to the Audit Committee by management.

Signature:

Name:

Stephanie Proud

Position:

CHAIR

Date:

30 JULY 2020

Examples of Circumstances that Indicate the Possibility of Fraud

The following are examples of circumstances that may indicate the possibility that the financial report may contain a material misstatement resulting from fraud.

Discrepancies in the accounting records, including:

- Transactions that are not recorded in a complete or timely manner or are improperly recorded as to amount, accounting period, classification, or entity policy.
- Unsupported or unauthorised balances or transactions.
- Last-minute adjustments that significantly affect financial results.
- Evidence of employees' access to systems and records inconsistent with that necessary to perform their authorised duties.
- Tips or complaints to the auditor about alleged fraud.

Conflicting or missing evidence, including:

- Missing documents.
- Documents that appear to have been altered.
- Unavailability of other than photocopied or electronically transmitted documents when documents in original form are expected to exist.
- Significant unexplained items on reconciliations.
- Unusual balance sheet changes or changes in trends or important financial statement ratios or relationships – for example receivables growing faster than revenues.
- Inconsistent, vague, or implausible responses from management or employees arising from enquiries or analytical procedures.
- Unusual discrepancies between the entity's records and confirmation replies.
- Large numbers of credit entries and other adjustments made to accounts receivable records.
- Unexplained or inadequately explained differences between the accounts receivable sub-ledger and the control account, or between the customer statements and the accounts receivable sub-ledger.
- Missing or non-existent cancelled cheques in circumstances where cancelled cheques are ordinarily returned to the entity with the bank statement.
- Missing inventory or physical assets of significant magnitude.
- Unavailable or missing electronic evidence, inconsistent with the entity's record retention practices or policies.
- Fewer responses to confirmations than anticipated or a greater number of responses than anticipated.
- Inability to produce evidence of key systems development and program change testing and implementation activities for current-year system changes and deployments.

Problematic or unusual relationships between the auditor and management, including:

- Denial of access to records, facilities, certain employees, customers, vendors, or others from whom audit evidence might be sought.
- Undue time pressures imposed by management to resolve complex or contentious issues.
- Complaints by management about the conduct of the audit or management intimidation of engagement team members, particularly in connection with the auditor's critical assessment of audit evidence or in the resolution of potential disagreements with management.
- Unusual delays by the entity in providing requested information.
- Unwillingness to facilitate auditor access to key electronic files for testing through the use of computer-assisted audit techniques.
- Denial of access to key IT operations staff and facilities, including security, operations, and systems development personnel.
- An unwillingness to add or revise disclosures in the financial report to make them more complete and understandable.
- An unwillingness to address identified deficiencies in internal control on a timely basis.

Other

- Unwillingness by management to permit the auditor to meet privately with those charged with governance.
- Personal financial pressure
- Vices such as substance abuse and gambling
- Extravagant purchasing or lifestyle
- Real or imagined grievances against the organisation or management
- Increased stress, irritable, defensive and argumentative
- No vacations / sick leave / excessive overtime
- Dominant personality
- Protective of area of administration and missing documents and files from the staff's area
- Accounting policies that appear to be at variance with industry norms.
- Frequent changes in accounting estimates that do not appear to result from changed circumstances.
- Tolerance of violations of the entity's Code of Conduct.

ATTACHMENT 3
TO ITEM 6.3
AUDIT COMMITTEE MEETING
30 JULY 2020
RISK REGISTER

*The incorrect attachment was originally distributed as part of the Agenda.

This corrected attachment was distributed to the Audit Committee Members on 31 July 2020.

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
STRAT-01	Objective - Long Term Viability	Regional community, Member Councils expectations	Fail to meet regional community expectations of MRC in relation to service delivery and gate fees	Increased service delivery expectations Too high gate fee Service interruptions	Stakeholder Engagement and Expectations	Reputational issues; media interest Interference by member councils Complaints Loss of business	Surveys (Happy or Not) Stakeholder consultation Open Days Education Tours Regular Communication Integrated Planning framework	Reputation	1	3	3	
STRAT-02	Objective - Long Term Viability	Regional community, Member Councils expectations	Fail to meet regional community expectations of MRC in relation to the environment	Increased environmental and sustainability awareness Surrounding Community expectations Noticable environmental impacts (Ibis, litter, dust, equipment, odour, noise)	Stakeholder Engagement and Expectations	Reputational issues; media interest Interference by member councils Complaints Loss of business Financial cost Licensing impact	Surveys/CSM SOP - Fire Ban Stakeholder consultation Open Days Education Tours Regular Communication Integrated Planning framework Tamala Park Regional Council relationship Ibis Working Group EMMP Site Management Plan	Reputation Operational Efficiency Financial	2 1 2	5 5 5	10	Operational Changes Residential encroachment
STRAT-03	Objective - Long Term Viability	Regional community, Member Councils expectations	Fail to meet member council expectations by not being able to agree on the strategic direction for the MRC	Perceived inefficiencies Lack of communication and correspondence Change in council members Differing agendas and priorities Inability to finalise the Establishment agreement	Stakeholder Engagement and Expectations	Interference by member councils Delays in decision making Loss of support Delays in projects	Regular meetings Established working groups Constitution Commitment to strong relations with member councils	Operational Efficiency Financial Efficiency	4 4 4	5 5 5	20	MRC strategy not supported by member council
STRAT-04	Objective - Long Term Viability	Working relationships with third parties	Failure of commercial partners to fulfil MRC expectations	Overcommitted Company liquidation Poor quality of service Key Contractors Contract Manager ability to review and oversee contracts obligation on the MRC	Supplier / Contract Management	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 of operational development Relationship management Appointed a Contract Manager InControl Event for all Contract Major incident debriefs	Compliance Financial Operational Efficiency Reputation	3 3 2 3	2 3 4 2	12	EDL Contract lack of investment Level of risk increased from 6 to 12 Replacement of Ewaste contract
STRAT-05	Objective - Long Term Viability	Federal / State Government change directions or new initiatives	Federal/State Government changes to Environmental Law	Community pressure Government agenda	Political	Increased operational costs Stakeholder frustration with increased costs Potential closure of landfill site	Stakeholder communication Industry network and consultation Monitoring of Environmental Law Membership with industry bodies	Operational Efficiency Reputation Financial	4 3 4	1 2 2	8	
STRAT-06	Objective – Long Term Viability	Federal / State Government change directions or new initiatives	State Government implements changes to Regional Councils existence	Robson Report Proposed legislative change	Political	1- State Government takes over service 2- LG takes over service 3- Commercial entities enter market	Lobbying with peak bodies Industry networking and consultation	Operational Efficiency	5	1	5	No developments
STRAT-07	Objective - Long Term Viability	Regional community, Member Councils expectations	Increased exposure to landfill operations	Landfill consumption	Managing Onsite Hazards - Health & Safety	Public visibility of operations and potenial for increased complaints	Visual buffers Landfill design Community engagement	Reputation Financial	1 2	5 5	10	
STRAT-08	Objective - Long Term Viability	Tamala Park end of asset life cycle	Fail to adequately plan and transition for Tamala Park Landfill	Council indecision Lack of alternatives Expensive alternatives Change in State Government rules Reduced expected asset life cycle	Asset Management	Increased operating costs Early closure of Tamala Park Not meeting community expectations	Strategy Review Gate commercialisation	Operational Efficiency Reputation Financial	5 5 5	1 1 1	5	
STRAT-09	Objective - Effective Management	Statutory, regulatory and licence requirements	Fail to comply with material DWER licence conditions and guidelines	Seasonal factors State Government forced closure Onerous conditions External Service providers Failure of internal staff controls	Statutory, Regulatory and Licence Compliance	Increased scrutiny Additional costs of rectifying issues Reputation issues Environmental impacts Loss of license	Compliance registers and records Incident reporting External accreditation Management Plan–EMMP Site Management Plan External Audits Communication with DWER Revised License Conditions Staff training Insurance	Compliance (worst case) Compliance Natural Environment Reputation Financial Operational Efficiency Health & Safety	5 4 3 4 5 5 5	1 1 1 1 1 1 1	5	Amendments to license for compliance, better operational preparedness

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
STRAT-10	Objective - Effective Management	Statutory, regulatory and licence requirements	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	Managing Onsite Hazards Health & Safety	Staff harm Public harms Non compliance Emergency/evacuation	SOP's Training OSH Committee/Reps Encourage Safe culture OSH Procedure and Management system Incident reporting Emergency exercises Safety Management systems Environmental monitoring (dust, odours, air) Inspections Recruitment Inductions Revised driver inductions Technical Officer Inspect and review Plant and Equipment Thermographic Survey	Health & Safety Compliance Reputation	5 5 3	1 1 2	6	Reassessment of likelihood of fatality Level of risk reduced from 10 to 6
STRAT-11	Objective - Effective Management	Statutory, regulatory and licence requirements	Fail to comply with Tamala Park site lease conditions	Difficulty obtaining necessary insurances Not meeting lease obligations	Statutory, Regulatory and Licence Compliance	Jeopardising our ability to continue to operate as a result of a catastrophic uninsurable event	EMMP Site Management Plan Compliance Register	Compliance Reputation Financial Operational Efficiency	4 4 5 5	1 1 1 1	5	
STRAT-12	Objective - Sustainable Waste Management	Challenges and change of waste management including traditional new technologies and infrastructure	Inability to capitalise and utilise new waste management technologies	Cost prohibitive Community perceptions Untested technologies Increased technologies being offered on market Stakeholder resistance Member Council assessment of perceived risk Volatility in waste volumes and compositions	Systems and Technology	Public outcry and loss of credibility Inability to meet state government strategies	Council commitment to new strategic plan Use of proven technologies	Reputation Operational Efficiency	4 4	2 3	12	Recent experience with energy from waste tender Note: review relevance after 1 January 2021
STRAT-14	Objective - Sustainable Waste Management	Maximise value of waste	Inability to maintain viable contracts for recyclable/usable materials	Volatility of markets Market perception of quality of product in the RRF Compost Location and distance from market	Secure and Maintain Funding	Stockpile of products Financial loss Recyclable products to landfill	Short term Contracts offering fixed prices Maintaining market awareness Recognising the volatility of recyclable markets	Financial Environmental Operational Efficiency	3 1 2	3 3 3	9	
STRAT-15	Objective - Effective Management	Maximise value of waste	Inability to provide a sustainable gate fee to member councils	Diversion of waste from landfill Alternative waste treatment technologies Inability to reduce scale of operations in a responsive manner Increasing commercial competition Pandemic / COVID 19	Stakeholder Engagement and Expectations	Political pressure from members Increased gate fee to members Unsustainable business model Significant deficit budget	Engagement with member council representatives Transparent communication Prudent financial management Internal efficiency reviews Commercialising unused air space	Financial Operational Efficiency	5 5	3 3	15	
STRAT-16	Objective - Long Term Viability	Regional community, Member Councils expectations	Changing Waste Streams	Introduction of 3 bin system Change in collection systems Increased recycling Waste to Energy State Waste Strategy	Business Continuity	Loss of revenue Loss of volume Inability to service existing and potential contracts effectively	Establishment Agreement	Operational Efficiency Reputation Financial	5 5 5	4 3 3	20	Waste to Energy State Waste Strategy Level of risk Increased from level 15 to 20
STRAT-17	Objective - Long Term Viability	Safety and health	Contamination of landfill by emerging contaminants of concern	Contaminated material delivered to site undisclosed Newly identified contaminated legacy material contained in landfill	Business Continuity	Health and Safety Staff harm Public harm Non compliance	Employee Awareness Training SOP's Encourage Safe culture OSH Procedure and Management system Incident reporting Leachate monitoring Not accepting known contaminated material to site Consultation with DWER and Water Corp	Compliance Health and Safety Reputation Environmental	1 1 2 2	5 5 2 5	10	
STRAT-18	Objective - Long Term Viability	Safety and health	Contamination of emerging contaminants of concern in areas surrounding landfill	Contaminated material delivered to site undisclosed Historic landfill design Newly identified contaminated legacy material contained in landfill	Business Continuity	Health and Safety Staff harm Public harm Non compliance	Employee Awareness Training SOP's Encourage Safe culture OSH Procedure and Management system Incident reporting Not accepting known contaminated material to site Groundwater monitoring on site and off site Consultation with DWER, Water Corp and TPRC	Compliance Health and Safety Reputation Environmental	3 1 1 4	2 2 2 2	8	
STRAT-19	Objective - Long Term Viability	Federal / State Government change directions or new initiatives	Changes in Federal / State Waste Initiatives (mandatory collection systems, bans on products to landfill, etc)	Public pressure International trends State Waste Strategy Federal Government export bans	Business Continuity	Loss of revenue Loss of volume Inability to service existing and potential contracts effectively Inability to develop new infrastructure services	Lobbying State Government MRC Strategy review	Operational Efficiency Reputation Financial	3 3 5	2 2 4	20	State Waste Strategy Federal Government export bans Level of risk increased from level 6 to 20

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
CEO-02	Governance	Governance systems and processes	Failure to develop and implement organisational policies, procedures and systems.	Lack of awareness of impacts of actions Increasing governance requirements Changes in legislation Lack of care	Statutory, Regulatory and Licence Compliance	Reduced effectiveness of organisation Non compliance Audit recommendations	Council policies Delegations Audit committee Council Business Systems Policy Manual SOP's Information Management External accreditation and auditing Legislative changes updates	Compliance Operational Efficiency	5 5	1 1	5	
CEO-04	Human Resources	Organisational culture	Fail to define and communicate vision, mission and strategies to employees to guide and influence organisational culture	Lack of leadership and communication Lack of awareness of consequences	People Management	Poor culture Silo mentality Us and them culture Poor productivity Lack of direction Employee Dissatisfaction Staff turnover	Council policies and procedures Employee training Employee Induction Reward and recognition program Cultural Development Program Employee Performance Reviews Tip Talk meetings Toolbox meetings	Operational Efficiency Financial Compliance Health and Safety	3 3 1 5	1 1 1 1	5	
CEO-05	Human Resources	Recruitment and Retention	Inability to attract and retain employees to meet operational requirements	Labour market conditions Staff turnover Specific qualifications and experience requirements Uncompetitive payment with resources sector	People Management	Inability to obtain experienced employees Inability to retain employees	Favourable Workplace agreement Wellness program Working conditions Organisational Culture Training Program Recruitment Selection and Induction	Operational Efficiency Financial Compliance Health and Safety	3 3 2 2	1 1 1 1	3	
CEO-06	Human Resources	Recruitment and Retention	Fail to maintain specialist knowledge and skills of identified key positions (CEO, DCS, Managers, Env Sup, OSH)	Highly specialised knowledge Labour market conditions Location limitations	People Management	Not meeting legislative / license obligations Less effective operations	Transfer of knowledge through internal coaching and development Information sharing as part of Succession planning Current Operational Manual for key positions Cross skilling between positions	Operational Efficiency Financial Compliance Health and Safety Environmental	3 2 3 2 1	2 2 2 2 2	6	
CEO-08	Human Resources	Performance management	Failure to performance manage employees	Lack of know how Ineffective management of employees Performance management process not adhered to	People Management	Reduced productivity Increased exposure to HR or IR law Damaged Culture	Strong commitment to cultural training HR procedures in place Commitment to performance management process Updated performance review process Use of InControl to track events	Operational Efficiency Financial Compliance Health and Safety	1 1 1 1	3 3 3 3	3	
COR-01	Records	Effective records management	Inefficiencies in storing, retaining and accessing corporate records	Multiple storage sites Difficulty interpreting storage and disposal requirements	Records and Document Management	Inability to recover records Inefficiencies in recovering records	Effective records management system (EDRMS) Designated Records Officer Training in records management for relevant employees	Operational Efficiency Financial Compliance	2 1 3	2 1 1	4	
COR-02	Records	Compliance	Fail to maintain records in accordance with State Records Act	Non compliance with records system Lack of knowledge	Records and Document Management	Inability to retrieve records Inability to meet requirements of State Records Act.	Effective records management system (EDRMS) Designated Records Officer Training in records management for relevant employees and councillors Indepth review of records retention	Operational Efficiency Financial Compliance	2 1 3	2 1 1	4	
COR-03	Finance	Maintain appropriate liquidity and debt profile	Inability to maintain organisations liquidity ratio at or above 1.1 in the long term	Unforeseen environmental, legal liability Inability to raise capital Lack of financial planning	Secure and Maintain Funding	Reduces liquidity ratio Censure by Department of Local Government	Cash flow forecasting Budgeting Monthly financial reporting Annual financial reporting Ability to obtain funding by increasing gate fee	Financial Compliance	3 3	2 2	6	
COR-04	Finance	Maintain appropriate liquidity and debt profile	Inability to maintain organisations debt profile at or below 65% in the long term	Inappropriate funding of long term infrastructure projects Lack of financial planning	Secure and Maintain Funding	Higher debt costs Censure by Department of Local Government	Financial modelling Budgeting Annual financial reporting Ability to obtain funding by increasing gate fee	Financial Compliance	3 2	2 2	6	
GOR-05	Finance	Cash requirements	Inability to fund the ongoing cash requirements of MRC operations	Inappropriate gate fee setting Site closure Member Council withdrawal Mismanagement of budget Unforeseen environmental, legal liability Inability to raise capital Lack of financial planning	Secure and Maintain Funding	Inability to continue to operate Reduction in service provision	Financial modelling Budgeting Annual financial reporting Ability to obtain funding by increasing gate fee Existing constitution	Financial Operational	5 5	4 4	5	Covered by the constitution

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
COR-06	Finance	Budgeting	Council fails to support the proposed budget	Differing priorities on gate fee setting	Stakeholder Engagement and Expectations	Short term inability to operate effectively Potencial non compliance with Local Government Act	Financial modelling Sound Budgeting Annual financial reporting Extensive consultation	Financial Compliance Operational	3 3 3	1 1 1	3	
COR-07	Finance	Accounts receivable	Failure to recover debts from member councils / customers	Ineffective debt management Insolvence events for customers	Secure and Maintain Funding	Finacial loss and reduced cash flow	Effective debt management Credit vetting process	Financial	4	1	4	
COR-08	Finance	Compliance reporting	Failure to meet compliance dates for compliance reporting	System failure Human error	Statutory, Regulatory and Licence Compliance	Censure from Dept of Local Government Reportable non compliance	Officer training Key dates logged in IN Control System Reporting calender	Compliance Reputation	1 2	3 3	6	
COR-09	Finance Resource Recovery	Contract management	Failure to effectively manage/ deliver on new and 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 MRC failure to meet contract obligations Contract Manager ability to review and oversee contracts obligation on the MRC	Supplier / Contract Management	Contracts being mis-managed Non compliance with contract terms Inability to achieve best economic outcome Reduced efficiencies Loss of storage space Staff frustration Financial penalties Reputational damages	Key dates logged in IN Control System Assigned Contract Manager Contracts with commercial partners Tender Ring process WALGA preferred suppliers Point of contact Contract contained in EDRMS Contracts listed permanently on management meeting agenda Officer responsible for contrqcts ensures that the contract obligations are met Procurement Officer Contract on InControl Appropriate Insurances for increased levels of contract risk exposure	Compliance Financial Operational Efficiency	4 4 4	2 2 2	8	
COR-10	Finance	Systems availability and suitability	Failure to maintain continuity of operating and business systems within critical service areas (weighbridge, EDMS, INX)	Changing and evolving technology Ad hoc system development Lack of system integration	Systems and Technology	Decreased operating efficiency Potential loss of revenue Service interruption	Ongoing system maintenance Built in system redundancy On call IT support Disaster recovery plan (backups, remote site etc.) Performance monitoring IT strategy	Financial Operational Compliance	4 3 4	2 2 2	8	
COR-11	Finance	Systems availability and suitability	Failure to select the most appropriate business systems	Insufficient/inadequate due diligence	Systems and Technology	Decreased operating efficiency Potential loss of revenue Service interruption	Establishment of project teams Clear definition of business requirements Use of external expertise as required IT Strategy IT Systems Review unDWERway	Financial Operational Compliance	3 3 3	2 2 2	6	
COR-12	Education	Influence attitude and behaviours	Inability to influence regional community attitudes and behaviours for waste initiatives	Multiple and diverse Stakeholders who have multiple and diverse solutions for waste management Resource constraints Lack of leadership from State Government Competing sustainability principles	Stakeholder Engagement and Expectations	Waste outcomes not optimally achieved (waste hierarchy) Contaminated waste streams Diversion targets	Consulting with Stakeholders (Waste education steering group) High level of community engagement Face Your Waste	Financial Operational Efficiency Compliance	3 3 3	2 2 2	6	
COR-13	Education	Influence attitude and behaviours	Inability to influence State Agencies in relation to waste solutions	Unclear direction within State Government	Stakeholder Engagement and Expectations	Contraints placed on solutions available to council Inability to deliver against Strategic Plan	Stakeholder communication Industry network and consultation Active lobbying State Government Positive working relationship with Minister	Financial Operational Efficiency	4 4	2 2	8	
COR-14	Facility Management	Facility availability	Failure of Resource Recovery Facility (RRF)	Mechanical failure Force majeure	Business Continuity	Additional tonnes to landfill Contract dispute	Contract contained in EDRMS Contracts listed permanently on mangement meeting agenda Officer responsible for contracts ensures that the contract obligations are met The contract requires that the parties from a Project Advisory Group (PAG). Performance report presented to every Council meeting via the Members Information Bulletin. Additional funding for maintenance	Financial Operational Efficiency Compliance Reputation	3 3 3 3	3 3 3 3	9	

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
OPS-01	Landfill	Contain landfill gas	Inability to contain landfill gas within landfill boundaries	Stage 1 unlined Insufficient capture Natural migration of gas Power station failure Infrastructure failure Liner failure	Managing Onsite Hazards - Environmental	Environmental impacts Financial penalties Loss of license Poor public perception	Power station Monitoring DWER License conditions Third party design of landfill BEPM Liners and membranes Stakeholder relationships CSM Contract arrangement with EDL Engaged GHD consultancy services Gas Management Plan Third Party Risk Assessment Inclusion of 6th Turbine EDL Operational Gas extraction Wells	Natural Environment Financial Compliance Reputation	3 4 3 3	3 3 3 3	12	Implementation of the gas management plan Extensive gas well drilling campaign
OPS-02	Landfill	Contain landfill leachate	Inability to contain leachate within landfill boundaries	Stage 1 unlined Liner failure Environmental factors Water table rise Third party influence on ground water	Managing Onsite Hazards - Environmental	Water plume Contaminated sites branch status Damaged reputation Urban extraction requirements	Lined landfill Stage 2 Monitoring/Remediation extraction Rediverting leachate, Irrigation and reinjection BEMP CSM Leachate level testing DWER Contaminated sites branch Contractor Engaged for Maintenance and Service of leachate pumping system Rainfall management plan Mandatory Audit Report Site Management Plan Additional monitoring wells installed	Natural Environment Financial Reputation Compliance	3 4 2 3	5 2 2 1	15	
OPS-03	Landfill Resource Recovery	Continuity of access	Inability to provide continuity of access and services	Power failure Staff availability Weighbridge failure Front gate failure Lack of tipping space Access obstruction Bushfire Plant and equipment failure Criminal activity	Business Continuity	Loss of revenue Reputation damage disgruntled customers disgruntled Stakeholders Penalties Increased costs of transporting waste	Backup generator Internal expertise After hours callouts Internal fire fighting crew Landfill management Alternate pricing if weighbridge not available Manual workarounds at weighbridge Exemption for TFB and TVMB Staff Rosters Security Measures SOP Business Continuity Plan	Reputation Financial Operational Efficiency	2 2 2	2 2 2	4	
OPS-04	Landfill Resource Recovery	Emergency response	Fail to effectively implement response to significant natural or man made hazards on site (weather, shutdowns)	Lack of training Complacency After hours incidents Lack of plant maintenance	Managing Onsite Hazards - Health & Safety	Safety issues Environmental issues Unnecessary escalation	Emergency Management Plan SOP's Training and drills Wardens/Safety Reps Safety Audits License conditions EMMP Plant maintenance schedules Automated weather alerts	Health & Safety Natural Environment Financial	5 5 5	1 1 1	5	
OPS-05	Landfill	Site access control	Fail to prevent unauthorised access to Tamala Park site	Public access Not following signage Criminal behaviours Front gate failure Fence failure Single perimeter fence	Managing Onsite Hazards - Health & Safety	Safety issues Theft Damage	Daily inspection Perimeter fence Front gate CCTV Signage Upgraded fencing Upgraded security systems	Health & Safety Financial Financial (worst case) Operational Efficiency Reputation	5 1 5 2 4	1 3 1 4 1	8	Exposure to loss of personal data
OPS-06	Landfill	Contain landfill odours	Inability to contain odours within site boundaries	Type of waste received/accepted Inadequate cover Poor gas capture Extreme weather events Poor leachate management Tying in to existing landfill Urban encroachment Increased exposure to landfill operations	Managing Onsite Hazards - Environmental	Complaints Non compliance with license Investigations Financial penalties Reputation damage	Gas collection Daily cover Leachate management Alternate cover Class 2 Solid Waste landfill Odorous load management Biological odour control DWER license Landfill Planning Working with EDL to improve gas extraction	Compliance Financial Reputation	3 3 3	5 5 5	15	Increased exposure to landfill operations

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
OPS-07	Landfill	Contain landfill litter	Inability to contain litter within Tamala Park boundaries	Wind Vehicle cartage Inadequate cover	Managing Onsite Hazards Environmental	Complaints Non compliance with license Investigations Financial penalties Reputation damage Vegetation degradation	Daily cover Alternative cover Waste compaction Litter crew Environmental inspection DWER condition Litter fence Daily boundary checks	Compliance Financial Natural Environment Reputation	1 2 1 2	4 1 4 4	8	
OPS-08	Landfill	Workshop meets operational requirements	Inability to maintain and service fleet, plant and equipment to meet operational requirements	Unique pieces of plant and equipment No local supplier Unavailability of parts	Asset Management	Frustration Operational delays	Plant service contract Onsite fitter Outsource repairs Competent operators Plant and equipment workarounds Prestart checks Plant and equipment scheduled maintenance Asset Management Plan	Operational Efficiency Financial	3 3	3 3	9	
OPS-11	Environment	ISO 140001	Failure to maintain appropriate systems and controls to an appropriate standard	Lack of staff buy in and cooperation Onerous process Lack of staff and contractor awareness Lack of commitment from senior management Change in key staff	Statutory, Regulatory and Licence Compliance	Poor public perception Poor Stakeholder perception	Audits Inspections Annual reviews Maintain-EMMP Site Management Plan Staff awareness / involvement Training Senior management support Legislative compliance updates Software systems	Compliance Financial Natural Environment Reputation	2 3 3 2	3 3 3 1	9	
OPS-12	Environment	Manage pests and vermin	Fail to manage pests and vermin levels within site boundaries	Site size and location Attraction to waste Natural fauna Difficult to control	Managing Onsite Hazards Environmental	Harm to staff and public Harm to native fauna Disruption to neighbouring communities	Pest control program Scare tactics Boundary fence Community education Third party handlers and removers Millipede barrier Feral culling program	Health & Safety Reputation Natural Environment	3 3 2	1 3 4	9	
OPS-13	Resource Recovery	Safety and health	Fail to provide a safe public facility at recycling centre and transfer station	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	Managing Onsite Hazards - Health & Safety	Harm to public	Traffic Management Plan SOP Signage Safety inspections Informal alerts of dangerous materials Technical Officer Separation of operations Staff training Website info Education program Traffic realignment (in-progress) Transfer station readesign (in-progress) Signage upgrade Third party handlers and removers Improved Shop Fitout Relocation of DG Compound	Health & Safety Health & Safety-worst case Reputation	2 5 4	4 1 2	8	
OPS-17	Resource Recovery	Customer service	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	Stakeholder Engagement and Expectations	Reputation damage Safety concerns and issues Aggressive behaviour and conflict Discussions at Toolbox	Training Customer Service Charter (being revised) EAP Code of conduct Policies and procedures Customer feedback form Employee performance reviews Toolbox meetings Recruitment Selection and Induction process	Reputation Health & Safety	2 2	4 1	8	
OPS-18	Resource Recovery	Cash handling	Inability to accurately, securely and accountably handle, store and transfer cash	Criminal behaviours Lack of cash handling procedures Staff's ability to handle cash	Theft or Fraud	Theft Money loss Staff frustration and stress	Safe Electronic tills Outsource offsite cash transfer CCTV Cash reconciliation process Security measures Monitored alarms Two person counting procedure Cash Handling procedure	Financial Operational Efficiency	1 1	3 3	3	
OPS-19	Resource Recovery	Weighbridge	Inability to measure accurate weight of waste at Tamala Park weighbridge to determine gate fee	System failure Staff availability Power failure Equipment failure	Business Continuity	Loss of revenue (gate fee) Operational delays Stakeholder frustration Inability to comply with DWER reporting requirements	Weighbridge maintenance Calibration Alternate set gate fee (per axle) Two weighbridges Backup generator CCTV After the event revenue collection Onsite IT support	Financial Reputation Operational Efficiency	2 2 2	2 2 2	4	

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
OPS-21	Resource Recovery	Winning back waste	Inability to keep recyclable materials out of landfill	Lack of recycling business Lack of education and awareness Lack of recycling options Pandemic / COVID 19 Cleanaway fire	Stakeholder Engagement and Expectations	Longevity of landfill Costs to landfill Reduces life cycle of landfill Poor public perception Increased global warming potential	Engage with Recycling Contractors Grants for resource recovery Waste segregation Resell from shop Education program Recover Recycled material from landfill Recover Recycled material from transfer Manage Hazardous Waste Manage Recyclable waste Green waste contract Mattress recycling contract Timber off site EPS Recycling Face Your Waste Government / Industry advocacy	Financial Operational Efficiency Reputation	3 2 2	5 5 1	15	
OPS-22	Operations	Emergency response	Major Fire or Explosions	Bush fire Major vehicle fire Criminal activity Methane Gas leak resulting in explosion or damage to gas bottle Inadequate segregation of chemicals Landfill ignition sources (chemical ignition/hot loads) Explosive devises delivered to site Hot Works Lithium Battery fires	Business Continuity	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 Site Management Plan SOP's DWER license Risk Assesment of Leachate and Gas impact Engagement with Butler Fire Station to run scenarios Bush Management Plan (fire loading); Education Campaign HHW; Dangerous Goods License; DFES / City of Wanneroo exemptions, Total Fire Ban and Harvest Vehicle Movement Ban; EDL Reporting of Landfill hot spots (expected July 2022)	Financial Operational Efficiency Reputation Health and Safety Environmental	5 5 5 5 5	2 2 2 2 2	10	
OPS24	Operations	Emergency response	Chemical Spill	Chemical delivered to site in damaged containers Staff and customer inattentive Damage by plant Unidentified loads	Business Continuity	Inability to deliver services Legal Action Personal injury Property Damage Temporary Closure of part or all of site Loss of Revenue Health and Safety disgruntled customers Poor public perception	Business Continuity Plan SOP's Trained personnel - Wardens EMP DWER license Emergency Equipment Dangerous goods license requirements and compliance EMMP Environmental Inspections OSH Inspections HHW App to clearer identification	Financial Operational Efficiency Reputation Health and Safety Environmental	3 4 5 5 5	2 2 2 2 2	10	
OPS-25	Operations	Emergency response	Bomb Threat	disgruntled customer Criminal behaviour Terrorist behaviour	Business Continuity	Staff wellness Temporary Closure of whole Site Public perception	EMP Trained personnel - Wardens Wellness program	Financial Operational Efficiency Reputation Health and Safety	2 2 1 3	1 1 1 1	3	
OPS-26	Operations	Emergency response	Earth Quake and Flood	Earth Quake Severe Weather	Business Continuity	Personal injury Property Damage Temporary Closure of whole Site Loss of Revenue	Business Continuity Plan Emergency Management Plan (EMP) Emergency Exercises Trained personnel - Wardens	Financial Operational Efficiency Reputation Health and Safety	5 5 2 5	1 1 1 1	5	
OPS-27	Operations	Emergency response	Theft / Armed Hold Up / Hostage Situation / Dangerous intruder	disgruntled customer Criminal behaviour Terrorist behaviour Mental illness / intoxicated person Theft of chemicals (security risk substances)	Business Continuity	Personal injury Property Damage Temporary Closure of whole Site Loss of Revenue	Business Continuity Plan Emergency Management Guidelines Emergency Exercises Trained personnel - Wardens SOP's Secured premises	Financial Operational Efficiency Reputation Health and Safety	1 2 2 5	1 1 1 1	5	

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
OPS-28	Operations	Emergency response	Data Cyber Attack		Business Continuity	Partial inability to deliver services Inability to retrieve records Inability to meet requirements of State Records Act. Loss of confidential records Service interruptions	Business Continuity Plan Preventative IT measures Clear definition of business requirements IT professional on staff Use of external expertise as required External intrusion testing (planned)	Financial Operational Efficiency Reputation	3 3 3	3 3 3	9	Changing Technicological environment
OPS-29	Operations	Emergency response	Industrial Action	Breakdown in EBA negotiations Adverse working conditions	Business Continuity	Temporary inability to deliver services Legal Action Temporary Closure of part or all of site Loss of Revenue Staff Wellness disgruntled customers Poor public perception	Positive workplace culture "One Team" Favourable Workplace agreement Wellness program Excellent Working conditions	Operational Efficiency Financial Compliance Health and Safety	3 3 2 3	1 1 1 1	6	
OPS-30	Operations	Emergency response	Worksafe Shutdown	Fatality or reportable incident on site	Business Continuity	Inability to deliver services Legal Action Temporary Closure of part or all of site Loss of revenue Staff Wellness disgruntled customer Poor public perception Health & Safety	Qualified OHS Officer on site Safety Inductions / Tool box's Recruitment Encourage a Safety culture Reportable incident procedure EMP EMMP SOP's OSH Procedures ISO4801 Accreditation Behaviour Based Safety Observations	Operational Efficiency Financial Compliance Health and Safety Reputation	3 5 5 5 5	2 1 1 1 1	6	Review of likelihood of fatality Level of risk decreased from level 10 to 6
OPS-31	Operations	Emergency response	Medical contamination / Police investigation	Undisclosed / illegal medical waste Blood products / body parts Buried evidence	Business Continuity	Inability to deliver services Loss of revenue disgruntled customer Health & Safety	EMP SOP's	Operational Efficiency Financial Compliance Health and Safety Reputation	3 3 3 3 3	1 1 1 1 1	3	
OPS-32	Operations	Emergency response	Pandemic	Pandemic eg. Swine flu, bird flu, Ebola, COVID-19 .	Business Continuity	Possible fatality Inability to deliver full suite of services Loss of revenue Disgruntled customer Health & Safety Staff wellness Non compliance to licenses Disruption to landfill gas monitoring Loss of volunteer workforce Increased pressure on services	Business Continuity Plan Wellness Program EAP support Contractor / Agency agreements Staff succession plans Federal and State Government Information CMT meetings and updates Off-site capabilities, video conferencing, working from home. Staff hygiene education Social distancing Daily cleaning program Emergency Management Procedures Consistent communication Reduction in non-essential services Obtain exemptions from regulators Collaboration with other stakeholders	Operational Efficiency Financial Compliance Health and Safety Reputation	5 3 5 5 5	2 2 2 2 2	10	As at 01/04/2020 and 15/04/2020 Due to the COVID-19 Pandemic. Materially business as usual, no infections and no fatalities. Measured scaleable response.
OPS-033	Landfill	Contain landfill gas	Inability to contain landfill gas within leased site boundaries	Stage 1 unlined Insufficient capture Natural migration of gas Power station failure Infrastructure failure Liner failure	Managing Onsite Hazards - Environmental	Environmental impacts Financial penalties Loss of license Poor public perception	Power station Monitoring DWER License conditions Third party design of landfill BEPM Liners and membranes Stakeholder relationships CSM Contract arrangement with EDL Engaged GHD consultancy services Implementation of recommendations from MAR	Natural Environment Financial Compliance Reputation	5 5 5 5	2 2 2 2	10	Implementation of the gas management plan Extensive gas well drilling campaign

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
OPS-034	Landfill	Contain landfill leachate	Inability to contain leachate within leased site boundaries	Stage 1 unlined Liner failure Environmental factors Water table rise Third party influence on ground water	Managing Onsite Hazards Environmental	Water plume Contaminated sites branch status Damaged reputation Urban extraction requirements Site classification upgraded to contaminated- remediation required	Lined landfill Remediation extraction Rediverting leachate BEMP CSM Leachate level testing DWER Contaminated sites branch Groundwater Monitoring and Annual Report Rainfall management plan Site Manageman Plan Mandatory Audit Report Community Consultation Advocacy with Water Corporation / Q40 turned off	Natural Environment Financial Reputation Compliance	4 5 5 3	5 2 2 1	20	

ATTACHMENT 3

SUPERSEDED

TO ITEM 6.3

AUDIT COMMITTEE MEETING

30 JULY 2020

HIGH RISK REGISTER

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
STRAT-02	Objective - Long Term Viability	Regional community, Member Councils expectations	Fail to meet regional community expectations of MRC in relation to the environment	Increased environmental and sustainability awareness Surrounding Community expectations Noticable environmental impacts (Ibis, litter, dust, equipment, odour, noise)	Stakeholder Engagement and Expectations	Reputational issues; media interest Interference by member councils Complaints Loss of business Financial cost Licensing impact	Surveys/CSM SOP - Fire Ban Stakeholder consultation Open Days Education Tours Regular Communication Integrated Planning framework Tamala Park Regional Council relationship Ibis Working Group EMMP Site Management Plan	Reputation Operational Efficiency Financial	2 1 2	5 5 5	10	Operational Changes Residential encroachment
STRAT-07	Objective - Long Term Viability	Regional community, Member Councils expectations	Increased exposure to landfill operations	Landfill consumption	Managing Onsite Hazards - Health & Safety	Public visibility of operations and potential for increased complaints	Visual buffers Landfill design Community engagement	Reputation Financial	1 2	5 5	10	
STRAT-17	Objective - Long Term Viability	Safety and health	Contamination of landfill by emerging contaminates of concern	Contaminated material delivered to site undisclosed Newly identified contaminated legacy material contained in landfill	Business Continuity	Health and Safety Staff harm Public harm Non compliance	Employee Awareness Training SOP's Encourage Safe culture OSH Procedure and Management system Incident reporting Leachate monitoring Not accepting known contaminated material to site Consultation with DWER and Water Corp	Compliance Health and Safety Reputation Environmental	1 1 2 2	5 5 2 5	10	
OPS-22	Operations	Emergency response	Major Fire or Explosions	Bush fire Major vehicle fire Criminal activity Methane Gas leak resulting in explosion or damage to gas bottle Inadequate segregation of chemicals Landfill ignition sources (chemical ignition/hot loads) Explosive devises delivered to site Hot Works Lithium Battery fires	Business Continuity	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 Site Management Plan SOP's DWER license Risk Assesment of Leachate and Gas impact Engagement with Butler Fire Station to run scenarios Bush Management Plan (fire loading); Education Campaign HHW; Dangerous Goods License; DFES / City of Wanneroo exemptions, Total Fire Ban and Harvest Vehicle Movement Ban; EDL Reporting of Landfill hot spots (expected July 2020)	Financial Operational Efficiency Reputation Health and Safety Environmental	5 5 5 5 5	2 2 2 2 2	10	
OPS24	Operations	Emergency response	Chemical Spill	Chemical delivered to site in damaged containers Staff and customer inattentive Damage by plant Unidentified loads	Business Continuity	Inability to deliver services Legal Action Personal injury Property Damage Temporary Closure of part or all of site Loss of Revenue Health and Safety disgruntled customers Poor public perception	Business Continuity Plan SOP's Trained personnel - Wardens EMP DWER license Emergency Equipment Dangerous goods license requirements and compliance EMMP Environmental Inspections OSH Inspections HHW App to clearer identification	Financial Operational Efficiency Reputation Health and Safety Environmental	3 4 5 5 5	2 2 2 2 2	10	
OPS-32	Operations	Emergency response	Pandemic	Pandemic eg. Swine flu, bird flu, Ebola, COVID-19 .	Business Continuity	Possible fatality Inability to deliver full suite of services Loss of revenue Disgruntled customer Health & Safety Staff wellness Non compliance to licenses Disruption to landfill gas monitoring Loss of volunteer workforce Increased pressure on services	Business Continuity Plan Wellness Program EAP support Contractor / Agency agreements Staff succession plans Federal and State Government Information CMT meetings and updates Off-site capabilities, video conferencing, working from home. Staff hygiene education Social distancing Daily cleaning program Emergency Management Procedures Consistent communication Reduction in non-essential services Obtain exemptions from regulators Collaboration with other stakeholders	Operational Efficiency Financial Compliance Health and Safety Reputation	5 3 5 5 5	2 2 2 2 2	10	As at 01/04/2020 and 15/04/2020 Due to the COVID-19 Pandemic. Materially business as usual, no infections and no fatalities. Measured scaleable response.

Ref No	Context (Strategy, Activity, Function, Phase)	Sub-Context (Critical Success Factor, Key Dependency)	Risk Description	Causal Factors	Risk Theme	Resulting In	Existing Controls	Consequence Category	Consequence	Likelihood	Level of Risk	Risk Treatment Options
OPS-033	Landfill	Contain landfill gas	Inability to contain landfill gas within leased site boundaries	Stage 1 unlined Insufficient capture Natural migration of gas Power station failure Infrastructure failure Liner failure	Managing Onsite Hazards Environmental	Environmental impacts Financial penalties Loss of license Poor public perception	Power station Monitoring DWER License conditions Third party design of landfill BEPM Liners and membranes Stakeholder relationships CSM Contract arrangement with EDL Engaged GHD consultancy services Implementation of recommendations from MAR	Natural Environment Financial Compliance Reputation	5 5 5 5	2 2 2 2	10	Implementation of the gas management plan Extensive gas well drilling campaign

Donations – Financial Assistant Support

DONATIONS – FINANCIAL ASSISTANCE/SUPPORT	
File No:	CMR/1-06
Appendix(s):	Nil
Date:	8 September 2020
Responsible Officer:	Director Corporate Services

BACKGROUND

Council Policy Number CP10 *Donations – Financial Assistance/Support* provides the opportunity for qualifying not for profit community groups and schools to receive a donation of up to \$500 and/or free tipping of up to 5 tonnes of waste in any financial year.

The policy requires a report to be placed in the MIB annually providing details on the groups to whom support was provided and the type of support provided.

The following table provides details of the organisations that received donations and/or assistance/support during the period 1 July 2019 – 30 June 2020:

Year Ended	School/Not for Profit Community Group	Support in \$	Support in Tipping (Tonnes)
July 2019 - June 2020	Beaumaris Primary School	73.20	
July 2019 - June 2020	Carine Senior High School	113.37	
July 2019 - June 2020	Department of Corrective Services	157.88	0.25
July 2019 - June 2020	Hammersley Habitat Community Garden	82.71	0.10
July 2019 - June 2020	Heathridge Primary School	31.82	
July 2019 - June 2020	Lake Joondalup Baptist College	4.55	
July 2019 - June 2020	John Butler Primary College	165.92	
July 2019 - June 2020	Junkadelic Arts Group	131.82	
July 2019 - June 2020	Kinross College	121.82	
July 2019 - June 2020	Kinross Primary School	77.27	
July 2019 - June 2020	Little Buckets Ridgewood Day Care Facility	62.27	
July 2019 - June 2020	MERRIWA Goodstart Early Learning Centre	193.64	
July 2019 - June 2020	Keiki Mindarie Keys Outside After School Hours	126.37	
July 2019 - June 2020	Northern Suburbs Women's Friendship Group	256.83	
July 2019 - June 2020	Lights in the Heights by The Life Project	227.27	
July 2019 - June 2020	Quinns Community Men's shed	489.63	
July 2019 - June 2020	RAAFA - Merriwa	238.86	1.42
July 2019 - June 2020	Ridgewood Men's Shed	171.05	0.49
July 2019 - June 2020	The Learning Tree Edgewater	317.27	2.52
July 2019 - June 2020	Springfield Primary School	45.45	
July 2019 - June 2020	St Luke's Catholic Primary School	61.82	
July 2019 - June 2020	St Simon Peter Catholic Primary School	17.27	
July 2019 - June 2020	Saranna Early Childhood Education & Care	111.37	
July 2019 - June 2020	Keiki Trinity Alkimos Early Learning School	31.82	
July 2019 - June 2020	Yanchep Community Men's Shed	476.13	2.52
July 2019 - June 2020	Yanchep Secondary College	498.91	
	TOTAL	4286.32	7.3

Employee/Employer Matching Community Contributions

EMPLOYEE/EMPLOYER MATCHING COMMUNITY CONTRIBUTIONS	
File No:	CMR/1-06
Appendix(s):	Nil
Date:	8 September 2020
Responsible Officer:	Director Corporate Services

BACKGROUND

Council Policy Number *CP15 Employee/Employer matching community contributions* provides the opportunity for employees as a group to support the broader community through charitable causes and organisations and the MRC matches their contributions to approved initiatives on a dollar for dollar basis from \$100 - \$5,000 maximum in total per financial year.

The policy requires a report to be placed in the MIB providing details on the charitable group and level of support provided.

The following table provides details of the organisations that received donations during the period 1 July 2019 – 30 June 2020:

Year ended	Charity	Support in \$
July 2019 – June 2020	Soldier On	\$550.00

Summary of Council Resolutions

OCM /SCM Date	Item #	Resolution	Status
20-Aug-20	7.3	That Council: 1) Endorses the officer's recommendation contained in point 1 of the Comment section of the confidential report and adding the words 'noting that the single gate fee for the remainder of the costs stays in place' after the word 'year',	IN PROGRESS
		2) Endorses the officer's recommendation contained in point 2 of the Comment section of the confidential report; and	Completed
		3) Endorses the officer's recommendation contained in point 3 of the Comment section of the confidential report.	Completed
20-Aug-20	7.2	That Council: Requests that the CEO Recruitment and Performance Review Committee meet after October 2020 to consider the options presented in this report regarding a future CEO, and to bring a report back to Council, including: 1. Consideration of the scope of the role of the MRC CEO 2. Consideration of the preferred option to fill the role MRC CEO; and 3. Consideration of a suggested implementation timeline.	IN PROGRESS
20-Aug-20	7.1	That Council: 1) Authorises the CEO to advertise a major trading undertaking business plan as outlined in the detail of the report, and included as attachment 4, subject to clauses 6 & 8 being amended to reflect the purpose statement in clause 3.	IN PROGRESS
		2) Requests that the CEO bring a report back to Council on whether to proceed with the proposed undertaking for approval, after the required public notice period has expired.	IN PROGRESS
20-Aug-20	6.1	That Council: 1. Endorse the change of the meeting frequency of the Chief Executive Officer Recruitment and Performance Review Committee, to be: <i>"The Committee shall meet as frequently as is required each year for the CEO Performance Review process and as required for the CEO Recruitment Process."</i> 2. Appoint Cr Vernon to the Chief Executive Officer Recruitment and Performance Review Committee.	No further action
30-Jul-20	6.2	That that the matter of the recruitment of the CEO to be referred to a workshop on or before 24 September 2020 to enable all members to agree to the scoping and function of the role.	Completed
30-Jul-20	6.1	To hold the item over to a Special Council meeting in August 2020.	No further action
2-Jul-20	16.2	1. Not award the tender for the provision of services to upgrade the MRC ledger system (Tender Number: 13/143), and	Completed
		2. Authorise the CEO to write to the unsuccessful tenderer and advise them of the decision not to award the tender.	Completed
2-Jul-20	16.1	That Council notes the CEO's progress report contained in the confidential report.	Completed
2-Jul-20	11.6	Endorses the MRC's proposed responses to the DWER's consultation papers entitled <i>Closing the Loop</i> and <i>Review of the Waste Levy</i> respectively, and authorises the CEO to submit the responses on behalf of the MRC subject to amending the words in the first sentence in paragraph one on Page 129 of the Appendices from: <i>The MRC would encourage the State Government to increase the waste levy and at the same time, the level of hypothecation of the levy should be increased to fund recovery activities across the state.</i> To: The MRC would encourage the State Government to only increase the waste levy when the increase is fully hypothecated to fund recovery activities across the State.	Completed
2-Jul-20	11.5	To defer the item to the next Council meeting.	to be presented at 24.9.2020 OCM
2-Jul-20	11.4	That Council note the CEO's report.	No further action

OCM /SCM Date	Item #	Resolution	Status
2-Jul-20	11.3	<p>That Council:</p> <p>(i) adopt the Budget for the Mindarie Regional Council for 2020/21 financial year</p> <p>(ii) endorse the on-going strategy of deferred payment of operational surpluses, as approved by Council at its August 2005 meeting, for the 2005/06 financial year and future years to meet its on-going capital requirements</p> <p>(iii) Approve the Capital Budget Program of \$2,106,154 for 2020/21 as follows:</p> <p><u>New capital expenditures</u></p> <p>\$</p> <ul style="list-style-type: none"> · Office furniture and equipment 10,000 · Computer equipment 86,000 · Plant and equipment and vehicles 1,330,000 · Infrastructure <u>610,154</u> <p>2,036,154</p> <p><u>Carry forward capital expenditures</u></p> <ul style="list-style-type: none"> · Computer equipment 70,000 <p>_____</p> <p>Total Capital expenditure <u>2,106,154</u></p> <p>(v) approve that \$349,482 will be transferred from the Operating Deficit to the Site Rehabilitation Reserve;</p> <p>(vi) approve that \$2,106,154 be transferred from the Reserve for Capital Expenditure to the Operating Deficit to fund capital expenditures;</p> <p>(vii) Approve that \$250,000 will be transferred from the Operating Deficit to the RRF Maintenance reserve;</p> <p>(viii) approve that any funds required for carbon abatement projects be transferred from the Carbon Abatement Reserve to the Operating Deficit;</p> <p>(ix) approve that any funds required for RRF maintenance obligations be transferred from the RRF Maintenance Reserve to the Operating Deficit;</p> <p>(x) approve that all interest earned on cash funds associated with cash-backed reserves will not be credited to the respective reserves; and</p> <p>(xi) approve that the budgeted Operating Deficit will be funded from the Participants' Surplus Reserve and Retained Surpluses as required.</p>	No further action
2-Jul-20	11.2	That the list of payments made under delegated authority to the Chief Executive Officer, for the months ended 31 March 2020 and 30 April 2020, be noted.	No further action required
2-Jul-20	11.1	That the Financial Statements set out in Appendix No 1 and 2 for the months ended 31 March 2020 and 30 April 2020, respectively, are received.	No further action required
2-Jul-20	10.2	That the recommendations for items 10.1 and 10.2 be adopted	No further action required
28-May-20	6.1	That Council endorses the officer's recommendation contained in the confidential report	Completed
23-Apr-20	10	That the Members Information Bulletin Issue No. 53 be received	No further action required
23-Apr-20	9.3	<p>That Council: 1. Authorises the CEO and the Chairman to engage with the Environment Minister on the creation of additional strategic recycling capacity in the northern corridor, through the identification of preferred sites, and through the provision of incubation funding from the WARR account for a defined period of time.</p> <p>2. Requests a further report investigating the option to provide a special rate to Member Councils for the disposal of recycling materials at Tamala Park Landfill between 25 November 2019 and 30 June 2020 taking into consideration the recycling processing market rate/s at the time and the information stipulated in the reasons for the amendment.</p>	Completed
23-Apr-20	9.2	That the list of payments made under delegated authority to the Chief Executive Officer, for the months ended 31 January 2020 and 29 February 2020, be noted.	No further action required
23-Apr-20	9.1	That the Financial Statements set out in Appendix No. 1 and 2 for the months ended 31 January 2020 and 29 February 2020, respectively, are received.	No further action required
23-Apr-20	8.2	That the minutes of the Ordinary Council Meeting of Council held on 02 April 2020 be confirmed as a true record of the proceedings	No further action required
23-Apr-20	8.1	That the minutes of the Ordinary Council Meeting of Council held on 27 February 2020 be confirmed as a true record of the proceedings	No further action required

OCM /SCM Date	Item #	Resolution	Status
2 Apr 2020	6.1	That Council: 1. Endorse participation in Council meetings by electronic means for Council Members, member council officers and MRC staff; and 2. Endorse that public question time to be modified to allow the public to submit their questions via	No further action required
2 Apr 2020	7.1	That Council: Resolves that this resolution, the report and the attachments to it remain confidential	Completed
2 Apr 2020	7.2	That the Council: Endorse the suspension of the QC KPIs in respect of Soluble Phosphorus and Electrical Conductivity under the RRFA for the period November 2019 to September 2020, including a refund of penalties to BioVision of \$16,247.	Completed
2 Apr 2020	7.3	That the Council: 1. Not award the tender for the provision of services to upgrade the MRC ledger system to Navision Dynamics 2018 (Tender Number: 13/142). 2. Authorise the CEO to write to the unsuccessful tenderer and advise them of the decision not to award the tender.	Completed
27 Feb 2020	8.1	That the Minutes of the Ordinary Council Meeting of Council held on 12 December 2019 be confirmed as a true record of the proceedings.	No further action required
27 Feb 2020	9.1	That the Financial Statements set out in Appendix No. 1 and 2 for the months ended 30 November 2019 and 31 December 2019, respectively, are received.	No further action required
27 Feb 2020	9.2	That the list of payments made under delegated authority to the Chief Executive Officer, for the months ended 30 November 2019 and 31 December 2019, be noted.	No further action required
27 Feb 2020	9.3	That Council: 1. Approve the forecast deficit position estimated to be \$1,902,322 at 30 June 2020, which includes the following: - A net estimated decrease in total user charges of \$3,824,175; - A net estimated decrease in total other charges of approximately \$7,673; - A net estimated decrease in expenditures of \$57,684; - A net estimated increase in the profit on sale of assets of \$20,435; - Capex expenses re-allocated as contained in the report; and - A net estimated decrease in capital expenditures of \$250,296. 2. Approve that the Participants' Surplus Reserve to be used to fund the deficit.	No further action required
27 Feb 2020	9.4	That Council note the responses received from the Office of the Auditor General from the Department of Local Government, Sport and Cultural Industries respectively.	No further action required
27 Feb 2020	9.5	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 2019 as contained in Appendix 8 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 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 by 31 March 2020.	Completed
27 Feb 2020	9.6	That this motion be deferred to the 23 April 2020 Ordinary Council meeting to allow the CEO to bring a report back to Council to respond to Councillor's questions.	Completed
27 Feb 2020	9.7	That Council: Approves the Chief Executive Officer's attendance at the AORA Conference in April 2020, with the costs paid from funds already provided for in the 2019/20 budget.	No further action required
27 Feb 2020	10	That the Members Information Bulletin Issue No. 52 be received.	No further action required
27 Feb 2020	14.1	That the Council: 1. Note the receipt of the Mandatory Audit Report (MAR) by the MRC and the recommendations contained therein 2. Endorse the MRC's proposed responses to the recommendation of the MAR.	No further action required
27 Feb 2020	14.2	That Council: 1. Notes that the CEO's performance appraisal has been undertaken covering the period 6 September 2018 to 5 September 2019. 2. Endorses the Committee's performance appraisal of 'Meets Expectations' and thanks Mr Hoppe for his efforts. 3. Approves an increase to Mr Hoppe's base salary of 1.3%, effective from 6 September 2019. 4. Endorses that the CEO explore options to gain professional development and exposure to contemporary developments in the waste industry in line with the terms of his employment contract. 5. Approves the CEO's Performance Criteria for the 2019 - 2020 period, as per Attachment 3.	Completed

OCM /SCM Date	Item #	Resolution	Status
12-Dec-19	8.1	That the Minutes of the Ordinary Council Meeting of Council held on 21 November 2019 be confirmed as a true record of the proceedings.	No further action required
12-Dec-19	9.1	That the Financial Statements set out in Appendix No. 1 for the month ended 31 October 2019 are received.	No further action required
12-Dec-19	9.2	That the Financial Statements set out in Appendix No. 1 for the month ended 31 October 2019 are received.	No further action required
12-Dec-19	9.3	That the Council: Approve the amendment to the Audit Committee Terms of Reference to increase the membership of the committee from three elected members to a minimum of three elected members, as per Attachment 2.	Completed
12-Dec-19	10	That the Members Information Bulletin Issue No. 51 be received.	No further action required
12-Dec-19	11.1	That this motion be deferred to the 12 December 2019 Ordinary Council meeting to allow the CEO to bring a report back to Council on what the practice of the member councils is in this regard, and what changes, if any, may be required to the MRC's Audit Committee Terms of Reference to align the MRC practices with the practices of its member councils.	Completed
12-Dec-19	11.1A	That the Council: (b) REQUESTS the CEO to write to the Office of the Auditor General to obtain guidance as to the status of all previous Audit Committee meeting minutes, which were contained in previous Member Information Bulletins for noting, and seeks guidance as to whether they should be brought to the next Ordinary meeting of Council for endorsement.	Completed
21-Nov-19	10.1, 10.2, 10.3	1.The minutes of the Ordinary Council Meeting held on 19 September 2019 be confirmed as a true record of the proceedings, subject to an annotation being added to the resolution in respect of item 10 of the agenda, which reads: <i>"Cr Shannon noted that the Audit Committee Minutes were contained in the Members Information Bulletin and sought clarification of the Audit Committee Terms of Reference."</i> 2.The minutes of the Special Council meeting held on 26 September 2019 be confirmed as a true record of the proceedings. 3.The minutes of the Special Council meeting held on 17 October 2019 be confirmed as a true record of the proceedings.	No further action required
21-Nov-19	11.1	That the Financial Statements set out in Appendix No. 1, 2 and 3 for the months ended 31 July 2019, 31 August 2019 and 30 September 2019 are received.	No further action required
21-Nov-19	11.2	That the list of payments made under delegated authority to the Chief Executive Officer, for the months ended 31 July 2019, 31 August 2019 and 30 September 2019, be noted.	No further action required
21-Nov-19	11.3	To appoint Cr Proud, Cr Shannon, Cr Vernon and Cr Boothman onto the Audit Committee. To Appoint Cr Boothman, Cr Newton, Cr Cole, Cr Cvitan and Cr Shannon onto the Chief Executive Officer's Recruitment and Performance Review Committee. To appoint Cr Newton as the member and Cr Cvitan as the deputy member onto the Resource Recovery Facility - Project Advisory Group. Appoint Cr Boothman as the member and Cr Fishwick as the deputy member onto the Municipal Waste Advisory Council.	No further action required
21-Nov-19	11.4	That the Council: 1. notes the recommendation of the Audit Committee meeting held on 16 October 2019 to adopt the Financial Report for the year ended 30 June 2019; 2. adopts the Annual Report for the year ended 30 June 2019, which includes the Financial Report detailed in 1. above; and 3. approves the transfer of \$1.2 million from Retained Earnings to the Site Rehabilitation Fund	No further action required
21-Nov-19	11.5	That the Council: 1. Adopt the meeting dates as follows: · Ordinary Council Meeting – 27 February 2020 (City of Joondalup) · Ordinary Council Meeting – 23 April 2020 (City of Wanneroo) · Ordinary Council Meeting – 02 July 2020 (City of Stirling) · Ordinary Council Meeting – 24 September 2020 (City of Vincent) · Ordinary Council Meeting – 22 October 2020 (Town of Victoria Park) · Ordinary Council Meeting – 17 December 2020 (city of Perth) 2. Issue Public Notice on the meetings location, dates and times as detailed in (1) above in accordance with Part 12 (1) of the <i>Local Government (Administration) Regulations 1996</i> and the <i>Local Government Act 1995</i> .	No further action required

OCM /SCM Date	Item #	Resolution	Status
21-Nov-19	11.6	That the Council 1. Approve that the words “\$140 per meeting” be deleted from line 3 of the table at point 1 in CP01.	Completed
21-Nov-19	11.7	That Council appoint Mr Phillip Draber to the role of MRC external audit committee member for the period from 21 November 2019 to 30 June 2020.	Completed
21-Nov-19	11.8	That Council: Note the report findings with respect to the 2019 FOGO trial.	Completed
21-Nov-19	11.9	That the Council: 1) note the options put forward by the MRC, and 2) Request that the CEO write to the member councils encouraging them to consider establishing a new permanent HHW facility in their local government area and/or hosting temporary collection day events to help divert HHW from landfill	
21-Nov-19	12	That the Members Information Bulletin Issue No. 50 be received.	Completed
21-Nov-19	13.1	That this motion be deferred to the 12 December 2019 Ordinary Council meeting to allow the CEO to bring a report back to Council on what the practice of the member councils is in this regard, and what changes, if any, may be required to the MRCs Audit Committee Terms of Reference to align the MRC practices with the practices of its member councils.	Completed
17-Oct-19	6.1	That the Council: 1. Endorse that the MRC not submit proposals to WARRRL to become a Refund Point Operator or a Processing Provider at this time. 2. Endorse that the MRC pursue registration with WARRRL to become a Donation Point under the CDS scheme. 3. Endorse that the MRC reconsider becoming a Refund Point Operator, at a later date, should the project economics improve. 4. Authorise the CEO to pursue the required permissions and approvals from regulatory agencies and the Tamala Park landowners to allow for the potential future development of the land originally earmarked for the CDS scheme for future infrastructure development.	Completed
17-Oct-19	6.2	That the Council: 1. Endorse the changes to the Resource Recovery Facility Agreement as documented in the draft Deed of Amendment – Resource Recovery Facility Agreement dated 9 October 2019, subject to approval by BioVision and the ANZ Bank; 2. Authorise the CEO to make minor changes if required to the draft Deed of Amendment that do not increase the MRC’s liability, in discussion with the Chair and subject to obtaining appropriate legal advice, and to execute the finalised Deed of Amendment under Common Seal; and 3. Approve that costs arising from the Deed of Amendment be accommodated in the half year budget review.	Completed
26-Sep-19	6.1	1. Authorise the CEO to conclude the RRFA insurance renewals negotiations with BioVision and the external insurers on policy terms deemed advantageous to the MRC at the discretion of the CEO, at a total cost of up to \$1.4 million, at an agreed Industrial Special Risk insurance deductible of up to \$100,000, with the increase in insurance costs to be funded through the half year budget review. 2. Request that the CEO investigate options to reduce the RRFA insurance premiums.	Completed Completed

OCM /SCM Date	Item #	Resolution	Status
19-Sep-19	8.1	That the Minutes of the Ordinary Council Meeting of Council held on 4 July 2019 be confirmed as a true record of the proceedings.	No further action required
19-Sep-19	9.1	That the Financial Statements set out in Appendix No. 1 and 2 for the months ended 31 May 2019 and 30 June 2019 are received.	No further action required
19-Sep-19	9.2	That the list of payments made under delegated authority to the Chief Executive Officer, for the months ended 31 May 2019 and 30 June 2019, be noted.	No further action required
19-Sep-19	9.3	1. Approve the addition of Policy CP16 Legal Representation for Mindarie Regional Council Elected Members, Committee Members and Employees.	No further action required
		2. Retain the remaining Council Policies with changes as contained in Appendix 6 and with the addition of the following amendments: a. CP06 Purchase of good and services – that the words “Criteria weightings will be determined with reference to the complexity and nature of the specific goods or services being tendered for.” be added at the end of the first paragraph of Section 5.b b. CP09 Investments – that a bullet point 9 be added stating that “Preference is to be given to financial institutions that do not invest in or finance the fossil fuel industry, where the investment is compliant with all other aspects of the Investment Policy and the investment offers returns that are at least equal to those offered by other financial institutions. Financial institutions that do not invest in or finance the fossil fuel industry will be identified based on publicly available information.”	Completed
		3. Retains the delegations to the Chief Executive Officer as detailed in Attachment 1 of this report.	No further action required
		4. That the CEO reports report back to council by 30 June 2020 outlining the investments that the MRC have made in compliance with CP09.	Completed
19-Sep-19	9.4	That the Council a) not support a toxic taxi service of a standardised Household Hazardous Waste, Community Recycling Stations and Battery Bin collection based on the high estimated costs of these proposals. b) the MRC look at options, in conjunction with the Western Australian Container Deposit Scheme, and provide a report to council on ways to improve the collection of HHW.	Completed
19-Sep-19	9.5	That the Council: Authorise the CEO to conclude the RRFA insurance renewals negotiations with BioVision and the external insurers, at a total cost of up to \$2.8 million, at an agreed Industrial Special Risk insurance deductible of up to \$100,000, with the increase in insurance costs to be funded through the half year budget review. To hold over this item to a Special Council Meeting on 26 September 2019 in order for the MRC to seek legal advice.	Completed
19-Sep-19	9.6	That the Council: 1. Endorse the MRC’s continued engagement with the WA Container Deposit Scheme toward becoming a Refund Point Operator, or a Refund Point Operator and Processing Provider 2. Authorise the CEO’s pursuit of the required permissions and approvals from regulatory agencies and the Tamala Park landowners to facilitate the potential construction of a CDS facility at Tamala Park 3. Request that the CEO bring a report to Council outlining the key elements of any proposed tender submissions to the scheme coordinator for consideration prior to their submission.	Completed
19-Sep-19	10	That the Members Information Bulletin Issue No. 49 be received.	No further action required
19-Sep-19	14.1	That the Council: 1. Award the tender for the crushing and screening of Tamala Park quarry limestone (Tender Number: 13/141) to URBAN RESOURCES at the fixed price detailed within the report. Authorise the CEO to advise the unsuccessful tenderers of the decision to award the tender to URBAN RESOURCES	Completed
4-Jul-19	10.1	That the Minutes of the Ordinary Council Meeting of Council held on 11 April 2019 be confirmed as a true record of the proceedings	
4-Jul-19	11.1	That the Financial Statements set out in Appendix No. 1 and 2 for the months ended 31 March 2019 and 30 April 2019 are received.	
4-Jul-19	11.2	That the list of payments made under delegated authority to the Chief Executive Officer, for the months ended 31 March 2019 and 30 April 2019, be noted.	

OCM /SCM Date	Item #	Resolution	Status
4-Jul-19	11.3	<p>That Council:</p> <p>(i) adopt the Budget for the Mindarie Regional Council for 2019/20 financial year</p> <p>(ii) endorse the on-going strategy of deferred payment of operational surpluses, as approved by Council at its August 2005 meeting, for the 2005/06 financial year and future years to meet its on-going capital requirements</p> <p>(iii) Approve the Capital Budget Program of \$2,602,892 for 2019/20 as follows:</p> <p><u>New capital expenditures</u></p> <ul style="list-style-type: none"> · Buildings · Office furniture and equipment · Computer equipment · Plant and equipment and vehicles · Infrastructure <p><u>Carried forward capital expenditures</u></p> <ul style="list-style-type: none"> · Repl. Toyota Forklift · Cardboard compactor project · Transfer station extension · Recycling centre alignment · Leachate treatment project <p>Total Capital expenditure</p> <p>(v) approve that \$405,771 will be transferred from the Operating Surplus to the Site Rehabilitation Reserve.</p> <p>(vi) Approve that \$1,300,000 will be transferred from Retained Earnings to the Site Rehabilitation Reserve</p> <p>(vii) Approve that \$2,60,2892 be transferred from the Reserve for Capital Expenditure to Operating Surplus to fund capital expenditures.</p> <p>(viii) Approve that \$250,000 will be transferred Operating surplus to the RRF Maintenance reserve</p> <p>(ix) Approve that any funds required for carbon abatement projects be transferred from the Carbon Abatement Reserve to the Operating Surplus.</p> <p>(x) Approve that all interest earned on cash funds associated with cash-backed reserves will not be credited to the respective reserves.</p>	Completed
4-Jul-19	12.1	That the Members Information Bulletin Issue No. 48 be received.	No further action required
4-Jul-19	13.1	That future Ordinary Council Meetings of the Mindarie Regional Council commence at 6.30 pm to provide Council Members with an additional 30 minutes to travel to meetings.	Completed
4-Jul-19	13.2	<p>That the CEO prepare a report to council for their consideration by 19 September 2019, outlining the cost and logistics involved in the MRC undertaking a limited trial of a “HHW Toxic Taxi Service” and community recycling stations for the on-demand collection of Household Hazardous Waste (HHW) from the residents of the MRC’s member councils.</p> <p>The report should cover:</p> <ol style="list-style-type: none"> 1. The area and population base to be covered as part of a limited trial of 12 months; 2. Which HHW items could be included in the trial service, noting that the list will be as comprehensive as possible; 3. The cost of the limited trial and the impact that it would have on the members’ gate fee; 4. How the service would be marketed; 5. How the improvement in intercepting HHW, that would otherwise go to landfill, will be measured; and 6. How the scheme would function. 	Completed
6-Jul-17	13	That the Chief Executive Officer be requested to conduct a review of the Mindarie Regional Council’s (MRC) band classification as determined by the Salaries and Allowances Tribunal (SAT) to ascertain if there is justification for the MRC in making a submission to the SAT to be reclassified from a band 3 Regional Council to a band 2 Regional Council.	OUTSTANDING