

Joint Audit Committee and Board Meeting Agenda

Date: 3/05/2021

Time: 4.00pm

Venue: NAWMA Education Centre: 71-75 Woomera Avenue, Edinburgh Park

1. Present

2. Apologies

3. Disclosure of Conflicts

Conflicts of Interest

That all members of the Board and Audit Committee declare that they have read and considered all papers circulated within this agenda and had no known conflict of interest or potential conflict of interest with respect to those matters. If a conflict becomes apparent during discussion, then the member will declare at that time.

Confidentiality Statement

Members of the Board are reminded of their obligations under Clause 7.4.15 of the NAWMA Charter to keep confidential documents and any information provided to them on a confidential basis for their consideration prior to a meeting of the Board, until such time as these matters have been considered and the Board determines that they are appropriate to be released to the public generally.

That all members of the NAWMA Audit Committee declare that they will keep all matters tabled for discussion at this meeting confidential until it is provided to the meeting in the first instance and subsequently when it is appropriate for matters to be released to the public generally.

4. Confirmation of Minutes

Recommended: That the Minutes of the Northern Adelaide Waste Management Authority Audit Committee Meeting held on Thursday, 18 February 2021 be received, confirmed and adopted (Appended at 4.1).

Recommended: That the Minutes of the Northern Adelaide Waste Management Authority Board Meeting held on Thursday, 25 February 2021 be received, confirmed and adopted (Appended at 4.2).

5. Matters Arising From The Minutes

- 5.1. Capital Works Program Summary (standing item)
- 5.2. Action List (standing item)
- 5.3. LGRS 2019 Risk Evaluation Action Plan (standing item)

6. Questions Without Notice

7. Confidential Items

- 7.1. Landfill Alternative Project
- 7.2. Recycling Modernisation Fund
- 7.3. Operational Report

8. NAWMA Management and Administration Report

Reports for Decision

- 8.1. FY20/21 Budget Review Three (3)
- 8.2. FY21/22 Draft Annual Business Plan
- 8.3. NAWMA Audit Committee Nomination
- 8.4. Confidential Items Register

Reports for Information

- 8.5. FY20/21 External Audit Plan
- 8.6. 2020/2021 Annual Business Plan progress report

9. Other Business

10. Next Meeting of the Board

The next meeting of the Board is Thursday 24 June 2021 and is to be held in the NAWMA Education Centre (71-75 Woomera Avenue, Edinburgh) at 4.00pm

The next meeting of the Audit Committee is Wednesday 16 June 2021 and is to be held in Brian Cunningham's Boardroom (Level 11, 147 Pirie Street, Adelaide CBD) at 8.00am





Minutes of the Meeting of the Board of Northern Adelaide Waste Management Authority

Date: 25/02/2021

Time: 5.12pm

Venue: NAWMA Education Centre; 71-75 Woomera Avenue, Edinburgh

Welcome

1. PRESENT

Mr Brian Cunningham	Independent Chairperson
Mr Sam Green	City of Playford
Cr Clint Marsh	City of Playford
Mr Charles Mansueto	City of Salisbury
Cr Julie Woodman	City of Salisbury
Cr Graham Reynolds	City of Salisbury
Mr Henry Inat	Town of Gawler
Cr Paul Koch	Town of Gawler

2. IN ATTENDANCE

Mr Adam Faulkner	Chief Executive Officer
Mr Danial Dunn	Chief Operations Officer
Mrs Rachel Zhou	Chief Financial Officer
Mrs Amy Hosking	Executive Assistant

APOLOGIES

Cr Paul Little	Town of Gawler
Cr Shirley Halls	City of Playford
Cr Diane Fraser	Town of Gawler (Deputy)

The Chair noted that this would be the last meeting of Cr Halls due to the expiration of her term as Board Director, and advised the Board that he would write to Cr Halls to thank her for her commitment to NAWMA during her time as Board Director and previous tenure as Deputy Director, on behalf of the Board.

3. DISCLOSURE OF CONFLICTS

Declaration of the following;

Conflicts of Interest

That all members of the Board declare that they have read and considered all papers circulated within this agenda and had no known conflict of interest or potential conflict of interest with respect to those matters. If a conflict becomes apparent during discussion, then the member will declare at that time.

Confidentiality Statement

Members of the Board are reminded of their obligations under Clause 7.4.15 of the NAWMA Charter to keep confidential documents and any information provided to them on a confidential basis for their consideration prior to a meeting of the Board and until such time as these matters have been considered and the Board determines that they are appropriate to be released to the public generally.



4. CONFIRMATION OF MINUTES

Moved Cr Woodman that the Minutes of the Joint Meeting of the Northern Adelaide Waste Management Authority Board and Audit Committee held on Thursday, 19 November 2020 be received, confirmed and adopted.

Seconded Cr Marsh **Carried**

Moved Mr Mansueto that the Minutes of the Northern Adelaide Waste Management Authority Audit Committee held on Thursday, 18 February 2021 be received and noted.

Seconded Mr Green **Carried**

5. MATTERS ARISING FROM THE MINUTES

5.1. Capital Works Program Summary (standing item)

Moved Cr Marsh that the Report is received and noted.

Seconded Cr Koch **Carried**

5.2. Action List (standing item)

Moved Cr Woodman that the Report is received and noted.

Seconded Mr Inat **Carried**

5.3. LGRS Action Plan (standing item)

Moved Cr Reynolds that the Report is received and noted, and the Board continue to be updated on the progress of the Action Plan.

Seconded Mr Mansueto **Carried**

5.4. Research Road (Pooraka) Transfer Station Lease

Moved Cr Marsh that the Report is received and noted.

Seconded Mr Inat **Carried**

5.5. Vacant Land Disposal

Moved Cr Woodman that the Report is received and noted, and the sale of the vacant land does not progress at this time.

Seconded Cr Koch **Carried**

6. QUESTIONS WITHOUT NOTICE

Nil

7. CONFIDENTIAL ITEMS

7.1. Commonwealth Government and State Government Co-investment Opportunity

1. Moved Mr Green that the Northern Adelaide Waste Management Authority Board recommend that pursuant to Section 90(2) and (3) of the Local Government Act 1999, the Northern Adelaide Waste Management Authority orders that the public, with exception of the Northern Adelaide Waste Management Authority staff present, be excluded from the meeting on the basis that the Northern Adelaide Waste Management Authority Board will receive, discuss and consider:

(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which –

- (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
- (ii) would, on balance, be contrary to public interest;

And the Northern Adelaide Waste Management Authority Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt/discussion/consideration of the report, attachments, resolution and discussion confidential.

Seconded Cr Reynolds **Carried**



2. Moved Mr Green that the Board congratulate Administration on continuing to position NAWMA at the forefront of two levels of Government when it comes to maintaining sustainable recycling initiatives and future recycling markets for its Constituent Councils.

Seconded Cr Reynolds **Carried**

Confidential Resolution removed

4. Moved Cr Woodman that under Section 91(7) and (9) of the Local Government Act 1999 the Northern Adelaide Waste Management Authority Board orders that the report, attachments, resolution and discussion be kept confidential for a period not exceeding 12 months, after which time the order will be reviewed

Seconded Cr Reynolds **Carried**

5. Moved Cr Woodman that the meeting moves out of confidence

Seconded Cr Marsh **Carried**

7.2. Recyclables Processing Contract RFT 2018/01 (Accession Request)

1. Moved Cr Reynolds that the Northern Adelaide Waste Management Authority Board recommend that pursuant to Section 90(2) and (3) of the Local Government Act 1999, the Northern Adelaide Waste Management Authority orders that the public, with exception of the Northern Adelaide Waste Management Authority staff present, be excluded from the meeting on the basis that the Northern Adelaide Waste Management Authority Board will receive, discuss and consider:

(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which –

- (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
- (ii) would, on balance, be contrary to public interest;

And the Northern Adelaide Waste Management Authority Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt/discussion/consideration of the report, attachments, resolution and discussion confidential

Seconded Cr Woodman **Carried**

Confidential Resolution removed

3. Moved Cr Woodman that under Section 91(7) and (9) of the Local Government Act 1999 the Northern Adelaide Waste Management Authority Board orders that the report, attachment, resolution and discussion be kept confidential for a period not exceeding 12 months, after which time the order will be reviewed

Seconded Cr Koch **Carried**

4. Moved Cr Reynolds that the meeting moves out of confidence

Seconded Cr Woodman **Carried**

Chief Financial Officer left the meeting at 6.26pm and returned at 6.29pm.

7.3. Landfill Alternative Project

1. Mr Mansueto that the Northern Adelaide Waste Management Authority Board recommend that pursuant to Section 90(2) and (3) of the Local Government Act 1999, the Northern Adelaide Waste Management Authority orders that the public, with exception of the Northern Adelaide Waste Management Authority staff present, be excluded from the meeting on the basis that the Northern Adelaide Waste Management Authority Board will receive, discuss and consider:

(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which –

- (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
- (ii) would, on balance, be contrary to public interest;



And the Northern Adelaide Waste Management Authority Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt/discussion/consideration of the report, attachment, discussion and resolution confidential.

Seconded Cr Reynolds **Carried**

Confidential Resolution removed

3. Moved Cr Koch that under Section 91(7) and (9) of the Local Government Act 1999 the Northern Adelaide Waste Management Authority Board orders that the report, attachment, discussion and resolution be kept confidential for a period not exceeding 12 months, after which time the order will be reviewed

Seconded Cr Marsh **Carried**

4. Moved Cr Marsh that the meeting moves out of confidence

Seconded Cr Koch **Carried**

7.4. Draft Resourcing Strategy Update

The Chair advised that this Item is not required to be Confidential

Moved Cr Reynolds that the Report is received and noted.

Seconded Mr Mansueto **Carried**

Chair left the meeting at 6.43pm and returned at 6.44pm

7.5. Operational Report

1. Cr Woodman that the Northern Adelaide Waste Management Authority Board recommend that pursuant to Section 90(2) and (3) of the Local Government Act 1999, the Northern Adelaide Waste Management Authority orders that the public, with exception of the Northern Adelaide Waste Management Authority staff present, be excluded from the meeting on the basis that the Northern Adelaide Waste Management Authority Board will receive, discuss and consider:

(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which –

(i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and

(ii) would, on balance, be contrary to public interest;

And the Northern Adelaide Waste Management Authority Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt/discussion/consideration of the report and discussion confidential.

Seconded Cr Reynolds **Carried**

2. Moved Cr Reynolds that the Report is received and noted, and the Balefill Management Consultative Committee Meeting minutes of 1 February 2021 are noted.

Seconded Mr Mansueto **Carried**

3. Moved Cr Marsh that under Section 91(7) and (9) of the Local Government Act 1999 the Northern Adelaide Waste Management Authority Board orders that the report and discussion be kept confidential for a period not exceeding 12 months, after which time the order will be reviewed

Seconded Cr Woodman **Carried**

4. Moved Cr Woodman that the meeting moves out of confidence

Seconded Cr Reynolds **Carried**

Chief Operations Officer, Chief Financial Officer and Executive Assistant left the meeting at 6.48pm

7.6. CEO Performance and Development Committee

1. Cr Woodman that the Northern Adelaide Waste Management Authority Board recommend that



pursuant to Section 90(2) and (3) of the Local Government Act 1999, the Northern Adelaide Waste Management Authority orders that the public be excluded from the meeting on the basis that the Northern Adelaide Waste Management Authority Board will receive, discuss and consider:

- (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);

And the Northern Adelaide Waste Management Authority Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt/discussion/consideration of the report, attachments, discussion and resolution confidential.

Seconded Mr Inat **Carried**

Confidential Resolution removed

3. Moved Cr Woodman that under Section 91(7) and (9) of the Local Government Act 1999 the Northern Adelaide Waste Management Authority Board orders that the report, attachments, discussion and resolution be kept confidential for a period not exceeding 12 months, after which time the order will be reviewed

Seconded Cr Koch **Carried**

4. Moved Cr Marsh that the meeting moves out of confidence

Seconded Cr Koch **Carried**

Chief Operations Officer, Chief Financial Officer and Executive Assistant returned to the meeting at 6.53pm

8. NAWMA MANAGEMENT AND ADMINISTRATION REPORT

Reports for Decision

8.1. FY20/21 Budget Review Two (BR2)

Moved Mr Green that:

1. the Report is received and noted, and
2. Budget Review Two (BR2) Uniform Presentation of Finances is adopted, and;
3. the Board endorse Management to provide Budget Review Two (BR2) Uniform Presentation of Finances to Constituent Councils.

Seconded Cr Marsh **Carried**

8.2. 2021/2022 Draft Budget

Moved Mr Mansueto that:

1. the Report containing Draft Budget assumptions, key drivers and other commentary be received and noted,
2. the Board endorse the Draft 2021/2022 Budget for consultation with Constituent Councils prior to being returned for the NAWMA Board to reconsider and adopt at the June 2021 Board Meeting, and;
3. NAWMA's Chief Executive Officer and Independent Chairman offer to present the Draft 2021/2022 Budget to each respective Constituent Council.

Seconded Cr Koch **Carried**

Mr Inat left the meeting at 7.14pm and returned at 7.16pm

8.3. Audit Committee Remuneration Report

Moved Mr Green that the Report is received and noted, and the remuneration remain at its current level for all Independent Members.

Seconded Cr Koch **Carried**

8.4. NAWMA Committee Nominations

1. Moved Cr Reynolds that Mr Mansueto be appointed to the NAWMA Audit Committee for a period of two (2) years from 1 March 2021



Seconded Mr Green **Carried**

2. Moved Cr Reynolds that Mr Inat be appointed to the CEO Performance Committee for a period of two (2) years from 1 March 2021

Seconded Mr Green **Carried**

3. Moved Cr Koch that Cr Little be appointed to the Balefill Management Consultative Committee for a period of two (2) years from 1 March 2021

Seconded Cr Reynolds **Carried**

4. Moved Cr Marsh that Cr Koch be appointed as Deputy Board Chairman for a period of two (2) years from the date of this resolution

Seconded Mr Inat **Carried**

Mr Mansueto left the meeting at 7.19pm and did not return

Reports for Information

8.5. Business Continuity Plan and IT Disaster Recovery Plan Update

Moved Mr Green that the Board receive the Report, and note the progress on the development of both the Business Continuity Plan and IT Disaster Recovery Plan

Seconded Cr Koch **Carried**

8.6. Draft Corporate Risk Register

Moved Mr Green that:

1. a further Report be tabled at a subsequent Meeting for the Board to provide critique and input into the Draft Corporate Risk Register, and;
2. once finalised, the Board endorsed Corporate Risk Register remain a live document, and a standing item on the NAWMA Audit Committee Agenda for review, reporting and amendments as the risks, actions, and controls mature (or emerge) in time.

Seconded Cr Koch **Carried**

8.7. Internal Control Review

Moved Mr Green that the Board endorse NAWMA Management's proposed approach to undertake the financial Internal Control Review.

Seconded Cr Koch **Carried**

8.8. 2020/2021 Annual Business Plan progress report (standing item)

Moved Mr Green that the Report is received and noted.

Seconded Cr Koch **Carried**

8.9. WHS Steering Committee Minutes (standing item)

Move Mr Green that the Report is received and noted

Seconded Cr Koch **Carried**

9. OTHER BUSINESS

9.1. NAWMA all-sites tour (verbal only)

The Executive Assistant advised that the tour previously scheduled for November 2020 has been rescheduled to April 2021 (subject to Members availability), before the joint meeting of the NAWMA Board and Audit Committee.

10. NEXT MEETING OF THE BOARD

The next meeting of the Board is to be held on Thursday, 29 April 2021 at 4.00pm in the NAWMA Education Centre (71-75 Woomera Avenue, Edinburgh) and is a Joint Meeting with the NAWMA Audit Committee.

11. CLOSURE OF THE MEETING

The meeting closed at 7.24pm



Minutes of the Audit Committee of Northern Adelaide Waste Management Authority

Date: 18/02/2021

Time: 8.01am

Venue: Brian Cunningham's Boardroom: Level 11, 147 Pirie Street, CBD

Welcome

1. PRESENT

Mr Mark Labaz	Independent Chairperson
Mr Charles Mansueto	Committee Member (Board)
Cr Graham Reynolds	Committee Member (Board)
Ms Claudia Goldsmith	Independent Committee Member
Mr Craig Johnson	Independent Committee Member
Mr Brian Cunningham	Ex-Officio Member

2. IN ATTENDANCE

Mr Adam Faulkner	Chief Executive Officer
Mrs Rachel Zhou	Chief Financial Officer
Mrs Amy Hosking	Executive Assistant

APOLOGIES

Nil

3. DISCLOSURE OF CONFLICTS

Declaration of the following;

Conflicts of Interest

That all members of the Audit Committee declare that they have read and considered all papers circulated within this agenda and had no known conflict of interest or potential conflict of interest with respect to those matters. If a conflict becomes apparent during discussion, then the member will declare at that time.

Confidentiality Statement

That all members of the Audit Committee declare that they will keep all matters tabled for discussion at this meeting confidential until it is provided to the meeting in the first instance and subsequently when it is appropriate for matters to be released to the public generally.

4. CONFIRMATION OF MINUTES

Moved Ms Goldsmith that the Joint Minutes of the Joint Meeting of the Northern Adelaide Waste Management Authority Audit Committee and Board held on Thursday, 19 November 2020 be received, confirmed and adopted upon adoption by Board.

Seconded Cr Reynolds **Carried**

5. BUSINESS ARISING/NEW BUSINESS

The Chair verbally advised the addition of Agenda Item 8.2 – Landfill Alternative Project (verbal only).

6. WORK PROGRAM

6.1. Work Program/Action List

Moved Mr Johnson that the Report is received and noted.

Seconded Mr Mansueto **Carried**

6.2. Capital Works Program Summary

Moved Cr Reynolds that the Report is received and noted.

Seconded Mr Johnson **Carried**

7. GENERAL BUSINESS

7.1 FY20/21 Budget Review Two (2)

Moved Mr Johnson that:

1. the Report is received and noted, and;
2. the Audit Committee endorse Management to provide the Budget Review Two (BR2) Uniform Presentation of Finances to the NAWMA Board.

Seconded Ms Goldsmith **Carried**

7.2 FY21/22 Draft Budget

Moved Mr Mansueto that:

1. the Audit Committee receives the FY21/22 Draft Budget Model Financial Statements, and endorses Management to present the FY21/22 Draft Budget Model Financial Statements to the Board for consideration, and;
2. the Report containing Draft Budget assumptions, key drivers, and other commentary be received and noted.

Seconded Cr Reynolds **Carried**

7.3 Business Continuity Plan and IT Disaster Recovery Plan update

Moved Ms Goldsmith that the Audit Committee receive the Report, and note the progress on the development of both the Business Continuity Plan and IT Disaster Recovery Plan.

Seconded Mr Johnson **Carried**

7.4 Draft Corporate Risk Register

Moved Ms Goldsmith that:

1. a further Report be tabled at a subsequent Committee Meeting with the advice and input provided by Committee Members into the final Corporate Risk Register for endorsement to the NAWMA Board, and;
2. the Board endorsed Corporate Risk Register remain a live document, and a standing Item on the Audit Committee Agenda for review, reporting and amendments as the risks, actions and controls mature (or emerge) in time.

Seconded Cr Reynolds **Carried**

Mr Mansueto left the meeting at 8.58am and did not return.



7.5 Internal Control Review (update)

Moved Mr Johnson that the Audit Committee endorse Management's proposed approach to undertake the financial internal control review.

Seconded Cr Reynolds **Carried**

8. OTHER BUSINESS

8.1 Audit Committee Remuneration Report

Moved Ms Goldsmith that the Report is received and noted.

Seconded Cr Reynolds **Carried**

8.2 Landfill Alternative Project (verbal only)

NAWMA Chief Executive Officer provided a brief update on the progress of the Landfill Alternative Project.

9. NEXT MEETING OF THE AUDIT COMMITTEE

The next meeting of the Audit Committee is a Joint Meeting with the NAWMA Board to be held on Thursday, 29 April 2021 at 4pm in the NAWMA Education Centre (71-75 Woomera Avenue, Edinburgh Parks).

10. CLOSURE OF THE MEETING

The meeting closed at 9.13am



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Agenda Item 5.1

Report Subject:	Capital Works Program Summary	Report Author:	Chief Executive Officer
Meeting Date:	3 May 2021	Report Type:	Information report (finance, governance)
Attachments:	Nil		

RECOMMENDATION

That the Report is received and noted.

Purpose of the Report

To provide a summary of the forecast Capital and Operational Improvement Projects, originally generated using a Multicriteria Analysis scorecard.

Background

Through the implementation of NAWMA's adopted Strategic Plan 2018-2025 and other Board Resolutions, in addition to some operational requirements, there were ten (10) significant projects that were either being implemented, being investigated/modelled, or were identified as future capital improvements during FY20 and into current FY21.

A Multicriteria Analysis scorecard was developed to assist in prioritising resources and capital allocation during this period of significant growth.

The scorecard (and progress against it) was intended to give the NAWMA Board and Audit Committee a better understanding of the whole-of-NAWMA picture in order to critically assess the Authorities financial position, risk profile, and competing demands for human and financial resources.

Report

The MCA scorecard at Table 01 remains mostly unchanged from that presented at the previous meeting, albeit with some updated commentary.

Given that many of the Projects have been delivered or are on-foot, and emerging opportunities, the time has come to reset the Works and Operational Program. This will be done concurrently with finalising and adoption of the NAWMA Annual Business Plan for FY22.

The NAWMA Board and Audit Committee will be presented with a revised/reissued Program Summary at the next available meeting and will remain as a standing item on the Agenda.

A summary of the Project Description, MCA Score, Ranking, and Status is provided in Table 01 overleaf.

Table 01: Summary of Multicriteria Analysis and Weighted Score Ranking (1 = highest score priority)

Project Description	MCA Overall Scores	MCA Weighted Score Ranking	Status
1. Kerbside Food Organics Garden Collection (FOGO) Rollout	52	7	Varying levels of engagement and status with each Constituent Council. NAWMA's preference would be for any mass rollout of remaining FOGO bins to be coordinated across the region.
2. MRF Robotics	65	2	Completed
3. MRF Glass Recovery	70	1	Completed
4. Pooraka Upgrade	43	9	Planning Submission lodged. Tender Civil Works Package Finalised.
5. Uleybury Eastern Expansion	22	10	Not progressing
6. Education Centre (Woomera)	55	4	Completed
7. Landfill Alternative Diligence	54	5	Joint Workshop held with Project Advisory Group and NAWMA Board 14.04.21
8. Fleetmax	49	8	Completed
9. Repair/Revolve Community Centre (Pooraka)	53	6	Area demarcated in overall Pooraka Upgrade, however has not progressed past the conceptual phase
10. MRF Expansion	61	3	Completed



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Agenda Item 5.2

Report Subject: Action List (standing item) **Report Author:** Chief Executive Officer

Meeting Date: 3 May 2021 **Report Type:** Information report
 (governance)

Attachments: 5.2.1 – Board Action List
 5.2.2 – Audit Committee Action List

RECOMMENDATION

That the Report is received and noted.

Purpose of the Report

To provide the Board with an opportunity to view the current Action List, a record of required actions raised at Board level.

Given it is a joint sitting with the Audit Committee, the current NAWMA Audit Committee Action List is also reproduced, attached to this Agenda Item.

Background

This is standing Agenda Item for both the NAWMA Board and Audit Committee.

The list is updated with actions from each meeting of the Board and Committee, with completed actions from previously viewed Action List archived.

Report

The updated Action List Summary to include February 2021 actions is seen at Table 01 below. The detailed Action List is appended for the information of the Board at Attachment 5.2.1.

Table 01: Updated Board Action List Summary

NAWMA Board Actions			
To be started	In Progress	Completed	Total Items
2	6	48	56

The current Audit Committee Action List Summary is seen at Table 02, and appended in full at 5.2.2.

Table 02: Updated Audit Committee Action List Summary

NAWMA Audit Committee Actions			
To be started	Ongoing	Completed	Total Items
-	6	20	26

It will be noted by the Board and Audit Committee that the risk category for each item has been removed, pending the completion and endorsement of NAWMA's Risk Management Framework later in 2021.



Attachment 5.2.1

NAWMA Board Meeting Action List Current at May 2021								
	Meeting Date	Agenda Item No.	Agenda Item Title	Task	Responsible Officer	Target Date	Status	Comments
6	21-Nov-19	7.2	EPA Correspondence	NAWMA's review of the draft public report prior to release	CEO	When report completed	In Progress	NAWMA have had written assurance from Acting EPA CEO that this will occur in March 2020 (deferred by EPA)
13	21-Nov-19	8.3	FOGO Modelling	Discussions to be commenced with Constituent Councils on the removal of the price point for the opt-in FOGO service	CEO/COO	FY20/21	In Progress	Workshop held on 11 June 2020 with Constituent Council Operation contacts. Position progressing.
24	14-May-20	7.3	Operational Report	Whole of NAWMA tour to be organised for Board Directors and Audit Committee members	CEO/EA	Apr-21	Complete	Site Tour scheduled for pre Joint Board and Audit Committee Meeting on 3 May 2021
32	25-Jun-20	5.5	Research Road (Pooraka) Transfer Station Lease	CEO to write to City of Salisbury highlighting independent fire safety report and seeking an acknowledgment of the inherited risk and a contribution to remedy the site non-compliance	CEO	Jul-20	In Progress	CEO has discussed verbally with City of Salisbury Executive (John Devine). Formal correspondence to accompany executed Lease/finalised site upgrade design
38	17-Sep-20	5.1	Staff Satisfaction Survey	Pulse-check survey to be completed in July/August 2021 for presentation to September Board Meeting	CEO/EA	Sep-21	In progress	Planning will commence in May/June 2021
45	26-Nov-20	7.1	Landfill Alternative Project	Workshop to be scheduled for February/March 2021 with SPV, Councils, Board and Audit Committee for Project Briefing	CEO	Feb/Mar 2021	In Progress	Joint SPV and Board Workshop held on 14 April. Update to be provided to Board at scheduled May 2021 Meeting
49	26-Nov-20	8.4	Board Self-Assessment Briefing	Yearly Board Self-Assessment to be scheduled	EA	Sep-21	To be started	Planning will commence in June/July 2021
50	26-Nov-20	8.4	Board Self-Assessment Briefing	Chair to present a Report on alternative models of governance that are consistent with the size and complexity of NAWMA	Chair	Apr-21	In Progress	Chair and CEO working through first draft of Paper for presentation and discussion with Board at June 2021 meeting
52	25-Feb-21	7.1	Commonwealth Government and State Government Co-investment Opportunity	Report be brought forward should the opportunity materialise, and provide all Constituent Council Mayors and Elected Members an advanced copy of any Media Release and Briefing Paper	CEO	May/June 2021	To be started	To be started upon further update from Commonwealth and State Governments on development of the opportunity
53	25-Feb-21	7.3	Landfill Alternative Project	Management coordinate a joint workshop between the NAWMA Board and the Project Advisory Group	CEO/EA	Mar-21	Complete	Workshop held on 14 April 2021
54	25-Feb-21	8.1	FY20/21 Budget Review Two (2)	Management provide Budget Review Two (BR2) to Constituent Councils	CFO	Feb-21	Complete	BR2 provided via email to Finance Managers at each Constituent Council
55	25-Feb-21	8.2	2021/2022 Draft Budget	Draft Budget be provided to Constituent Councils for consultation and adoption	EA	Feb-21	Complete	Draft Budget provided via email to Chief Executive Officers at each Constituent Council
56	25-Feb-21	8.2	2021/2022 Draft Budget	Presentations be scheduled for the Draft Budget at each Constituent Council	EA	Mar-21	Complete	Draft Budget presented at each Constituent Council in March and April 2021

Attachment 5.2.2

Audit Committee Action List Current at May 2021								
Item #	Meeting Date	Agenda Item No.	Agenda Item Title	Task	Responsible Officer	Target Date	Status	Comments
4	14-May-19	6.1	Work Program	Internal controls audit to be discussed	CEO/Audit Committee	Nov-21	Ongoing	Internal Control Review process in progress, expected completion November 2021
8	02-Jul-19	7.1	External Interim Audit Report	Investigate fraud survey from External Auditors for Management, Board and Audit Committee to complete during External Audit process FY19/20	CFO	FY19/20 Audits	Ongoing	Fraud Survey completed by Management in FY19/20 audit process. Fraud Survey for both Audit Committee and Board scheduled as part of FY20/21 interim audit (April 2021)
9	12-Sep-19	7.1	Draft Balance Date Audit Report	Policy to be developed around the timing and frequency of the reassessment of the post closure capping provisions	CEO/CFO	Sep-21	Ongoing	Policy not yet developed though NAWMA Management have developed a guideline of provision assessment to increase to annually (from biannually) during this final landfilling phase (circa 4-5 years)
11	12-Sep-19	7.5	Financial System Transition Progress Update	Finance Manager to review current internal control measures (in conjunction with Constituent Council policies and procedures)	CFO	Ongoing	Ongoing	See Action Item 4
12	12-Sep-19	7.7	Capital Works Summary	NAWMA Risk Management Framework to be used for individual projects to manage both strategic and operational risks	CEO	Ongoing	Ongoing	Risk Management Framework in draft format, with scheduled return to Audit Committee for review in September 2021
24	18-Feb-21	7.1	FY20/21 Budget Review Two (2)	Management to provide BR2 to NAWMA Board	CFO	Feb-21	Complete	Distributed to Constituent Council Finance Managers in February 2021
25	18-Feb-21	7.2	2021/2022 Draft Budget	Management to provide Draft Budget to NAWMA Board	CFO	Feb-21	Complete	Draft Budget presented to NAWMA Board in February 2021
26	18-Feb-21	7.4	Draft Corporate Risk Register	Draft Corporate Risk Register to be returned to Audit Committee for endorsement later in 2021	CFO	Nov-21	Ongoing	Draft Corporate Risk Register progressing internally, with next Draft scheduled for return to Audit Committee in September 2021

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Agenda Item 5.3

Report Subject:	LGRS Action Plan (standing item)	Report Author:	Chief Executive Officer
Meeting Date:	3 May 2021	Report Type:	Information report (governance, operational, risk)
Attachments:	5.3.1 – NAWMA 2020-21 LGRS Evaluation Action Plan (WHS)		

RECOMMENDATION

That the Report is received and noted, and the Board continue to be updated on the progress of both the WHS and Risk Action Plans.

Purpose of the Report

To provide the Board and Audit Committee with an opportunity to review the Local Government Association Workers Compensation Scheme (LGAWCS) Local Government Risk Services (LGRS) and Mutual Liability Schemes (LGAMLS) 2020-2021 Risk Evaluation Action Plan and discuss the resourcing for NAWMA's WHS and Risk functions.

Background

NAWMA became a Full Member of the LGAWCS and LGAMLS as of 1 July 2019.

At the meeting of 21 November 2019, the joint sitting of the NAWMA Audit Committee and Board were presented with a copy of the LGAWCS/LGRS 2019 Risk Evaluation Summary Report after NAWMA took part in their first formal audit in August 2019.

In consultation with the Scheme's WHS Consultant and Strategic Risk Consultant, NAWMA's WHS and Environmental Officer has developed an Action Plan to review, monitor and complete the actions required.

The continuation of the two year action plan for 2020-2021 currently contains 31 WHS actions followed by 22 Risk actions, proposed to be completed by 30 September 2022. Any remaining Risk and WHS actions will be allocated to the following year which is scheduled to be NAWMA's next evaluation.

Report

WHS

NAWMA's WHS & Environmental Officer has continued to make steady progress with the 2021 Action Plan. To date thirteen (13) of the thirty one (31) planned WHS Actions have been closed out. A copy of the Abridged (**March 2021**) Action Plan is appended at Attachment 5.3.1.

Following approval from the Board, NAWMA is continuing to use a combination of external resourcing (concurrently with resources provided by the Scheme) to accelerate NAWMA's WHS Management System development. Of note, training packages have been put together and are being rolled out to NAWMA staff including contract labour, detailing how to use the Skytrust system; specifically, the

reporting of hazards, incident reporting and Work Health and Safety Documentation training. As of 22 April 2021, NAWMA's total WHS Action Plan progress is 42% complete.

Risk

As part of NAWMA's Resourcing Strategy (Draft presented to the Board November 2020, and further update provided in February 2021) NAWMA's Executive Assistant and Chief Financial Officer have assumed responsibility of the risk function. During the handover period in the past two (2) months, both have been working closely with the LGRS Strategic Risk Consultant in undertaking a review of the 2019 LGRS Audit results in conjunction with the planned actions for the remainder of the Plan timeframe.

On closer examination and reflection, it has been determined by NAWMA's Administration that the initial planned 22 Actions were ambitious given the emerging maturity of NAWMA in its risk management cycle, and size of the Authority. In agreement with the Scheme and without compromising the emboldened risk focus of the Authority, NAWMA's Administration are working to create a more representative and achievable Plan for assessment at the next Audit (scheduled for September 2022). The Audit Committee and Board will be provided with the updated (revised) copy of this Plan at the next scheduled meetings.

NAWMA have made significant progress in the risk space over the past two (2) months and have drafted a Risk Management Framework, Corporate (Strategic) Risk Register, and the development of a Scope of Works for workshops and training for NAWMA's Management Team in the second half of 2021. NAWMA's Business Continuity Plan (BCP) has also reached its final draft stage, with a Management Workshop to review the contents and subsequent plans scheduled for late May 2021.



Dated	NAWMA		Monitoring Report for the month of: February	Name, Date and Version No of NAWMA approved Plan		Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	
30/03/2021												
<p><i>Please note: The close out date for the completion of 2020-2021 actions is 30th September 2021.</i></p> <p><i>Applications for extensions must be provided to the LGAWCS WHS and Risk Manager, outlining why special consideration should be given.</i></p> <p>Shows when action is planned</p> <p>Shows when a planned action was completed (as planned)</p>						Planned	1	2	5	1	2	2
						Completed	1	2	5	1	2	2
						Planned YTD	1	3	8	9	11	13
						Completed YTD	1	3	8	9	11	13
							100%	100%	100%	100%	100%	100%

Evaluation Score	Sub-Element or Procedural Validation Reference	Due	Evaluation Finding	Action Agreed	Progress / Evidence	Responsible Person	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
WORK HEALTH AND SAFETY												
	1.2.1	Dec-20		Develop Implementation Plan for Confined Space Procedure	Confined Spaces Implementation Checklist developed on 1/12/20. Checklist to be uploaded into Skytrust	WHS & Environmental Officer and LGAWCS Consultant			C			
		Jan-21		Develop Implementation Plan for Hazardous Chemicals Procedure	Hazardous Chemical Implementation Checklist developed on 19/1/21. document control to be applied and checklist to be uploaded into Skytrust	WHS & Environmental Officer and LGAWCS Consultant				C		
		Feb-21		Develop Implementation Plan for WHS Internal Audit Procedure	Internal Audit Implementation Checklist developed on 16/3/21. document control to be applied and checklist to be uploaded into Skytrust	WHS & Environmental Officer and LGAWCS Consultant						C
		Feb-21		Create Training Module (How to Report a Hazard on Desktop & App) and (Hot to Report an Incident on Desktop & App) for Workers and Supervisors to use Skytrust.	(22/3/21) Sighted Training Modules & Training records of staff who have completed the training.	WHS & Environmental Officer and External WHS Consultant					C	
		Feb-21		Set priority list for which staff and modules get rolled out first. Training Modules to be developed within Skytrust	(22/3/21) Sighted Training Spreadsheet list for staff who have been allocated the training.	WHS & Environmental Officer and External WHS Consultant					C	
	3.5.1	Dec-20	Current records of consultation not conforming to PSSI 3.5.1	Develop Record of Consultation Form in consultation with Key Stakeholders	Form has been developed	WHS & Environmental Officer			C			
		Nov-20		Undertake a Chemical Stocktake for all sites in consultation with key staff		WHS & Environmental Officer		C				
		Dec-20		Develop/Populate a Chemical Register in ChemAlert for all sites	Chemical register developed and populated in ChemAlert December 2020	WHS & Environmental Officer			C			
		Dec-20		Training on ChemAlert Risk Assessments with Key Staff	LGRS on 9th December undertook training with Jason and Scott	WHS & Environmental Officer & LGRS			C			
		Dec-20		Develop a Compliance Register in Skytrust	Compliance register uploaded into Skytrust 25/11/2020	WHS & Environmental Officer & External WHS Consultant		C				

Dated	NAWMA		Monitoring Report for the month of: February	Name, Date and Version No of NAWMA approved Plan		Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
30/03/2021											
<p><i>Please note: The close out date for the completion of 2020-2021 actions is 30th September 2021.</i></p> <p><i>Applications for extensions must be provided to the LGAWCS WHS and Risk Manager, outlining why special consideration should be given.</i></p>					Planned	1	2	5	1	2	2
					Completed	1	2	5	1	2	2
					Planned YTD	1	3	8	9	11	13
					Completed YTD	1	3	8	9	11	13
						100%	100%	100%	100%	100%	100%
Shows when action is planned					P						
Shows when a planned action was completed (as planned)					C						

Evaluation Score	Sub-Element or Procedural Validation Reference	Due	Evaluation Finding	Action Agreed	Progress / Evidence	Responsible Person	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
WORK HEALTH AND SAFETY												
		Oct-20		As identified in workplace inspection at Landfill site.Details in CAPA. Risk Assess Leachate Ponds.		WHS & Environmental Officer & External WHS Consultant	C					
		Nov-20		As identified in workplace inspection at Landfill site. Install perimeter fencing around both ponds,	Fence installed at the Landfill December 2020				C			
		Mar-21		As identified in workplace inspection at Landfill site. Install pond rescue, PPE and safety equipment.	Sighted 30/3/21 photograph of signs and Lifebuoy (4 in each pond) and tool box with Eye Wash, Gloves, Masks and Disposable Overalls.							C

Confidential Items removed

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Agenda Item 8.1

Report Subject:	FY20/21 Budget Review Three	Report Author:	Chief Financial Officer
Meeting Date:	3 May 2021	Report Type:	Decision report (finance, governance)
Attachments:	8.1.1 – FY20/21 Budget Review Three (BR3) Uniform Presentation of Finances		

RECOMMENDATION

That:

- 1. The Report is received and noted,**
- 2. Budget Review Three (BR3) Uniform Presentation of Finances is adopted, and**
- 3. the Board endorse Management to provide Budget Review Three (BR3) Uniform Presentation of Finances to Constituent Councils.**

Purpose of the Report

To provide the Board and Audit Committee an opportunity to review Budget Review Three (BR3) for the 2020/2021 financial year.

Background

NAWMA must reconsider its Budget between 30 September and 31 May (inclusive) in each Budget Year as required by the Local Government (Financial Management) Regulations 2011 and reinforced in the Authority Charter.

The Board will recall Budget Review One (BR1) was received and endorsed at the joint sitting in November 2020, and Budget Review Two (BR2) was received and endorsed at the meeting of 25 February 2021.

This report contains the third (final) Budget Review for 2020/2021 for endorsement.

Report

The results of the third Budget Review (BR3) indicate that NAWMA is making further improvements on operating performance throughout the 2020/2021 financial year. BR3 presents a revised 2020/2021 operating surplus of approximately \$632,000, whilst BR2 projected an operating deficit of approximately \$371,000.

Table 1 overleaf summarises the variances between BR2 and BR3. As Table 1 points out, the improved operating performance is almost completely driven by a further unforeseen increase in revenue generated from the sales of the marketable materials (recycled soft mixed paper and recycled cardboard). The recent price rise on recycled soft mixed paper and recycled cardboard contributes a net financial turnaround of approximately \$1M.



Table 1; NAWMA's 2020/2021 Budget Movement Review

Items	2020/2021 (BR3) ('000)	2020/2021 (BR2) ('000)	Variance (BR3 – BR2)	Comments
Kerbside Waste and Transfer Station Sales	32,853	33,151	(298)	Slightly decreased kerbside waste and number of visits in RRCs
Marketable Materials Sales	8,786	7,752	1,034	Continued Recycled Paper and Cardboard prices spike since the Second Budget Review, in combination with a slight volume increase through MRF resulting in increased gate fee takings.
MGB Sales & Registrations	697	672	26	Slight increase in additional and upgraded bin requests
Administration Income	2,240	2,222	19	Through the mutual agreement between NAWMA and LMS Energy, NAWMA sharing the financial benefit from the one-off spot sale for solar/gas LGC's received from Uleybury Landfill site in March
Other Income	121	79	42	Increased hard waste uptake
Revenue, Total	44,696	43,874	822	
Waste Disposal Costs	26,755	27,006	(252)	Disposal cost reduction in line with decreased kerbside waste and number of visits in RRCs
Employee Costs	8,139	8,148	(9)	in line with decreased waste volume
Corporate Governance	92	100	(8)	
Work, Health & Safety	124	129	(5)	
Administration & Promotion	1,447	1,461	(14)	Further general cost savings across corporate service through austerity measures
Operating Costs	3,629	3,662	(33)	Labour hire costs reduction in line with decreased waste volume
Finance Costs	589	576	13	
Dep, Amort, Impair & Provisions	3,290	3,164	125	The changes made in line with updated depreciation Schedule
Expenses, Total	44,065	44,246	(182)	
Operating Surplus(Deficit)	632	(372)	1,004	
Revenue Received specifically for assets	0	0	0	
Net Surplus(Deficit)	632	(372)	1,004	

It is noted that the revenue from the MRF (\$10M) accounts for less than 25% of the total turnover of the authority (\$45M), however, NAWMA's overall operating result is heavily determined by this income. This is because of the fluctuating and unpredictable sale prices on post-consumer recycled soft mixed paper and recycled cardboard sorted from yellow-lid recycling bins due to the nature of domestic and global trading market. According to historical data, the net impact to NAWMA due to the fluctuation in recycled paper prices could be up to \$3M.

In order to "smooth" some of the future commodity volatility in any financial year, NAWMA has prepared a business case for Federal and State Government grant funding to co-invest in a recycled paper secondary processing facility for the NAWMA Region. Please refer to Agenda Item 7.2 for embargoed confidential information pertaining to this matter. The aim is to future proof yellow lid bin recycling for NAWMA's Constituent Councils by building a facility that further improves the quality recycled paper stream that can be marketed domestically and globally. This will create jobs, help control costs for residents, and continue the NAWMA regions reputation for innovation.

Table 2 overleaf reflects the fluctuation of NAWMA's year-on-year financial performance.



Table 2 – NAWMA Financial Indications 2017/18 – 2020/21

	2017/18 Actuals \$	2018/19 Actuals \$	2019/20 Actuals \$	2020/21 Budget Review (3) Estimates \$
Operating Result: Surplus / (Deficit) (\$000)	(195)	(220)	(1,308)	631
Operating Ratio	-0.66%	-0.65%	-3.37%	1.41%
Net Financial Liabilities Ratio	33.52%	23.37%	43.50%	29.47%
Asset Renewal/Replacement (\$000)	NIL	NIL	NIL	25

As at Quarter Three (3) of the 2020/2021 financial year, NAWMA have proposed and implemented a range of noteworthy cost relief measures to the Constituent Councils, including the:

- Passing through of recycled glass fines cost savings to three (3) Constituent Councils effective from 1 January 2021 (approximately \$240,000 on-going savings per annum),
- Removal of costs associated with kitchen caddy from invoices commencing from 1 January 2021 (approximately \$25,000 ongoing savings per year), and
- Reduction of the MRF temporary gate fee to three (3) Constituent Councils starting from 1 April 2021, in conjunction with the proposed Draft FY22 Budget incorporating further decrease from 1 July 2021.

NAWMA's Administration will continue to craft responsible financial management principles that helps keep cost pressures off our Constituent Councils, while concurrently investing in our award winning and best practice assets, and making provision for the known strategic, capital, and operational forthcoming programs. The fiscal rationale is three-fold;

1. This is the first time that the NAWMA operating result is forecast to turn positive since the commissioning of the Materials Recovery Facility (MRF) that was coupled with the commencement of China Sword Policy in 2017/2018. Therefore, the net financial result of NAWMA for the almost last four years did not always meet the overall financial and sustainability targets set out in annual budget of each respective year,
2. The funding that NAWMA had contributed to the Asset Renewal and Asset Replacement in the past years was very minimal as summarised in Table 2, in particular now NAWMA manages almost \$17M fixed assets (the value of Uleybury Landfill excluded). Hence, in order to meet the asset sustainability targets and service delivery standards to Constituent Councils in the longer term, it is crucial for NAMWA to retain the current fee structure and make provisions (reinvestment of operational surplus) in line with Annual Business Plan, and Strategic Plan
3. As outlined in this current Agenda, NAWMA has several large strategic opportunities (landfill alternative, fibre polishing) that may require additional fiscal capital depending on the how the opportunities materialise, and NAWMA's role in each
4. Continue to mature the financial needs (planning) for asset renewal and replacement via the development of asset management plan (and associated sustainability ratio), and;



5. NAWMA passed through several cost savings (outlined in last paragraph) this year to Constituent Councils, which have provided some much-welcomed cost relief.

It is proposed that the end of financial year and commencement of the new budget year (FY22) will give NAWMA's Management and Board adequate time to reassess fees and charges to Constituent Councils (ie temporary recyclables processing fee). Concurrently, NAWMA's Administration will continuously monitor the operating performance, undertake a thorough asset renewal/replacement review, and provide timely update to the Board and Audit Committee in subsequent Budget Reviews.



Attachment 8.1.1

Northern Adelaide Waste Management Authority

Budgeted Uniform Presentation of Finances

2019/20 \$000 Actual		2020/21 \$000 Adopted Budget	2020/21 \$000 BR1	2020/21 \$000 BR2	2020/21 \$000 BR3
38,858	Operating Revenues	41,677	42,833	43,875	44,696
(40,166)	Operating Expenses	(43,195)	(43,818)	(44,246)	(44,065)
(1,308)	Operating Surplus / (Deficit)	(1,518)	(985)	(371)	631
Net Outlays on Existing Assets					
-	Capital Expenditure on renewal and replacement of Existing Assets	-	(25)	(25)	(25)
2,841	Depreciation, Amortisation and Impairment	2,735	3,092	3,164	3,281
-	Proceeds from Sale of Replaced Assets	-	-	-	-
2,841		2,735	3,067	3,139	3,256
less Net Outlays on New and Upgraded Assets					
(3,663)	Capital Expenditure on New and Upgraded Assets	-	(1,500)	-	-
2,085	Amounts received specifically for New and Upgraded Assets	-	176	370	370
-	Proceeds from Sales of Replaced Assets	-	-	-	-
(1,578)		-	(1,324)	370	370
(45)	Net Lending / (Borrowing) for Financial Year	1,217	758	3,138	4,257

Northern Adelaide Waste Management Authority

Budgeted Statement of Comprehensive Income

2019/20 \$000 Actual		2020/21 \$000 Adopted Budget	2020/21 \$000 BR1	2020/21 \$000 BR2	2020/21 \$000 BR3
Income					
38,644	User Charges	41,214	42,456	43,510	44,313
210	Investment Income	193	153	178	174
-	Reimbursements	-	-	-	-
4	Other	270	224	187	209
38,858	Total Income	41,677	42,833	43,875	44,696
Expenses					
3,042	Employee Costs	3,186	3,165	3,629	3,737
33,754	Materials, Contracts and Other Expenses	36,744	37,063	36,951	36,528
2,841	Depreciation, Amortisation and Impairment	2,735	3,092	3,164	3,281
529	Finance Costs	530	498	502	519
-	Other Expenses	-	-	-	-
40,166	Total Expenses	43,195	43,818	44,246	44,065
(1,308)	Operating Surplus / (Deficit)	(1,518)	(985)	(371)	631
(48)	Net Gain / (Loss) on Disposal of Assets	-	-	-	-
1,525	Amounts received specifically for new/upgraded assets	-	736	-	-
169	Net Surplus / (Deficit)	(1,518)	(249)	(371)	631
Other Comprehensive Income					
-	Other Comprehensive Income	-	-	-	-
169	Total Comprehensive Income	(1,518)	(249)	(371)	631

Northern Adelaide Waste Management Authority

Budgeted Statement of Cash Flows

2019/20 \$000 Actual		2020/21 \$000 Adopted Budget	2020/21 \$000 BR1	2020/21 \$000 BR2	2020/21 \$000 BR3
Cash Flows from Operating Activities					
37,972	Operating Receipts	41,484	42,680	43,697	44,522
210	Investment Receipts	193	153	178	174
(34,807)	Operating Payments	(40,999)	(40,228)	(40,580)	(40,265)
(504)	Finance Payments	(345)	(498)	(502)	(519)
2,871	Net cash provided by (used in) operating activities	333	2,107	2,793	3,912
Cash Flows from Investing Activities					
2,085	Amounts specifically for new or upgraded assets	-	176	370	370
15	Sale of Replaced Assets	-	-	-	-
-	Expenditure on Renewal/Replacement Assets	-	(25)	(25)	(25)
(3,663)	Expenditure on New/Upgraded Assets	-	(1,500)	-	-
(1,563)	Net cash provided by (used in) investing activities	-	(1,349)	345	345
Cash Flows from Financing Activities					
2,236	Proceeds from Borrowings	-	900	-	-
(1,137)	Repayment of Borrowings	(1,056)	(1,205)	(1,205)	(1,205)
(1,216)	Repayment of Lease Liabilities	-	(1,567)	(1,567)	(1,548)
(117)	Net cash provided by (used in) financing activities	(1,056)	(1,872)	(2,772)	(2,753)
1,191	Net Increase (Decrease) in cash held	(723)	(1,114)	366	1,504
2,613	Cash & Cash Equivalents at the beginning of the period	1,184	3,804	3,804	3,804
3,804	Cash & Cash Equivalents at the end of the period	461	2,690	4,170	5,308

Northern Adelaide Waste Management Authority

Budgeted Statement of Financial Position

2019/20 \$000 Actual		2020/21 \$000 Adopted Budget	2020/21 \$000 BR1	2020/21 \$000 BR2	2020/21 \$000 BR3
Current Assets					
3,804	Cash & Cash Equivalents	461	2,690	4,170	5,308
3,848	Trade & Other Receivables	3,172	3,848	3,848	3,848
25	Stock on Hand	65	25	25	25
7,677	Total Current Assets	3,698	6,563	8,043	9,181
Non-Current Assets					
-	Financial Assets	-	-	-	-
23,828	Infrastructure, Property, Plant and Equipment	19,399	22,261	20,689	20,728
23,828	Total Non-Current Assets	19,399	22,261	20,689	20,728
31,505	Total Assets	23,097	28,824	28,732	29,909
Current Liabilities					
5,856	Trade & Other Payables	3,410	5,296	6,226	6,226
2,522	Borrowings	1,099	1,399	1,399	2,655
255	Provisions	191	255	255	255
8,633	Total Current Liabilities	4,700	6,950	7,880	9,136
Non-Current Liabilities					
-	Trade & Other Payables	-	-	-	-
3,502	Provisions	2,698	3,502	3,502	3,502
12,446	Borrowings	10,767	11,697	10,797	9,716
15,948	Total Non-Current Liabilities	13,465	15,199	14,299	13,218
24,581	Total Liabilities	18,165	22,149	22,179	22,354
6,924	Net Assets	4,932	6,675	6,553	7,555
Equity					
6,264	Accumulated Surplus	4,272	6,015	5,893	6,895
660	Asset Revaluation Reserve	660	660	660	660
6,924	TOTAL EQUITY	4,932	6,675	6,553	7,555

Northern Adelaide Waste Management Authority

Budgeted Statement of Changes in Equity

2019/20 \$000 Actual		2020/21 \$000 Adopted Budget	2020/21 \$000 BR1	2020/21 \$000 BR2	2020/21 \$000 BR3
	Accumulated Surplus				
6,095	Balance at beginning of period	5,790	6,264	6,264	6,264
169	Net Surplus / (Deficit)	(1,518)	(249)	(371)	631
-	Transfers from reserves	-	-	-	-
-	Transfers to reserves	-	-	-	-
-	Distribution to Councils	-	-	-	-
6,264	Balance at end of period	4,272	6,015	5,893	6,895
	Asset Revaluation Reserve				
660	Balance at beginning of period	660	660	660	660
-	Gain on Revaluation of Property, Plant and Equipment	-	-	-	-
-	Transfers from reserve	-	-	-	-
660	Balance at end of period	660	660	660	660
6,924	Total Equity	4,932	6,675	6,553	7,555

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Agenda Item 8.2

Report Subject:	Draft Annual Business Plan 2021/2022	Report Author:	Chief Executive Officer
Meeting Date:	3 May 2021	Report Type:	Decision report (operational, governance, financial)
Attachments:	8.2.1 – Draft Annual Business Plan 2021/2022		

RECOMMENDATION

That the Board authorise the Draft 2021/2022 Annual Business Plan to be distributed to Constituent Councils for review, consideration, and endorsement.

Purpose of the Report

To provide the Board and Audit Committee with an opportunity to view the Draft 2021/2022 Annual Business Plan, and request the Board endorse the Draft Annual Business Plan for distribution to Constituent Councils for consultation.

Background

Section 12 of the NAWMA charter states:

12 BUSINESS PLAN

- 12.1** The Authority shall have a Business Plan that continues in force for the period specified therein or until the earlier adoption by the Authority of a new Business Plan.
- 12.2** The Authority must, in consultation with the Constituent Councils, review its Business Plan on an annual basis.

Report

Appended at Attachment 8.2.1 is the Draft 2021/2022 Annual Business Plan.

Subject to the Board's endorsement, NAWMA's Administration intends on distributing the Draft 2021/2022 Annual Business Plan for Constituent Councils review and consideration. It will respectfully be requested that the Plan be endorsed by each Constituent Council by no later than 15 June 2021.

The development of the 2021/2022 Annual Business Plan took into consideration the consolidation phase NAWMA is currently working through in terms of building on the recent years of innovation and development within the Administration and Operations. Each Project within the Plan has been put forward by a respective Manager and reviewed by NAWMA's Chief Executive Officer.



Draft Annual Business Plan 2021–2022

1. Introduction:

The Business Plan, as prescribed in Clause 12 of the Charter, is to include an outline of NAWMA's objectives, that activities intended to be pursued, and the measurement tools defined to assess performance. It must also assess and summarise the financial requirements of NAWMA and set out the proposals to recover overheads and costs from the Constituent Councils.

The Draft 2021/2022 Business Plan documents the objectives, activities, financial requirements and metrics for NAWMA to undertake the collection and management of waste, organics, and recycling for Constituent Councils in a sustainable, efficient, and competitive manner. The Business Plan is to be read in conjunction with the broader strategic planning framework including the **Strategic Plan 2018-2025**, Charter, Long Term Financial Plan, and any associated Board endorsed Policies (ie Treasury Management Policy)

2. Objectives

- 2.1. To provide a **governance framework** that allows a consultative approach to management of the Subsidiary by Constituent Councils, the Board and NAWMA Management Team
- 2.2. To actively seek **operational efficiencies** that improves NAWMA's competitive advantage in the arenas of recycling, food organics garden organics, waste management, kerbside collections and customer service
- 2.3. To incorporate **Workplace Health, Safety, Risk and Quality** into decision making processes
- 2.4. To **educate and promote** recycling, waste diversion, and contamination management of the community in collaboration with Constituent Councils, staff and the Board
- 2.5. To provide a high-quality low-cost service and infrastructure to Constituent Councils where **financial performance** is underpinned by timely and accurate monitoring and reporting.

The overarching objectives to;

- *Deliver services efficiently and cost effectively*
- *Increase diversion from landfill*
- *Leadership in community education and information*

...will be delivered by being bold, innovative, worlds best practicing and transformational, whilst delivering local employment and business opportunities of global significance.

Table 2.1: Current Service Levels by Constituent

Constituent Council	Kerbside Collection Contract	Hard Waste Collection	Hard Waste Drop-Off Codes	MSW Bin	Recycling Bin	FOGO Bin	Customer Service	Education and Promotion	MRF Processing	FOGO Processing	Landfill Disposal	Bin Repairs and Replacements	Bellchambers Road RRC/WPF	Research Road RRC	Bin Administration
City of Salisbury	X	X	X	X	X	Optional	X	X	X	X	X	X		X	X
City of Playford	X	X	X	X	X	Optional	X	X	X	X	X	X	X		X
Town of Gawler	X	X	X	X	X	Optional	X	X	X	X	X	X			X

3. Activities

3.1. Corporate Governance

- 3.1.1. **Policy Review and development of an update program:** In order to establish a fit-for-purpose Corporate Governance Framework to keep pace with NAWMA's fast growing and continually increasing levels of service to Constituent Councils, a thorough Policy review and update is much needed. In consultation with Local Government Risk Services (LGRS) and other identified relevant stakeholders, NAWMA will undertake a comprehensive Policy review before developing an update program for all Policies.
- 3.1.2. **Internal Risk Assessment and Controls:** As a result of the Local Government Association Workers Compensation Scheme (LGAWCS) and Local Government Association Mutual Liability (LGAMLS) 2019 Audit, NAWMA is required to implement a series of risk and internal control assessments, ongoing treatments and training, in order to achieve conformance under the Model Framework. NAWMA's Administration will work collaboratively with the Scheme towards conformance, in preparation and readiness for the scheduled 2022 Audit.
- 3.1.3. **Implementation of a compliant Records Management System:** Under the *State Records Act 1997* NAWMA has an obligation to maintain official records in its custody in good order and condition, including the capture, storage, maintenance and disposal of records in both physical and electronic forms. NAWMA has arguably outgrown the current records management system. An investigation into a fit for purpose Records Management System will be undertaken in 2021/2022 with a rollout plan for the physical implementation of the system to be developed, along with revised internal processes. NAWMA will look where possible to duplicate Constituent Councils systems.
- 3.1.4. **Staff Satisfaction Survey (alternate year; pulse check):** With a full Staff Satisfaction Survey undertaken in July 2020, the NAWMA Board instructed Management to undertake this process every two (2) years, with a smaller pulse-check survey to be implemented on the alternate year. NAWMA will run the 2021 survey in-house, utilising the online survey tool SurveyMonkey to run the short form survey, with all responses from staff being anonymised by the online platform. The survey will check in on staff's mood and fulfilment and will identify areas for improvement. The feedback from the survey will be presented to the NAWMA Board and used to further develop the organisation and staff experience.
- 3.1.5. **Review of Charter/Governance:** In accordance with Clause 4.5 of NAWMA's Charter, the document must be reviewed at least once in every four (4) years. The review of the Charter is now due, and the first drafting will be undertaken by NAWMA's Management in this financial year. Necessary changes will be published in the South Australian Government Gazette. The NAWMA Board through a self-assessment have also identified a review of the Governance Structure as a priority. The current governance arrangements have and continue to serve NAWMA and the Constituent Councils very well and comply in full with the Local Government Act, Regulations, and Charter. However, given the rapid growth in size, scale, and complexity of NAWMA, an opportunity to explore other governance models without losing the direct connectedness with Constituent Councils will be undertaken and reported back to the NAWMA Board.

Table 3.1: Summary of activities to deliver on the Governance Framework objective

Activity number	Activity	2018-2025 Strategic Plan Linkage	Metric
3.1.1	Policy Review and development of an update program	Objective 3; Strategies 3 & 11	Completion of Policy Review and development of update program
3.1.2	Internal Risk Assessment and Controls	Objective 3; Strategies 3 & 11	Implementation of internal control assessment procedure as business as usual
3.1.3	Implementation of a compliant Records Management System	All	Investigation into a fit for purpose Records Management System complete
3.1.4	Staff Satisfaction Survey (alternate year; pulse check)	Objective 3	Pulse check Staff Satisfaction Survey complete
3.1.5	Review of Charter/Governance	All	Charter review complete and changes gazetted (if necessary)

3.2. Operational Efficiencies

- 3.2.1. **Upgrade of Research Road Resource Recovery Centre:** In conjunction with site owner City of Salisbury, NAWMA have committed to the completion of the upgrade of the site within the 2021/2022 financial year. Planning approvals have been received, and NAWMA will deliver a contemporary site with high customer usability and transport efficiencies.
- 3.2.2. **Develop downstream (onshore) markets for Glass Fines:** In line with NAWMA's commitment to processing of recovered resources, a focus for this financial year will be in recovered glass fines (that are deemed unsuitable for recycling back into glass bottles) being used as an aggregate substitute in civil applications. Ideally, this will occur in Constituent Councils own road reseal, footpath and kerbing applications, but where this is not possible, NAWMA will work with other South Australian (and interstate) civil based contractors to utilise the recycled glass.
- 3.2.3. **Recycled Paper Polishing (quality) Plant diligence;** NAWMA's Materials Recovery Facility reduces contamination (impurities) in the recovered paper from yellow lid bins to around 6-8%, which is acceptable under current trading conditions. NAWMA's Administration understands that in order to comply with the impending Commonwealth Export Ban Legislation (recovered paper scheduled for 2024), further processing of NAWMA's fibre will be needed to reduce contamination levels to around 1-2%. This will require further processing, either on-site by NAWMA, or by others elsewhere. NAWMA developed a Business Case for establishing a Recycled Paper Polishing Plant in the NAWMA Region. In consultation with the Federal and State Government, NAWMA will undertake further due diligence on the Plant should the co-investment grant funding envelope for the capital costs be secured under the 1:1:1 Recycling Modernisation Fund.
- 3.2.4. **Landfill Alternative Project;** NAWMA's Board established a Special Purpose Vehicle (or Project Advisory Group) to undertake due diligence on a landfill alternative technology that may be suitable to service the region. The Draft Business Plan and associated Draft 2021/2022 Budget makes allowance for the continued, but accelerated, diligence of this potentially transformational project. Given the highly sensitive nature of this Project, further elaboration on this element of the Business Plan is tabled to the NAWMA Board as a standing item on each Board Meeting Agenda.

Table 3.2: Summary of activities to deliver on the Operational Efficiency objective

Activity number	Activity	2018-2025 Strategic Plan Linkage	Metric
3.2.1	Upgrade of Research Road Resource Recovery Centre	Objectives 1, 2 & 3	Upgrade completion
3.2.2	Develop downstream (onshore) markets for Glass Fines	Objectives 1, 2 & 3 Strategies 4 & 10	Significant recycled glass utilised in Constituent Councils civil procurement, and/or local/domestic market entered
3.2.3	Recycled Paper Polishing (quality) Plant diligence	Objectives 1, 2 & 3 Strategies 4 & 10	Further due diligence completed
3.2.4	Landfill Alternative Project	All	Continued accelerated diligence

3.3. Workplace Health, Safety, Risk and Quality

- 3.3.1. **Risk Management Software Platform (Skytrust):** NAWMA will continue to make strides in the documentation, automation (where possible) and repeatability of hazard/risk/safety identification and reporting. The Local Government Association endorsed Skytrust platform will be further embedded into business as usual throughout 2021/2022 to assist NAWMA in this regard.
- 3.3.2. **LGAWCS and LGAMLS Risk Evaluation Action Plan:** As a result of the Local Government Association Workers Compensation Scheme (LGAWCS) and Local Government Association Mutual Liability (LGAMLS) 2019 Audit, NAWMA has developed an Action Plan to review, monitor, inform and complete the actions required within a three (3) year period to move NAWMA to a compliant WHS system. NAWMA's Administration will work collaboratively with the Scheme towards conformance.
- 3.3.3. **Development of a Risk Management Framework and Corporate Risk Register, and rollout of risk training across the organisation:** As a full member of the Local Government Association Workers Compensation Scheme (LGAWCS) and Local Government Association Mutual Liability (LGAMLS), NAWMA are required to develop a Risk Management Framework and Corporate Risk Register. NAWMA's drafted Risk Management Framework and Risk Register will be reviewed by the Local Government Risk Services (LGRS), with training content to be developed and rolled out across NAWMA's Administration, as appropriate to the relevant role.

Table 3.3: Summary of activities to deliver on the Workplace Health & Safety, Risk objective

Activity number	Activity	2018-2025 Strategic Plan Linkage	Metric
3.3.1	Risk Management Software Platform (Skytrust)	Objectives 1, 2 & 3; Strategies 6, 8, 10 & 11	Skytrust implemented as business as usual
3.3.2	LGAWCS and LGAMLS Risk Evaluation Action Plan	Strategies 2 & 10	70% completion (or more) on each Action Plan
3.3.3	Development of a Risk Management Framework and Corporate Risk Register, and rollout of risk training across the organisation	All	Framework adopted, risk register business as usual and training complete

3.4. Community Education and Engagement

- 3.4.1. **Phase 2 of NAWMA's Resident Engagement Strategy (RES):** Phase 1 of the RES was undertaken throughout November 2020 – June 2021 and involved doorknocking in target areas and a community survey. The information obtained in Phase 1, as well as data collected by WasteTrack, will be utilised to design a range of targeted community-based educational programs to reduce contamination within household recycling bins.
- 3.4.2. **Kerbside collection service review:** Information obtained in the 2020/21 community survey, via which more than 3,000 residents, provided feedback about NAWMA's current kerbside collection service, will assist with the review of the service. This will ensure it meets the needs of the community and achieves high quality, recoverable materials whilst minimising waste to landfill. Data from the next kerbside audit (scheduled for late 2021) will also feed into this review. Recommendations from Management based on all of this available data will be delivered to both the NAWMA Board and Constituent Councils for discussion.
- 3.4.3. **Introduction of a new call-centre solution phone system:** With service levels and number of residents NAWMA interact with ever increasing, the introduction and implementation of a new call-centre solution phone system will allow NAWMA's Customer Service team to log and track calls and utilise the data from these touchpoints. The data compiled will be extrapolated to uncover any patterns in communication and further identify areas for improvement and allows flexibility in working from home arrangements when necessary due to its cloud-based nature.

Table 3.4: Summary of activities to deliver on the Communications objective

Activity number	Activity	2018-2025 Strategic Plan Linkage	Metric
3.4.1	Phase 2 of NAWMA's Residential Engagement Strategy (RES)	Objective 2	Development of targeted community-based educational programs. Reduction in contamination within household recycling bins
3.4.2	Kerbside collection service review	Objectives 1 & 3	Review of kerbside collection service and advice and recommendations provided to Board
3.4.3	Introduction of a new call-centre solution phone system	Objective 1; Strategies 10 & 11	Implementation of call-centre solution phone system as business as usual

3.5. Financial Sustainability

- 3.5.1. **Business Intelligence software implementation:** To continue to further opportunities in business efficiency and improvement across the multiple platforms used at NAWMA, data integration and analysis through Business Intelligence (BI) software is required. BI software provides comprehensive performance metrics, in near real time, to support NAWMA in better decision making. NAWMA's Administration will make progress on the implementation of BI software on a two (2) year program, assisted by the recently Board endorsed resourcing strategy.
- 3.5.2. **A long-term strategy to maintain financial sustainability:** Financial sustainability is a critical performance measure for NAWMA in order to maintain a solid and healthy financial position and sufficiently replace or renew existing infrastructure assets as they reach the end of their useful lives. The financial indicators used provide the assessment of NAWMA's financial sustainability are Net Financial Liabilities Ratio, Operating Surplus Ratio and Asset Sustainability Ratio.

Table 3.5: Summary of activities to deliver on the Financial Sustainability objective

Activity number	Activity	2018-2025 Strategic Plan Linkage	Metric
3.5.1	Business Intelligence software implementation	All	Investigation into a fit for purpose Business Intelligence program
3.5.2	A long-term strategy to maintain financial sustainability	All	Responsible financial management to meet financial metrics and funding requirements

Table 4: Summarised Draft 2021/2022 NAWMA Annual Business Plan

Draft 2021/2022 Annual Business Plan Identified Priority Activities	Primary Responsible Officer
Policy Review and development of an update program	Executive Assistant
Internal Risk Assessment and Controls	Chief Financial Officer
Implementation of a compliant Records Management System	Executive Assistant
Staff Satisfaction Survey (alternate year; pulse check)	Executive Assistant
Review of Charter/Governance	Chief Executive Officer and Executive Assistant
Upgrade of Research Road Resource Recovery Centre	Chief Operations Officer
Develop downstream (onshore) markets for glass fines	Chief Operations Officer
Recycled Paper Polishing (quality) Plant diligence	Chief Executive Officer
Landfill Alternative Project	Chief Executive Officer
Risk Management Software Platform (Skytrust)	WHS and Environmental Officer
LGAWCS and LGAMLS Risk Evaluation Action Plan	WHS and Environmental Officer and Executive Assistant
Development of Risk Management Framework and Corporate Risk Register, and rollout of risk training across the organisation	Chief Financial Officer and Executive Assistant
Phase 2 of NAWMA's Residential Engagement Strategy (RES)	Education and Community Projects Officer
Kerbside collection service review	Education and Community Projects Officer
Introduction of a new call-centre solution phone system	Team Leader Administration
Business Intelligence software implementation	Chief Financial Officer
A long-term strategy to maintain financial sustainability	Chief Financial Officer

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Agenda Item 8.3

Report Subject: NAWMA Audit Committee Nomination **Report Author:** Chief Executive Officer

Meeting Date: 3 May 2021 **Report Type:** Information report (governance)

Attachments: Nil

RECOMMENDATION

That the Board appoint _____ to the NAWMA Audit Committee for a period of two (2) years from 2 May 2021.

Purpose of the Report

To provide the Board with an opportunity to nominate a Board Director for the vacancy on the NAWMA Audit Committee.

Background

At the Board Meeting of 1 May 2019, the following was resolved:

7.4. NAWMA Audit Committee Nomination

Moved Cr Halls that the Board nominate Cr Graham Reynolds to the NAWMA Audit Committee for a period of two (2) years from date of resolution

Seconded Cr Koch **Carried**

Report

The NAWMA Audit Committee is comprised of an Independent Chair, two (2) Independent Members and two (2) NAWMA Board Directors. Mr Graham Reynolds has served on the NAWMA Audit Committee since May 2019, with his two (2) year term now coming to an end. Mr Charles Mansueto represents the Board as the second of the two (2) Board Directors and recently entered his second two (2) year term on the Committee.

NAWMA Management ask that the Board determine the Director for the Audit Committee vacancy, and that an expiry of two (2) years from 2 May 2021 be set.

Details of the meeting frequency and location of the Committee is detailed below in Table 1 for information. Please also note that the Committee has videoconferencing facilities available if required.

Table 1: NAWMA Committee Meeting Frequencies

Committee	Meeting Frequency/Location
Audit Committee	4-5 meetings per calendar year (8am) Location alternates between CBD and Edinburgh

NAWMA Management take this opportunity to thank Cr Reynolds for his significant contributions to the NAWMA Audit Committee for his initial term.



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Agenda Item 8.4

Report Subject:	Confidential Items Register	Report Author:	Chief Executive Officer
Meeting Date:	4 May 2021	Report Type:	Decision report (governance)
Attachments:	8.4.1 – Confidential Item Register (extract only)		

RECOMMENDATION

That the Report is received and noted, and the Board endorse Managements recommendations as detailed in Attachment 8.4.1.

Purpose of the Report

To provide the Board with an opportunity to review NAWMA's Confidential Item Register

Background

At the Board Meeting of 27 February 2020, the following was resolved:

8.6. Confidential Items Register

Moved Mr Inat that the Report is received and noted, and the Board endorse Managements recommendations as detailed in Attachment 8.6.1 and endorse the annual review of Confidential Orders.

Seconded Cr Woodman **Carried**

Report

An internal review was recently completed by Management of the forty-nine (49) Confidential Orders that appear on NAWMA's Confidential Items Register due for review. Appended at Attachment 8.4.1 is an extract of the Confidential Items Register detailing each item with Managements recommendation the continued confidentiality or revocation of confidentiality for each item. A summary of Managements recommendations is seen below in Table 1:

Table 1: Summary of Management Recommendations for Confidential Items

Summary of Recommendations		
Remain Confidential - 12 Months	Remain Confidential - Life of Contract/Term	Revoke Confidentiality
35	10	4

Management will continue to undertake annual reviews of the Confidential Item Register.

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Agenda Item 8.5

Report Subject:	FY2020/2021 External Audit Plan	Report Author:	Chief Financial Officer
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Meeting Date:	3 May 2021	Report Type:	Information report (governance, financial)
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Attachments:

- 8.5.1 – Copy of 2020/2021 HLB Mann Judd Audit Engagement Letter
- 8.5.2 – Copy of 2020/2021 HLB Mann Judd External Audit Plan
- 8.5.3 – Copy of Fraud Risk Questionnaire - Board
- 8.5.4 – Copy of Fraud Risk Questionnaire - Audit Committee

RECOMMENDATION

That the Report is received and noted.

Purpose of the Report

To provide the Audit Committee and Board with a copy of the HLB Mann Judd Engagement Letter, 2020/2021 External Audit Plan, and copies of Fraud Risk Questionnaires for the Board and Audit Committee.

Background

In accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011, NAWMA must have an External Auditor.

At the meeting of 15 March 2017, the NAWMA Board resolved:

That the NAWMA Board reappoint HLB Mann Judd as NAWMA's External Auditors for further five (5) year engagement term.

Report

In line with the above resolution, HLB Mann Judd have provided their External Audit Engagement Letter, which has been formally acknowledged by NAWMA (appended at Attachment 8.5.1).

Appended at Attachment 8.5.2 is a copy of HLB Mann Judd's Audit Plan for the information of the Committee and the Board. As outlined in the plan, the Preliminary (interim) Audit will take place from Tuesday 11 and Wednesday 12 May 2021, whilst the Balance Date (final) Audit is scheduled to be conducted in week commencing 9 August 2021. HLB Mann Judd have been made aware of NAWMA's timelines for the financial reports and have committed to meeting the deadline for these external audit deliverables.

Upon recommendation from the Audit Committee on the last financial year's audit plan, NAWMA's Administration have included fraud surveys from HLB Mann Judd for completion by Management, Board and Audit Committee during the external audit process. This best practice process will be repeated each year. It is acknowledged by HLB Mann Judd that fraud surveys for NAWMA Management had been undertaken during past years but have not included the NAWMA Board and Audit Committee. Copies of Fraud Risk Questionnaire are appended at Attachments 8.5.3 and

Attachment 8.5.4 respectively for the information of the Committee and Board. NAWMA's Executive Assistant will distribute these surveys to each Board Director and Audit Committee Member for completion in early July 2021 via email.





23 March 2021

Adam Faulkner
Executive Officer
Northern Adelaide Waste Management Authority
71-75 Woomera Avenue
Edinburgh SA 5111

Dear Adam,

Audit Engagement Letter

The purpose of this letter is to reconfirm the terms and conditions of our appointment as auditors of Northern Adelaide Waste Management Authority ("the Authority").

This letter and its appendices (collectively the **Engagement Agreement**) confirm the terms of our audit engagement. The Engagement Agreement is effective from the earlier of the date that you sign the acknowledgment and acceptance below or 7 calendar days from the date set out at the top of this letter if we do not hear from you to the contrary sooner.

Where used in this letter, a reference to "we", "us" or "our" is to HLB Mann Judd (SA) Pty Ltd.

Please read this letter and the accompanying appendices carefully.

Jon Colquhoun will act as Engagement Director for the audit, and will be responsible for the conduct of the audit.

1. Consent to appointment

We confirm that written consent to our appointment as the Authority's auditor has been previously given.

2. Objective and scope of the audit of the financial report

You have requested that we audit the financial report of the Authority, which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information, and the certification of financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

3. Responsibilities of Directors, management and others charged with governance

This engagement is conducted on the basis that Directors, management and others charged with governance are responsible for the matters set out in Appendix 2.

hlb.com.au

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Liability limited by a scheme approved under Professional Standards Legislation.

HLB Mann Judd Audit (SA) Pty. Ltd. is a member of HLB International, the global advisory and accounting network.

4. Independence

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of Australian Professional and Ethical Standard APES 110: *Code of Ethics for Professional Accountants* ("the Code") in relation to the audit of the financial report.

5. Communication of audit matters

We will communicate audit matters of governance interest arising from our audit with the Directors and management as we consider appropriate in relation to the matter to be communicated.

Ordinarily, we will initially discuss audit matters of governance interest with management.

Some of these matters will be communicated orally and some in writing. All matters will be communicated on a timely basis. An audit of a financial report is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, our audit does not ordinarily identify all such matters.

Our communication of matters of governance interest will include only those audit matters of governance interest that come to our attention as a result of the performance of our audit.

6. Form and content of audit report

Our audit report will be in the form required by the Act and Australian Auditing Standards.

The form and content of our audit report may need to be amended in the light of our audit findings.

7. Agreement

The Engagement Agreement will be effective for future years unless it is terminated, amended or superseded in accordance with the standard terms and conditions attached at Appendix 3.

The terms of this agreement will also apply to all work carried out by us on your instructions prior to the date you sign this agreement.

Please sign a copy of this letter where indicated below and return that signed copy to us. By signing this letter, or continuing to instruct us, you make the acknowledgments set out below.

If you have any questions about any of the matters addressed in this letter or the appendices, or this appointment more generally, please contact me.

Yours sincerely



Jon Colquhoun
Director

Acknowledgement and Acceptance

I confirm that I have the requisite authority to bind the Authority to the Engagement Agreement.

On behalf of Northern Adelaide Waste Management Authority, I acknowledge and agree that the Authority:

- has engaged HLB Mann Judd as auditors to complete the work described in this letter on the terms of the Engagement Agreement;
- has received a copy of Appendix 1 (Fees), Appendix 2 (Relative Responsibilities and Terms applicable to Audit and Assurance Engagements) and Appendix 3 (Standard Terms and Conditions), along with the covering letter;
- has read and agrees to be bound by the Engagement Agreement.

A handwritten signature in black ink, appearing to be 'Adam Faulkner', written over a dotted line.

.....
Signature of authorised representative

Adam Faulkner - CEO

.....
Name and Title

28 April 2021

.....
Date

Appendix 2: Relative Responsibilities and Terms applicable to Audit and Assurance Engagements

1. Audit of Financial Report

1.1 Our Responsibilities

We will conduct our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. We take into account both qualitative and quantitative factors when assessing materiality.

We are also required to form an opinion, and report on, whether or not the general purpose financial report presented to us by the Directors is in accordance with the *Australian Accounting Standards* and that it:

- gives a true and fair view of the Authority's financial position and performance; and
- complies with Australian Accounting Standards.

We also have a responsibility to form an opinion about:

- whether we have been given all the information, explanations and assistance necessary to conduct our audit;
- whether you have kept financial records sufficient to enable the financial report to be prepared and audited;
- whether you have kept other records and registers required by the Act; and
- to report any deficiency, failure or shortcoming in relation to those matters.

1.2 Nature and Limitations of audit

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the

financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

1.3 Your Responsibilities

Our audit will be conducted on the basis that Directors, management and, where appropriate, others charged with governance acknowledge and understand that they have responsibility:

- for the preparation of a financial report that gives a true and fair view in accordance with the Act and Australian Accounting Standards. If compliance with these Standards will not give a true and fair view, the Directors must add such information and explanations that will give a true and fair view;
- to maintain accounting records which correctly record and explain the Authority's transactions and financial position;
- for ensuring compliance with GST and other taxation legislation to the extent required by that legislation;
- for such internal control as Directors, management and others charged with governance determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error; and
- to provide us with:
 - access to all information of which Directors, management and others charged with governance are aware that is relevant to the preparation of the financial report, such as records, documentation and other matters;
 - additional information that we may request from Directors, management and others charged with governance for the purpose of the audit;
 - unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence; and
 - reasonable working space and clerical assistance.

2. Independence

In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the Code or the Act we will notify you on a timely basis.

The Code and the Act include specific restrictions on the employment relationships that can exist between the audited entity and its auditors. To assist us in meeting the independence requirements of the Code and the Act, and to the extent permitted by law and regulation, we request that you discuss with us:

- the provision of services offered to you by HLB Mann Judd prior to engaging or accepting the service; and
- the prospective employment opportunities of any current or former Director or professional employee of HLB Mann Judd prior to the commencement of formal employment discussions with the current or former Director or professional employee.

If you request us to provide other services, we will be pleased to provide those additional services provided that our independence is not compromised. In relation to non-audit services you request that we perform it will be the responsibility of your Directors and management to ensure that they:

- make all management decisions and perform all management functions;
- designate a competent employee to oversee the services;
- evaluate the adequacy and results of the services performed; and
- accept responsibility for the results of the services.

3. Events Subsequent to Issue of Auditor's Report

Once we have issued our auditor's report, we have no further direct responsibility in relation to the financial report for that financial period. However, by signing this letter you confirm that you will inform us of any material event occurring between the date of our auditor's report and the date that the financial report is issued which, had it been known to us at the date of the auditor's report, may have caused us to amend the auditor's report.

4. Detection of Fraud, Error and Non-Compliance with Laws and Regulations

The Directors are responsible for safeguarding the Authority's assets and for the prevention and detection of fraud, error and non-compliance with regulatory requirements. Directors also have responsibility to advise us of, or ensure that we are advised of, any known or suspected fraud within the Authority.

Our audit procedures are designed to provide reasonable assurance that there are no undetected errors or irregularities, including fraud and other illegal acts, material to the financial report.

As audit testing is based on samples it may not result in errors and irregularities being detected. Our audit can only provide reasonable, not absolute, assurance that the financial report is free from material misstatement. See also Appendix 3, section 11.

5. Management Representations

As part of our audit process, we will request from management and/or those charged with governance written confirmation concerning representations made to us in connection with our audit.

6. Presentation of Audited Financial Report on the Internet

If the Authority intends to publish an electronic copy of the audited financial report and auditor's report on its internet website, it is the responsibility of the Directors of the Authority to ensure controls in place maintains the integrity of the data presented. The examination of controls over the electronic presentation of audited financial reports on the Authority's website is beyond the scope of the audit of the financial report.

7. Other Documents Accompanying the Audited Financial Report

Auditing Standard ASA 720: *The Auditor's Responsibilities Relating to Other Information in Documents Containing an Audited Financial Report* requires that we read any annual report and any other documents that contain an audited financial report such as those used in security offerings. The purpose of this procedure is to consider whether other information in the document, including the manner of its presentation, is materially consistent with information appearing in the audited financial report. We assume no obligation to perform procedures to corroborate such other information as part of our audit. We therefore request that any documents containing the audited financial report (including any professionally printed version of these reports that are produced after our audit report) are provided to us prior to their release for us to undertake the required procedures.

We also request that where any document containing the audited financial report indicates that the financial report has been audited, our auditor's report will also be included in the document.

8. Confidentiality

The Act and the Code and other professional standards impose obligations of confidentiality on our personnel that restrict our communication of certain audit matters of governance interest.

9. Reporting

At the conclusion of our work we may issue a report in relation to matters we consider appropriate to bring to the attention of Directors, management or others charged with governance. If any such report deals with internal controls, it may not contain all matters that a full review of internal controls may identify, as our audit work is primarily conducted to allow us to express an opinion on the financial report.

This report may not be provided to a third party without our written consent. We may, at our discretion, grant or withhold our consent or grant it subject to conditions, including an acknowledgement by a recipient that the report is not prepared with the interests of anyone other than you in mind and that we accept no duty or responsibility to any other party.

Any report we issue will be addressed to the Directors after it has been discussed with management.

Appendix 3: Standard Terms and Conditions

1. Introduction

- 1.1. These Standard Terms and Conditions and the accompanying letter ("Engagement Letter"), Appendix 1 ("Fees") and Appendix 2 ("Relative Responsibilities and Terms applicable to Audit and Assurance Engagements") (together "Engagement Agreement") must be read together as they form our agreement with you. They will apply to all work we undertake for you with respect to the engagement described in the Engagement Letter.
- 1.2. All references to "Client" or "you" are references to the client identified in the Engagement Letter.
- 1.3. All references to "us" or "we" are to the HLB Mann Judd firm or entity identified in the Engagement Letter.
- 1.4. We are a member firm of HLB Mann Judd Australasian Association ("HLB Australasia"), a network of independent accounting firms whose members practise as "HLB Mann Judd" in designated territories throughout Australia and New Zealand. Through HLB Australasia, we are members of HLB International, a worldwide network of independent accounting firms. Each member of, respectively, HLB Australasia and HLB International is a separate legal entity and as such has no liability for the acts and omissions (including negligent act and omissions) of any other member. HLB Australasia co-ordinates the Australasian activities of the HLB Australasian network and HLB International co-ordinates the international activities of the HLB International network, but HLB Australasia and HLB International do not provide, supervise or manage professional services to clients. We are not in partnership with the other members of HLB Australasia or HLB International and we do not hold ourselves out as being a member of a national or international partnership. Neither HLB Australasia nor HLB International has any liability for the acts and omissions (including negligent act and omissions) of any of their members.

2. Our Services

- 2.1. The services we have agreed to provide to you, which comprise the scope of our work for this engagement, are set out in our Engagement Letter.
- 2.2. We will exercise reasonable skill and care to provide the services in line with the appropriate professional standards.
- 2.3. From time to time you may request additional services from us. Where we agree to provide these services to you, they will be governed by the Engagement Agreement amended as agreed in relation to the scope of work unless a separate engagement agreement is entered into.
- 2.4. Unless specifically stated otherwise in the Engagement Letter, any advice or opinion relating to the services is provided solely for your benefit. Except as required by law, you may not disclose all or any part of our advice or opinion in any way, including by publication or electronic media, to any person without our prior written consent.
- 2.5. We disclaim all responsibility for the consequences of anyone, apart from you, relying on our advice and/or opinion without our prior written consent.

3. Advice

- 3.1. During the supply of our services, we may provide oral, draft or interim advice, reports or presentations to you. In these circumstances our written advice or final written report shall take precedence. No reliance should be placed by you on any draft or interim advice, reports or presentations. Where you wish to rely on oral advice or an oral presentation, you must inform us and we may (but are not obliged to) provide you with documentary confirmation of the advice.
- 3.2. We are not obliged, regardless of the circumstance, to update any advice or report, oral or written, for events occurring after the advice or report has been issued in final form.

- 3.3. Any advice or opinion that we give you will be based on the law effective at the date of the advice or opinion. We do not accept any responsibility for any changes in the law, and/or in its interpretation, which occur after the date of our advice. This applies to any changes in the law or its interpretation which take effect retrospectively.
- 3.4. No actions taken by us and/or statements made in the course of our engagement may be taken as a promise or guarantee to you about the outcome of any matter.
- 3.5. Unless otherwise agreed with you, or specifically stated in the Engagement Agreement, the advice we give cannot be relied upon to disclose irregularities, including fraud and other illegal acts and errors that may occur.
- 3.6. No advice we provide to you can, is intended to, nor will it, constitute legal advice and it should not be relied upon by you as such.

4. Your responsibilities

- 4.1. You agree to pay for the services we provide in accordance with the payment terms set out in the Engagement Agreement.
- 4.2. In order to provide our services to you, we require your co-operation. You agree that you will:
 - Provide, in a timely way, all information and materials that we reasonably require to enable us to prove the services set out in the Engagement Agreement;
 - Arrange access to members of your staff, third parties, records, technology and systems, and premises;
 - Respond to us promptly to facilitate the performance of the services.
- 4.3. Your primary representative from HLB Mann Judd is the Engagement Director specified in the Engagement Letter.
- 4.4. We will rely on the information and material that you provide. You are responsible for the completeness and accuracy of the information and materials you supply to us.
- 4.5. If you become aware that any of the information or material provided to us has changed, is incomplete, incorrect or misleading in any respect, or may in any other way impact upon the services we provide to you, you must inform us immediately. You must also take all necessary steps to correct any announcement, communication or document issued which contains, refers to, or is based upon such information.
- 4.6. We disclaim all responsibility for your failure to inform us of any changes to any information and/or material which impacts upon the services we have agreed to provide to you.
- 4.7. If you provide any advice or opinion, we give to you to a third party without our consent, you agree to indemnify us against any and all claims made against us by that third party or any other party and for the costs of defending any such claims.

5. Non-conformance

- 5.1. If you believe that the advice or opinion, we have provided to you does not confirm to the scope of work set out in the Engagement Agreement, you must inform us immediately. You must give us a reasonable opportunity to rectify any such advice or opinion.
- 5.2. If you fail to do so, we disclaim all responsibility for our advice/opinion failing to conform with the scope of works set out in the Engagement Agreement.

6. Our liability

- 6.1. Our liability is limited by a scheme approved under the Professional Standards Legislation (other than for the acts or omissions of Australian Financial Services Licenses). Further information on the scheme is available from the Professional Standards Councils website: www.psc.gov.au
- 6.2. In no event will we be liable for any indirect, special or consequential loss or damage including loss of revenue, loss of profits, loss of opportunity, damage to goodwill or reputation.

7. Fees and Disbursements

- 7.1. The basis on which we charge fees for this engagement is set out in Appendix 1.
- 7.2. If the basis on which our fees will be charged is our standard hourly rates, our fees will be charged on the basis of the hourly rates from time to time of each person working on your engagement. Time spent is recorded in six-minute units with time rounded up to the nearest unit of six minutes. As at the date of the Engagement Letter, our standard hourly rates are as set out in Appendix 1.
- 7.3. If the basis on which we will charge for fees is or includes fixed fees for a fixed scope of work described in the Engagement Agreement, we will charge you the fixed fees for the fixed scope of work. However, if the work we are required to complete exceeds, or is not included in, the fixed scope of work described in the Engagement Agreement, we will charge you at our standard hourly rates from time to time unless a further fixed fee arrangement is reached.
- 7.4. If we receive money into our trust account on your behalf (in respect of any engagement), you authorise us to withdraw that money, as well as any other trust money we hold for you on account of our fees, for the purposes of paying our fees as they arise (in respect of any engagement). You may revoke your authority by giving us seven days' notice in writing. However, in this case, we may still withdraw money held on your behalf for our fees that were accrued up to the expiry of the notice period. If we receive money to be paid to a third party, we will forward that money to the third party unless you instruct us to do otherwise.
- 7.5. We may review and increase the rates we are charging to you on an annual basis.
- 7.6. Unless we agree otherwise in writing, all accounts are payable 14 days after they have been sent.
- 7.7. Each account will be a tax invoice for GST purposes where an amount of for GST forms part of our fees and we will briefly describe the work that we have undertaken on your behalf.
- 7.8. If you do not pay our invoice in full, we may:
 - Elect not to continue to provide our services to you;
 - Suspend work until further payment is made;
 - Exercise our common law right to retain your documents until our account is paid;
 - Charge interest on any unpaid amount. The rate of interest will be at the prevailing corporate overdraft reference rate published by the Commonwealth Bank of Australia; and / or
 - Immediately initiate legal proceedings without notice.
- 7.9. Our fees include GST at the prevailing rate unless our services are GST-free. If the prevailing rate of GST changes, we will adjust our costs to reflect the change. In addition to our fees, we may incur expenses (disbursements) on your behalf during the engagement.
- 7.10. General disbursements may include charges and expenses for travel, accommodation, and document production and handling, including photocopying, fax charges and courier. Please refer to the Appendix 1 for details of any other specific disbursements that we may incur. By engaging us you consent to us incurring these disbursements on your behalf and you agree to reimburse us for them. (Where applicable, GST will be charged on these disbursements at the prevailing rate.)
- 7.11. Unless specified otherwise in the Engagement Agreement, the cost of any person required to be appointed by you or us to provide specialist advice in connection with our engagement, is not included as part of our fee estimate.

8. Documents

- 8.1. Any documents that we produce during our work belong to us.
- 8.2. Unless otherwise agreed in the Engagement Agreement, all original documents you have provided to us in the course of this engagement will belong to you.

- 8.3. On completion of our work, or termination of this engagement, we will return to you any papers to which you are entitled.
- 8.4. You agree that we can keep files relating to the engagement in electronic form. If you do not direct us otherwise in writing, we may destroy your files, without further notice to you, after 7 years from the date of completion of the engagement, or if a different (shorter or longer) retention period is required by law, following the expiration of that period. You authorise us to destroy our file including all electronic records (excluding any documents kept in safe custody) after the expiration of the relevant period referred to in the previous sentence.
- 8.5. If you believe that any document held by us in our files is, or is reasonably likely to be, required in evidence in a legal proceeding, you will inform us of this fact urgently and request in writing that we do not destroy such document until it is no longer required, unless you may be committing an offence under the applicable crimes legislation.
- 8.6. We may charge for special storage requirements and/or retrieving documents from storage if you request them.
- 8.7. We accept no liability for any losses you suffer if our file, including any documents or other material you leave with us, is damaged or destroyed for any reason.

9. Communication

- 9.1. We may correspond with you by post, by fax or electronically. We are not responsible for any delay, non-delivery or interruption of any of these methods of communication.
- 9.2. You authorise us to communicate with you and provide you with documents electronically. You acknowledge that electronic transmissions can be insecure and can be corrupted, intercepted and may contain viruses. To the extent permitted by law, we will not be responsible for any liability caused in connection with electronic transmissions. You will take all reasonable steps to ensure that you have suitable systems in place to prevent corruption of data, or transmission of viruses in your electronic documents or other communication to us. You acknowledge and accept the risks that email communications may not always be secure, irrespective of the security we have in place.
- 9.3. Please contact us immediately if you have any doubts about the authenticity of any documents or communications purportedly sent by us.
- 9.4. We authorise you to communicate with us and provide us with documents electronically.

10. Confidentiality and Data Security

- 10.1. In conducting this engagement, information acquired by us in the course of this engagement is subject to strict confidentiality and security requirements.
- 10.2. We will protect confidential information (including electronic data) in a reasonable and appropriate manner and in accordance with applicable professional standards and our Data Security Policy.
- 10.3. We will only use or reproduce confidential information to perform our obligations under this engagement.
- 10.4. We may disclose data to our service providers for the purpose of providing our professional services to you.
- 10.5. HLB Mann Judd may also store, process or back-up your data on computer servers or networks which are located overseas or in the cloud, including where services are performed by service providers who are located overseas.
- 10.6. It is not practicable to list all countries in which data recipients may be located, however, HLB Mann Judd will only disclose data to an overseas recipient where reasonably necessary in order to provide its professional services and for administrative, data storage or other business management purposes.
- 10.7. Service providers are expected to operate in accordance with established data security standards.
- 10.8. We may, on a confidential basis, disclose confidential information to our own professional advisors and insurers.

10.9. We may disclose confidential information if this is required by law, or is required in order for us to comply with our professional duties and obligations, or as required by professional or regulatory bodies.

11. Non compliance with Laws and Regulation

- 11.1. Non-compliance with laws and regulations ("non-compliance") comprises acts of omission or commission, intentional or unintentional, committed by a client, or by Those Charged with Governance, by management or by other individuals working for or under the direction of a client which are contrary to the prevailing laws or regulations.
- 11.2. As members of the accounting profession we are required to act in the public interest and should we encounter or be made aware of non-compliance or suspected non-compliance with laws and regulations in the course of providing our service we are required to respond in accordance with the Code.
- 11.3. Our response will be determined by the specific circumstances of the non-compliance and the type of service we are providing but may include obtaining an understanding of the matter, discussing with the appropriate level of management or governance of the client how the matter will be addressed. We may be obliged to disclose the matter to your external auditor, group auditor or appropriate authority. We may be obliged to withdraw from the engagement.
- 11.4. If we are performing an audit, we will consider the impact of instances non-compliance or suspected non-compliance on our audit approach.

12. Quality Control

- 12.1. As a member of HLB Australasia, HLB International and Chartered Accountants Australia and New Zealand we are required to undertake quality review processes. Other regulatory bodies, including ASIC, may also conduct surveillance or review to monitor quality control. As part of these processes client files are subject to review.
- 12.2. As a result of these quality reviews your client file may be chosen for inspection. By accepting our terms of engagement, you authorise your files to be reviewed in this way.

13. Copyright and Intellectual property

- 13.1. Unless otherwise specified in the Engagement Letter, we retain all copyright and intellectual property rights in all material developed, designed or created by us in the course of carrying out the engagement including know how, systems, software, reports, written advice, drafts and working papers.
- 13.2. You warrant that any documents or material given to us in relation to this engagement will not infringe the intellectual property rights of any other person and you indemnify us against any breach of that warranty.
- 13.3. You must not use the HLB Mann Judd name or logo on any website or in any public statement unless you have our prior permission.

14. Privacy

- 14.1. We understand the importance of protecting the privacy of personal information. In handling personal information, we will comply with the Privacy Act 1988 (Cth) ("Privacy Act"), as amended from time to time.
- 14.2. We collect, use, disclose and store personal information in accordance with our privacy statement, a copy of which is available on request or may be viewed on our website www.hlb.com.au
- 14.3. Generally, we collect and use personal information for the purposes of providing professional services to you. We may also use your personal information for the purpose of providing marketing and training information to you. Please let us know if you do not want to receive this information.

- 14.4. To provide services to you, we may disclose your information to third parties engaged to perform administrative or other services. Any such disclosure is always on a confidential basis. We may also disclose your information if required or authorised by law.
- 14.5. Before you disclose personal information to us, whether that information relates to you or someone else, you should make sure that you are entitled to disclose that information.
- 14.6. If you become aware of any breach or alleged breach of privacy laws concerning the information that you disclose to us, you must notify us immediately.

15. Anti-Money Laundering and Counter Terrorism Financing

- 15.1. From time to time we may request information from you in order to meet our obligations under the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth) ("AML/CTF Act").
- 15.2. Where we provide a designated service (as defined under the AML/CTF Act), we are a reporting entity under the legislation and as such must meet stringent identification and verification requirements.
- 15.3. This means that, before providing you with a service we must make sure that you are who you say you are by collecting information to identify you or any agent acting on your behalf, and taking steps to verify this information.
- 15.4. We will maintain all information collected in a secure manner in accordance with the relevant privacy principles and the AML/CTF Act. We will only disclose information about you where we reasonably consider that we are required to do so under Australian law.
- 15.5. This means that your identification information may be disclosed to government agencies or law enforcement agencies. We may also disclose this information to other HLB Mann Judd entities involved in providing services to you to the extent that this information is required to fulfil that entity's AML/CTF obligations.
- 15.6. You agree to provide such information upon request. If you do not provide this information we may not be able to provide services to you.

16. Independence and Conflicts of interest

- 16.1. The performance of our services is governed by the Code and other specific legislative requirements regarding independence.
- 16.2. As at the date of the Engagement Letter, we do not believe that there is any conflict of interest in us providing the services set out in the Engagement Agreement to you. However, it is possible that in the future a conflict (actual, potential or perceived) may arise. If it does, we will notify you immediately and discuss the issue with you.
- 16.3. Our aim is to make sure that any further services we provide to you will be objective and free from any independence or conflict of interest issues. In some cases this may result in us having to cease providing any further services to you.

17. Problem resolution

- 17.1. If you are unhappy with the services we have provided to you, or would like to discuss how they could be improved, you are welcome to contact the Director specified in the Engagement Letter.
- 17.2. We will investigate all complaints carefully and promptly and attempt to resolve any difficulties.

18. Our staff

- 18.1. When our staff are assigned to work for you, you agree that, during the period of the engagement and for a period of 12 months following the completion or termination of the engagement, you will not without our consent employ or engage, or procure a third party to employ or engage, any employee of ours who has taken part in the provision of services to you. We reserve the right to charge to you a fee equivalent to the recruitment, training and additional expenses required to replace our employee (plus GST).

We agree to not engage or employ any employee of yours without your consent for a period of 12 months following the completion or termination of the engagement.

- 18.2. The safety and wellbeing of our people is of paramount importance to us. We reserve the right to inspect your premises where our staff are, or are proposed, to work from. Irrespective of any inspection by us, you acknowledge that you have legal responsibility to provide a safe place of work at all times including for our staff who work from your premises.

19. Termination

- 19.1. Unless we are providing you with a statutory audit, the engagement may be terminated by you or us by giving 7 days' written notice subject to applicable legislation and professional standards.
- 19.2. Unless we are providing you with a statutory audit service we may terminate this engagement by giving you 7 days' notice in writing, unless a shorter period is required for matters of urgency, if:
- You do not pay our account
 - You do not meet a requirement for money on account of costs or disbursements
 - We have requested instructions, information or materials from you but you have failed to provide them in a timely manner
 - You give us instructions that are false and misleading
 - We believe that we may have a conflict of interest
 - Any other reasonable grounds
- 19.3. Either party may terminate this engagement if an insolvency event occurs in relation to the other party. Where used in this clause, 'insolvency event' means, in relation to a body corporate, a liquidation or winding up, the appointment of a controller, administrator, receiver, manager or similar insolvency administrator to a party or any substantial part of its assets or the entering into a scheme or arrangement with creditors, or in relation to an individual, becoming bankrupt or entering into a scheme or arrangement with creditors or, in relation to a body corporate or an individual, the occurrence of any event that has a substantially similar effect to any of the above events.
- 19.4. All sums due to us for time spent prior to termination shall become payable in full when termination takes effect regardless of whether the engagement is complete, or as otherwise agreed in the Engagement Agreement.
- 19.5. Termination under this clause shall be without prejudice to any rights that may have accrued before termination.

20. Amendment

The Engagement Letter may only be amended or varied by a document in writing signed by each party.

21. Entire agreement

These Standard Terms and Conditions, together with the Engagement Letter, Appendix 1 and Appendix 2, contain the entire agreement between the parties about their subject matter and supersede all previous communications, representations or agreements between the parties on the subject matter.

22. Inconsistency

If there is any inconsistency between the documents forming part of or contemplated by the entire agreement between the parties as set out in clause 22, then the following order of priority applies to determine which provisions prevail to the extent of the inconsistency:

- the Engagement Letter;
- Appendix 1;
- Appendix 2;
- these Standard Terms and Conditions.

For the avoidance of doubt, an inconsistency between a clause of these Standard Terms and Conditions and any part of the other documents in the list ("Other Documents") above will only be considered to exist if the subject matter of the particular clause is dealt with in both this Standard Terms and Conditions and any part of the Other Documents. If the Other Documents are silent on any particular subject matter, then that silence will not be taken to constitute an inconsistency between these Standard Terms and Conditions and the Other Documents.

23. Waiver

No failure to exercise or delay in exercising any right given by or under this Engagement Agreement to a party constitutes a waiver and the party may still exercise that right in the future. No single or partial exercise of any right precludes any other or further exercise of that or any other right.

Any waiver of any provision of this Engagement Agreement or a right created under it must be in writing signed by the party giving the waiver and is only effective to the extent set out in that written waiver.

24. Governing law and jurisdiction

This Engagement Agreement is governed by the laws in force in South Australia, Australia.

The parties submit to the exclusive jurisdiction of any courts of competent jurisdiction in South Australia, Australia and any courts that may hear appeals from those courts about any proceedings in connection with this Engagement Agreement.

AUDIT STRATEGY

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY – YEAR ENDING 30 JUNE 2021



ISSUED: 23 MARCH 2021

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Audit of the Financial Report of Northern Adelaide Waste Management Authority for the year ending 30 June 2021

We are currently in the process of planning our audit of the general purpose financial report of Northern Adelaide Waste Management Authority (“the Authority”) for the year ending 30 June 2021.

Australian Auditing Standards issued by the Auditing and Assurance Standards Board require us to communicate with “those charged with governance” of the Authority in relation to some aspects of our audit.

Auditing Standard ASA 260 defines “Those charged with governance” as “... the person(s) or organisation(s) ... with responsibility for overseeing the strategic direction of the Authority and obligations related to the accountability of the Authority. This includes overseeing the financial reporting process”.

Those charged with governance may involve management personnel. ASA 260 defines “management” as those with “executive responsibility for the conduct of the Authority’s operations”.

We advise that we will communicate matters of governance interest arising from our audit with the Board and management as we consider appropriate in relation to each matter to be communicated. Ordinarily, we will initially discuss audit matters of governance interest with management.

In particular, any management letter we issue will be addressed to the Audit Committee after it has been discussed with management.

Some of these matters will be communicated orally and some in writing. All matters will be communicated on a timely basis.

1. Auditor’s responsibilities

We are responsible for forming and expressing an opinion on the financial report that will be prepared by management with the oversight of those charged with governance. Our audit of the financial report does not relieve management or those charged with governance of their responsibilities.

2. Scope of our audit

The purpose of providing you with details of the planned scope of the audit is to assist you in better understanding the consequences of our work and to help identify any areas in which you may request us to undertake additional procedures.

Should there be any matters outlined in this letter that are not consistent with your understanding of the engagement, please contact us.

We will conduct our audit of the financial report for the year ending 30 June 2021 in accordance with the terms of our engagement letter and with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free from material misstatement.






3. Areas of audit focus

Our procedures will include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates.

These procedures will be undertaken to form an opinion whether, in all material respects, the financial report of Northern Adelaide Waste Management Authority is in accordance with the requirements of the *Australian Not-for-Profits Commission Act 2012* including presenting fairly its financial position as at 30 June 2021 and its performance for the year ended on that date; and complies with Australian Accounting Standards and other mandatory professional reporting requirements.

A feature of our audit approach is to identify areas of significant risk of material misstatement in the financial statements. We then undertake our audit, giving special attention to those areas, whilst still ensuring that all other material areas in the financial statements are subject to audit examination.

Our initial review of the operations of the Authority have identified the following significant risks and other areas of focus.

SIGNIFICANT RISKS	REASON	PLAN TO ADDRESS
1. Management override of controls	 ASA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report</i> - Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare a fraudulent financial report by overriding controls that otherwise appear to be operating effectively.	 Review journals posted throughout the year (including manual journal entries from separate systems)  Evaluate the design and implementation of controls around the processing of journal entries.  Review management accounting estimates.  Review transactions considered outside the normal course of business.

OTHER AREAS OF FOCUS	REASON	PLAN TO ADDRESS
1. Revenue and related risk of fraud	<p>HLB ASA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report</i> - When identifying and assessing the risks of material misstatement due to fraud, the auditor shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks.</p>	<p>HLB Detailed fraud risk assessment</p> <p>HLB Document control environment over the revenue/debtors' cycle</p> <p>HLB Substantive test of details over revenue accounts</p> <p>HLB Review of minutes of meetings of the Board and Audit Committee</p>
2. Provision for Post Closure Rehab and Stage 3A Capping	<p>HLB Material expense/liability.</p> <p>HLB Significant level of judgement.</p> <p>HLB Management's expert used to determine the value.</p>	<p>HLB Assessment of key assumptions utilised in formulating the estimates in accordance with AASB 137 <i>Provisions, Contingent Liabilities and Contingent Assets</i> for reasonableness.</p> <p>HLB Obtain a copy and review the new policy in place with regards to the valuation of this provision.</p>
3. Lease liabilities	<p>HLB Material asset/liability</p> <p>HLB AASB 16 requires any reassessments or modifications to leases to be assessed by management.</p>	<p>HLB Review the list of lease liabilities and assess if any reassessments or modifications to leases has been recorded in accordance with AASB 16.</p> <p>HLB Agree any new/modified lease documentation to underlying schedules.</p> <p>HLB Review and test management's lease liability calculation, including the associated right-of-use asset.</p>
4. Fraud	<p>HLB Under Australian Auditing Standards, we are required to understand the Authority's management and Board exercise oversight over the process for identifying and responding to the risk of fraud.</p>	<p>HLB Provide fraud questionnaires to be completed separately by both the Board and Audit Committee.</p> <p>HLB Gain an understanding of internal processes in place to oversee the identification and responses to risk within the Authority.</p>

4. Audit fees

Our fees for this year's audit will be in accordance with our engagement letter.

These fees are based on the proposal for audit services previously provided to NAWMA and assume that management will provide all our information requests to complete the audit in accordance with the timeline agreed.

Should we experience any significant delays in the receipt of information requested, or shortcomings in the quality therewith, additional fees may be incurred, and the agreed timing of the signing of the financial report may not be met. We will advise on these matters as soon as they become apparent.

5. Audit timing

To ensure all of the Authority's reporting deadlines are met, we detail below our planned audit timeline.

MILESTONE	DATE
Planning/interim audit	11 May 2021
Final visit	09 August 2021
Issue Draft Closing Report	20 August 2021
Issue Final Closing Report	27 August 2021
Audit Committee meeting	16 September 2021

6. Independence and ethics

The Director and all staff assigned to the Northern Adelaide Waste Management Authority audit engagement team for the year ending 30 June 2021 have confirmed that they are independent in accordance with the ethical requirements of Professional Standard APES 110: *Code of Ethics for Professional Accountants*. We also consider that the firm and our network firms are independent of Northern Adelaide Waste Management Authority

7. Materiality

Our audit is designed to identify and assess the risk of material misstatement. The concept of materiality affects our audit planning and our consideration of matters arising from our audit. We take into account both qualitative and quantitative factors when assessing materiality.

For the purpose of forming our audit opinion for the year we plan to apply a materiality level based on approximately 2% of operating revenue. Once we have completed our planning procedures, this percentage may be altered.

8. Fraud

Under Australian Auditing Standards, we are required to understand the Authority's management and Board exercise oversight over the process for identifying and responding to the risk of fraud.

The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Authority and management. It is not the responsibility of the auditor to detect fraud. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the lowlihood of detection and punishment.

We will gain an understanding of internal processes in place to oversee the identification and responses to risk within the Authority.

9. Audit Adjustments

Prior to the conclusion of our audit, we will advise of:

- All adjustments to the financial report made as a result of our audit.
- Uncorrected misstatements identified during the audit which management determined were not material other than those that are clearly trivial.

10. Additional audit work

Please advise us should you wish us to extend the scope of our audit work to focus on a particular area of the business.

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DISCLAIMER:

An audit of a financial report is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, our audit does not ordinarily identify all such matters.

Our communication of matters of governance interest includes only those audit matters of governance interest that come to our attention as a result of the performance of our audit.



Entity **Northern Adelaide Waste Management Authority**
Year Ended **21**
Schedule **FRAUD QUESTIONNAIRE – BOARD OF DIRECTORS**

The purpose of this fraud questionnaire is to understand how the Board of Directors of Northern Adelaide Waste Management Authority exercise oversight over the process for identifying and responding to the risks of fraud within the organisation.

The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. It is not the responsibility of the auditors to identify fraud. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

The questionnaire is intended to be completed by management without the assistance of those charged with governance.

1. What are the risk of fraud to the organisation, giving specific consideration to any transaction streams or account balances, and their likelihood of fraud occurring? <i>(Whether resulting in a material misstatement to the financial statements or not)</i> What controls are in place to ensure the risks noted above are reduced to an acceptable level?	
2. Have the directors discussed their collective views on ethical behaviour within the organisation? If so, how are these views communicated to those charged with governance?	
3. What do you see as the pressures or incentives for management to commit fraud within the organisation <i>(if any)</i> ?	
4. Where potential fraud is identified, what is the process to reduce the risk of this fraud occurring?	
5. Do you have any knowledge of any actual, suspected or alleged fraud that resulted in a material misstatement to the organisation's financial statements? If so, please provide details.	
6. Do you have any knowledge of any actual, suspected or alleged fraud, regardless of materiality? If so, please provide details.	

Prepared by (Name & Title): _____

Prepared by (Signature): _____

Date Completed: _____



Entity **Northern Adelaide Waste Management Authority**
 Year Ended **21**
 Schedule **FRAUD QUESTIONNAIRE – AUDIT COMMITTEE**

The purpose of this fraud questionnaire is to understand how the Audit Committee of Northern Adelaide Waste Management Authority exercise oversight over the process for identifying and responding to the risks of fraud within the organisation.

The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. It is not the responsibility of the auditors to identify fraud. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

The questionnaire is intended to be completed by those charged with governance without the assistance of management.

1. What are the risk of fraud to the organisation, giving specific consideration to any transaction streams or account balances, and their likelihood of fraud occurring? <i>(Whether resulting in a material misstatement to the financial statements or not)</i> What controls are in place to ensure the risks noted above are reduced to an acceptable level?	
2. Has the Audit Committee discussed their collective views on ethical behaviour within the organisation? If so, how are these views communicated to those charged with governance?	
3. What do you see as the pressures or incentives for management to commit fraud within the organisation <i>(if any)</i> ?	
4. Where potential fraud is identified, what is the process to reduce the risk of this fraud occurring?	
5. Do you have any knowledge of any actual, suspected or alleged fraud that resulted in a material misstatement to the organisation's financial statements? If so, please provide details.	
6. Do you have any knowledge of any actual, suspected or alleged fraud, regardless of materiality? If so, please provide details.	

Prepared by (Name & Title): _____

Prepared by (Signature): _____

Date Completed: _____

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And our Client Rural and Regional Councils

Agenda Item 8.6

Report Subject:	2020/2021 Annual Business Plan progress report (standing item)	Report Author:	Chief Executive Officer
Meeting Date:	3 May 2021	Report Type:	Information report (governance, operational)
Attachments:	8.6.1 - Annual Business Plan Implementation Progress matrix		

RECOMMENDATION

That the Report is received and noted.

Purpose of the Report

To provide the Audit Committee and Board with a progress report on the activities set out in the 2020/2021 Annual Business Plan.

Background

The 2020/2021 Annual Business Plan was adopted by the NAWMA Board at the meeting of 25 June 2020, after consultation with the three (3) Constituent Councils.

The Annual Business Plan outlines the priority programs, projects, and actions that the Administration will embark on in order to meet the needs of the Constituent Councils and deliver on the 2018-2025 Strategic Plan. It is an ambitious Plan containing 20 projects for the financial year.

This item will be a standing agenda item moving forward to ensure the Board have clarity over the delivery of the 2020/2021 Annual Business Plan.

Report

The matrix appended at Attachment 8.6.1 is a snapshot update of the progress made against the 2020/2021 Annual Business Plan to date.

Any items that are anticipated to remain in progress at the end of the financial year will carry over into the 2021/2022 Annual Business Plan (Draft can be viewed at Agenda Item 8.2).

2020/2021 Annual Plan				
Activities	Annual Plan Reference	2018-2025 Strategic Plan Linkage	Metric	Status
Implement NAWMA's new transformational Waste Management Strategy	3.1.1	All	Progress made on the implementation of the Strategic Plan	Ongoing
Business Improvement - Payroll Process Automation System	3.1.2	Objective 3; Strategy 10	Wageloch implemented and integrated into business as usual	Complete. Wageloch implemented and BAU.
Internal Risk Assessment and Controls	3.1.3	Objective 3	Progress made on the implementation of the two (2) year Action Plan	In progress. Expected completion November 2021.
Implement Corporate Risk Register	3.1.4	All	Successful implementation and ongoing maintenance of Risk Register	First Draft complete. Expected completion November 2021.
Service Level Agreements	3.1.5	Strategies 1, 2, 5 & 8	SLA's adopted	In progress. Refreshed SLA drafted.
Advocacy	3.1.6	All	Opportunities identified and approached where NAWMA can influence the industry	Continued advocacy for the region has (embargoed) secured \$8M in Federal and State Government Funding
Implement efficiency, improvement and austerity measures	3.2.1	Objective 3; Strategies 1, 2, 9 & 11	Reviewing of temporary gate fee at each Budget Review	Temporary Gate fee was again reviewed while in preparation of Budget Review Three
Landfill Alternative Project	3.2.2	Objectives 1, 2 & 3; Strategies 6, 8, 10 & 11	Quarterly SPV Meetings held	Large focus of CEO. Joint SPV and Board Workshop held April 2021, with presentations scheduled for Constituent Councils in May/June 2021.
Upgrade of Research Road Transfer Station	3.2.3	Strategies 7 & 8	Upgrade construction significantly commenced	RFT pack being developed with expected release via TendersSA in May/June 2021.
Develop Downstream (onshore) Markets for Glass Fines	3.2.4	Objective 2; Strategies 4 & 10	Significant recycled glass utilised in Constituent Councils civil procurement, and/or local/domestic market entered	Large focus of COO.
(Opt-out) Food Organics Garden Organics (FOGO) Business Case and Planning	3.2.5	Objective 1; Strategies 1, 5, 7 & 9	Business case developed, and consultation workshops with Councils held; FY21/22 Budget Bid developed	Several workshops and meetings held with Officers at Councils. NAWMA ready to implement a (preferable) consistent implementation across the region
Risk Management Software Platform (Skytrust)	3.3.1	Strategy 10	Skytrust implemented and integrated into business as usual	In progress.
LSAWCS and LGAMLS Risk Evaluation Action Plan	3.2.2	Strategy 2 & 10	50% completion (or more) made on two (2) year Action Plan	In progress.
Implement a Corporate Risk Register	3.3.3	Refer 3.1.4	Refer 3.1.4	Refer 3.1.4
Anti-contamination campaign	3.4.1	Objective 1; Strategies 2, 10 & 11	Anti-contamination plan implemented and distributed across Constituent Councils	Resident Engagement Strategy is ongoing, expected completion in November 2021.
Education Centre sessions (tour and training)	3.4.2	Objective 1 & 2; Strategies 2, 10 & 11	Virtual tours implemented and business as usual of survey system	Complete.
Drive continuous improvement through feedback	3.4.3	Objective 3	Implementation and business as usual of survey system	Ongoing. Survey system in development.
Staff satisfaction survey	3.4.4	All	Staff satisfaction survey completed and reported to Board/CEO Performance Review Committee	Complete.
Maintain financial sustainability indicators and ratios	3.5.1	Objective 3; Strategy 9	Financial Metrics achieved	Complete. Financial metrics acheieved in all Budget Reviews.
Asset Management Plan	3.5.2	Objective 1; Strategies 7 & 8	Asset Management Plan developed	In progress. Expected completion November 2021.