



INFORMATION BULLETIN

Issue No. 52



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RRF Update Report for reporting period November and December 2019

RESOURCE RECOVERY FACILITY UPDATE REPORT	
File No:	WST/13-09
Attachment/s:	Nil
Date:	21 JANUARY 2020
Prepared by:	DIRECTOR CORPORATE SERVICES

This report presents a summary of activities that have taken place in the reporting period covering 1 November 2019 to 31 December 2019.

OPERATIONAL MATTERS

The RRF commenced a one-week shutdown beginning 11th November 2019 to undertake planned maintenance activities that are only possible when the facility is closed.

There were no operational matters to report in December 2019. The facility closed for Christmas day.

OPERATIONAL INFORMATION

Waste Delivery

Waste Delivery Summary for Reporting Period

MONTH	SCHEDULED TONNES	DELIVERED TONNES	DIFFERENCE TONNES
November 2019	6,400	6,481	81
December 2019	8,800	8,786	(14)

For the 11th Contract Year, for the period to 31 December 2019, the RRF was 1,788 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 104% over the past 12 months.

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

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

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

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

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 contract year to date (December 2019) was 42.2% against a newly negotiated Waste Diversion Target of 43.3%.

Community Complaints

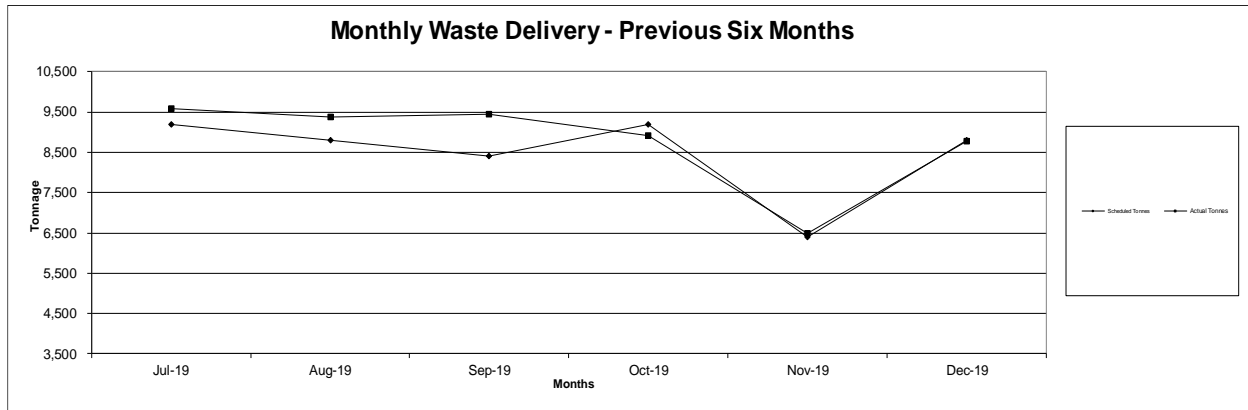
BioVision is continuing engagement with the selected key stakeholders, in particular the Banksia Grove development and the Wanneroo Golf Course.

COMMUNITY COMPLAINTS SUMMARY FOR THE REPORTING PERIOD

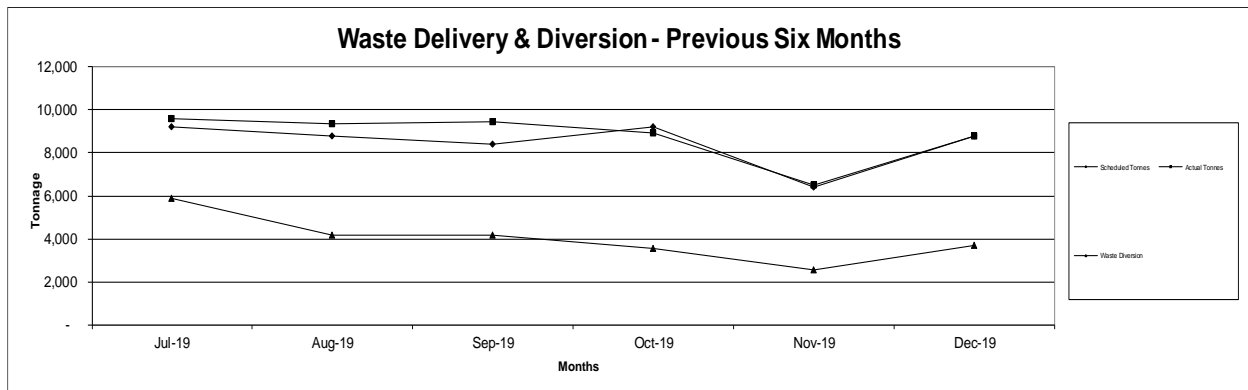
Date	Complaint	From	Outcome
November 2019	None	N/A	N/A
December 2019	None	N/A	N/A

The graphs below provide data up to **31 December 2019**.

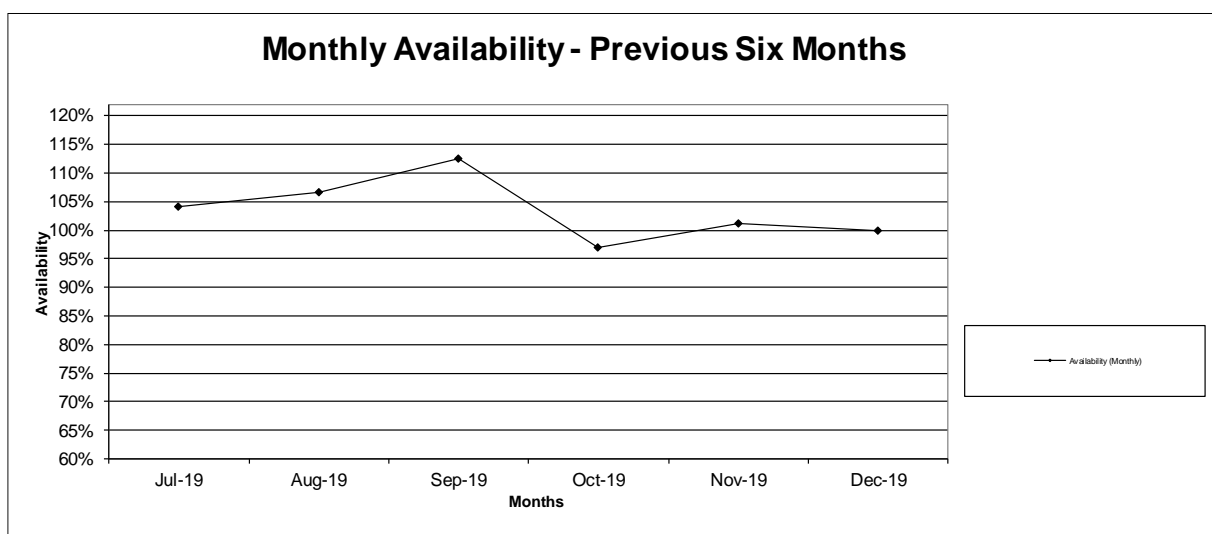
Graph No. 1 – Monthly Waste Delivery – Previous Six Months

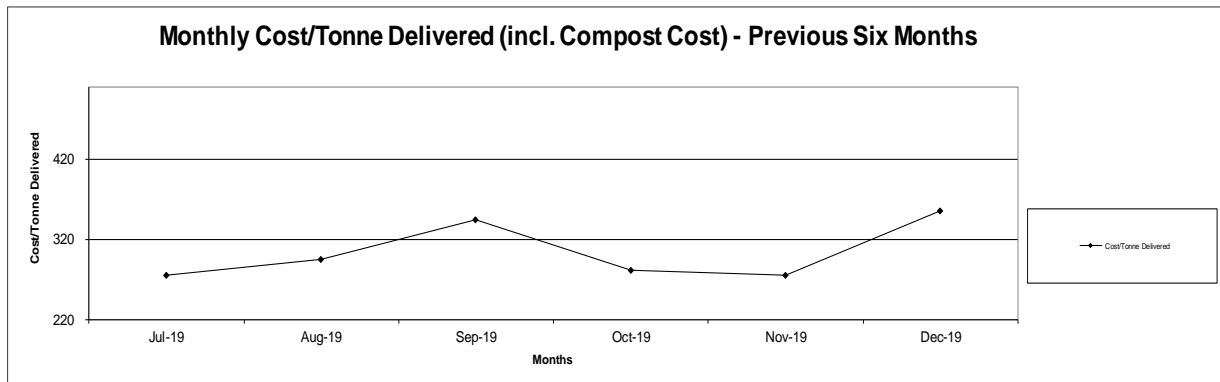
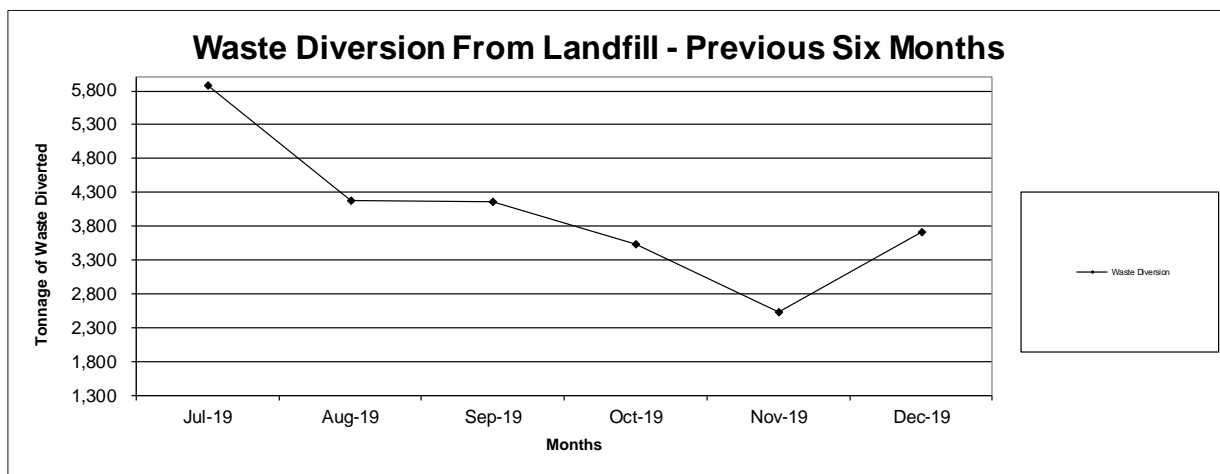


Graph No. 2 – Waste Delivery & Diversion – Previous Six Months



Graph No. 3 – Monthly Availability – Previous Six Months



Graph No. 4 – Monthly Cost/tonne Delivered (incl. Compost Cost) – Previous Six Months**Graph No. 5 – Waste Diversion from Landfill – Previous Six Months**

Performance Indicators

KPI's as per the RRFA are as follows:

Table No. 1 – KPI Summary (to 31 December 2019)

KPI	Target	Previous six months	November	December
Availability*	95%	103.5%	101%	100%
Environmental Standard - Number of Breaches	0	0	0	0
Waste Diversion*****	43.3%	42.1%	39.0%	42.2%
Quality of Compost - Number of Breaches**/*****	0	0	0	0
Quantity of Recyclable Packaging ***	1.2%	1.1%	0.7%	0.7%
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.

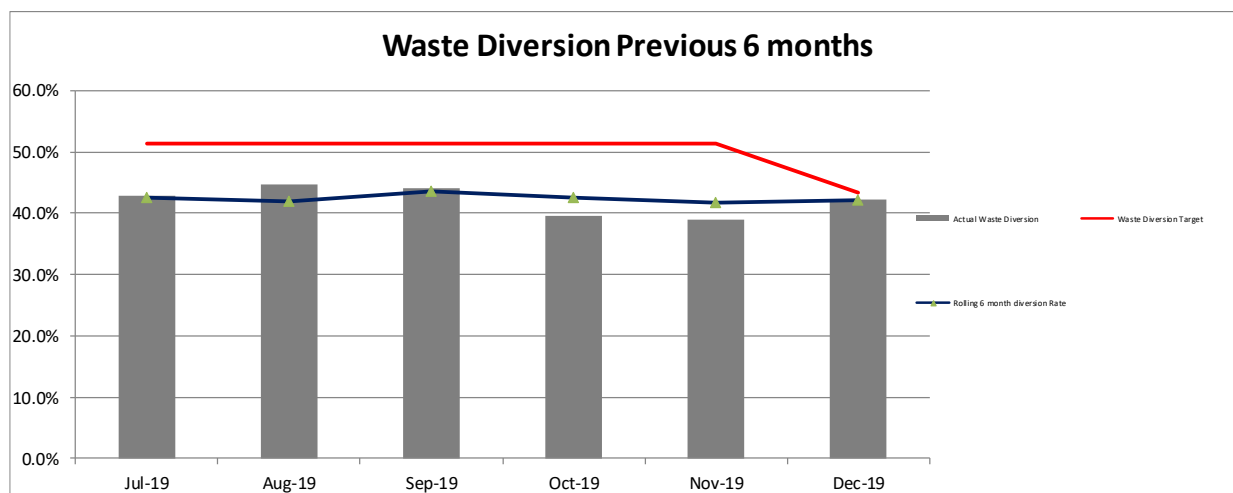
**** Numerous complaints relating to a single event are treated as a single complaint. Biofilter odour is not registered as a complaint as this is seen as a normal operating odour condition.

*****KPI's were suspended and closely monitored as City of Joondalup transition to a change in bin system (3 bins).

*****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 (July 2019 to December 2019) has been 42.1%.



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
 Emmanuel Vivant
 Ian Hunter (alternative)

Chairperson:

Ian Watkins

The PAG last met on 18 December 2019

Items dealt with by the group included:

- Maintenance deed update
- BioVision Monthly Report/Updates
- Waste Diversion (3 bin system impact)
- Contractual amendments, DWER Licence renewal discussion
- Residue Waste
- Retirement of Emmanuel Vivant

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 31 December 2019

OPERATING STATEMENT For the month ended 31 December 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Remaining Bal of Budget	% Balance
Resource Recovery Facility					
Operating Expenditure					
Employee Costs					
Salaries	-	-	-	-	
Allowances	-	-	-	-	
Workers Compensation Premium	-	-	-	-	
	-	-	-	-	
Consultants and Contract Labour					
Consultancy	10,000	2,663	2,663	7,337	73.37%
	10,000	2,663	2,663	7,337	73.37%
Office Expenses					
Cleaning of Buildings					
General cleaning (Enviro Care)	12,000	6,000	2,220	9,780	81.50%
Window cleaning	-	-	-	-	
	12,000	6,000	2,220	9,780	81.50%
Information System Expenses					
Computer System Maintenance					
ICT contractors costs	2,000	-	-	2,000	100.00%
Newcastle Weighing Services-Gen Maintenance	12,000	6,000	5,213	6,788	56.56%
Vertical Telecom P/L-Maint of Microwave Ant	6,000	3,000	2,644	3,356	55.93%
	20,000	9,000	7,857	12,143	60.72%
Building Maintenance					
Building Maintenance					
Airconditioning Maintenance	3,000	200	200	2,800	93.33%
Septic system maintenance	4,000	-	-	4,000	100.00%
Community Education Centre	3,000	294	294	2,706	90.20%
Weighbridge and Calibration	7,500	-	-	7,500	100.00%
Building Security					
Security - Monitoring	-	-	86	(86)	
	17,500	494	580	16,920	96.68%
RRF Operation Expenses					
Fencing and Gate Maintenance					
Fencing and Gate Maintenance	9,000	252	252	8,748	97.20%
Repair of Boom Gate	1,000	-	-	1,000	100.00%
Access control infrastructure maintenance	3,000	85	85	2,915	97.18%
Road Maintenance	5,000	-	-	5,000	100.00%
Bores and Pipework					
Bore maint/calibration/electronics	4,500	1,499	1,507	2,993	66.51%
Groundwater sampling	4,000	-	-	4,000	100.00%
Bacteria sampling	1,000	1,000	1,763	(763)	(76.28%)
Vermin control	500	-	-	500	100.00%
Spills/leaks/incident management	500	-	-	500	100.00%
Landscaping and Gardens	5,000	1,081	1,081	3,919	78.38%
Compost Disposal	461,475	145,208	145,253	316,177	68.52%
Contractor's Fees	29,578,500	15,459,284	15,984,980	13,593,520	45.96%
RRF Maintenance Funding	250,000	-	-	250,000	100.00%
	30,323,475	15,608,409	16,134,920	14,188,510	46.79%
Utilities					
Electricity	15,800	3,416	2,520	13,280	84.05%
Rates	114,339	57,171	51,237	63,102	55.19%
	130,139	60,587	53,757	76,382	58.69%
Insurance					
Municipal Property Insurance	3,800	1,898	2,046	1,754	46.17%
Public Liability Insurance	5,650	2,824	2,788	2,862	50.66%
	9,450	4,722	4,833	4,617	48.85%
Cost of Borrowings					
Interest on Loans					
Loan 10A	48,716	25,454	25,454	23,262	47.75%
Loan Expenses	-	-	-	-	
	48,716	25,454	25,454	23,262	47.75%
Amortisations					
Amortisation Pre-operating Costs	104,784	52,392	52,392	52,392	50.00%
Amortisation Costs	358,007	179,003	179,003	179,004	50.00%
	462,791	231,395	231,395	231,396	50.00%
Depreciation					
Depreciation on Building	25,123	12,559	18,258	6,865	27.33%
Depreciation on Infrastructure	34,871	17,435	21,592	13,279	38.08%
	59,994	29,994	39,849	20,145	33.58%
Total Operating Expenditure	31,094,065	15,978,718	16,503,529	14,577,212	46.88%
Net Total	(31,094,065)	(15,978,718)	(16,503,529)	(14,577,212)	46.88%

Communications and Education Update Report November and December 2019



Communications and Education Report

November and December 2019

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1. Summary

During the November/December reporting period the Mindarie Regional Council’s (MRC) Education Team achieved the following:

November/December results

Activities	72
People engaged	11,152
Measured reach of people exposed to messaging	2,239,107



This report will look to describe the MRC’s education activity for the period of November and December 2019.

2. Introduction

The Team's focus is on Winning Back Waste through community engagement within the region. The main objectives are to:

- act as an advocate for waste behaviour change at all levels,
- improve community awareness and understanding of waste issues,
- encourage a reduce, reuse, recycle and dispose wisely ethos and behaviours associated with this, and
- encourage engagement on many levels to have waste dealt with as high on the waste hierarchy as is practicable.

This is largely done through the provision of:

- a regional community engagement and waste education campaign, Face Your Waste
- the Earth Carer community outreach program,
- facility tours,
- visits to schools and community groups to deliver workshops and talks,
- displays within the community (including shopping centres, libraries, fairs and events),
- messaging through a broad range of communications and advertising channels, and
- special projects/programs to facilitate greater community participation in recycling and waste disposal initiatives.

The Team works closely with:

- the Member Councils through the region's Waste Education Strategic Steering Group (WESSG) to support the councils by assisting them in delivering their waste messages and in providing programs to enable improved recycling and waste disposal outcomes to the community, and
- the State and National Waste Educator Groups (WMRR-WA WEWG / WENG) which include representatives from the other Regional Councils, Local Governments, WALGA, Waste Wise Schools, KABWA, Waste Authority and a variety of other members (government/community/business) interested in waste issues.



The MRC recognises that waste has a value as a resource and is committed to managing waste in line with the waste hierarchy and diverting waste from landfill.



3. Strategic Projects

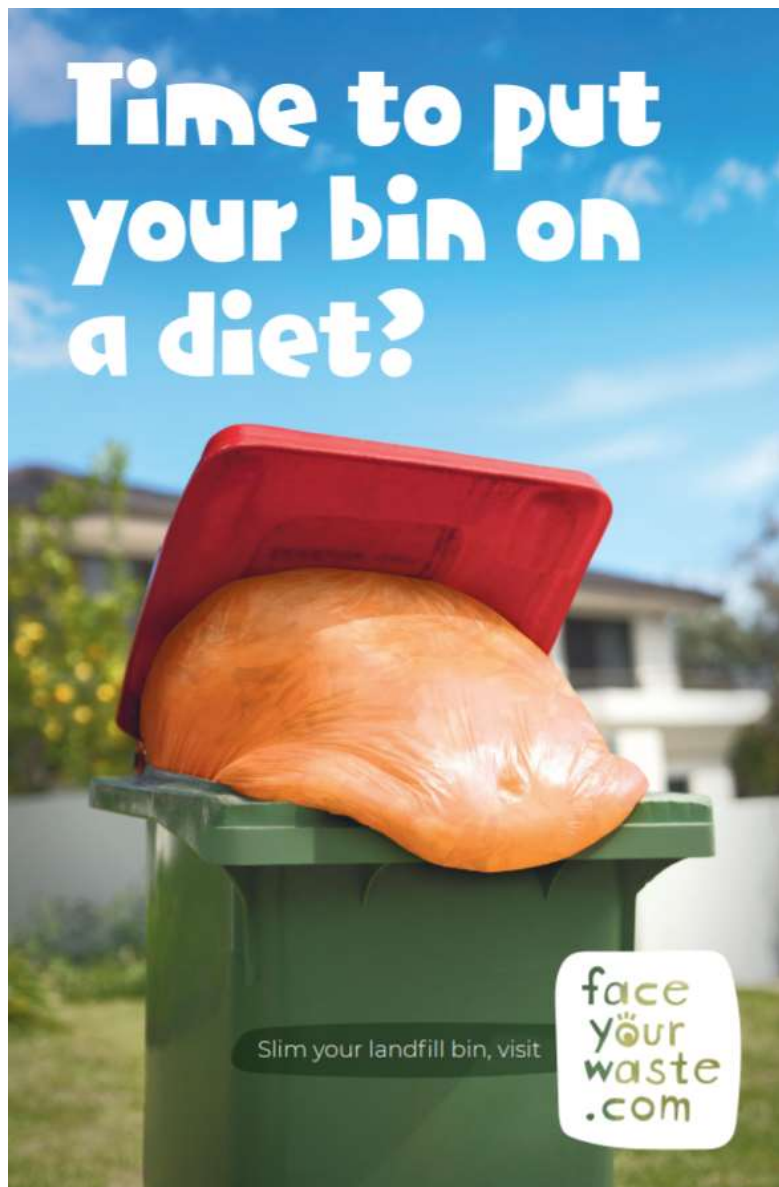
3.1 Face Your Waste

Face Your Waste was designed to engage and gain peoples interest in waste, their own waste. This to encourage them to reduce their waste, through sorting and disposing of their waste correctly and by producing less waste in the first place.

FACE YOUR WASTE 'PUT YOUR BIN ON A DIET'

The next phase of the Face Your Waste project looks to build on the general awareness of needing to reduce the amount of waste we produce.

The focus now moves to encouraging people to look at reducing what goes into their bins, all their bins, losing weight from each bin and getting it back into shape. Using analogies with human health kick campaigns, asking people to 'slim their bin', and 'reduce their waste line'.



Measuring impact

A key part of any behaviour change program, such as Face Your Waste, is the ability to measure the impact of the program.

As a part of the Face Your Waste campaign, weights and waste volumes of residential bins will be measured. Bins will be weighed before, during and after the campaign to see what impact there has been on residents' waste behaviours.

Residents can either nominate, via the website, or will be invited to take part in a bin weight loss challenge. The measurements will be made using the residents' existing bins though during the challenge they may also be offered clear bins, if they live in participating councils.

In addition, Face Your Waste is looking to trial and measure other aspects of bin behaviour including bin volumes.

Individual results will be given to the participating residents and they can then compare how they fare against generalised data published on the website and social media. It is anticipated that there will be a bit of a challenge set up between neighbours, streets, suburbs and councils. Similar campaigns have been run by Synergy and the Water Authority.

Education and tips on how to reduce the amount of waste they produce will be provided during the challenge and these tips will also be offered broadly via video clips on the website and through social media.

November and December 2019

This period saw the first advertising of the new campaign being shown.

This included adverts and editorials in:

- Kids in Perth, parent's newspaper
- Offspring magazine
- The Northern Guide, full back page advert on both Wanneroo and Joondalup editions

All these are free to the residents and have wide readership.

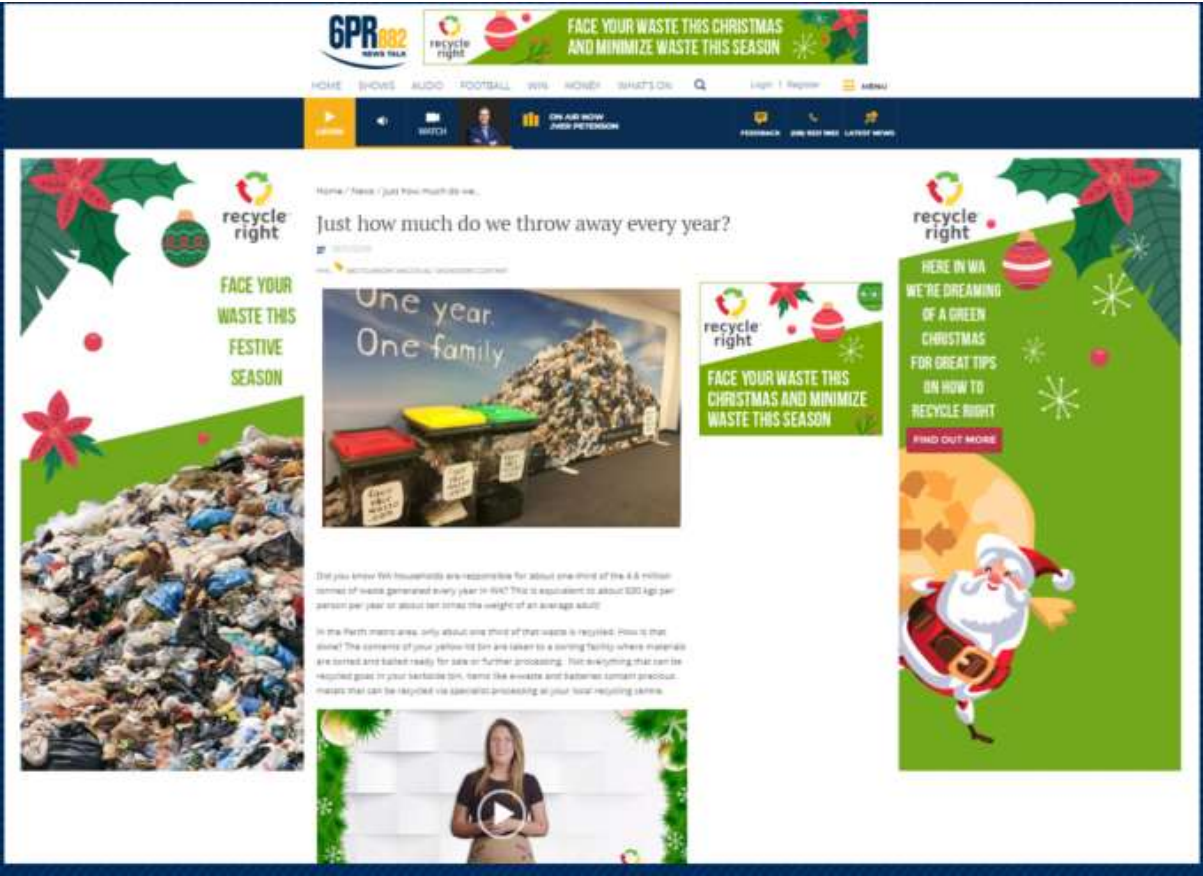
Adverts were displayed in Shopalives, at a number of the main shopping centres in the region giving excellent exposure. These being Karrinyup, Lakeside Joondalup, Victoria Park Central, Raine Square and Floreat Forum.

The education supporting Face Your Waste is largely delivered online through social media and the website.

Facebook which featured adverts and 'training' video clips. These being geo targeted at different member councils on a rolling basis. Topics featured these months were:

- November – Recycle week tips, reinforcing good recycling habits
- December – waste reduction tips for the Christmas-New Year/holiday season

MRC joined with the other Regional Councils to run a radio lead waste reduction campaign from Recycle Week to the lead up to Christmas, 6PR I'm dreaming of a green Christmas, which asked people to Face Your Waste and Recycle Right.

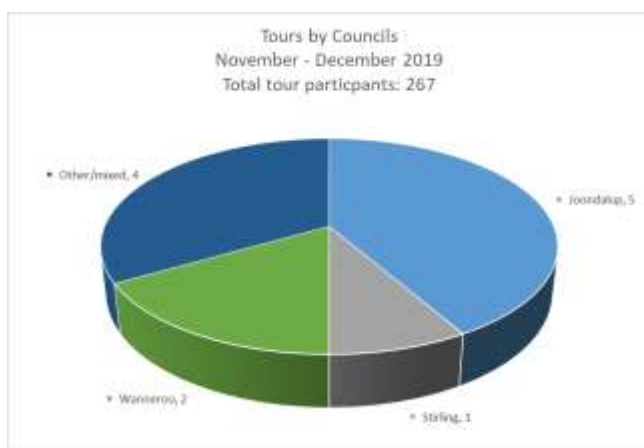


4. Community Engagement

4.1 Tours

The tours of the MRC facilities (Tamala Park and Resource Recovery Facility) are run on request Monday to Saturday and are popular with people of all age groups and from all walks of life. The duration of each tour ranges from one to three hours depending on the requirement of the group attending.

During November and December, 12 tours took place with 9 solely visiting Tamala Park, 1 group only visited the RRF and a further 2 groups went to both sites.



Total number of people on tour = 267

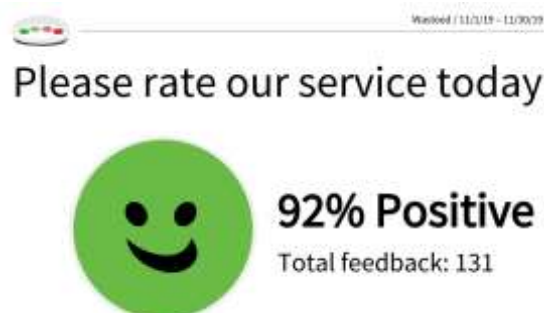
Schools: Wanneroo Primary, Belridge Secondary Education Support Centre, Our Lady of Grace School.

Communities: Edmund Rice Centre, EMRC residents, Wannadoo Tours - Belswan Village, End of Month Tour. Staff tour, CoJ Waste Services - Waste Champions.

Note* some schools attend tours multiple times with different groups.

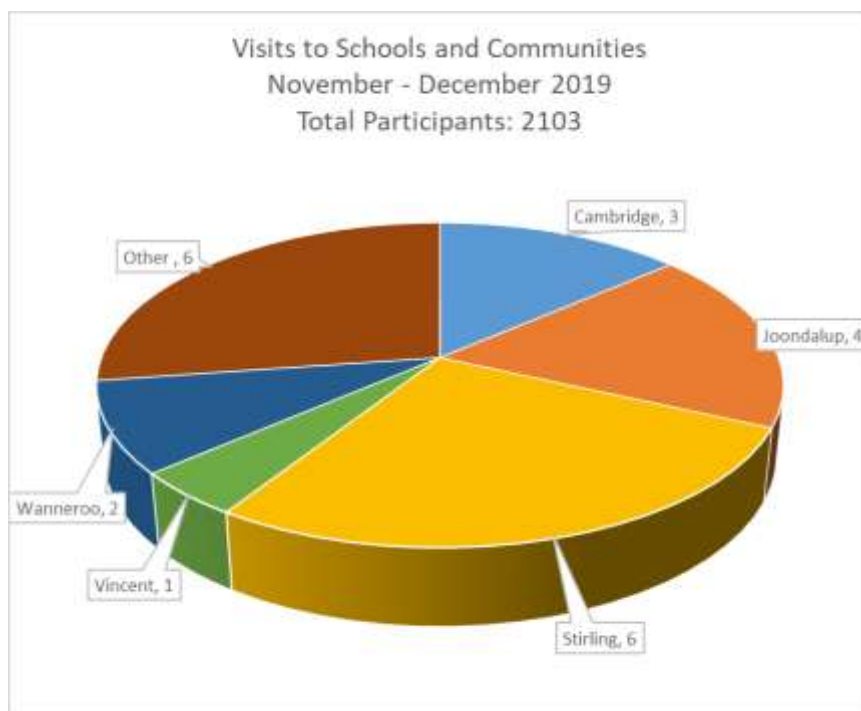
The feedback given about these tours continues to report a high level of participant satisfaction with them being described as very informative. The tours don't just point out operational aspects of the sites but discuss the 'story of waste', engaging people in how the Waste Hierarchy works and discuss behaviours that create the best outcomes. People are continually amazed at how a 'trip to the tip' can be such an eye opener and be very enjoyable.

A 'HappyOrNot' unit is being used to gain immediate feedback from visitors, with monthly results shown below, while a more specific feedback is attained from the online feedback. Much of this feedback comes from visiting school groups indicating a high level of engagement by the students.



4.2 Visits, Talks & Workshops

Talks and visits to community groups is also a focus of the MRC education team. During the November/December period 22 visits/talks/workshops were made to just over 2,100 people.



The duration of the sessions ranges from an hour through to a full day and, in the case of schools, may be for single classes or for the whole school.

The topics of these talks and visits vary according to the group but the sessions mainly focus on three main areas:

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

TYPES OF TALKS	Number
Waste and Recycling	11
Composting	3
Worms	2
3 Bin System	1
Battery Assembly	4
Workshop	1
Total	22

Of these 22 visits, 11 were to schools and 11 were to community groups.

SCHOOLS	
	Number
Cambridge	1
Joondalup	3
Stirling	5
Wanneroo	2
TOTAL	11

COMMUNITY/BUSINESS VISITS	
	Number
Cambridge	1
Joondalup	2
Stirling	1
Vincent	1
Other	5
TOTAL	11

Feedback from these workshops again showed a high level of satisfaction. During July – December 2019, the Waste Education team presented talks to the City of Stirling residents on waste/ recycling and organics, from these talks, 23 participants provided positive feedback. 21 participants said they had made a positive change in their behaviours and 1 person said they were planning on making a change.



Talks and visits to schools is a focus of the MRC education team. The MRC provides a number of services to enhance a school's curriculum, these include: tours, talks, workshops and activities can be tailored to meet the individual requirements of the school.

The MRC Education Team have continued to developing a closer working relationship with Waste Wise Schools with the purpose of delivering a broader and more consistent waste education program into schools throughout the region.

4.3 Events and Displays

Events and displays are a means of delivering waste messages to large numbers of people and often broader audience many of whom when visiting community events find themselves engaging with the waste messaging.

EVENTS	
Cambridge	2
Joondalup	2
Perth	1
Vic Park	1
Wanneroo	4
Other	2
TOTAL	12

Total number of people engaged = 1189

Name of Event: Girl Guides Walk, Gift Making Day, Banksia Grove Spring Family day, Mullaloo Heights Primary School Open Night, Sustainability display Creating Communities, End of Year Celebration, Summer Street Party, Wanneroo Show, TOC Free Community Clothing Swap, Lake Monger Christmas Festival.

The MRC has promoted the coming Containers for Change (Container Deposit Scheme) to the community, discussing with the community what containers are eligible and ineligible for a refund under the scheme.

At some events, like at the Wanneroo Show, joining WALGA in giving patrons a feel for what the scheme is like by paying 10 cents for eligible containers brought to the stand.



4.4 Earth Carers

The MRC community outreach program, Earth Carers, has been an integral part of the education program. Earth Carers are seen as long term valued people interested in waste and spreading a 'Waste Less' message. Since 2008 over 540 people have completed the MRC Earth Carer training courses and most of them are still active.

Two **training courses** are held each year, one in March and the other in August. On completion of the course the MRC Earth Carers continue to meet and engage with the community. A number of Earth Carers link in with Community Garden groups, Transition Towns and other groups of like minded people. These provide very fertile grounds for information exchange and promoting waste wise messages. The MRC maintains contact after the course, with Earth Carers assisting at events on an MRC stall, in schools, and through on going workshops we offer.

For the dedicated Earth Carer is the advanced course, held every two years and 2019 was one. This involves the participants attend a number of sessions and in the case of the complete a project.

ADVANCED EARTH CARER COURSE			
	Courses	Participants	Graduated
Advanced Earth Carers	1	23	11

Projects were:

- Event stalls 'Making, showing and selling Hoody surfer wraps from second-hand towels'
- Workshop 'Avoid using toxic products in the home, reduce your waste and save money!'
- Workplaces 'Setting up recycling collection points for batteries, soft plastics, cardboard and some medical devices'
- Has set up a recycling station to separate plastics for Greenbatch as well as soft plastics, aluminium and a worm farm.



- Stalls promoting and collecting items and promoting 'Options for bread bag tags and other small non-recycling bin items'
- Stall of information and providing stickers produced: 'Recycle Resource Stickers: sorting, separating and understanding for better recycling' - through Gooseberry Hill PS

- Hospital maternity group presentation and stall 'Promoting the use of cloth nappies and other eco-friendly practices for mum's with babies'
- Presentation, (powerpoint) and display board: 'Living Lightly with a Toddler'
- Working with school student leaders to build capacity for Improving school communities recycling awareness and action into 2020
- Making alternatives and promoting through schools and shopping centre: 'Reduce use of single use plastic bags in fruit and vegie purchasing
- Yr 6 education and survey for 'E-waste awareness, conversation-starting and collection'



A Facebook Page, **Earth Carers North**, provides a convenient forum for Earth Carers and others to exchange ideas and discuss the wonderful world of waste.

Over 900 followers currently engage with the Earth Carers North page. Earth Carers are waste ambassadors, spreading waste messages into the community. The MRC Education Team is currently reviewing the effectiveness of the Earth Carers program.

Early research data is showing that after these people complete the Earth Carers course they significantly spread the message and demonstratively make changes to the waste behaviours of themselves and others.

4.5 Community Engagement/Communications

A number of other media have been used to communicate with the MRC community.

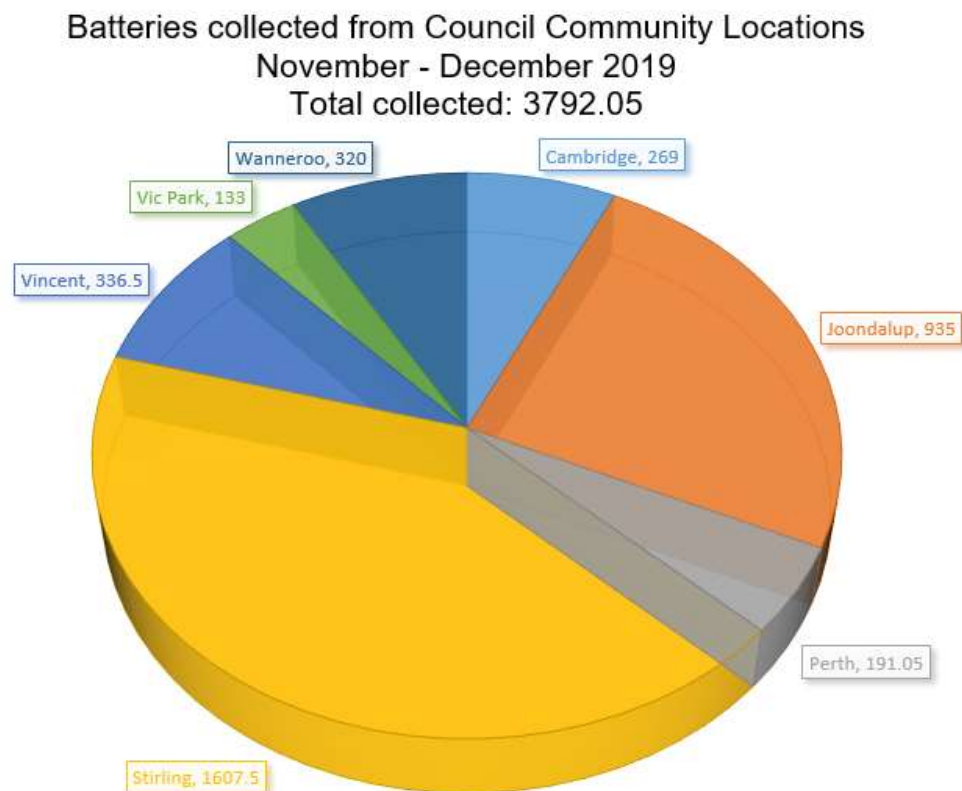
The **Pylon Sign** at the entrance to Tamala Park has been a very effective in conveying information to passing traffic about changes in opening hours and the services offered at Tamala Park. Messages used in November/December have included the following:



5. Community Programs

5.1 Battery Program

Batteries from school and community bins continued to be collected in large numbers. Importantly most of these batteries previously would have gone into the household green top wheelie-bin then to the RRF and the chemicals contained within ultimately into the compost. However large quantities of batteries are bought and disposed of and although the MRC is collecting and recycling tonnes of batteries it is only the tip of the iceberg. The battery program is particularly important to MRC operations in helping divert this source of contamination away from the landfill and the RRF.



Currently 166 schools in the region take part in the battery program. The schools find it is a good way to engage students in a meaningful recycling program. From an MRC point of view it offers collection sites throughout the community and unlike the public battery collection bins the school ones are generally free of contamination.

Battery Assemblies are used to either launch or refresh a schools battery Program. These informative and fun talks are delivered at school assemblies, with a presenter accompanied by an assistant in a battery costume. They are often whole of school, with parents and teachers in attendance giving the program a wide exposure. The problems with batteries are explained and the solution, including using rechargeables, is given.

Talks on the battery program given at assemblies in this period were conducted at:

- Mercy College
- Hocking Primary School
- Our Lady of Good Counsel School,
- Whitfords Catholic Senior School

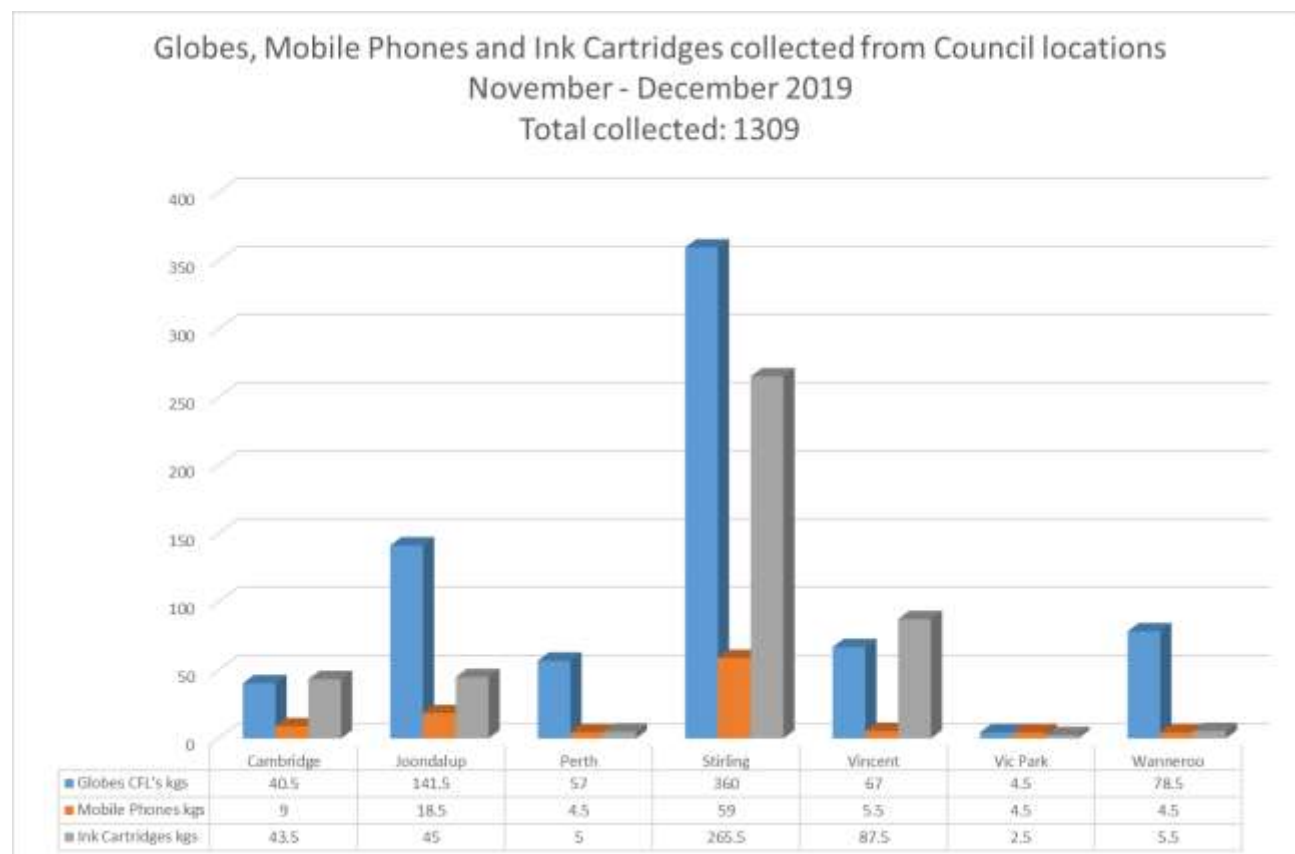
166 schools took part in the battery collection program during 2019.

School League Table 2019		Total
Rank	School	Terms 1, 2, 3, 4
1	Woodlands Primary School	302
2	Kinross Primary School	280
3	Peter Moyes Anglican Community School	263
4	Landsdale Primary School	216.5
5	Sorrento Primary School	194
6	Greenwood Primary School	136
7	Wanneroo Primary School	134
8	Mercy College	120
9	Pearsall Primary School	109
10	Perth College Junior School	107
11	Halidon Primary School	106
12	Hocking Primary School	103
13	Carramar Primary School	100
14	East Butler Primary School	100
15	Mullaloo Beach Primary School	95
16	West Morley Primary School	89
17	Our Lady of Grace Primary School	87.5
18	Ashdale Primary School	83
19	Hillarys Primary School	83
20	Lake Gwelup Primary School	83
21	North Morley Primary School	82
22	Joondalup Education Support Centre	76
23	Mt Lawley Primary School	69
24	Madeley Primary School	67
25	Glengarry Primary School	65
26	Quinns Rocks Primary School	65
27	West Balcatta Primary School	63
28	Lathlain Primary School	59
29	North Beach Primary School	58
30	Mount Hawthorn Primary School	57
31	Our Lady of Lourdes	56
32	Wembley Primary School	56
33	Inglewood Primary School	55
34	Lake Joondalup Baptist College	55
35	Karrinyup Primary School	53
36	Beldon Primary School	52
37	Coolbinia Primary School	50
38	St Lukes Catholic School	46
39	Mullaloo Heights Primary School	44
40	Beaumaris Primary School	43

A full list of all participating schools and their 2019 ranking can be found on the MRC website.

5.2 Other Community Recycling Programs

In addition to dry cell batteries there are a number of community recycling stations located throughout the region. These stations are provided by the member councils, uniquely designed to meet the needs of each council, with the MRC providing the collection and recycling disposal service. These stations collect a range of problematic wastes, common household products that can't be disposed on in residential bins, like fluorescent globes, mobile phones and ink cartridges.



6. Waste Educator Groups

6.1 Waste Education Strategic Steering Group (WESSG)

The Waste Education Strategic Steering Group (WESSG) usually meets at the end of each month. No meeting was held during this period with November clashing with other meetings and December being New Year's Eve.

These meetings continue to be an important forum for exchanging ideas and keeping everyone updated on happenings associated with waste within the MRC and its Member Councils. The main issues discussed in this period were:

- RRF
- FOGO trial
- Yellow lid recycling, consistent messaging
- Education to Early Learning Centres
- Development/modification of materials for Culturally and Linguistically Diverse (CaLD) residents to understand how to use their bin systems correctly
- Container Deposit Scheme

The Group has been invaluable in providing networking opportunity for its participants. Residents aren't confined to council boundaries so being aware of what is happening elsewhere is important in delivering messages to the community.

The WESSG group has also been the catalyst for the member councils to share ideas and provide support for each other's activities. It also enables the MRC to support member councils with their activities, like:

- Skyworks
- Bin tagging
- Bin counts and audits
- Bin mascots at functions
- Education into MUD's

6.2 Other Groups

The MRC education staff attend various State group meetings and report back to WESSG to ensure member councils are informed as to what is happening in the broader world of waste.

Consistent Communications Collective

- Yellow lid recycling consistent communications
- Recycling Week messaging

WMRR Waste Educators Working Group & Networking Groups (WEWG/WENG)

Meetings are held at the end of each month. Apart from providing networking opportunities brief activity reports from those in attendance are also made, this giving the group a good overview of what is happening in the waste education field across the State.

MRC Audit Committee Unconfirmed Minutes 30 January 2020



MINUTES

AUDIT COMMITTEE MEETING

TIME: 4.30 PM

30 JANUARY 2020

CITY OF STIRLING

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



Town of
Cambridge



City of
Joondalup



City of Perth



City of Stirling



Towns of
VICTORIA PARK



CITY OF VINCENT



City of
Wanneroo

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1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The CEO declared the meeting open at 4.47 pm.

2 ELECTION OF THE CHAIRPERSON

Mr Hoppe invited nominations from the committee for the position of Chairperson.

Cr Stephanie Proud nominated herself and was declared elected as Chairperson unopposed.

3 ELECTION OF THE DEPUTY CHAIRPERSON

Prior to conducting the election of Deputy Chair, Cr Proud welcomed new Audit Committee members, Cr Keri Shannon and Cr K Vernon.

Cr Proud invited nominations from the committee for the position of Deputy Chairperson.

Cr Karen Vernon nominated herself and was declared elected as Deputy Chairperson unopposed.

4 ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

ATTENDANCE

MEMBERS

Cr Stephanie Proud JP (Chairperson)	City of Stirling
Cr Karen Vernon (Deputy Chairperson)	Town of Victoria Park
Cr David Boothman JP	City of Stirling
Cr Keri Shannon	Town of Cambridge
Mr Phillip Draber JP	External Audit Committee Member

MRC OFFICERS

Mr Günther Hoppe	Chief Executive Officer
Mrs Andrea Slater	Director Corporate Services
Mrs Deborah Toward	PA Executive Support

5 TERMS OF REFERENCE

AUDIT COMMITTEE TERMS OF REFERENCE

1. Objectives of Audit Committee

In accordance with Regulation 16 of the Local Government (Audit) Regulations 1996, the primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the Mindarie Regional Council's (Council) auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Council's affairs, determining the Council's policies and overseeing the

allocation of the Council's finances and resources. The Committee will ensure openness in the Council's financial reporting and will liaise with the Chief Executive Officer (CEO) to ensure the effective and efficient management of the Council's financial accounting systems and compliance with legislation.

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.

2. Powers of the Audit Committee

The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the Council that have not been delegated to the CEO.

3. Membership

The Committee will consist of a minimum of three elected members. The Council may also appoint an external member. All members shall have full voting rights.

External persons appointed to the Committee will be a member of CPA Australia or the Institute of Chartered Accountants (Australia), have the requisite financial, commercial and/or business experience, and will be sufficiently conversant with governance, financial and other reporting requirements so as to allow them to fulfil the role.

Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum of two years.

Reimbursement of approved expenses will be paid to each external person who is a member of the Committee, up to an annual limit set as part of the annual budget process.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to attend all meetings to provide advice and guidance to the Committee.

The Council shall provide secretarial and administrative support to the Committee.

4. Meetings

The Committee shall meet at least once a year.

Additional meetings shall be convened at the discretion of the presiding person.

A quorum of the Committee will be constituted by three members.

A decision of the Committee is to be made by simple majority.

5. Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

6. Duties and Responsibilities

The duties and responsibilities of the Committee will be –

- (a) Provide guidance and assistance to Council as to the carrying out the function of the Council in relation to audits.
 - (b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the Council's auditor.
 - (c) Develop and recommend to Council –
 - a list of those matters to be audited; and
 - the scope of the audit to be undertaken.
 - (d) Recommend to Council the person or persons to be appointed as auditor.
 - (e) Develop and recommend to Council a written agreement for the appointment of the auditor. The agreement is to include –
 - the objectives of the audit
 - the scope of the audit
 - a plan of the audit
 - details of the remuneration and expenses to be paid to the auditor; and
 - the method to be used by the Council to communicate with, and supply information to, the auditor.
 - (f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
 - (g) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - ensure that audits are conducted successfully and expeditiously.
 - (h) Examine the reports of the auditor after receiving a report from the CEO on the matters and –
 - determine if any matters raised require action to be taken by the Council; and
-

-
- ensure that appropriate action is taken in respect of those matters.
- (i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the auditor is received, whichever is the latest in time.
 - (j) Review the scope of the audit plan and program and its effectiveness.
 - (k) Review the appropriateness of special internal audit assignments undertaken at the request of Council or CEO.
 - (l) Review the level of resources allocated to internal audit and the scope of its authority.
 - (m) Review reports of internal audits and by monitoring the implementation of recommendations made by the audit and reviewing the extent to which Council and management reacts to matters raised.
 - (n) Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs.
 - (o) Review Council's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years.
 - (p) Consider recommending adoption of the financial report to Council.
 - (q) Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference.
 - (r) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from the Council.
 - (s) Review the annual Compliance Audit Return and report to the Council the results of that review.
 - (t) Consider the CEO's biennial reviews of the appropriateness and effectiveness of the Council's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews.
 - (v) Monitor the progress of any major lawsuits facing the Council.
 - (w) Perform a biannual review of the material risks identified in the Council's Risk Register.
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6	DECLARATION OF INTERESTS
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Nil

7	CONFIRMATION OF MINUTES OF PREVIOUS MEETING
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7.1 AUDIT COMMITTEE MEETING – 16 OCTOBER 2019

RECOMMENDATION

That the Minutes of the Audit Committee Meeting held on 16 October 2019 be taken as read, confirmed and the Chairman invited to sign same as a true record of the proceedings.

Cr Boothman moved, Mr Draber seconded

RESOLVED

That the recommendation be adopted.

(CARRIED UNANIMOUSLY 5/0)

8 REPORTS

8.1	ADOPTION OF THE 2019 ANNUAL COMPLIANCE RETURN
File No:	COR/12-10
Appendix(s):	Appendix No. 1
Date:	23 January 2020
Responsible Officer:	Chief Executive Officer

SUMMARY

The purpose of this report is to provide information on the completed Compliance Audit Return (1 January 2019 – 31 December 2019).

BACKGROUND

The 2019 Local Government Compliance Audit Return (CAR) covers the calendar year from 1 January to 31 December 2019.

The 2019 Compliance Audit Return is mandatory pursuant to the *Local Government (Audit) Regulations 1996* which requires all local governments to complete a Compliance Audit Return annually.

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

The Return should be lodged with the Department of Local Government before 31st March, 2020.

DETAIL

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

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

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

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

The following table summarises the MRC's performance in each of the relevant categories and a comparison with the 2018 Return is also provided.

The Compliance Audit Return for calendar year 2019 is at **Appendix 1**.

Table of CAR Comparison & Compliance

Category	2019 Audit Questions	Compliant	2018 Audit Questions	Compliant
Commercial Enterprises by Local Governments	5	100%	5	100%
Delegation of Power / Duty	13	100%	13	100%
Disclosure of Interest	19	100%	16	93.75%
Disposal of Property	2	100%	2	100%
Finance	14	100%	16	100%
Integrated Planning and Reporting	7	100%	7	100%
Local Government Employees	5	100%	5	100%
Official Conduct	6	100%	6	100%
Optional Questions	4	100%	-	-
Tenders for Providing Goods and Services	27	100%	25	100%
TOTAL	102	100%	95	93.91%

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

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

- The particulars of all matters of concern raised by Council should be recorded in the minutes of the meeting and a copy of the relevant page(s) attached to the Compliance Audit Return as an appendix; and
- The completed Compliance Audit Return and appendices should be forwarded to the Director General of the Department of Local Government by 31 March 2020.

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

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

STATUTORY ENVIRONMENT

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

“14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —*
 - (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted.*

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

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

-
- (2) *In this regulation —*
certified in relation to a compliance audit return means signed by —
(a) the mayor or president; and
(b) the CEO.”

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

COMMENT

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

The results contained in the Compliance Audit Return required by the Department of Local Government for the period 1 January to 31 December 2019 indicates that the Council is continuing to operate within the Local Government Legislative requirements.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That the audit committee:

Recommends that Council endorse the Compliance Audit Return for the 2019 calendar year, as presented.

AMENDED RECOMMENDATION

That the audit committee:

Recommends that Council endorse the Compliance Audit Return for the 2019 calendar year, as presented, subject to the following:

- 1. Correction of grammatical errors.**
- 2. Clarification to the requirements of item 1 regarding s.3.57 Reg 11.**

Cr Shannon moved, Cr Boothman seconded

RESOLVED

That the recommendation be adopted.
(CARRIED UNANIMOUSLY 5/0)

8.2	CEO REVIEW OF RISK MANAGEMENT, INTERNAL CONTROL AND LEGISLATIVE REQUIREMENT
File No:	RSK/7/12
Appendix(s):	Appendix 2
Date:	23 January 2020
Responsible Officer:	Chief Executive Officer

SUMMARY

Under the Local Government (Audit) Regulations 1996 – Regulation 17, the Chief Executive Officer (CEO) is required to review the appropriateness and effectiveness of a Local Government systems and procedures in relation to risk management, internal control, and legislative compliance at least every two years and is to report his findings to the audit committee.

The CEO has conducted his review and is presenting his findings to the audit committee for consideration.

Under the Audit Committee's terms of reference, the Committee is required to:

“6(t) Consider the CEO's biennial reviews of the appropriateness and effectiveness of the Council's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews.”

The CEO's Review of Risk Management, Internal Control and Legislative Compliance is at **Attachment 2**.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That the audit committee:

Notes the CEO's Review of Risk Management, Internal Control and Legislative Compliance.

Mr Draber moved, Cr Shannon seconded

RESOLVED

**That the recommendation be adopted.
(CARRIED UNANIMOUSLY 5/0)**

8.3 RISK REGISTER SUMMARY	
File No:	RSK/7/12
Appendix(s):	Appendix 3
Date:	23 January 2020
Responsible Officer:	Chief Executive Officer

SUMMARY

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

A summarised risk register which outlines those risks rated as "High" or "Extreme" is included as **Appendix 3** to this agenda.

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

Management conducted a risk register review in April 2019 of the "High" or "Extreme" risks where changes were reported to the Audit Committee meeting on 16 October 2019.

The next review is due within the first quarter of 2020.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That the audit committee:

Notes the Risk Register review summary presented.

Mr Draber moved, Cr Vernon seconded

RESOLVED

**That the recommendation be adopted.
(CARRIED UNANIMOUSLY 5/0)**

8.4 2020 INTERIM AUDIT REQUIREMENTS SCHEDULE	
File No:	FIN/141-07
Appendix(s):	Appendix 4
Date:	23 January 2020
Responsible Officer:	Chief Executive Officer

SUMMARY

The Office of Auditor General (OAG) conduct an Interim Audit prior to the end of financial year audit that covers a review of accounting and internal control procedures in operation, as well as testing transactions. The review also covers an examination of compliance matters, which are required under the Local Government Act 1995 (as amended) and Financial Management Regulations 1996.

The OAG have contracted with Macri Partners to conduct the Financial Audits for Mindarie Regional Council for the year ended June 2020.

The 2020 Interim Audit Requirement Schedule is included as **Appendix 4** to this agenda.

An Interim Audit Management Letter will be presented to the next audit committee meeting following finalisation of the Interim Audit.

The Interim audit is tentatively scheduled for week beginning 16 March 2020.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That the audit committee:

Notes the 2020 Interim Audit Requirements Schedule received from the external auditors.

Cr Vernon moved, Cr Boothman seconded

RESOLVED

**That the recommendation be adopted.
(CARRIED UNANIMOUSLY 5/0)**

9	NEW BUSINESS
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Nil

10	URGENT BUSINESS
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Nil

11	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN
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Nil

12	NEXT MEETING
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Next meeting to be held in June 2020 at the City of Stirling.
Start time 3 pm. Date to be confirmed

13	CLOSURE
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Meeting closed at 5.55 pm.



INDEX OF APPENDICES

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APPENDICES

**AUDIT COMMITTEE MEETING
30 JANUARY 2020**

Compliance Audit Return 2019

Item 8.1	APPENDIX NO. 1	Item 8.1
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Department of
**Local Government, Sport
and Cultural Industries**

Mindarie Regional Council - Compliance Audit Return Regional Local Government 2019

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Sonia Cherico
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Sonia Cherico
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Sonia Cherico
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Sonia Cherico
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Sonia Cherico



Department of
**Local Government, Sport
and Cultural Industries**

Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A		Deborah Toward
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Deborah Toward
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Deborah Toward
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Deborah Toward
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Deborah Toward
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Deborah Toward
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Deborah Toward
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Deborah Toward
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Deborah Toward
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes		Deborah Toward
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Deborah Toward
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Deborah Toward
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Deborah Toward

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	N/A		Deborah Toward
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Deborah Toward



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Deborah Toward
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Deborah Toward
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Deborah Toward
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Deborah Toward
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes		Deborah Toward
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Deborah Toward
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Deborah Toward
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Deborah Toward
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Deborah Toward
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Deborah Toward
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	N/A		Deborah Toward
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Deborah Toward
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Deborah Toward



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Deborah Toward
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	N/A		Deborah Toward
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	N/A		Deborah Toward
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Deborah Toward

Disposal of Property

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

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		ANDREA SLATER
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		ANDREA SLATER
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes		ANDREA SLATER
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	Yes		ANDREA SLATER



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No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		ANDREA SLATER
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		ANDREA SLATER
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	N/A		ANDREA SLATER
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	N/A		ANDREA SLATER
9	S7.12A (4)	Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	N/A		ANDREA SLATER
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		ANDREA SLATER
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		ANDREA SLATER
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		ANDREA SLATER
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		ANDREA SLATER
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		ANDREA SLATER



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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Adopted 6 April 2017	Sonia Cherico
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No		Sonia Cherico
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Adopted 6 April 2017	Sonia Cherico
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A		Sonia Cherico
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Adopted 6 April 2017	Sonia Cherico
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Adopted 6 April 2017	Sonia Cherico
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Adopted 6 April 2017	Sonia Cherico



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



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



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Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	5 July 2018	ANDREA SLATER
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Reviewed Feb 18	ANDREA SLATER
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		ANDREA SLATER
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		ANDREA SLATER

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes	Note: The MRC procured insurance services from LGIS - a member benefit scheme - without going to tender.	Deborah Toward
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	Yes		Aaron Griffiths
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Aaron Griffiths
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Aaron Griffiths



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No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	Yes		Aaron Griffiths
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes		Aaron Griffiths
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	Yes		Aaron Griffiths
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Aaron Griffiths
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Aaron Griffiths
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Aaron Griffiths
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A	The MRC did not seek expression of interest in 2019	Sonia Cherico
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A	The MRC did not seek expression of interest in 2019	Sonia Cherico
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	N/A	The MRC did not seek expression of interest in 2019	Sonia Cherico
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A	The MRC did not seek expression of interest in 2019	Sonia Cherico
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019	Deborah Toward
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019	Deborah Toward



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No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	No	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019	Deborah Toward
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019	Deborah Toward
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019	Deborah Toward
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019	Deborah Toward
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019.	Deborah Toward
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019.	Deborah Toward
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A	The MRC did not seek to establish a panel of pre-qualified suppliers in 2019.	Deborah Toward
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A	No regional price preference given in 2019.	Sonia Cherico
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	Yes	No regional price preference given in 2019.	Sonia Cherico
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Aaron Griffiths



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No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Aaron Griffiths

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

Signed Mayor / President, Mindarie Regional Council

Signed CEO, Mindarie Regional Council

CEO's Review of Risk Management, Internal Control and Legislative Compliance
January 2020

Item
8.2

APPENDIX NO. 2

Item
8.2

CEO's Review of Risk Management, Internal Control and Legislative Compliance January 2020

Risk Management		
A risk management system is a key expression of the Mindarie Regional Council's (MRC) attitude to effective controls. The MRC has a number of mechanisms for monitoring risk management. This review has considered these mechanisms and assessed whether the MRC has:		
Criteria	Business Unit	Monitoring Tool
An effective risk management system and that the MRC's material operating risks are appropriately considered	Governance Management	<p>The MRC Risk Management Framework D/19/8270 consists of:</p> <ul style="list-style-type: none"> • Risk Assessment and Acceptance Criteria D/19/8273 • Risk Operating Model • Risk Management Procedures • Risk Register D/19/392 <p>The MRC's operational risks are described in the Risk Register, reviewed and monitored by the Leadership Team annually.</p>
A current and effective business continuity plan (including IT disaster recovery) which is tested from time to time	Governance Management	<p>The MRC's business continuity is managed through:</p> <ul style="list-style-type: none"> • Business Continuity Plan (BCP) V7 D/19/8273 • Emergency Management Procedure (EMP) V4 D/13/822 • MRC IT Strategy Plan 2018-2028 D/18/974 <p>The BCP undergoes a desktop review biannual (next due March 2020). The MRC's Crisis Management Team and Emergency Management Team are involved in the reviews where a variety of emergency situations are tested. The review aim, is to test the BCP action plans including its information, timeframes and strategies, potential gaps are identified (last completed in August 2019 undertaking a bushfire scenario).</p> <p>The MRC's EMP is reviewed annually by the OH&S Officer in consultation with the Leadership Team prior to approval of changes. The EMP conducts Emergency drills at least annually on a variety of likely emergencies related to the MRC site (last completed May 2019)</p> <p>IT disaster recovery is described in the BCP for all systems including those for the Tamala Park and Neerabup Weighbridges.</p> <p>The centralised server is housed at the MRC's administration where monthly backups are performed, stored securely offsite at information storage provider Iron Mountain allowing for the restoration of key systems in the event of a disaster. Daily backups are performed throughout the day which are replicated to a separate backup server, and also replicated to a server offsite at the MRC Neerabup site. The type of data stored, systems and media used is detailed in the BCP Data Security and backup strategy.</p> <p>The MRC IT Strategy Plan 2018-2028 documents the critical systems and hardware, the procurement of support services, infrastructure and the maintenance and replacement of systems and hardware. It also covers such matters as disaster recovery planning and data security and retention.</p>

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Internal processes for determining and managing material operating risks in accordance with the MRC's identified tolerance for risk, particularly in respect of: <ul style="list-style-type: none"> potential non-compliance with legislation, regulations and standards and Local Government policies important accounting judgments or estimates that prove to be wrong litigation and claims misconduct, fraud and theft significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the Local Government. 	Governance Management	<p>The MRC's operational risks are assessed against the MRC's risk appetite annually, the Risk Register has been configured to generate projects for risks rated High or Extreme. Compliance is monitored during reviews and risks assessed.</p> <p>High or Extreme risks are monitored biannually through the project driven activities where action timeframes are discussed fortnightly at Leadership Team meetings. Documentation for all projects is recorded in electronic folder Risk Management RSK/7/12.</p> <p>An annual external audit confirms accounting treatments are compliant as part of finalising the annual financial statements. The budget cost estimates are subject to biannual reviews, Business Unit Managers are required to review budgets and facilitate amendments where required.</p> <p>The MRC's financial systems are supported by documented procedures which are regularly updated where required. The MRC reports any reportable irregularities to relevant bodies in a timely manner.</p> <p>Annual interim audit assesses adequacy of internal controls across a number of financial activities including bank reconciliations, investment of surplus funds, purchases, payments, general accounting, IT controls, property, plant and equipment infrastructure.</p> <p>The MRC has a risk monitoring database (InControl/InTuition) to record events, incidents, near misses, competencies and compliances. The MRC OH&S, Standard Operating Procedures and Job Safety Analysis procedures support all operational activities. The MRC employs a full time OH&S Officer who is supported by a OH&S committee and representative which meet regularly.</p> <p>The risk register is presented to the Audit Committee.*</p>
Robust risk reporting framework which identifies, mitigates and manages new risks, while monitoring and reporting on existing risks	Governance Management	The MRC employees and Leadership Team complete a comprehensive annual review of the full Risk Register, outcomes are reported annually to the Audit Committee. A biannual review of all High Risks are monitored through project driven activities where action timeframes are discussed fortnightly at Leadership Team meetings, outcomes are reported to the Audit Committee biannually. High Risk is now included in the management pack distributed to councillors monthly.
Adequate processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance	Corporate Services	The MRC undertakes annual renewal meetings with the insurance broker to assess adequacy of policies held and amount of cover provided, in consideration of the Local Government sector experiences. A desktop review of MRC assets is completed annually prior to the formalised declaration process.
Effective reviews of internal control system involving management and internal and external auditors	Corporate Services	<p>Aspects of the MRC's internal control system are regularly reported to Council and the Councils Audit Committee, during the 2019 calendar year, the MRC submitted the following relevant reports:</p> <ul style="list-style-type: none"> D/19/8277 Audit Completion Report 2019 D/19/8279 MRC Financial Statements Year Ending 30 June 2019 D/17/3687 Audit Contract Agreement 1 July 2017 to 30 June 2019 D/19/6755 Independent Auditors Report 30 June 2019. D/19/2321 Compliance Audit Return Regional Local Government 2018 D/19/6596 High Risk Review 30 April 2019 D/19/8524 Item 9.3 Review of Council Policies and Delegations to the CEO 2019 D/19/8013 MRC Annual Report 30 June 2019 D/18/3746 Financial Management Review Report May 2018 (4 year review)

* This sentence was added based on feedback from the Audit Committee on 30/01/2020

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Controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk	Corporate Services	The MRC's Electronic Accounting System is used to monitor electronic workflows for payroll and procurement, with hierarchy based approval. Outside of norm transactions require CEO or Director Corporate Services approval as appropriate in line with policy and delegation. All transactions are subject to external audit review.
A procurement framework with a focus on the probity and transparency of policies and procedures / processes and whether these are being applied	Corporate Services	The MRC's external audit scope includes procurement and accounts payable in its annual review. The MRC purchasing policy CP06 is reviewed annually and approved by Council. The MRC uses an electronic purchasing system (Navision) for purchasing with hierarchy based approval and makes use of the eQuotes procurement portal supported by WALGA for approved suppliers.
The capacity, should the need arise, to meet periodically with key management, internal and external auditors, and compliance employees, to understand and discuss any changes in the MRC's control environment	Corporate Services	The outcomes and recommendations of the annual MRC's Financial Management System and Procedures are discussed with the Corporate Services Team before being implemented. Update reports are provided to the Audit Committee Finance policies and procedures are reviewed annually by Corporate Services for relevance and legal compliance, procedures approved by the Leadership Team and policies approved by Council. The outcomes of the annual Compliance Audit Returns are discussed with the Leadership Team before reports are presented to the Audit Committee Meeting.
Assess whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management.	Corporate Services	The MRC's external audit scope includes fraud and misconduct in its annual review, processes are analysed and evaluated for fraud and misconduct. The Audit Committee is provided with a report which includes described discrepancies and treatment plans if identified. The Audit Committee has responsibility for completing their part of the report. The CEO has appointed a designated Public Interests Disclosure Officer to assist with providing protection from detrimental action or threat of detrimental action. For any persons who make an appropriate disclosure of public interest information relating to matters falling within the sphere of responsibility of the MRC. The Public Interest Disclosure Procedure HRM25 (D/15/2773) provides important information to the public on how the MRC will manage, investigate, take action and report on disclosures received. The CEO reports all allegations of serious crime and corruption to the Corruption and Crime Commission or the Public Sector Commission for appropriate treatment, compliance and ongoing management.

Internal Control

Internal control is a key component of the MRC's governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. The review has considered the MRC's approach to internal control and assessed whether the MRC has:

Criteria	Business Unit	Monitoring Tool
Integrity and ethics	Governance Management	The MRC has developed a Code of Conduct for Employees, Elected Members and Committee Members (D/20/81). Code of Conduct training for Employees is conducted annually, which includes honesty, integrity and compliance with lawful order.
Policies and delegated authority	Governance Management	The MRC Council Policies and Register of Delegations are reviewed annually for relevance and legal compliance, a report seeking endorsement of the review is presented to Council. The 2019 report was presented at the 19 September 2019 meeting (D/19/8524).
Levels of responsibilities and authorities	Governance Management & Corporate Services	The MRC uses its hierarchy / organisational chart as the mechanism for defining levels of responsibility and authority. The same hierarchy has been applied across the organisation to define, for example appropriate authorities for purchasing limits, segregation of duties, report sign-offs, access to documents in the electronic records management system and human resource practices. Employee position descriptions define role responsibility, authority and required outcomes.

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Audit practices	Corporate Services	The MRC's audit practices are overseen by: <ul style="list-style-type: none"> the Audit Committee (Terms of Reference – D/15/4158) Documented scope of internal / external review External Audit Tender procedures and checklist Office of the Auditor General
Control of computer applications and information system standards	Corporate Services	The MRC uses a variety of mechanisms to control security including coded personal entry keys and passwords to site and buildings, MS Windows Active directory and application level security controls for all electronic computer systems. These mechanisms limit the capacity for records or systems to be edited by employees without required security access.
Management operating style and human resource management and practices	Governance Management	The MRC's management style is decentralised with regards to Human Resources. Managers are supported and guided through recruitment, performance management and ongoing employee's management. Human Resources manage internal control through an effective series of procedures to manage employees.
Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on operational requirements. Aspects of the MRC's control framework include:		
Trained and qualified employees	Governance Management	The MRC's Recruitment Procedure HRM13 (D/13/819) guides management to select candidates with the skills, qualities, abilities, experience and competencies deemed as being necessary to the job. All employees are employed against periodically reviewed job descriptions and are managed against an annual performance appraisal process. Human Resources manage the MRC's ongoing training of employees for compliance, development and succession. The Human Resources System (InTuition) integrates with Occupational Health and Safety to record all competencies and compliances.
System controls	Corporate Services	The MRC's electronic document management systems control mechanisms linked to both employees profiles within the electronic software systems and files themselves via the MS Windows Active directory.
Procurement	Corporate Services	The MRC uses an electronic purchasing system for purchasing with hierarchy based approval and make use of the eQuotes procurement portal supported by WALGA for approved suppliers. Procurement is undertaken in line with the annual budget and operational needs, periodic reports are run to ensure purchases are within budget and for data accuracy. Employees receive annual training of the purchasing policy CP06 for guidance and consistency.
Payroll	Corporate Services	The MRC's external audit scope includes payroll in its annual review, departmental managers approve individual timecards for the employees in their charge to validate the existence of the employees and the number of hours worked. The Payroll Officer then conducts a series of tests at the conclusion of the pay period to check for completeness and reasonableness of the data before the Entry Validation Report (all employees and amounts paid) is reviewed in detail by the Finance Supervisor for the accuracy of the payroll processed.
Regular internal audits	Governance Management & Corporate Services	The MRC's audit practices are overseen by: <ul style="list-style-type: none"> the Audit Committee (Terms of Reference – D/15/4158) Documented scope of internal / external review External Audit Tender procedures and checklist Office of the Auditor General

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Documentation of risk identification and assessment	Governance Management	The MRC is committed to a culture of risk management and has implemented an approach to consider risk at three levels: strategic, operational and project. The Risk Management Framework has three lines of defence for the reporting and management of risk. The '1st line' is Business Units, they are responsible for ensuring that risks are identified, assessed, managed, monitored and reported. The Office of the CEO is the '2nd Line'. It owns and manages the Risk Management Framework. The Office provides the necessary tools and training to support the 1st line process. The 3rd line of defence is the internal review of the full Risk Register being presented to the Audit Committee which assesses the review and reports to the Council on its findings bi-annually. This model ensures roles; responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Key Stakeholders will have assurance that risks are managed effectively to support the delivery of strategies and objectives.
Regular liaison with auditor and legal advisors	Governance Management	The MRC engages periodically with its auditors informally, as well as through the formal audit process for advice and compliance updates. Legal advisors are liaised with on a need basis to ensure all contractual and legislative compliance is met in the best interest of the MRC.
Control of approval of documents, letters and financial records	Governance Management	The MRC uses an electronic records management system as the central recording and storing of all correspondence and documents. The control of documents procedure HRM16 ensures that controls are in place for those documents related to the business of the MRC, specifically Policies and Procedures. These documents are reviewed, approved, updated annually, protected, retained and made easily available thereby preventing the use of obsolete documents.
Comparison of internal data with other or external sources of information	Corporate Services	The MRC utilises segregation of duties, weekly and monthly cash flow checks, bank and general ledger reconciliations for comparisons and routine checklists to identify and act on any anomalies in financial processes.
Limit of direct physical access to assets and records	Governance Management	The MRC maintains a secure records storage system for all hard copies of documents; personnel records are stored in a locked HR office. Inactive and archival records (those with historical value) are stored securely offsite at information storage provider Zirco Data. Access to records is limited by hierarchy based approval.
Control of computer applications and information system standards	Corporate Services	The MRC uses a variety of mechanisms to control security including coded personal entry keys and passwords to site and buildings, MS Windows Active directory and application level security controls for all electronic computer systems. These mechanisms limit the capacity for records or systems to be edited by employees without required security access.
Regular maintenance and review of financial control accounts and trial balances; Comparison and analysis of financial results with budgeted amounts; Arithmetical accuracy and content of records; report, review and approval of financial payments and reconciliations; and Comparison of the result of physical cash and inventory counts with accounting records	Corporate Services	The MRC utilises a number of mechanisms to ensure financial processes are efficient, effective and secure, these include: <ul style="list-style-type: none"> • Daily / monthly checklists of tasks and periodic reporting • Monthly finance and budget reviews undertaken with Managers • Payment listing reporting to Council • Monthly financial position reporting to Council • Segregation of duties and limiting employees and user access • Daily balancing of financial system and ledgers.

CEO's Review of Risk Management, Internal Control and Legislative Compliance January 2020

Legislative Compliance		
The compliance programs of a Local Government are a strong indication of attitude towards meeting legislative requirements. The MRC's practices in regard to monitoring compliance programs typically include:		
Criteria	Business Units	Monitoring Tool
Monitoring compliance with legislation and regulations	All Business Units	<p>The MRC utilises a variety of mechanisms for ensuring compliance as developed by each relevant business unit and include:</p> <p>An event register on the risk information system (InControl) is utilised for:</p> <ul style="list-style-type: none"> Investigations arising from alleged non-compliance with a variety of legislation and regulations including the Health Act 1911, the Environmental Protection Act 1986, Contaminated Sites Act 2003 and OH&S Act 1984; and Internal workflow and procedures to investigate OH&S incidents and near misses, safety inspections and emergency drill procedures. <p>An event register on the risk information system (InTuition) is utilised for:</p> <ul style="list-style-type: none"> Internal workflow and recording of employee competencies and compliances for job / task readiness; Internal workflow and scheduling of employee inductions; Internal workflow and procedures to schedule all employee certificated competencies and compliance training and reviews. <p>A register is recorded on the electronic records management system for:</p> <ul style="list-style-type: none"> Contractor inductions (RSK/187); Governance compliance incorporating items such as completing the Compliance Audit Returns (COR/12); and annual returns (GOV/5), Primary returns (GOV/5), annual review of delegations (GOV/27); Internal compliance for policy and procedure reviews and legislative updates (COR/49).
Reviewing the annual Compliance Audit Return and reporting to Council the results of that review	Governance Management	The MRC's Compliance Audit Return is reported to Council annually and anomalies are referred to relevant Business Units to implement appropriate fixes.
Reviewing whether the Local Government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints	Governance Management	<p>These procedures are addressed within the following documents;</p> <ul style="list-style-type: none"> MRC's Enterprise Agreement 2019; HRM27 Grievance Management; HRM25 Public Interest Disclosure HRM24 Customer Complaints MRC Code of Conduct Employees, Elected Members and Committee Members HRM05 Sexual Harassment HRM04 Violence, Harassment and Bullying
Reviewing management disclosures in financial reports of the effect of significant compliance issues	Corporate Services	The MRC undertakes financial audits and the results, along with management responses, are reported to the Audit Committee. Any recommendations that requires Council approval are included into the next Ordinary Council Meeting agenda.
Reviewing whether the internal and/or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee	Corporate Services	The scope of work for each financial audit addresses compliance and risk and is included within the results.
Monitoring the Local Government's compliance frameworks dealing with relevant external legislation and regulatory requirements	Governance Management	The MRC procures professional services from the WALGA preferred suppliers list, lawyers and Government agencies for regularly relevant external review and updates to legislative changes which include the monitoring of regulatory requirements. Thus enabling the review of the relevant policies, procedures, contracts and process for compliance.

CEO's Review of Risk Management, Internal Control and Legislative Compliance January 2020

Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the Local Government and disclosing conflicts of interest.	Corporate Services	The MRC relies on the Audit Committee's Terms of Reference and Code of Conduct to ensure behaviour is appropriate.
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Risk Register

Item 8.3	APPENDIX NO. 3	Item 8.3
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RISK DESCRIPTION

RISK RATING

OPS 34 – Inability to contain leachate within leased site boundaries	Rating - 20
<p>The historic portion of the Tamala Park landfill was unlined when constructed, in line with state regulations at the time. Natural groundwater flows through this material and has the potential to leach out contaminants, which could then possibly be transported offsite.</p> <p>MRC carries out quarterly water testing to assess whether there is any potential offsite groundwater contamination. MRC keeps the Department of Water and Environmental Regulation informed about the testing and the MRC has appointed a Contaminated Sites Auditor to provide a report and recommendations on the impacts of any potential contaminants.</p> <p>The MRC is also keeping the Water Corporation and Tamala Park Regional Council apprised of the groundwater testing results.</p>	
STRAT 3 – Failure to meet Member Council expectations by not being able to get agreement on the strategic direction of the MRC	Rating - 20
<p>Increasingly over the past number of years, MRC's Member Councils have opted to deal with the recoverable and recyclable aspects of their waste streams independently of the MRC.</p> <p>While this often allows waste to be dealt with higher up the waste hierarchy at a cheaper direct cost to the individual Member Council, it has a negative consequential effect on the economics of the MRC itself.</p> <p>The MRC regularly meets with Member Councils representatives at all levels to try and agree the way forward for the MRC, given these changes being driven by the Member Councils.</p>	
OPS 2 – Inability to contain leachate within the landfill boundaries	Rating - 10
<p>The historic portion of the Tamala Park landfill was unlined when constructed, in line with state regulations at the time. Natural groundwater flows through this material and has the potential to leach out contaminants, which could then possibly be transported offsite. The MRC has little ability to control this leachate.</p> <p>The newer portions of the Tamala Park landfill are lined in line with current state regulations. The MRC manages the risk of the liner failing or leaking by keeping the amount of leachate that is captured within the contained areas to a minimum. This is done through appropriate capping of closed sections of the landfill and through actively managing rainfall that falls into the operating landfill cell.</p>	
OPS 6 – Inability to contain odours within the site boundaries	Rating - 15
<p>The MRC's landfilling operations generate odour, which may be smelt offsite from time-to-time, depending on wind conditions.</p> <p>The MRC has a number of strategies in place to manage the impact of the odours, including communications with surrounding communities, the use of limestone to cover waste, the use of deodorants in various applications and the capture and beneficial use of landfill gas.</p>	

RISK DESCRIPTION

RISK RATING

Strat 15 – Inability to provide a sustainable gate fee to Member Councils	Rating - 15
<p>Increasingly over the past number of years, MRC's Member Councils have opted to deal with the recoverable and recyclable aspects of their waste streams independently of the MRC.</p> <p>While this often allows waste to be dealt with higher up the waste hierarchy at a cheaper direct cost to the individual Member Council, it has a negative consequential effect on the economics of the MRC itself.</p> <p>The MRC continues to manage its expense base conservatively and engage with Member Councils around other opportunities to bring new revenue sources on stream.</p>	
Strat 16 – Changing waste streams	Rating - 15
<p>Increasingly over the past number of years, MRC's Member Councils have opted to deal with the recoverable and recyclable aspects of their waste streams independently of the MRC.</p> <p>While this often allows waste to be dealt with higher up the waste hierarchy at a cheaper direct cost to the individual Member Council, it has a negative consequential effect on the economics of the MRC itself. The MRC was established as a landfill operation. Its role was then extended to include the Resource Recovery Facility for the recovery of organic material.</p> <p>As the separation of waste streams continue to change, along with direction from state government, the MRC is evaluating how it can best continue to service its Member Councils through a strategy review process.</p>	
Ops 1 – Inability to contain landfill gas within landfill boundaries	Rating - 15
<p>Decomposing waste contained in landfill emits methane gas, which is environmentally harmful. Under its landfill licence, the MRC is required to manage methane emissions from the landfill.</p> <p>The MRC has an extensive gas capture system in place, which coupled with effective landfill capping, allows a very high percentage of the methane being generated, to be captured and used for power generation.</p> <p>The MRC has a gas monitoring regime in place to help determine the ongoing effectiveness of the capture system.</p>	

RISK DESCRIPTION

RISK RATING

OPS 22 – Major fire or explosion	Rating - 12
<p>The presence of methane gas and other flammable materials on site creates a risk of fire or explosion.</p> <p>The MRC has an extensive gas capture system in place, which coupled with effective landfill capping, allows a very high percentage of the methane being generated, to be safely captured and used for power generation.</p> <p>The MRC has a gas monitoring regime in place to help determine the ongoing effectiveness of the capture system.</p>	

The MRC has a comprehensive response plan for unforeseen fire and has its own firefighting assets available on site, and personnel who are trained in their use.	
OPS 30 – Workplace shutdown	Rating - 10
<p>The risk of regulatory agencies shutting down the site in response to a reportable incident on site.</p> <p>The MRC has a strong safety culture on site which is supported through a comprehensive safety system which help ensure that such events do not occur.</p> <p>The MRC also has a business continuity plan in place to manage unforeseen events.</p>	
OPS 33 – Inability to contain landfill gas within the leased site boundaries	Rating - 10
<p>Decomposing waste contained in landfill emits methane gas, which is environmentally harmful. Under its landfill licence, the MRC is required to manage methane emissions from the landfill.</p> <p>The MRC has an extensive gas capture system in place, which coupled with effective landfill capping, allows a very high percentage of the methane being generated, to be captured and used for power generation.</p> <p>The MRC has a gas monitoring regime in place to help determine the ongoing effectiveness of the capture system.</p>	

RISK DESCRIPTION**RISK RATING**

STRAT 2 – Fail to meet regional community expectations of the MRC in relation to the environment	Rating - 10
<p>With increasing urban encroachment around the Tamala Park and the decreasing buffer zones, the MRC is at risk of having unwanted impacts on surrounding communities.</p> <p>The MRC has various operational strategies in place to help mitigate odour, noise, dust and vermin from Tamala Park. The community is kept apprised of the MRC's various activities through a bi-annual community newsletter.</p>	
STRAT 7 – Increase exposure to landfill operations	Rating - 10
<p>In the current year landfill operations have progressed to being visible above ground level. This increases the level of visible and audible impact of the landfill operations.</p> <p>The MRC has various operational strategies in place to help mitigate odour, noise, dust and vermin from Tamala Park. The community is kept apprised of the MRC's various activities through a bi-annual community newsletter.</p>	
STRAT 10 – Fail to provide a safe and suitable work environment in compliance with legislation	Rating - 10
Every employer has a duty of care to employees to provide them with a safe and suitable work environment.	

The MRC has a strong safety culture on site which is supported through a comprehensive safety system which help ensure that its meets its obligations in this regard.

STRAT 17 – Bulk Loads of Contamination material accepted on site

Rating - 10

A wide variety of modern materials in everyday consumer goods delivered to landfill contain contaminated materials, which is regarded as an emerging contaminant.

The MRC provides education to its staff who are likely to come into contact with contaminated materials and appropriate PPE measures are put in place. Avoiding contact with contaminated materials is the preferred mitigation strategy.

2020 Interim Audit Requirements Schedule

Item 8.4	APPENDIX NO. 4	Item 8.4
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MACRI PARTNERS

2020 INTERIM AUDIT REQUIREMENTS SCHEDULE

MINDARIE REGIONAL COUNCIL
(MRC)

2020 INTERIM AUDIT REQUIREMENTS SCHEDULE

MRC

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Information Request – 2 Weeks Prior to Interim Audit Visit

Title	Date received/ provided	Responsible officer	Client Comments
AUDIT ADMINISTRATION			
List of key Council Finance Staff (including Payroll) contacts showing name, position title, department and email address			
AUDIT PLANNING			
Progress on audit findings and recommendations reported by the Auditor in previous: <ul style="list-style-type: none"> interim audit management letter final Audit Completion Report to the Audit Committee 			
Changes to accounting systems or IT infrastructure			
Details of any frauds or potential frauds under investigation and any action taken			
New developments in the Council (e.g. administrative restructures, major initiatives, new systems, Extraordinary or unusual transactions, etc.)			
Special reviews of operations (performed by external parties or internally)			
COMPLIANCE MATTERS			
Copy of the signed Compliance Audit Return for calendar year ended 31 December 2019			
Copy of the Financial Management Review as required by Reg 5(2)(c) of the Local Government (Financial Management) Regulations 1996, if any			
Copy of the CEO's triennial review of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance and report to the council the results of those reviews as required by Reg 17 of the Local Government (Audit) Regulations 1996			

MACRI PARTNERS

Title	Date received/ provided	Responsible officer	Client Comments
Copies of the following letters regarding:			
(i) budget for 2019/20 financial year sent to the Department of Local Government within 30 days of adoption			
(ii) Department acknowledging the above in (i)			
(iii) budget review sent to the Department of Local Government			
(iv) Department acknowledging the above in (iii)			
(v) Annual Report sent to the Department of Local Government after accepted by Council			
(vi) Department acknowledging the above in (v)			
Opening Trial Balance as at 1 July 2019 (in excel format)			
Copy of any resolutions where Council has adopted or modified any accounting policies			
INVESTMENTS			
Copy of current Council Investment Policy			
Copy of current document containing internal control procedures to be followed by employees to ensure control over investments as required by Reg 19(1) of the Local Government (Financial Management) Regulations 1996			
PURCHASING AND PAYMENTS			
Copy of Purchasing Policy and Procedures			
Copy of Corporate Credit Card Policy			
Copy of Delegations by Council/CEO for approval of payments			
List of cheque and EFT payments made for the period 1 July 2019 to current date (in excel format)			
List of suppliers invoices entered into the creditors system from 1 July 2019 to current date (in excel format)			

MACRI PARTNERS

Title	Date received/ provided	Responsible officer	Client Comments
List of outstanding purchase orders to date showing the purchase order date, order number, supplier name, description of goods and amount (in excel format)			
List of payments made to suppliers from 1 July 2019 to current date for amounts totalling over \$120,000 for each supplier (in excel format)			
Register of all current credit cardholders which includes cardholder name, card number, expiry date of the credit card and credit limit			
DEBTORS			
Listing of all debtor invoices raised from 1 July 2019 to current date showing invoice date, customer name, description of goods or services provided and invoice amount (in excel format)			
Detailed general ledger listing of debts written-off (in excel format)			
Listing of all credit notes raised from 1 July 2019 to current date showing credit note date, customer name, description of goods or services provided and amount (in excel format)			
REVENUE			
Revenue (Fees and Charges) listing report from 1 July 2019 to current date showing receipt date, receipt number, customer name, description of goods/services provided, payment type (e.g. cheque, EFT, cash, etc.) and amount (in excel format)			
Listing of cancelled receipts from 1 July 2019 to current date showing receipt date, receipt number, customer name, description of goods/services provided and amount (in excel format)			
PAYROLL			
Listing of gross and net wages paid each fortnight from 1 July 2019 to audit visit date (in excel format – See our excel template)			
List of new employees since 1 July 2019 showing the employee name, position title and commencement date (in excel format)			
List of terminated employees since 1 July 2019 showing the employee name, position title and termination date			

MACRI PARTNERS

Title	Date received/ provided	Responsible officer	Client Comments
(in excel format)			
IT Controls			
Copy of the Council's IT security policies			
Copy of the Council's Disaster Recovery Plan			
JOURNAL ENTRIES			
Copy of Council's journal entries policy describing the use, authorisation and control over journal entries			
Listing of journal entries raised in the general ledger from 1 July 2019 to current date (in excel format)			

Information Request – At Commencement of Interim Audit Visit

Title	Date received / provided	Responsible officer	Client Comments
AUDIT ADMINISTRATION			
Access cards to the premises for the audit team x 3			
Adequate working space for the audit team			
Access to Internet connection (e.g. WIFI), if possible			
AUDIT PLANNING			
Signed minutes of Council/audit committee/ risk management / finance committee meetings from 1 July 2019 to audit visit date			
BANK RECONCILIATIONS			
Reviewed and signed bank reconciliations from 1 July 2019 for all bank accounts held by the Council			
CREDITORS			
Reviewed and signed Creditors reconciliations of General Ledger to detailed aged listings from 1 July 2019			
Detailed creditors aged listing as at audit visit date			
DEBTORS			
Reviewed and signed debtors reconciliations of General Ledger to detailed aged listings from 1 July 2019			
Detailed debtors aged listing as at audit visit date			
PAYROLL			
Fortnight payroll summary reports from 1 July 2019 to audit visit date			
Signed Payroll reconciliations between the general ledger to the payroll subsidiary ledger (module) from 1 July 2019 to audit visit date			
Annual leave balance report at audit visit date (inclusive of pro-rata accruals)			

MACRI PARTNERS

Title	Date received / provided	Responsible officer	Client Comments
FIXED ASSETS			
Reviewed and signed Fixed Asset Reconciliations from 1 July 2019 to audit visit date			
Details on current progress of fair valuations and methodology documentation for the relevant asset classes being valued at fair value for the year ending 30 June 2020			