



AGENDA

ORDINARY COUNCIL MEETING

TIME: 6.30 PM

28 MARCH 2024
CITY OF WANNEROO

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



Town of
Cambridge



City of
Joondalup



City of Perth



City of Stirling
City of Choice



TOWN OF
VICTORIA PARK



CITY OF VINCENT



City of
Wanneroo

**MINDARIE REGIONAL COUNCIL
NOTICE OF MEETING**

19 March 2024

Councillors of the Mindarie Regional Council are advised that an Ordinary Meeting of the Council will be held at the City of Wanneroo at 6.30 pm on 28 March 2024.

The agenda pertaining to the meeting follows.

Your attendance is respectfully requested.



**SCOTT CAIRNS
CHIEF EXECUTIVE OFFICER**

MINDARIE REGIONAL COUNCIL - MEMBERSHIP

Cr P Miles (Paul) - Chair	City of Wanneroo
Cr S Proud, JP (Stephanie) - Deputy Chair	City of Stirling
Cr A Jacob, JP (Albert)	City of Joondalup
Cr C May (Christopher)	City of Joondalup
Cr L Gobbert, JP (Liam)	City of Perth
Cr A Creado (Andrea)	City of Stirling
Cr J Ferrante (Joe)	City of Stirling
Cr C Hatton (Chris)	City of Stirling
Cr A Castle (Alex)	City of Vincent
Cr J Wright (Jordan)	City of Wanneroo
Cr G Mack (Gary)	Town of Cambridge
Cr K Vernon (Karen)	Town of Victoria Park

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

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

Disclosure of Financial and Proximity Interests

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

Disclosure of Interest Affecting Impartiality

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

4	PUBLIC QUESTION TIME
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5	ANNOUNCEMENT BY THE PRESIDING PERSON
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6	APPLICATION FOR LEAVE OF ABSENCE
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7	PETITIONS/DEPUTATIONS/PRESENTATIONS
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8 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS
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8.1 ORDINARY COUNCIL MEETING – 29 February 2024

The Minutes of the Ordinary Council Meeting held on 29 February 2024 have been printed and circulated to members of the Council.

RESPONSIBLE OFFICER RECOMMENDATION

That the Minutes of the Ordinary Meeting of Council held on 29 February 2024 be confirmed as a true record of the proceedings.

9 CHIEF EXECUTIVE OFFICER REPORTS

9.1	FINANCIAL STATEMENT FOR THE PERIOD ENDED 29 FEBRUARY 2024
Reference:	GF-23-000000019
Appendix(s):	Attachment 1
Date:	12 March 2024
Responsible Officer:	Executive Manager Corporate Services

SUMMARY

The purpose of this report is to provide Council with a set of financial reports in line with statutory requirements, which provides information on the financial performance of the Mindarie Regional Council (MRC).

BACKGROUND

Financial Management Regulations 34 of the Local Government (Financial Management) Regulations 1996 defines reporting requirements.

The financial statements presented for each month consist of:

- Statement by Comprehensive Income by Nature and Type
- Operating Income Statement by Program
- Statement of Financial Position
- Statement of Cashflows
- Statement of Financial Activity
- Statement of Reserves
- Statement of Investing Activity
- Cash and Cash Equivalents and Schedule of Investments
- Tonnage Report

DETAIL

The attached reports provide an overview of the MRC's financial performance for the period ending 29 February 2024, and have been prepared in accordance with the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and the Australian Accounting Standards. The report fairly represent, in all material respects, the results of the MRC's operations for the month being reported.

The Financial Report for the period ended 29 February 2024 is attached at **Attachment 1** to this Item. The Schedule of Investments and Tonnage Report up to 29 February 2024 are also contained within the Attachment 1.

Summary of results for the year to date period ended 29 February 2024

	YTD Budget	YTD Actual	Variance
	t	t	t
Tonnes – Members	118,355	119,123	770
Tonnes – Others	19,048	16,582	(2,466)
TOTAL TONNES	137,403	135,705	(1,696)
	\$	\$	\$
Revenue – Fees & Charges	21,933,449	21,891,245	(42,204)
Revenue – Other	4,372,062	5,122,507	750,445
TOTAL REVENUE	26,305,511	27,013,752	708,241
Expenses	(22,341,994)	(21,726,459)	615,535
Net profit	3,963,517	5,287,293	1,323,776
Net profit on sales of assets	1,000	287,682	286,682
NET SURPLUS	3,964,517	5,574,975	1,610,458

Variances Year to Date

Mindarie Regional Council's financial result for the period ending 29 February 2024 reflects its performance from 1 July 2023 to 29 February 2024. Council's operations have been conducted in line with the adopted budget. As per the MRC's 2023/2024 budget approved at the OCM 13 July 2023 and in line with materiality adopted by the Council, variances below \$50k do not attract comments.

MRC recorded net profit of \$5.6m for the period ended 29 February 2024 against a budgeted profit of \$3.9m resulting in a favourable variance of 41% or \$1.6m.

This overall positive position came as a result of interest earning, materials and contracts, insurance, other expenses and profit on sale of assets.

REVENUE

User Charges

Total actual tonnage is aligned closely to budget year to date. Actual tonnage of 119,122 tonnes is slightly higher than the tonnage at the same time last year of 117,231 tonnes.

Casual and Trade revenue continue to show a negative variance of \$188k resulting from 2,466 less tonnage delivered to date. This is a permanent variance and addressed at mid-year budget review.

Interest Earnings

Interest earning continues to outperform current budget. Period ended 29 February 2024 closed at \$715k higher than budgeted, which is mainly attributed to raising RBA interest rate. The RBA cash rate has moved from 4.10% to 4.35%. Expected weighted average interest rate of the current investment portfolio is 5.04%. As term deposits mature, MRC has and will continue to secure improved rates on new term deposits, improving interest returns.

Profit on sale of asset

A positive variance of \$287k, which is a direct result of profit arising from disposal of assets for the period up to 29 February 2024.

EXPENDITURE

Materials and Contracts

Materials and Contracts expenditure shows a positive variance of \$419k compared to the budget.

This variance is driven by a combination of several factors, lower-than-anticipated costs in DWER landfill levy (\$247k lower) being the major reason. DWER landfill levy is payable to the Department of Water and Environment Regulation and has a direct relationship to tonnage collected.

Utilities

Utilities recorded a positive variance of \$81k due to the fact that Synergy incorrectly recorded lower consumption and invoiced lower fees. Synergy is expected to rectify this error in March 2024.

Insurance

Insurance expenses performed \$65k better than budget year to date. This position is a result of lower property insurance and public liability insurance, \$42k and 26k respectively.

Other expenses

Other expenses are \$98k lower than budgeted reflecting Elected Members expenses timing variance of \$71k.

STATEMENT OF FINANCIAL POSITION

End of February 2024 the MRC's cash position is solid due to collection of fees and charges and positive earnings from the investments. Capital expenditure timing and increases to the RBA rate have improved both the rate of investments and the amount reinvested.

Current Liabilities

Current Liabilities as of 29 February 2024 is \$1m higher compared to the previous month. Trade payables (Mainly DWER levy payable) contributed towards this increase.

Capital Expenditure

Leachate treatment project continues to progress with a further \$122k movement since the last reporting period.

Reserve Accounts

Increase in the reserve accounts for the period ended 29 February 2024 is \$1.95m. This reflects the proportionate transfers to reserves including interest earned on the investments.

STATUTORY IMPLICATIONS

Section 6.4 of the Local Government Act 1995 and regulation 34(1) of the Local Government (Financial Management) Regulations 1996.

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Receive the Financial Statements set out in Attachment 1 for the month ended 29 February 2024.

Financial Report for the period ended 29 February 2024

Item
9.1

ATTACHMENT 1

Item
9.1



**Financial Report
for the period ending
29 February 2024**

Mindarie Regional Council

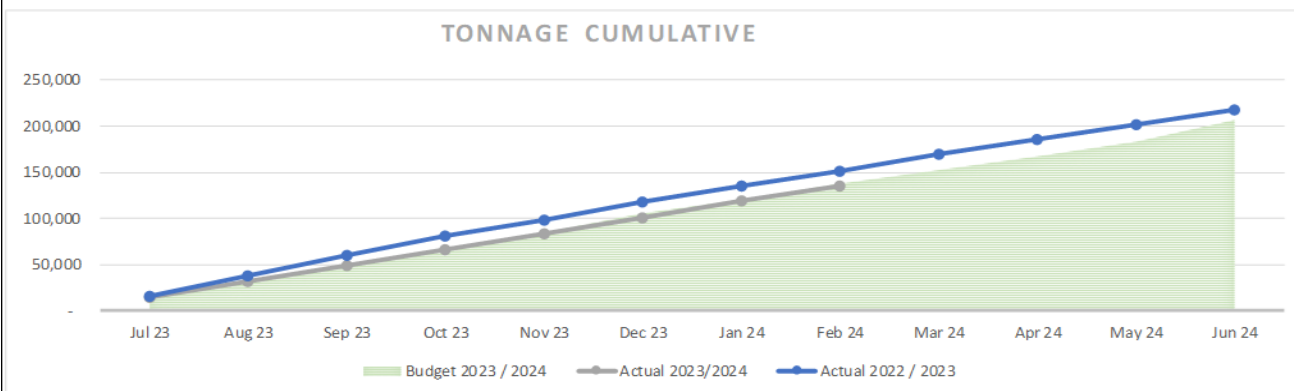
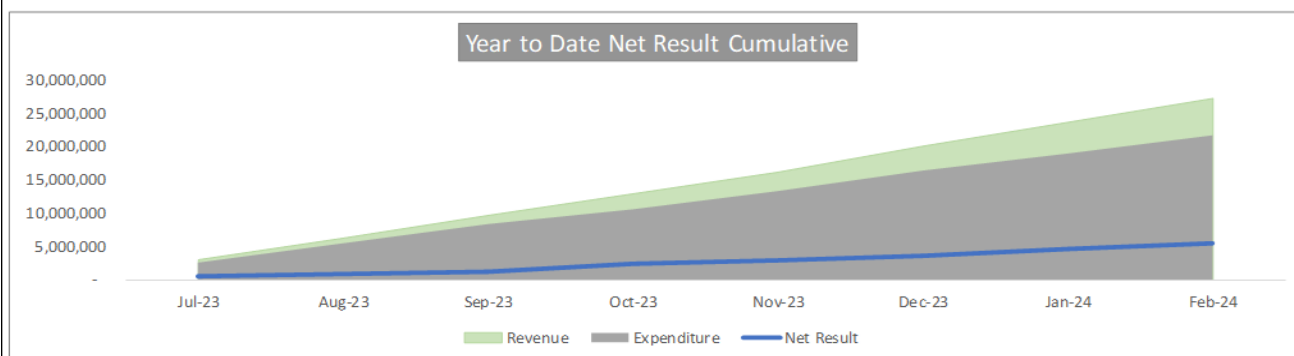
Authorised by: Adnana Arapovic
Executive Manager Corporate Services

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 - 2.5 Statement of Financial Activity
 - 2.6 Statement of Reserves
 - 2.7 Statement of Investing Activity
- 3.0 Cash and Cash Equivalents and Schedule of Investments
- 4.0 Tonnage Report

1.0 Financial Summary For the period 29 February 2024

STATEMENT OF COMPREHENSIVE INCOME						
	Original Budget	Budget Year to Date	Actual Year to Date	Variance	Variance %	Status
Fees and Charges Revenue	\$ 32,832,723	\$ 21,933,449	\$ 21,891,245	\$ (42,204)	(0%)	→
Other Revenue	\$ 6,411,318	\$ 4,372,062	\$ 5,122,507	\$ 750,445	17%	↑
Total Operating Revenue	\$ 39,244,041	\$ 26,305,511	\$ 27,013,752	\$ 708,241	3%	↑
Operating Expenditure	\$ 37,492,999	\$ 22,341,994	\$ 21,726,459	\$ 615,535	3%	↑
Net profit	\$ 1,751,042	\$ 3,963,517	\$ 5,287,293	\$ 1,323,776	33%	↑
Capital Grants and Subsidies	\$ 50,000	-	-	-	-	→
Net profit/(loss) on sale of assets	(349,756)	1,000	\$ 287,682	\$ 286,682	28668%	↑
Net Result	\$ 1,451,286	\$ 3,964,517	\$ 5,574,975	\$ 1,610,458	41%	↑



STATEMENT OF FINANCIAL POSITION			
	Original Budget	Actual Year to Date	Actual 30 June 2023
Current Assets	\$ 66,430,359	\$ 75,017,453	\$ 64,273,412
Non Current Assets	\$ 84,486,833	\$ 94,194,537	\$ 100,324,693
Total Assets	\$ 150,917,192	\$ 169,211,990	\$ 164,598,105
Current Liabilities	\$ 6,141,310	\$ 3,984,453	\$ 5,528,381
Non Current Liabilities	\$ 25,018,563	\$ 26,937,750	\$ 26,354,914
Total Liabilities	\$ 31,159,873	\$ 30,922,203	\$ 31,883,295
Equity	\$ 119,757,319	\$ 138,289,787	\$ 132,714,810

CAPITAL EXPENDITURE				
	Original Budget	Year to Date Actual	Variance %	Variance \$
Capital Expenditure	10,052,000	404,041	96.0%	9,647,959

2.1 Statement o Comprehensive Income by nature and type For the period ended 29 February 2024

	Original Budget	Year to Date				Previous Actual YTD
	2023/24 \$	Budget \$	Actual \$	Variance \$	Variance %	28-Feb-23 \$
REVENUE						
Member User Charges						
User Charges - City of Perth	1,884,782	1,273,818	1,319,765	45,947	4%	1,109,346
User Charges - City of Wanneroo	8,757,751	5,485,210	5,457,067	(28,143)	(1%)	4,611,316
User Charges - City of Joondalup	5,073,600	3,374,841	3,333,184	(41,657)	(1%)	2,821,410
User Charges - City of Stirling	7,974,008	5,548,420	5,601,188	52,768	1%	4,809,049
User Charges - Town of Cambridge	787,616	560,202	596,456	36,254	6%	505,913
User Charges - City of Vincent	830,500	548,423	578,777	30,354	6%	464,788
User Charges - Town of Victoria Park	1,268,400	1,080,554	1,083,758	3,204	0%	943,669
Total Member User Charges	26,576,657	17,871,468	17,970,195	98,727	1%	15,265,491
Other User Charges						
User Charges - Casual Tipping Fees	5,401,066	3,465,871	3,277,550	(188,321)	(5%)	4,793,866
Total User Charges	31,977,723	21,337,339	21,247,745	(89,594)	(0%)	20,059,357
Other fees and charges						
Mattresses Charges	55,000	48,664	67,448	18,784	39%	63,677
Gas Power Generation Sales	800,000	547,446	576,052	28,606	5%	130,458
Total Other Fees and Charges	855,000	596,110	643,500	47,390	8%	194,135
Total Fees and Charges	32,832,723	21,933,449	21,891,245	(42,204)	(0%)	20,253,492
Interest Earnings	1,659,800	1,215,217	1,930,575	715,358	59%	637,018
Grants, Subsidies and Contributions						
Reimb. of Admin/Governance Expenses	4,656,518	3,104,345	3,104,345	-	-	2,461,516
Other Revenue						
Other Revenue	95,000	52,500	87,587	35,087	67%	128,098
Total Other Revenue	6,411,318	4,372,062	5,122,507	750,445	17%	3,226,632
Total Revenue	39,244,041	26,305,511	27,013,752	708,241	3%	23,480,124
EXPENSES						
Employee Costs	5,536,680	3,584,466	3,601,686	(17,220)	0%	2,538,785
Materials and Contracts	18,348,818	11,508,574	11,089,517	419,057	4%	10,706,844
Utilities	718,250	468,832	386,968	81,864	17%	399,783
Depreciation	5,896,783	4,177,619	4,209,343	(31,724)	(1%)	3,224,451
Amortisation	4,954,195	1,412,802	1,412,802	-	-	3,110,870
Finance Costs	1,097,123	734,290	731,612	2,678	0%	617,191
Insurances	620,200	243,504	181,428	62,076	25%	556,960
Other Expenses	320,950	211,907	113,103	98,804	47%	156,695
Total Expenses	37,492,999	22,341,994	21,726,459	615,535	3%	21,311,579
Net profit from ordinary activities	1,751,042	3,963,517	5,287,293	1,323,776	33%	2,168,545
Capital Grants, Subsidies and Contributions						
Capital Grants and Subsidies	50,000	-	-	-	-	-
Profit/(loss) from ordinary activities	50,000	-	-	-	-	-
Profit on Sale of Assets	1,000	1,000	287,682	286,682	28668%	-
Loss on Sale of Assets	(350,756)	-	-	-	-	-
Net result for the period	1,451,286	3,964,517	5,574,975	1,610,458	41%	2,168,545
Other Comprehensive income for the period						
Changes in asset revaluation	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	1,451,286	3,964,517	5,574,975	1,610,458	41%	2,168,545

2.2 Statement of Comprehensive Income by program For the period ended 29 February 2024

	Original Budget	Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	%
Revenue from Ordinary Activities					
Community Amenities	32,927,723	21,985,949	21,978,832	(7,117)	(0%)
General Revenue	1,659,800	1,215,217	1,930,575	715,358	59%
Governance	4,656,518	3,104,345	3,104,345	-	0%
	39,244,041	26,305,511	27,013,752	708,241	3%
Expenses from Ordinary Activities					
Governance	(4,617,177)	(2,841,160)	(2,591,588)	249,572	9%
Community Amenities	(31,779,699)	(18,766,544)	(18,403,260)	363,284	2%
Total operating expenses	(36,396,876)	(21,607,704)	(20,994,848)	612,856	3%
Finance costs					
Governance	(328,288)	(221,738)	(219,060)	(2,678)	1%
Community Amenities	(768,835)	(512,552)	(512,552)	-	0%
Total Finance costs	(1,097,123)	(734,290)	(731,612)	(2,678)	0%
Net result for the period	1,750,042	3,963,517	5,287,293	1,323,776	33%
Non-operating grants					
Community Amenities	50,000	-	-	-	-
Profit on sale of assets					
Community Amenities	1,000	1,000	287,682	286,682	28668%
	1,000	1,000	287,682	286,682	28668%
Loss on sale of assets					
Governance	(384)	-	-	-	-
Community Amenities	(350,372)	-	-	-	-
Total profit /(loss) on sale of assets	(349,756)	1,000	287,682	286,682	28668%
Other comprehensive income for the period					
Changes in asset revaluation	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	1,451,286	3,964,517	5,574,975	1,610,458	41%

2.3 Statement of Financial Position

As at 29 February 2024

	Actual 29 February 2024	Actual 30 June 2023
CURRENT ASSETS		
Cash and cash equivalents	24,048,946	20,262,141
Other Financial Assets	47,656,845	40,495,910
Debtors and other receivables	3,289,380	2,273,228
Inventories	22,282	15,792
Other Current Assets	-	1,226,341
TOTAL CURRENT ASSETS	75,017,453	64,273,412
NON-CURRENT ASSETS		
Property, plant and equipment	29,473,012	31,577,144
Right of Use - Asset	5,685,621	6,203,572
Infrastructure	47,432,774	49,828,762
Excavation and Rehabilitation Asset	11,603,130	12,715,215
TOTAL NON-CURRENT ASSETS	94,194,537	100,324,693
TOTAL ASSETS	169,211,990	164,598,105
CURRENT LIABILITIES		
Trade and other payables	3,033,717	4,144,896
Employee related provisions	731,454	754,925
Right of Use - Liabilities	219,282	628,560
TOTAL CURRENT LIABILITIES	3,984,453	5,528,381
NON CURRENT LIABILITIES		
Employee related provisions	211,284	141,000
Rehabilitation provision	20,565,246	20,052,694
Right of Use - Liabilities	6,161,220	6,161,220
TOTAL NON CURRENT LIABILITIES	26,937,750	26,354,914
TOTAL LIABILITIES	30,922,203	31,883,295
NET ASSETS	138,289,787	132,714,810
EQUITY		
Retained Losses	(26,271,434)	(29,893,807)
Reserves Accounts	21,445,973	19,493,371
Revaluation Surplus	54,029,522	54,029,520
Council Contribution	89,085,726	89,085,726
TOTAL EQUITY	138,289,787	132,714,810

2.4 Statement of Cash Flow

For the period ended 29 February 2024

	Original Budget 2023/2024	Actual YTD 29-Feb-24	Actual 30-Jun-23
	\$	\$	\$
Cash flows from operating activities			
Receipts			
Contributions, re-imbursements and donations	4,656,518	3,104,345	4,224,742
Gas generation services	800,000	576,052	816,100
Fees and charges	32,032,723	24,000,650	32,839,129
Interest earnings	1,659,800	1,404,352	939,304
Other revenue	95,000	87,587	271,044
GST received	-	527,867	2,782,222
	39,244,041	29,700,853	41,872,541
Payments			
Employee costs	(5,102,945)	(3,217,191)	(4,776,643)
Materials and contracts	(18,348,818)	(12,453,515)	(17,328,430)
Utilities	(718,250)	(386,968)	(632,002)
Insurance	(620,200)	(181,428)	(684,880)
Other Expenditure	(320,950)	(113,103)	(798,699)
GST Paid	-	(2,631,221)	(2,785,569)
	(25,111,163)	(18,983,428)	(27,006,223)
Net cash provided by operating activities	14,132,878	10,717,425	14,866,318
Cash flows from investing activities			
Grants and subsidies	50,000	38,000	-
Payments for purchases of property, plant and equipment and infrastructure	(10,052,000)	(404,040)	(107,549)
Investments in term deposits	(2,315,904)	(7,160,936)	(1,075,500)
Proceeds from Sale of assets	576,000	1,199,361	-
Net cash used in investing activities	(11,741,904)	(6,327,615)	(1,183,049)
Cash flows from financing activity			
Lease payments	(559,266)	(603,006)	(566,483)
Net cash used in financing activities	(559,266)	(603,006)	(566,483)
Net increase in cash and cash equivalents	1,831,708	3,786,805	13,116,786
Cash and cash equivalents 30 June 2023	15,250,254	20,262,141	7,145,355
Cash and cash equivalents 29 February 2024	17,258,130	24,048,946	20,262,141

2.5 Statement of Financial Activity For the period ended 29 February 2024

Actual 30 June 2023		Original Budget 2023/2024	Budget YTD 29-Feb-24	Actual YTD 29-Feb-24	Variance \$	Variance (%)
		\$	\$	\$	\$	\$
	Revenue from operating activities					
4,224,742	Contributions and reimbursements	4,656,518	3,104,345	3,104,345	-	-
33,102,536	Fees and charges	32,832,723	21,933,449	21,891,245	(42,204)	(0%)
1,512,800	Interest revenue	1,659,800	1,215,217	1,930,575	715,358	59%
271,044	Other revenue	95,000	52,500	87,587	35,087	67%
-	Profit on asset disposals	1,000	1,000	287,682	286,682	28668%
39,111,122		39,245,041	26,306,511	27,301,434	994,923	4%
	Expenditure from operating activities					
(4,707,843)	Employee costs	(5,536,680)	(3,584,466)	(3,601,686)	17,220	(0%)
(17,508,295)	Materials and contracts	(18,348,818)	(11,508,574)	(11,089,517)	(419,057)	4%
(632,002)	Utility charges	(718,250)	(468,832)	(386,968)	(81,864)	17%
(7,606,255)	Depreciation & amortisation	(10,850,978)	(5,590,421)	(5,622,145)	31,724	(1%)
(1,074,941)	Finance costs	(1,097,123)	(734,290)	(731,612)	(2,678)	0%
(684,881)	Insurance	(620,200)	(243,504)	(181,428)	(62,076)	25%
-	Loss on disposal of assets	(350,756)	-	-	-	0%
(466,879)	Other expenditure	(320,950)	(211,907)	(113,103)	(98,804)	47%
(32,681,096)		(37,843,755)	(22,341,994)	(21,726,459)	(615,535)	3%
	Add/less: Non - cash items					
-	Profit on asset disposals	(1,000)	(1,000)	(287,682)	286,682	(28668%)
-	Loss on disposal of assets	350,756	-	-	-	0%
7,606,255	Depreciation & amortisation	10,850,978	5,590,421	5,622,145	(31,724)	(1%)
60,245	Employee benefit provisions	542,735	354,841	398,588	(43,747)	(12%)
743,120	Rehabilitation - unwinding of interest	768,835	480,522	412,552	67,970	14%
8,409,620		12,512,304	6,424,784	6,145,603	279,181	4%
14,839,646	Amount attributable to operating activities	13,913,590	10,389,301	11,720,578	1,331,277	13%
	Inflows from investing activities					
-	Proceeds from disposal of assets	576,000	545,000	1,199,361	(654,361)	0%
-	Capital Grants and Subsidies	50,000	50,000	38,000	-	0%
-		626,000	545,000	1,199,361	-	0%
	Outflows from investing activities					
(54,835)	Purchase of plant and equipment	(618,000)	(88,155)	(88,155)	-	0%
(25,279)	Purchase of land and buildings	(310,000)	-	-	-	0%
(17,101)	Purchase of computer equipment	(105,000)	(15,169)	(15,169)	-	0%
(10,334)	Purchase and construction of infrastructure	(9,019,000)	(300,717)	(300,717)	-	0%
(107,549)		(10,052,000)	(404,041)	(404,041)	-	0%
(107,549)	Amount attributable to investing activities	(9,426,000)	140,959	795,320	-	0%
	Inflows from financing activity					
98,550	Transfers from reserve accounts	1,215,000	404,041	404,041	-	0%
98,550		1,215,000	404,041	404,041	-	0%
	Outflows from financing activities					
(566,483)	Payments for principal portion of lease liabilities	(293,526)	(420,494)	(427,278)	6,784	(2%)
(824,831)	Transfers to reserve accounts	(2,493,835)	(1,662,557)	(2,552,042)	889,485	(54%)
(1,391,314)		(2,787,361)	(2,083,051)	(2,979,320)	896,269	(43%)
(1,292,764)	Amount attributable to financing activities	(1,572,361)	(1,679,010)	(2,575,279)	(896,269)	53%
27,195,812	Operating Net Current Assets at the start of the financial year	32,849,526	32,849,526	40,635,145	(7,785,619)	(24%)
14,839,646	Amount attributable to operating activities	13,913,590	10,389,301	11,720,578	(1,331,277)	(13%)
(107,549)	Amount attributable to investing activities	(9,426,000)	140,959	795,320	(654,361)	(464%)
(1,292,764)	Amount attributable to financing activities	(1,572,361)	(1,679,010)	(2,575,279)	896,269	(53%)
40,635,145	Closing Net Current Assets	35,764,755	41,700,776	50,575,764	8,874,988	21%

2.5 Statement of Financial Activity (Continued)
Net current assets reconciled to Statement of Financial Activity
For the period ended 29 February 2024

	Actual As at 29 February 2024	Actual 30 June 2023
CURRENT ASSETS		
Cash and cash equivalents	24,048,946	20,262,141
Other Financial Assets	47,656,846	40,495,910
Debtors and other receivables	3,289,380	2,273,228
Inventories	22,282	15,792
Other Current Assets	-	1,226,341
TOTAL CURRENT ASSETS	75,017,454	64,273,412
CURRENT LIABILITIES		
Trade and other payables	3,033,717	4,144,896
Employee related provisions	731,454	754,925
Right of Use - Liabilities	219,282	628,560
TOTAL CURRENT LIABILITIES	3,984,453	5,528,381
Net Current assets	71,033,001	58,745,031
Add back Restricted Liabilities		
Employee related provisions	731,454	754,925
Right of Use - Liabilities	219,282	628,560
E-Waste Infrastructure grants	38,000	-
Adjusted net current assets	72,021,737	60,128,516
Less : Net current financial assets that back reserves		
Reserves Accounts	(21,445,973)	(19,493,371)
	50,575,764	40,635,145

2.6 Statement of Reserves

For the period ended 29 February 2024

Description	Actual As at 29 February 2024
	\$
<u>Site Rehabilitation</u>	
Opening balance	17,056,658
Interest income	605,254
Transfer to reserves	512,552
Transfer from reserves	-
Closing Balance	18,174,464
<u>Capital Expenditure</u>	
Opening balance	1,945,637
Interest income	71,667
Transfer to reserves	1,150,000
Transfer from reserves	(404,041)
Closing Balance	2,763,263
<u>Carbon Abatement</u>	
Opening balance	491,076
Interest income	17,170
Transfer to reserves	-
Transfer from reserves	-
Closing Balance	508,246
RESERVES SUMMARY	
Opening Balance as at 1 July 2023	19,493,371
Interest income	694,090
Transfer to reserves	1,662,553
Transfer from reserves	(404,041)
Closing Balance	21,445,973

2.7 Statement of Investing Activity

For the period ended 29 February 2024

	Original Budget 2023/24	Actual As at 29 February 2024
LANDFILL INFRASTRUCTURE		
Stage2 - Phase2 capping work	6,987,000	91,092
Leachate Processing Infrastructure	1,850,000	209,626
	8,837,000	300,717
INFRASTRUCTURE TAMALA PARK		
RRF 2x new additional Monitoring Bores to be installed	28,500	-
4x new Monitoring Bores Install - Marmion Ave	55,000	-
Facility Signage Upgrade	14,000	-
Transfer Station Line Marking	18,000	-
Modifications at Drop-off bays & Reticulation	15,500	-
Workshop Hotwash - Wash-downbay	10,000	-
15Amp Power Supply Installation to Green Waste bunker	16,000	-
Transfer Station chain drop Access Control unit	25,000	-
	182,000	-
BUILDING		
Recycling E-Waste Storage and Bulk Up Facility	135,000	-
Workshop building Roller doors and Rood upgrade for tyre	25,000	-
Weighbridge roof modification	150,000	-
	310,000	-
COMPUTING EQUIPMENT		
Replacement of Desktops/Laptops	20,000	10,417
CCTV install for Tip Face, Quarry and Transfer	85,000	4,752
	105,000	15,169
EQUIPMENT		
Odour monitoring units / control	70,000	-
Point to point Telemetry & Data System Installation	16,500	-
Workshop Hotwash Machine	8,000	-
2x New Air well Leachate Extraction Pumps for Stage 2	8,500	-
Generator & Compressor	15,000	-
	118,000	-
PLANT AND VEHICLES		
Replacement of Hyundai	80,000	82,323
Replacement of Skid Steer Loader	175,000	5,832
New 16t Vibrating Roller at Tip face	245,000	-
	500,000	88,155
TOTAL CAPITAL EXPENDITURE	10,052,000	404,041

3.0 Cash & Cash Equivalents and Schedule of Investments As at 29 February 2024

Institutions with Standard & Poors Rating AA- or better

Institution	S&P Rating	Achieved
CBA	AA-	✓
NAB	AA-	✓
ANZ	AA-	✓



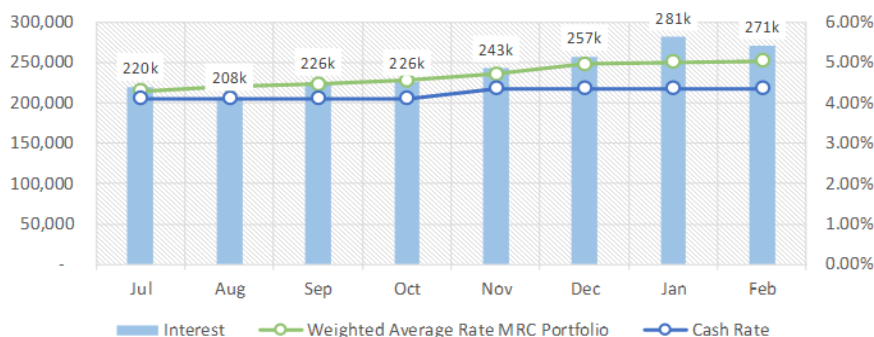
Where Tenor > 90 Days, maximum 50% held in one institution
Investments > 90 days tenor

100%

Institution	Amount Held \$m	% of Total Funds	Maximum	Achieved
CBA	\$ 20.24	42%	50%	✓
NAB	\$ 16.87	35%	50%	✓
ANZ	\$ 10.54	22%	50%	✓
<90 Days	\$ -			
	\$ 47.66			

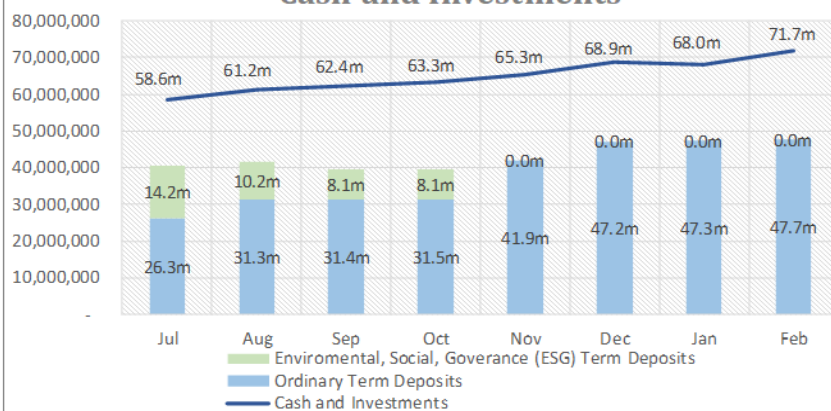
Where possible give preference to institutions that do not finance the fossil fuel industry and consider ethical, social and environmental aspects.

Monthly Interest and Rates



As of February 2024, MRC's interest earnings are \$715k above budget year-to-date. In February 2024, the Reserve Bank held the cash rate at 4.35%

Cash and Investments

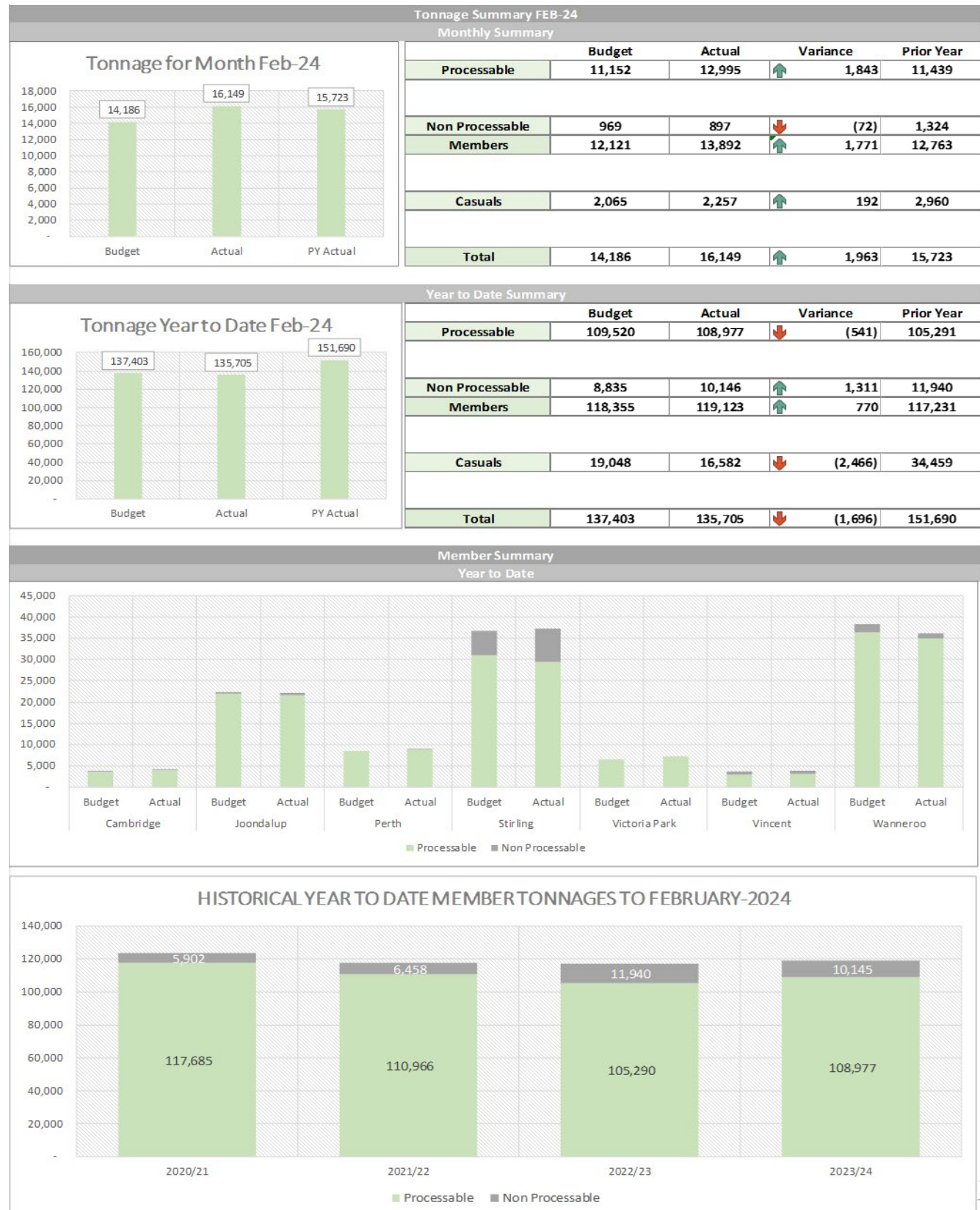


As of February 29, 2024, MRC's total cash and investments amounted to \$71.7 million. \$47.6 million was invested in term deposits and \$15.8m invested in the CBA saver account. It should be noted that MRC had its ESG term deposits with CBA who have withdrawn those products in December as MRC ESG term deposit matured. MRC is looking for replacements with other financial institutions.

3.0 Cash & Cash Equivalents and Schedule of Investments As at 29 February 2024 (Continued)

SCHEDULE OF INVESTMENTS							
Bank	Investment Date	Tenor (Days)	Investment Amt \$	Interest Rate %	Maturity Date	Gross Interest \$	Maturity Amt \$
ORDINARY TERM DEPOSITS							
CBA 37309509 C	15/11/2023	121	5,000,000	5.08%	15/03/2024	84,203	5,084,203
ANZ 9131-43719	15/12/2023	93	2,088,173	4.78%	17/03/2024	25,432	2,113,605
NAB 36-705-5358	18/09/2023	183	2,095,696	5.04%	19/03/2024	52,956	2,148,652
CBA 37309509 D	21/12/2023	91	5,000,000	4.85%	21/03/2024	60,459	5,060,459
CBA 37309509 A	15/08/2023	244	5,000,000	5.50%	15/04/2024	183,836	5,183,836
NAB 23-472-8432	15/01/2024	92	2,112,054	5.05%	16/04/2024	26,884	2,138,938
NAB 78-452-4637	14/12/2023	125	2,108,105	5.05%	17/04/2024	36,459	2,144,564
CBA 37309509 B	16/01/2024	94	5,240,631	4.83%	19/04/2024	65,188	5,305,819
ANZ 9130-47954	15/02/2024	91	4,260,465	4.87%	16/05/2024	51,729	4,312,194
NAB 78-463-0288	27/10/2023	207	2,105,319	5.20%	21/05/2024	62,087	2,167,406
NAB 71-624-4449	1/12/2023	193	3,153,000	5.15%	11/06/2024	85,861	3,238,861
ANZ 9796-92171	1/12/2023	195	2,082,976	4.88%	13/06/2024	54,306	2,137,282
ANZ 9797-07193	1/02/2024	182	2,110,333	4.88%	1/08/2024	51,351	2,161,684
NAB 21-233-4933	23/02/2024	182	2,132,690	5.10%	23/08/2024	54,235	2,186,924
NAB new	26/02/2024	179	199,000	5.10%	23/08/2024	4,977	203,977
NAB 41-562-4966	4/10/2023	341	2,968,402	5.25%	9/09/2024	145,594	3,113,996
Total Term Deposits			47,656,845	5.04%		1,045,555	48,702,400
Cash & Cash Equivalents as of 29 February 2024							
CBA Saver			15,848,416	Principal			
NAB Balance			1,269	NAB	35.4%	16,874,266	
CBA Business			8,196,176	CBA	42.5%	20,240,631	
ANZ Balance			85	ANZ	22.1%	10,541,948	
Petty Cash			1,500	Invested		47,656,845	
Floats			1,500	Principal plus interest			
				NAB	36.4%	17,343,318	
				CBA	43.3%	20,634,316	
				ANZ	22.5%	10,724,766	
				Total		48,702,400	
Total Cash & Cash Equivalents			24,048,946				
Total			71,705,791				

4.0 Tonnage Report for the period ended 29 February 2024



MINDARIE REGIONAL COUNCIL
ORDINARY COUNCIL MEETING AGENDA
28 March 2024

9.2 LIST OF ACCOUNTS PAID – FOR THE PERIOD ENDED 29 FEBRUARY 2024	
File No:	GF-23-000019
Appendix(s):	Attachment 1
Date:	12 MARCH 2024
Responsible Officer:	Executive Manager Corporate Services

SUMMARY

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

DETAILS

In accordance with section 13(1) of the Local Government Financial Management Regulations 1996, Council has delegated to the Chief Executive Officer (CEO) the exercise of its power to make payments from its Municipal and Trust Funds. A list of accounts paid by the CEO is to be prepared each month (Fin Reg 13(2)) and be presented to the next Ordinary Council Meeting following such payments (Fin Reg 13(3)). The lists of accounts paid for the month ended 29 February 2024 are attached at Attachment 1 to this Item.

A new regulation 13A has been added to the Local Government Financial Management Regulations 1996 to increase transparency and accountability in local government through greater oversight of incidental spending. Regulation covers purchasing cards such as Bunnings and Fuel cards issued by local government to their employees. Under the new regulation, a transaction listing is included for the MRC's fuel cards and Bunnings Power Pass cards.

Month Ended	Account	Vouchers	Amount
29 February 2024	General Municipal	Cheques	\$610.00
		EFT	\$881,414.18
		DP	\$489,418.69
		Inter account transfers	-
		Total	\$1,371,442.87

STATUTORY IMPLICATIONS

Regulation 13 of the Local Government (Financial Management) Regulations 1996

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

Note the list of accounts paid under delegated authority to the Chief Executive Officer for the month ended 29 February 2024, in accordance with regulation 13(1) of the Local Government (Financial Management) Regulation 1996.

List of Payments for the month ended 29 February 2024

Item
9.2

ATTACHMENT 1

Item
9.2

**Schedule of Payments for February 2024
Council Meeting - 28th March 2024**

Date	Document No.	Vendor Name	Description	Amount
9/02/2024	00882	Cash	Staff Lotto	\$ 310.00
23/02/2024	00883	Cash	Staff Lotto	\$ 300.00
Total CBA cheques				\$ 610.00

Date	Document No.	Vendor Name	Description	Amount
5/02/2024	DP-02332	Jamie Waterfield	Advances to Employee	\$ 500.00
9/02/2024	DP-02333	Easi Salary Pty Ltd	Staff Salary Sacrifice	\$ 2,798.30
9/02/2024	DP-02334	Australian Taxation Office	PAYG Payment	\$ 46,127.00
9/02/2024	DP-02335	Australian Taxation Office	BAS Payment Jan 24	\$ 285,504.00
2/02/2024	DP-02336	Commonwealth Bank	Merchant fees	\$ 114.42
2/02/2024	DP-02337	Commonwealth Bank	Merchant fees	\$ 1,834.47
23/02/2024	DP-02340	Easi Salary Pty Ltd	Staff Salary Sacrifice	\$ 3,466.44
23/02/2024	DP-02341	Australian Taxation Office	PAYG Payment	\$ 60,350.85
23/02/2024	DP-02342	SuperChoice	Staff Superannuation	\$ 70,372.16
27/02/2024	DP-02343	MRC Credit Card	See Schedule Attached	\$ 18,240.58
9/02/2024	DP-02344	Trident Signs	workshop supplies	\$ 50.00
15/02/2024	DP-02345	Commonwealth Bank	Acct. Service Fees	\$ 12.35
15/02/2024	DP-02345	Commonwealth Bank	CommBiz Fees	\$ 38.12
29/02/2024	DP-02346	NAB Bank	Account Fee	\$ 10.00
Total Direct Payments & Fees				\$ 489,418.69

Total Inter account Transfers

Date	Document No.	Vendor Name	Description	Amount
9/02/2024	EFT-02373	A1 Locksmiths	Lock changes fees including spare keys, boom gate fobs	\$ 193.00
9/02/2024	EFT-02373	A & G Wines Plumbing	Backflow prevention device testing and other plumbing works	\$ 874.50
9/02/2024	EFT-02373	Alance Newspaper & Magazine Delivery	Newspaper Delivery	\$ 229.60
9/02/2024	EFT-02373	All 4 People Pty Ltd	Contract Labour for Jan 24	\$ 7,387.27
9/02/2024	EFT-02373	All Fence U Rent P/L	Temporary Fencing - RRF	\$ 165.00
9/02/2024	EFT-02373	Alliance Surveying Pty Ltd	Landfill Surveys - Drone Flight full site - Dec 23	\$ 2,860.00
9/02/2024	EFT-02373	ANRI Instruments & Controls Pty Ltd	Calibration and Service of GMF436	\$ 1,738.00
9/02/2024	EFT-02373	Aussie Natural Spring Water	Bottled Water delivered	\$ 107.50
9/02/2024	EFT-02373	Australian Training Management	Dump Truck Training course 15 Jan 24	\$ 1,150.00
9/02/2024	EFT-02373	Banhams WA Pty Ltd	RRF Monthly Fire System Maintenance Jan 24	\$ 578.79
9/02/2024	EFT-02373	Blackwoods & Atkins	Nylon Insert nuts and Hex bolts for workshop	\$ 413.78
9/02/2024	EFT-02373	Brooks Hire	Hire Skidsteer - replace damaged windscreen and aerial	\$ 2,036.62
9/02/2024	EFT-02373	Brooks Hire	Demobilisation of previously hired CAT 259d	\$ 1,034.00
9/02/2024	EFT-02373	City of Perth	TP Lease - Feb 24	\$ 7,135.49
9/02/2024	EFT-02373	City of Stirling	TP Rates 23/24	\$ 24,153.27
9/02/2024	EFT-02373	City of Vincent	TP Lease - Feb 24	\$ 7,135.49
9/02/2024	EFT-02373	City of Wanneroo	TP Lease - Feb 24	\$ 14,270.97
9/02/2024	EFT-02373	Critical Fire Protection and Training Pty Ltd	Plt135 - Yearly Insp Fire Equip. & Special Hazard Systems	\$ 2,657.77
9/02/2024	EFT-02373	Department of Transport	Disclosure of Information Fees	\$ 8.80
9/02/2024	EFT-02373	Ecolo WA	Odour pods monthly service	\$ 1,859.00
9/02/2024	EFT-02373	ELO Digital Office AU/NA Pty Ltd	ELO Support License - Bronze - Dec 23 to Jan 24	\$ 5,610.00
9/02/2024	EFT-02373	Fennell Tyres International Pty Ltd	Tyres repair for Plt148 & Plt133	\$ 3,115.96
9/02/2024	EFT-02373	Flick Anticimex P/L	Cockroach and rodent control	\$ 527.95
9/02/2024	EFT-02373	GHD Pty Ltd	Monthly FOGO Consultancy Charges	\$ 795.58
9/02/2024	EFT-02373	Great Southern Fuel Supplies	Diesel - Jan 24	\$ 42,655.59
9/02/2024	EFT-02373	Iron Mountain Australia Pty Ltd	Archive IT Storage - cartridge	\$ 47.47
9/02/2024	EFT-02373	Jedi Auto Worx	Plt145 & Workshop jumper cables	\$ 952.20
9/02/2024	EFT-02373	Komatsu Australia	Komatsu CK-4 oil -1000ltrs & coolant 410 litres	\$ 12,097.04
9/02/2024	EFT-02373	Major Motors Pty Ltd	Plt 83 vehicle maintenance	\$ 11,496.58
9/02/2024	EFT-02373	MRP Pest Control	Pest Control Jan 24	\$ 866.25
9/02/2024	EFT-02373	NAPA Parts	Plt 131 filters & maintenance supplies	\$ 222.76
9/02/2024	EFT-02373	Natural Area Management & Services	Phytophthora survey with additional area	\$ 7,425.00
9/02/2024	EFT-02373	North Star Security	Service call to Admin Bldg.	\$ 235.95
9/02/2024	EFT-02373	Nutrien Ag Solutions	Kangaroo Muesli - Jan 24	\$ 218.46
9/02/2024	EFT-02373	Office National Canning Vale	Planners, note books & pens	\$ 153.28
9/02/2024	EFT-02373	Plants & Garden Rentals	Office plants - Feb 23	\$ 330.00
9/02/2024	EFT-02373	Robert Walters Pty Ltd	Contract Labour week Jan 24	\$ 4,670.00
9/02/2024	EFT-02373	Run Energy Pty Limited	Sleeve pipe	\$ 39,149.92
9/02/2024	EFT-02373	SafeWork Laboratories Pty Ltd	D & A testing 17 Jan 24 labour & mileage	\$ 2,382.54
9/02/2024	EFT-02373	SAI Global Australia Pty Ltd	AS 4000-1997 Contract	\$ 1,006.23
9/02/2024	EFT-02373	Spectur Ltd	Neerabup Portable CCTV - 17 Jan 24 to 16 Feb 24	\$ 3,630.00
9/02/2024	EFT-02373	St John Ambulance	First Aid Kits - Face Shields & Cold Packs	\$ 352.10
9/02/2024	EFT-02373	Super Choice Services Pty Ltd	Monthly Single Touch Payroll	\$ 14.94

Date	Document No.	Vendor Name	Description	Amount
9/02/2024	EFT-02373	Town of Victoria Park	TP Lease - Dec 23	\$ 7,135.48
9/02/2024	EFT-02373	Trade West Industrial Supplies	Safety uniform and equipment	\$ 2,781.50
9/02/2024	EFT-02373	Tutt Bryant Equipment WA	Plt 135 motor vehicle service	\$ 4,577.87
9/02/2024	EFT-02373	Tyrecycle P/L	Disposal of Tyres Jan 24	\$ 3,703.78
9/02/2024	EFT-02373	Veraison WA Pty Ltd	Leadership Team Culture assessment and debrief	\$ 2,794.00
9/02/2024	EFT-02373	Water Corporation	TP Water Rates 22 Nov 23 to 22 Jan 24	\$ 3,765.63
9/02/2024	EFT-02373	Winc Australia P/L	Stationery and printing	\$ 1,777.72
9/02/2024	EFT-02373	Wren Oil	Oil Waste Disposal	\$ 66.00
9/02/2024	EFT-02374	Airefrig Australia Pty Ltd	Degassing Cylinder Service fee Jan 24	\$ 37.13
9/02/2024	EFT-02374	All 4 People Pty Ltd	Contract Labour Jan 24	\$ 401.28
9/02/2024	EFT-02374	Australia Post	Postage & Freight for the month	\$ 163.75
9/02/2024	EFT-02374	Australian Institute of Management	Leadership Development leading others	\$ 1,966.00
9/02/2024	EFT-02374	Bale Data Services	Register Rolls for Weighbridge (6) cartons	\$ 281.03
9/02/2024	EFT-02374	BOC Limited	Dissolved acetylene 29 Dec 23 to 28 Jan 24	\$ 12.93
9/02/2024	EFT-02374	BOQ Finance (Aust) Limited	Monthly Printer Rental	\$ 421.53
9/02/2024	EFT-02374	Bunnings	Workshop and Mtce - payment (Purchased via Power Pass)	\$ 2,274.95
9/02/2024	EFT-02374	ChekRite Asia Pacific Pty Ltd	Prof services for Process def & Heavy Equip pre-start plan	\$ 2,187.90
9/02/2024	EFT-02374	Command A Com	Telephone Expenses Jan 24	\$ 1,294.77
9/02/2024	EFT-02374	Damian Wilson Design	DAIP Plan design	\$ 420.00
9/02/2024	EFT-02374	Data#3	Wifi Access Points	\$ 2,347.08
9/02/2024	EFT-02374	Digrite	Pl151 - filters and radiator mount	\$ 322.00
9/02/2024	EFT-02374	Fennell Tyres International Pty Ltd	Plt 83 Tyre repair	\$ 176.00
9/02/2024	EFT-02374	Herbert Smith Freehills	Legal fees for Waste Services Procurement Project	\$ 18,378.97
9/02/2024	EFT-02374	Major Motors Pty Ltd	Plt83 & Plt120 Vehicle maintenance	\$ 5,508.21
9/02/2024	EFT-02374	NAPA Parts	Plt151 air filter and gear oil	\$ 468.93
9/02/2024	EFT-02374	Nutrien Ag Solutions	Kangaroo Muesli Feb 24	\$ 218.46
9/02/2024	EFT-02374	Oceanside Power & Communications	Electrical works in washbay, pump and workshop	\$ 953.30
9/02/2024	EFT-02374	Olivers Lawn & Landscaping Pty Ltd	Monthly lawn mowing service	\$ 225.00
9/02/2024	EFT-02374	Paxon Consulting Group Pty Ltd	TP Void Space Model Review	\$ 20,867.00
9/02/2024	EFT-02374	Pirtek (Malaga) Pty Ltd	PL131 Compactor New hoses	\$ 455.66
9/02/2024	EFT-02374	SafeWork Laboratories Pty Ltd	D & A Testing Jan 24	\$ 849.86
9/02/2024	EFT-02374	Security Specialists Australia Pty Ltd	Monthly Cash Collection Dec 23	\$ 139.66
9/02/2024	EFT-02374	Synergy	TP & RRF Electricity Jan 24	\$ 41,364.09
9/02/2024	EFT-02374	Total Green Recycling Pty Ltd	E-waste Recycling Jan 24	\$ 4,039.69
9/02/2024	EFT-02374	Trade West Industrial Supplies	Safety boots, ear plugs, gloves, safety glasses	\$ 5,064.59
9/02/2024	EFT-02374	Tudor House	Flags for Tipface and Transfer	\$ 918.00
9/02/2024	EFT-02374	Volco Minerals Pty Ltd	5 tonnes Zeolite	\$ 2,585.00
9/02/2024	EFT-02374	WA Local Government Association	Procurement and Contracts trainings	\$ 1,518.00
26/02/2024	EFT-02375	All 4 People Pty Ltd	Contract Labour week ending 28 Jan 24	\$ 1,176.25
26/02/2024	EFT-02375	Allwest Plant Hire Australia	Excavator and Plate Compactor Hire	\$ 1,598.92
26/02/2024	EFT-02375	Ampol Australia Petroleum Pty Ltd	Fuel - Jan 24	\$ 1,278.11
26/02/2024	EFT-02375	Australian Services Union	Union Fees	\$ 53.00
26/02/2024	EFT-02375	Brooks Hire	CAT259 Skid Steer Hire for Transfer Jan 24	\$ 7,133.70
26/02/2024	EFT-02375	Castledine Gregory	Legal Fees scoping exercise for CRC MRC	\$ 3,036.00
26/02/2024	EFT-02375	Cleanaway Operations Pty Ltd	Co Mingled Waste Jan 24	\$ 394.68
26/02/2024	EFT-02375	Coates Hire Operations Pty Ltd	Hire of 25T Excavator 20 Jan 23 to 25 Jan 23	\$ 11,694.14
26/02/2024	EFT-02375	Command A Com	Telephone Expenses Feb 24	\$ 38.50
26/02/2024	EFT-02375	Datacom Systems (AU) Pty Ltd	MRC Phone Headsets x 22	\$ 5,482.49
26/02/2024	EFT-02375	Herbert Smith Freehills	WTE Legal Fees to 15 Dec 23	\$ 25,959.45
26/02/2024	EFT-02375	Instant Products Group	Toilet hire/clean/restock Jan 24	\$ 313.30
26/02/2024	EFT-02375	MHA Products	Trolleys for Transfer	\$ 1,160.49
26/02/2024	EFT-02375	Probiotics & Soil Nutrition Australia	Biowish x 72 bags inc freight	\$ 6,547.37
26/02/2024	EFT-02375	Robert Walters Pty Ltd	Contract Labour week ending 01 Jan 24	\$ 1,295.55
26/02/2024	EFT-02375	Run Energy Pty Limited	1 Leachate well and sleeving inc installation	\$ 63,186.75
26/02/2024	EFT-02375	SafeWork Laboratories Pty Ltd	D & A testing Jan 24	\$ 30.80
26/02/2024	EFT-02375	Services Australia	Child Support	\$ 280.00
26/02/2024	EFT-02375	Soft Landing	CoW Mattresses	\$ 1,982.20
26/02/2024	EFT-02375	Soft Landing	COS On Demand Mattresses	\$ 28,084.10
26/02/2024	EFT-02375	Soft Landing	COS RCB Mattresses	\$ 32,802.00
26/02/2024	EFT-02375	Soft Landing	MRC Monthly Mattress Collection	\$ 15,147.00
26/02/2024	EFT-02375	Specialized Cleaning Group Pty Ltd	Monthly TP Road Sweeping Service	\$ 1,950.00
26/02/2024	EFT-02375	Talis Consultants P/L	Ground Water Monitoring & Other Consultancy works	\$ 30,828.01
26/02/2024	EFT-02375	Think Water Wanneroo	Service for two pole saws	\$ 226.12
26/02/2024	EFT-02375	Total Green Recycling Pty Ltd	E-waste Recycling	\$ 4,738.69
26/02/2024	EFT-02375	Western Tree Recyclers	CoJ Greens Handling	\$ 4,313.82
26/02/2024	EFT-02375	Western Tree Recyclers	CoP Greens Handling	\$ 720.19
26/02/2024	EFT-02375	Workpower Incorporated	Battery Rescue	\$ 1,373.63
26/02/2024	EFT-02375	Wren Oil	Disposal of Oil	\$ 16.50
26/02/2024	EFT-02375	ZircoDATA Pty Ltd	Recall boxes (records) from offsite storage	\$ 110.04
9/02/2024	70	Payroll	Staff Payroll	\$ 125,216.39
23/02/2024	71	Payroll	Staff Payroll	\$ 146,838.59

\$ 881,414.18

Date	Document No.	Vendor Name	Description	Amount
			CBA Cheque No. 882-83	\$ 610.00
			Electronic Payments:	
			DP-02332 to DP-02346	\$ 489,418.69
			Inter-Account Transfers	\$ -
			EFT-02373 to EFT-02375	\$ 881,414.18
			Grand Total	<u>\$ 1,371,442.87</u>
			CERTIFICATE OF CHIEF EXECUTIVE OFFICER	
<p>This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 28th March, 2024 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendered services and as to prices, computations, and costing and the amounts due for payment.</p>				

Schedule of Payments for February 2024 Council Meeting - 28th March 2024 CBA Credit Card			
Date	Payment to	Description	Amount
25/01/2024	CPP Parking	Business meeting parking	10.10
29/01/2024	IPAA	IPAA Training	458.00
31/01/2024	CPP Convention Centre	Business meeting parking	24.23
1/02/2024	Leapfrogs	Business meeting coffee	11.00
3/02/2024	Basil's Fine Foods	MRC/CRC Joint Workshop food	196.87
15/02/2024	Dome Butler	Business lunch	22.35
22/02/2024	JB Hifi	Mobile phone accessories	99.99
	Total CBA Credit Card ending 7336		822.54
25/01/2024	Coles	Staff Amenities	250.90
25/01/2024	ASIC	ASIC Report for new vendor application fee	19.00
1/02/2024	Whiteheaden	Improved Landfill Mgt Training	8,573.15
2/02/2024	Microsoftstore	Office 365 subscription	11.00
5/02/2024	ASIC	ASIC Report for new vendor application fee	19.00
5/02/2024	ASIC	ASIC Report for new vendor application fee	19.00
13/02/2024	Coles	Staff Amenities	271.50
15/02/2024	WA Advanced Training	Forklift Training & License	480.00
20/02/2024	ASIC	ASIC Report for new vendor application fee	19.00
20/02/2024	ASIC	ASIC Report for new vendor application fee	19.00
20/02/2024	ASIC	ASIC Report for new vendor application fee	19.00
20/02/2024	ASIC	ASIC Report for new vendor application fee	19.00
	Total CBA Credit Card ending 1546		9,719.55
25/01/2024	The Beach House	Operations Team Christmas Lunch	695.71
25/01/2024	Alkimos Autocare	Car Wash	715.00
29/01/2024	Mining & Civil Geotest	Limestone Testing	266.26
31/01/2024	Seabreeze Landscape	Mulch for Admin garden	227.00
6/02/2024	Quillbot	Online software for rewriting	154.55
6/02/2024	CBA	Transaction fee	3.86
7/02/2024	Alkimos Autocare	Car Wash	635.00
8/02/2024	Elite Office Furniture	Furniture for Weighbridge	592.00
8/02/2024	Australian Land & Groundwater Assoc.	"What's in Store for 2024" Seminar	100.00
11/02/2024	Emirates	Site visit for procurement of telescopic riser shafts	2,886.85
17/02/2024	Mach 1 Auto Parts	Tyre Repair kit	177.45
17/02/2024	Smartdraw	Drawing Software for maps	202.22
17/02/2024	CBA	Transaction fee	5.06
20/02/2024	Intertek Inform	Internet Download for Standards	222.86
22/02/2024	Kmart	Employee amenities	134.00
23/02/2024	Bergero Hydra Tarp	Remote for auto tarp	529.52
25/02/2024	Perth Airport	Airport parking for Site Visit	151.15
	Total CBA Credit Card ending 2225		7,698.49
Total CBA Credit Card Payments			18,240.58

Schedule of Payments for February 2024
Council Meeting - 28th March 2024
Ampol Purchasing card

Date	Document No.	Description	Amount
4/01/2024	EFT-02375	Fuel	144.26
10/01/2024	EFT-02375	Fuel	148.68
15/01/2024	EFT-02375	Car Wash	25.00
15/01/2024	EFT-02375	Fuel	44.47
25/01/2024	EFT-02375	Fuel	108.63
25/01/2024	EFT-02375	Car Wash	25.00
Total Ampol Card for Rego 1938			496.04
4/01/2024	EFT-02375	Fuel	82.87
13/01/2024	EFT-02375	Fuel	99.11
19/01/2024	EFT-02375	Fuel	99.82
28/01/2024	EFT-02375	Fuel	98.97
Total Ampol Card for Rego 9808			380.77
5/01/2024	EFT-02375	Fuel	37.08
7/01/2024	EFT-02375	Fuel	135.07
8/01/2024	EFT-02375	Fuel	130.92
23/01/2024	EFT-02375	Fuel	98.23
Total Ampol Card for Rego 2010			401.30
Total Ampol Purchase Card Payments			1,278.11

Schedule of Payments for February 2024
Council Meeting - 28th March 2024
Bunnings Power Pass

Date	Document No.	Description	Amount
16/01/2024	EFT-02374	Workshop supplies	37.22
16/01/2024	EFT-02374	Workshop supplies	24.04
16/01/2024	EFT-02374	Transfer supplies	60.54
17/01/2024	EFT-02374	Gazebo semi permanent	1,248.00
Total for Card ending 614			1,369.80
11/01/2024	EFT-02374	Landfill supplies	287.36
20/01/2024	EFT-02374	Workshop supplies	145.38
24/01/2024	EFT-02374	Weighbridge supplies	354.27
18/01/2024	EFT-02374	Workshop supplies	53.92
Total for Card ending 584			840.93
17/01/2024	EFT-02374	Irrigation Fittings	11.74
18/01/2024	EFT-02374	Buckets for limestone sampling	52.48
Total for Card ending 400			64.22
Total Bunnings Power Pass Payments			2,274.95

9.3	ADOPTION OF 2023 COMPLIANCE AUDIT RETURN
File No:	GF-23-0000142
Appendix(s):	Attachment 1 Compliance Audit Return
Date:	11 March 2023
Responsible Officer:	Chief Executive Officer

SUMMARY

The purpose of this report is to provide Council with information on the completed Compliance Audit Return (1 January 2023 – 31 December 2023).

BACKGROUND

The Compliance Audit Return was placed on the agenda for the Audit and Risk Committee meeting held on 06 March 2024.

The Audit and Risk Committee considered the Return and resolved the following:

That the Audit and Risk Committee recommends that Council endorse the Compliance Audit return for the 2023 calendar year, as presented.

Moved Cr Ferrante, seconded Cr Hatton

RESOLVED

That the recommendation be adopted.

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

The 2022 Local Government Compliance Audit Return (CAR) covers the calendar year from 1 January to 31 December 2023.

The Return should be lodged with the Department of Local Government before 31st March, 2024

The 2023 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.

DETAIL

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

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

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

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

The Compliance Audit Return for calendar year 2023 is at **Attachment 1**.

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

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

- The particulars of all matters of concern raised by Council should be recorded in the minutes of the meeting and a copy of the relevant page(s) attached to the Compliance Audit Return as an appendix; and
- The completed Compliance Audit Return and appendices should be forwarded to the Director General of the Department of Local Government by 31 March 2024.

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.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

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

"14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
-

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

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

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*
 - (a) *a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) *any additional information explaining or qualifying the compliance audit,*

is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.
- (2) *In this regulation —*
certified *in relation to a compliance audit return means signed by —*
 - (a) *the mayor or president; and*
 - (b) *the CEO.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

COMMENT

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

The results contained in the Compliance Audit Return required by the Department of Local Government for the period 1 January to 31 December 2023 indicates that the Council is continuing to operate within the Local Government Legislative requirements.

The Audit and Risk Committee, at its meeting held on 06 March 2024, recommended that the Council adopts the Compliance Audit Return.

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

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

1. **adopt the Local Government Compliance Audit Return in the form approved by the Minister for the period 1 January to 31 December 2023 as contained within the Attachment in accordance with the provisions of *Regulation 14(3) of the Local Government (Audit) Regulations 1996* and in line with the recommendation from the Audit and Risk Committee;**
 2. **authorise the Chairperson and the Chief Executive Officer to complete the Joint Certification contained in the adopted Return detailed in (1) above; and**
 3. **authorise the Chief Executive Officer to submit the adopted Return detailed in (1) to the Director General, Department of Local Government.**
-

2023 COMPLIANCE AUDIT RETURNItem
9.3

ATTACHMENT 1

Item
9.3



Mindarie Regional Council – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	No	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	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 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	The Committees do not have delegated authority
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	



6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	
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 in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	



6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) 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, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	



16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
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 Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	



3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	The MRC does not have any designated Senior Employees
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
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 under section 5.36(4) of the Local Government Act 1995?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	The MRC does not have any designated Senior Employees
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	We have a register - Nil complaints received
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all 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 Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	



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4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
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	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	



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14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	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 notice of the variation?	N/A	
17	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 Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	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 Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any 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	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27/04/2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	22/06/2023
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
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 the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	12/08/2021 Tabled at Audit Committee on 22 July 2021 and presented to Council via the Members Information Bulletin on 12.08.2021
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) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	23/02/2023
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	



		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	Yes, except for 5.96A(1)(a) and (g) which do not apply to Regional Councils
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	The policy, training and reporting requirement of MRC Councillors as required under the Act are fulfilled by their respective Local Governments (our Member Councils)
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	No	The policy, training and reporting requirement of MRC Councillors as required under the Act are fulfilled by their respective Local Governments (our Member Councils)
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	



Chief Executive Officer

Date

Mayor/President

Date

9.4	MINDARIE REGIONAL COUNCIL INTERNAL AUDIT FUNCTION
File No:	GF-23-0000142
Appendix(s):	Nil
Date:	12 March 2023
Responsible Officer:	Chief Executive Officer

SUMMARY

The purpose of this report is to advise Council of the proposal to extend the internal audit function.

The proposal was placed on the Agenda for the Audit and Risk Committee meeting held on 06 March 2024.

The Committee considered the proposal and resolved the following:

That the Audit and Risk committee recommends to Council:

That Council:

- 1. Endorse the CEO's proposed internal audit function for Mindarie Regional Council.*
- 2. Request the CEO to provide a further report detailing the three-year work plan that will be the basis of a contract for the Internal Audit service.*

Moved Cr Hatton, Seconded Cr Ferrante

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

BACKGROUND

The WA Auditor General recognises that there are four lines of defence which underpin a strong governance framework. Internal audit is the third line of defence; see below:

- First line of defence – internal controls, policies, procedures, information systems and culture and ethics
- Second line of defence – Internal oversight, monitoring and reporting, risk management and compliance, financial reporting and certification
- Third line of defence – Internal Audit CEO financial and non-financial reviews
- Fourth line of defence – Auditor General external audits

The Local Government (Audit) Regulations 1996 regulation 17 (Audit Regulation 17) requires the CEO to undertake a review of the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control and legislative compliance once in every 3 years and report to the audit committee the result of that review. The last review was undertaken in February 2024 by an external consultant, Civic Legal.

In addition, the Local Government (Financial Management) Regulations 1996, regulation 5 (FM Regulation 5) requires the CEO to undertake a review of the appropriateness and effectiveness

of the financial management systems and procedures regularly (and not less than once in every three financial years) and report to the local government the results of that review. The last review was undertaken in May 2021 and a review has been scheduled for March 2024 by an external consultant, Macri Partners.

The four lines of defence model assists local governments to understand if there are any gaps in assurance activities that manage key risks or whether there is a duplication of effort, this helps inform the internal audit program, improve efficiencies and assists the Audit and Risk Committee and Council in their oversight responsibilities.

The MRC propose integrating and expanding the existing Internal Audit function of FM Regulation 5 and Audit Regulation 17 to provide a 3 year plan, of independent and objective assurance provided by external consultants, to achieve a continuous audit cycle that is regularly reviewed.

Local governments can use different models for their internal audit services; these can be in-house, co-sourced or fully outsourced. Establishing an in-house audit department is unlikely due to the relatively small size of the MRC, therefore the engagement of internal audit services from an experienced, qualified and reputed accounting professional firm in Western Australia is sought.

The three-year plan will be developed following an analysis of FM Reg 5 and Audit Reg 17 audits and identifying the higher order risks within the risk register. The development of a three-year plan provides assurance that key risks are identified and controlled effectively.

Through this initiative, the MRC seeks to establish a robust internal audit framework that aligns with its commitment to transparency and accountability to provide a richer understanding of financial management, compliance, risk management and internal controls.

The business improvements that result from an effective internal audit function will ultimately add value to the way the MRC runs its business.

This report, in the first instance seeks to gain in principle support for integrating and extending the internal audit function on a three-year rolling plan.

DETAIL

The internal audit function is independent from operational functions, systems and processes.

To be most effective the function must be free from management control that may adversely impact on this independence and the auditing and reporting function.

For local government, responsibility for the internal audit function rests with the CEO, who also reports to the Audit and Risk committee and Council.

The internal audit function will report directly to the CEO to eliminate undue influence on audit activities, findings and reporting. It is good practice for the internal auditor to also have a direct line of communication to the audit and risk committee (a functional reporting relationship). Through the scope, it is proposed that the external auditor will have the ability to liaise directly with the Chair of the Audit and Risk Committee to discuss reports included in Committee agendas, and will be able to communicate with the wider Committee through attendance at Committee meetings.

The Local Government (Financial Management) Regulations 1996 prohibits an employee, to whom responsibility for the day-to-day accounting or financial management operations of a local government is delegated, to also be delegated the responsibility for conducting an internal audit.

The use of independent internal audit provides the following important benefits to the MRC:

- Independent assurance for management, Council and the Office of the Auditor General that internal controls in place are working effectively.
- Provision of advisory information on areas that may need further strengthening.
- Independent review of the efficiency and effectiveness of financial and non-financial controls
- Independent review the MRC's compliance with legislative requirements.

The objectives of the internal audit function are to ensure that MRC attains:

- **Increased Operational Efficiency:** Regular internal audits can identify inefficiencies in processes and recommend improvements, leading to cost savings and resource optimisation.
- **Strengthened Compliance:** Internal audit ensures compliance with applicable laws, regulations, and policies, reducing the likelihood of legal and regulatory penalties. Further, demonstrating a commitment to compliance fosters stakeholders' trust and confidence.
- **Improved Financial Accountability:** Internal audit ensures that financial transactions are conducted in accordance with established policies and procedures, minimising the risk of mismanagement or fraud. By regularly reviewing financial records and internal controls, we can identify and rectify potential issues before they escalate, ensuring the responsible use of public funds.
- **Enhanced Risk Management:** Internal audit helps identify and assess risks associated with various operations, allowing proactive measures to mitigate these risks.
- **Accountability and Transparency:** Internal audit provides an independent and objective evaluation of effective design of internal controls activities, promoting transparency and accountability.
- **Continuous Improvement:** Internal audit fosters a culture of continuous improvement by providing constructive feedback and recommendations for better governance.

Process

The CEO will present to the Audit and Risk Committee, with a subsequent recommendation to Council, a three year internal audit plan which sets out the recommended scope of the internal audit for the period.

The CEO is responsible for the contract management and facilitating the audit and ensuring that staff and resources are available to implement and monitor Internal Audit recommendations.

Reporting and Communication

The internal auditor will provide the CEO with comprehensive audited reports detailing their key observations and findings.

The CEO will provide the reports and a recommended action plan to the Audit and Risk Committee.

The Audit and Risk Committee will receive the reports of the Internal Auditor, consider the CEOs recommendations arising from the reports, and monitor the implementation of agreed recommendations, making recommendations to Council.

Contractual Term

Contract terms will be considered and further advice provided to ensure flexibility in the term of appointment to ensure contract performance can be monitored and managed.

STATUTORY ENVIRONMENT

Local Government Act 1995
Local Government (Audit) Regulations 1996
Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

CP06 – Purchasing Policy
Risk Register

FINANCIAL IMPLICATIONS

Budget for Regulation 5 and 17 is available in 2023/2024 budget, proposed internal audit function if endorsed by Council will form a part of 24/25 budget.

STRATEGIC IMPLICATIONS

STRATEGIC COMMUNITY PLAN 2023 – 2032
Strategic Objective 3 : Deliver best practice governance processes and structures

COMMENT

During the Audit and Risk Committee meeting held on 06 March 2024, the Committee noted that there be feedback from MRC Councillors regarding the direction of future closure and expenditure on infrastructure and assets.

Administration will provide a further report to the Audit and Risk Committee for subsequent endorsement by Council detailing the proposed three-year work plan.

VOTING REQUIREMENT

Simple Majority

OFFICER AND COMMITTEE RECOMMENDATION

That Council:

1. Endorse the CEO's proposed internal audit function for Mindarie Regional Council.
 2. Request the CEO to provide a further report detailing the three-year work plan that will be the basis of a contract for the Internal Audit service.
-

9.5 CORPORATE BUSINESS PLAN PERIODICAL REPORTING	
File No:	GF-23-0000310
Attachment (s)	Nil
Date:	29 February 2024
Responsible Officer:	Chief Executive Officer

PURPOSE

The purpose of this report is to provide Council a periodical reporting overview of the Corporate Business Plan performance, for endorsement.

The Corporate Business Plan progress report was placed on the Agenda for the Audit and Risk Committee meeting held on 06 March 2024.

The Committee considered the report and resolved the following:

*That the Audit and Risk Committee recommends that Council:
Endorse the Corporate Business Plan progress report, as presented.*

Moved Cr Kumar, seconded Cr Hatton

RESOLVED

That the recommendation be adopted

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

The report provides information on achievements and performance against the milestones outlined in the MRC's 4-year Corporate Business Plan 2023-2027 (CBP). The CBP is the MRC's medium-term planning document which contains the services, projects and activities which have been developed in response to the Vision, Mission and Objectives of the organisation's 10-year Strategic Community Plan 2023-2032.

BACKGROUND

The MRC's CBP 2023-2027 (CBP) was adopted by Council at its meeting on 22 June 2023. The CBP is required to be reviewed every four years under the requirements of the *Local Government (Administration) Regulations 1996*.

On 27 April 2023 Council adopted the Strategic Community Plan 2023-2032 (SCP) providing the MRC with its long term strategy which informed the CBP together with the informing plans: Long Term Financial Plan, Asset Management Plan and Workforce Plan.

The CBP Strategic Objective 3.1.2, Ensure compliance with all legislative probity and regulatory requirements, requires the introduction of CBP periodical reporting to the Audit and Risk Committee.

DETAIL

The MRC Leadership Team completed a periodical review of the CBP at a meeting held on 30 January 2024. This review tracks the status of individual key actions to ensure activities are in progress to meet the planned timeframes.

Performance is ranked using the following coloured traffic lights status:

Completed	Action completed, with no further action required.
In progress – on track	Action commenced and on track to be completed within timeframe.
In progress – belated	Action commenced and belated, risk of not meeting timeframe.
Not Commenced	Action due not commenced, risk of not meeting timeframe.
Scheduled 2024/25	Action not due in the reporting period.

The following table provides the full CBP review as at 30 January 2024

Key Actions	Status	Planned Actions				Comments
		23/24	24/25	25/26	26/27	
Review completed 30 January 2024						
1.1 Operate waste management activities effectively						
1.1.1 Operate activities in line with licence conditions, as a minimum						
Review landfill cell fill sequence plans quarterly, reported annual basis	In progress - on track	√	√	√	√	Reviewed fortnightly with Ops team.
Review Surface Water Management Plans quarterly, reported annual basis	In progress - on track	√	√	√	√	Reviewed fortnightly with Ops team.
Review fit for purpose landfill leachate management plans quarterly, reported annual basis	In progress - on track	√	√	√	√	Reviewed fortnightly with Ops team.
Establish an Odour Management Key Stakeholder (OMKS) working group.	Completed	√				Established and operating.
1.1.2 Ensure infrastructure meets future needs and invest in emerging technologies						
Establishment of a fit for purpose Strategic Fleet Management Plan (SFMP), solution	Not commenced	√	√			Planned for Financial Year (FY) Quarter 3 delivery Quarter 4.
1.2 Utilise the best practice waste diversion and resource recovery solutions						
1.2.1 Continually assess solutions used						
Investigated opportunities to increase landfill airspace utilisation	In progress - on track	√	√	√	√	E-waste contract renewed in line with legislative changes. Landfill roller has been acquired to reduce cover material utilisation.
Identify and access the highest resource recovery solutions for member councils key waste streams	Scheduled 2024/25		√	√		
Identify and develop processes and procedures to improve waste to landfill diversion rates	In progress - on track	√	√			E-waste and HHW contracts renewed alongside ongoing upgrades of Ewaste reception services on site.

Implement a quarterly fleet and plant utilisation and maintenance reporting system	In progress - on track	√				Checkrite software developed, program for implementation FY Quarter 4.
Monitor and continuously update quarterly fleet and plant utilisation and maintenance reports	Scheduled 2024/25		√	√	√	
Develop internal systems, which are consistent with the WA Government Fleet Policy and Guidelines, to document MRC's fleet related procedures and practices	Scheduled 2024/25		√			
Key Actions	Status	Planned Actions				Comments
		23/24	24/25	25/26	26/27	Review completed 30 January 2024
1.3 Maintain responsive business practices and systems						
1.3.1 Evaluate the effectiveness of systems and procedures in light of changing business requirements						
Review market options for a facility management software system which integrates with Weighbridge functions	In progress - on track	√	√			Operational review undertaken FY Quarter 1 IT requirements reviewed (options presented to the Leadership team Feb 24 identifying system options).
Implementation a facility management software system which integrates with Weighbridge functions	Scheduled 2024/25	√	√			
1.3.2 Ensure quality value proposition for members						
Establish member's key metrics for Tamala Park services.	Scheduled 2024/25			√		
Survey members views on Tamala Park services and develop recommendations report	Scheduled 2024/25		√	√	√	Operations managers' forum to commence as referenced at SWG.
1.4 Promote the organisation's profile with external stakeholders						
1.4.1 Engage through formal industry memberships						
Maintain relevant industry memberships to keep up with the trends in Waste Management	In progress - on track	√	√	√	√	The MRC maintains memberships with the Waste Management and Resource Recovery Association of Australia (WMRR), Australian Landfill Owners Association, Australian

						Organics Recycling Association and the Green Deal Alliance. MRC representatives sit on the WMRR WA State Branch, WA FOGO Working Group and Green Deal Alliance Leadership Team.
1.4.2 Broaden the MRC’s wider industry profile through collaboration and partnership						
Actively participate in the wider industry committees, advisory groups, workshops and seminars	In progress - on track	√	√	√	√	Review of communication and media presence commenced, included in the Midyear budget review.
Promote MRC and member council waste achievements / key activities / website links	In progress - on track	√	√	√	√	Review of communication and media presence commenced, included in the Midyear budget review
Promote state waste reduction initiatives	Not commenced	√	√	√	√	
Key Actions	Status	Planned Actions				Comments
		23/24	24/25	25/26	26/27	
						Review completed 30 January 2024
1.4.3 Neighbourhood stakeholder engagement						
Establish a Neighbourhood stakeholder communication plan	Scheduled 2024/25			√		
1.5 Enhance organisational environmental sustainability						
1.5.1 Measure the MRC's environmental impact including carbon footprint						
Develop report on the MRC’s environmental impact and provide recommendation for improvement	Scheduled 2024/25		√			Business case under development 24/25 budget.
1.5.2 Develop an implementation action plan to reduce the MRC’s environmental impact						
Develop an environmental sustainability action plan	Scheduled 2024/25		√			Business case under development 24/25 budget.

1.5.3 Allocate budget to address implementation plan						
Deliver environmental sustainable recommendations endorsed by Council	Scheduled 2024/25			√	√	Business case under development 24/25 budget.
2.1 Identify and access infrastructure for the resource recovery of member councils' materials in alignment with the state waste strategy						
2.1.1 Assess processing facilities within the district for the following streams (FOGO, Residual Waste, and Commingled Recyclables)						
Research and identify alternative waste processing opportunities within the district (FOGO)	In progress - on track	√	√			FOGO on track, tender released closing March 2024. Evaluation Quarter 4.
Research and identify alternative waste processing opportunities within the district (District Residual WtE Solution)	In progress - belated	√	√			WtE preferred tenderer nominated, contract negotiations on going for completion Quarter 4.
Research and identify alternative waste processing opportunities within the district (District Commingled Recyclables)	Scheduled 2024/25			√	√	
2.1.2 Deliver opportunities above, as resolved by Council						
Deliver recommendations endorsed by Council	Scheduled 2024/25		√	√	√	Pending above outcomes FOGO, WtE
Key Actions	Status	Planned Actions				Comments
		23/24	24/25	25/26	26/27	
						Review completed 30 January 2024
2.2 Build the circular economy within the district						
2.2.1 Investigate potential and feasibility of other revenue generating resource recovery facilities within the district (Tamala Park, MRC Neerabup site, etc.)						
Develop a waste resource flow model for MRC and its member councils	Scheduled 2024/25		√	√		Business case under development 24/25 budget. Waste Audit considered Quarter 4 / Quarter 1 2025

Develop Circular Economy Options Report for Tamala Park	Scheduled 2024/25		√	√		Business case under development 24/25 budget
Develop Circular Economy Options Report for Neerabup Site	Scheduled 2024/25		√	√		Business case under development 24/25 budget
Develop a Circular Economy Master Plan	Scheduled 2024/25			√		Business case under development 24/25 Budget
2.2.2 Deliver opportunities above, as resolved by Council						
Deliver circular economy Master Plan as endorsed by Council	Scheduled 2024/25			√	√	Pending above
2.2.3 MRC to advocate for the establishment of a circular economy						
Support the member Councils advocacy for their circular economy objectives through digital platforms	In progress - on track	√	√	√	√	Review of communication and media presence commenced, included in the Midyear budget review
2.2.4 Collaborate with external stakeholders including federal and state government, private sector, and not-for-profit sector						
Utilise CEO forums to actively participate in the circular economy establishment within the wider industry	In progress - on track	√	√	√	√	LG Professionals & CEO connections forums. CEO attends WALGA Regional Council Working Group with all other Perth and Peel Regional Council CEOs.
2.3 Maximise use of MRC's assets and technical capabilities						
2.3.1 Future options appraisal of the Tamala Park site						
Develop Future Use Feasibility Study for Tamala Park	In progress - on track	√	√			Void space model completed, Critical Infrastructure Plan (CIP) 50%, service review underway.

Key Actions	Status	Planned Actions				Comments
		23/24	24/25	25/26	26/27	
Review completed 30 January 2024						
2.3.2 Develop and agree a post-closure plan for the Tamala Park site						
Develop and agree a post-closure plan for the Tamala Park site	In progress - on track	√				Post Closure master plan pending CIP. Presentation to Leadership Team mid Feb 24
2.3.3 Identify and deliver highest value outcome for the MRC’s Neerabup site						
Develop future use options report for Neerabup site	Scheduled 2024/25		√	√		
Deliver Neerabup future use recommendations endorsed by Council	Scheduled 2024/25			√	√	
3.1 Maintain efficient and equitable governance						
3.1.1 New Establishment Agreement						
Review of MRC Services and desired outcomes	Not commenced	√	√			Discussions to commence at the Councillor Workshop Feb 24
Assessment of stakeholder arrangements	Not commenced		√	√		
3.1.2 Ensure compliance with all legislative, probity, and regulatory requirements						
Review and deliver Integrated planning framework	In progress - on track	√	√			Framework to be finalised
Deliver External Reporting and Regulatory Audit Programs	In progress - on track	√	√	√	√	
Review the Risk Management Plan and Appetite Statement and maintain reporting systems	In progress - on track	√	√	√	√	
Introduce Corporate Business Plan periodical reporting to the Audit and Risk Committee	In progress - on track	√	√			
Introduce a Fraud and Misconduct Control and Resilience Policy	Completed		√			

Key Actions	Status	Planned Actions				Comments Review completed 30 January 2024
		23/24	24/25	25/26	26/27	
3.2 Ensure responsible use of organisational resources						
3.2.1 Resources will be deployed in line with the objectives of the Strategic Community Plan						
Develop project management framework.	In progress - on track	√				Implementation awaiting Business case details to be submitted to Projects team.
Implement the contract management system	In progress - on track	√	√	√	√	Investigation of an INX replacement system underway including a Contract Management System with WHS modules.
Review future infrastructure needs and emerging technologies	In progress - on track	√	√	√	√	Pending Post closure management plan
Strategically plan and manage MRC plant and equipment and fleet to gain the best value and efficiencies	In progress - on track	√	√	√	√	Checkrite software developed, program for implementation Quarter 4
Review and consolidate Tamala Park Waste management facility plans into one single master plan.	In progress - on track	√	√		√	Pending Post closure management plan
Implement a Pollution Incident Response Management Plan (PIRMP) and update the plan on an annual basis.	Not commenced	√				Consultancy pack under development, to include a spill kit response plan.
Review and update the Workforce Plan, Asset Management and Long Term Financial Plan	Not commenced	√	√	√	√	Review to commence Quarter 3

3.3 Retain financial sustainability with a commercial focus						
3.3.1 Operate in alignment with the organisation’s Long Term Financial Plan						
Review of MRC Services and desired outcomes Review of previous Draft Establishment Agreement with consideration given to a regional authority model	Not commenced	√	√	√	√	Discussions to commence Councillor Workshop Feb 24.
Develop New Establishment Agreement for Council endorsement	Scheduled 2024/25		√	√		
3.3.2 Explore opportunities for alternative revenue generation and return to members						
Based on endorsed circular economy / commercial opportunities, maintaining positive unrestricted cash and investment balance	Not commenced	√	√	√	√	Planning commenced with purchase of shredder in consideration budget 24/25
Key Actions	Status	Planned Actions				Comments Review completed 30 January 2024
		23/24	24/25	25/26	26/27	
3.3.3 Promote and support greener supply chains						
Review and deliver procurement processes that support sustainable procurement objectives	In progress - on track	√	√	√	√	Updated policy to include more sustainable procurement activity. Implemented issues register to monitor performance of contracts with a KPI for greener supply chains. Update to the vehicle policy includes the consideration for electric vehicles.

STATUTORY ENVIRONMENT

The SCP is a requirement of the Local Government Act 1995 and the Local Government (Administration) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The CBP 2023-2027 details the services, projects and capital programs to be delivered, and is informed by the Long Term Financial Plan and annual budgets covering the period of the plan.

STRATEGIC IMPLICATIONS

Strategic Community Plan:

Objective 3.1 Maintain efficient and equitable governance

3.1.2 Ensure compliance with all legislative, probity, and regulatory requirements

- Introduce Corporate Business Plan periodical reporting to the Audit and Risk Committee

COMMENT

During the Audit and Risk Committee meeting held on 06 March 2024, the Committee noted that there was an opportunity to review the Corporate Business Plan reporting methodology to gain greater clarity on progress against individual targets. Administration will investigate reporting methodology prior to the next scheduled review.

OFFICER AND AUDIT AND RISK COMMITTEE RECOMMENDATION

That Council endorse the Corporate Business Plan progress report, as presented.

9.6	Critical Infrastructure Plan
File No:	GF-22-0000442
Appendix(s):	Nil
Date:	12 March 2024
Responsible Officer:	Executive Manager Operations

SUMMARY

This report aims to present a concise overview of the strategic workshop session on the Critical Infrastructure Plan (CIP) conducted with the Mindarie Regional Council (MRC) on February 29, 2024.

BACKGROUND

The MRC's Tamala Park Landfill cells are likely to reach capacity within the term of the current Strategic Community Plan, which will significantly affect the current landfill operations across the Tamala Park Waste Management Facility (TPWMF). As a result, the MRC is currently involved in a forward planning exercise to determine what decisions and steps are necessary to determine how the TPWMF operates now and into the future.

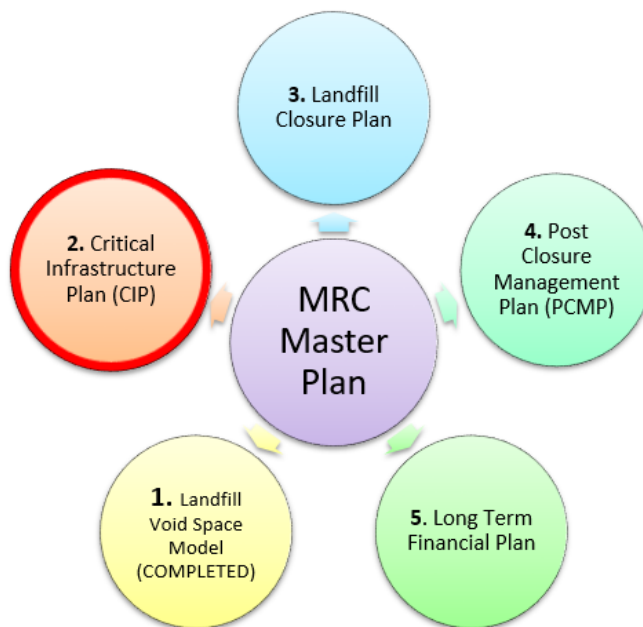
One of the Planned Actions outlined in the MRC's Corporate Business Plan (CBP) is the development of a Tamala Park Master Plan within the 2023/24 financial year. The Master Plan is a strategic document designed to outline future goals for site assets utilisation and to inform Council of future land use planning choices.

During the recent strategic workshop, Council acknowledged the significance of establishing a distinct strategy for the future advancement of infrastructure situated at Tamala Park. A number of key pieces of infrastructure were discussed with Council during the workshop session which the Administration sought feedback upon, to better inform how best to move forward with future planning. Discussion on these points with Council highlighted that the potential exists for substantial capital to be deployed in the near future to meet the MRC's and Member Councils' needs.

DETAIL

The foundation of a Master Plan lies in comprehending the significance of waste disposal assurance for the local economy and the environmental consequences of rehabilitating a landfill site. Hence, it is crucial to have a thorough comprehension of the development, execution, and management of the Tamala Park Landfill infrastructure.

The Tamala Park Master Plan has five separate phases, as illustrated in the diagram below:



Master Plan Development Process

The initial phase of the program entails creating a model of the void area in a landfill (referred to as Item #1 in the above diagram). The landfill void space model is utilised to forecast the point at which the landfill airspace and cover material in Tamala Park will be exhausted. The Landfill Void Space model is influenced by numerous elements, with the potential for a future Waste to Energy contract being the most significant consideration. Negotiations are currently in progress with a preferred tenderer and representatives from all member councils are well informed. The details of any future WTE contract are likely to define the rates at which landfill airspace will be consumed in the future.

The second stage in the development of the Master Plan involves completing a Critical Infrastructure Plan (CIP), which was the subject of the recent strategic workshop and which the Administration proposes be brought before Council for endorsement when complete.

Endorsement, if received, will allow the administration to proceed with the next step in the sequence, which is the development of the Landfill Closure Plan. Following this step, the Post Closure Management Plan (PCMP) outlines the specific assets, infrastructure, and services after the closing of the landfill. The last element of the Master Plan is the impact of all of the variables highlighted in the previously steps and any changes required to the MRC's Asset Management Plan and Long Term Financial Plan.

Critical Infrastructure Plan Development

The infrastructure on site plays a crucial role in planning of the following essential functions of Tamala Park:

- MRC Services to Community and Local Economy
- Leachate Management
- Landfill Gas Management
- Waste Volume Intake and Processing Capabilities
- MRC Services to Member Councils
- Landfill Licence Compliance (DWER)
- MRC Administrative Functions
- Landfill Cover Material Management
- Site Rehabilitation
- Tamala Park Future Use Options

An evaluation of the existing site uses, including their location and layout, has been conducted in order to produce the CIP. Metrics considered throughout the assessment process were:

- Infrastructure Effectiveness
- Infrastructure Location
- Infrastructure Useful life
- Asset Renewal/ Upgrade
- Service Delivery Requirements
- Regulatory Requirements
- Legislative requirements
- Upkeep Costs
- Social Impact
- Environmental Impact
- Legal Requirements

The assessment's findings helps to determine the prospective locations and spatial needs for future use at the site. A significant number of the site's 17 assets were built or acquired during the 1990s, well in advance of any future planning for landfill closure. Some of these assets are now inappropriately positioned, in terms of current operations and their ability to contribute value future operations.

The Administration has evaluated all Assets and Infrastructure using the same criteria and ranked them in order of their level of importance, ranging from Critical to Negligible. The following 6 items were classified as high risk and necessitated a discussion with Council at the recent strategic workshop:

1. Leachate Processing Infrastructure
 2. Transfer Station Requirements, Post-Closure
 3. Location of Workshop and Crib Rooms
 4. Reuse Shop Requirements, Post-Closure
 5. Limestone Requirements
 6. Landfill Gas Management
-

During those discussions, it became evident that each of the issues mentioned above necessitates additional research and inquiries before Council is able to make a decision on how to approach these assets in the future. Concise summaries of the outcomes of each item's discussion are listed below:

1. *Leachate Processing Infrastructure*

- Finalise the external technical assessment of potential leachate treatment options
- Finalise the external assessment of the necessary approvals process for any future leachate processing solution. Once the above actions are completed, prepare an options report for Council that summarises the available choices and the financial implications of each alternative.

2. *Transfer Station Requirements, Post-Closure*

- Assess the present and projected future use and expenses associated with the asset's operation.
- Conduct a risk assessment of the Asset in its current condition.
- Conduct a comprehensive capital cost evaluation for a potential enhancement of the asset.
- Identify the geographical split of individuals or entities utilising the facility and quantify the volume of waste generated by the asset.
- Decide on the strategy for a Community Consultation plan in the event that the closure of the Asset and/or its improvement is being considered.

3. *Location of Workshop and Crib Rooms*

- Prepare high level cost assessment for a potential asset relocation.
- Determine future use options for any legacy asset following relocation.

4. *Reuse Shop Requirements, Post-Closure*

- Assess the present and projected future use and expenses associated with the Asset's operation.
- Conduct a risk assessment of the Asset in its current condition.
- Conduct a comprehensive cost evaluation for a potential enhancement of the asset.
- Identify the geographical split of individuals or entities utilising the facility and quantify the volume of waste generated by the asset.
- Decide on the strategy for a Community Consultation plan in the event that the closure of the Asset and/or its improvement is being considered.

5. *Limestone Requirements*

- Create a model to illustrate the amount of the existing stockpile acting as a buffer screen that will remain after extraction of any necessary materials.
 - Conduct a cost analysis comparing the expenses of imported cover material with those of on-site material.
 - Undertake a review to assess and plan for any issues associated with the site leasing agreement and any regulatory factors.
 - Develop a strategy for community consultation to manage the effects of a reduction in the limestone stockpile.
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6. *Landfill Gas Management*

- Conduct a high-level evaluation of the condition of the current site assets to identify which components require upgrade or renewal as the current landfill gas management contract in place expires.
- Verify the validity of all existing agreements and contracts.
- Consider leasing arrangements to offset the required capital investment at the end of the contract
- Model scenario based on the assumptions on revenue and costs.
- Consider future use requirements pertaining to behind the meter power supply and other revenue generating considerations

It is proposed that the Critical Infrastructure Plan will be presented to Council at its ordinary Council meeting held in May 2024, for resolution.

CONSULTATION

A strategic workshop was held with Council on 29 February. The Strategic Working Group was consulted prior to the workshop held with Council.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The financial implications of any future Master Plan will be tabled at a future Ordinary Council Meetings.

STRATEGIC IMPLICATIONS

STRATEGIC COMMUNITY PLAN 2023 - 2032	
Strategic Objective 1: Deliver best practice services	
Strategy 1.1	Operate waste management activities effectively
Strategy 1.2	Utilise best practice waste diversion and resource recovery solutions
Strategic Objective 2: Position MRC to provide world class waste management options	
Strategy 2.3	Maximise use of the MRC's assets and technical capabilities

Strategic Objective 3: Deliver best practice governance processes and structures	
Strategy 3.2	Ensure responsible use of organisational resources
Strategy 3.3	Retain financial sustainability with a commercial focus

COMMENT

The Administration notes the consensus view expressed during the workshop regarding the significance of the CIP and its timely completion in order to move to the next phase in the development of the MRC Master Plan.

In light of the outcomes of the strategic workshop, the Administration expects that the Critical Infrastructure Plan will be formally tabled to Council at the May 2024 OCM, for consideration.

VOTING REQUIREMENT

Nil

RESPONSIBLE OFFICER RECOMMENDATION

1. That Council note the details contained within the report.
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10	MEMBERS INFORMATION BULLETIN – ISSUE NO. 82
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RESPONSIBLE OFFICER RECOMMENDATION

That the Members Information Bulletin Issue No. 82 be received.

11	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
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12	URGENT BUSINESS
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13	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN
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Nil

14	MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC
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<p>This Report is Confidential and dealt with in a Confidential Session, under section 5.23 (2)(f)(ii) of the <i>Local Government Act 1995</i> as the report deals with matters concerning risk</p>

14.1	HIGH RISK REGISTER
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File No:	GF-22-0000442
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Attachment(s):	Attachment 1 – High Risk Register Attachment 2 – Risk Assessment and Acceptance Criteria V3 Attachment 3 – Risk Management Plan and Appetite Statement
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Date:	13 March 2024
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Responsible Officer:	Chief Executive Officer
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TO BE SENT UNDER SEPARATE COVER TO MRC COUNCILLORS

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14.2	CEO's REVIEW OF RISK MANAGEMENT, INTERNAL CONTROLS AND LEGISLATIVE COMPLIANCE
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File No:	GF-22-0000089
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Attachment(s):	Attachment 1 – Civic and Legal Systems Procedure Review
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Date:	13 March 2024
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Responsible Officer:	Chief Executive Officer
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15	NEXT MEETING
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The next Ordinary Council meeting is to be held on Thursday 30 May 2024 at the City of Stirling commencing at 6.30 pm.

16	CLOSURE
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