



# TRANSITION TO SUSTAINABILITY

EXTERNAL AUDIT FINDINGS (EAFs)

Progress Report (1 October - 31 December 2023)



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## Progress Report (October - December 2023)

External Audit Findings (EAF)

Report Created On: Feb 19, 2024

**Report Legend**  **Priority**  No Update  Overdue

### Priority

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Priority 2		High	Paul Martin						 <ul style="list-style-type: none"> <li>● Practically Commenced: 13.75%</li> <li>● Completed: 86.25%</li> </ul>	Ongoing
Priority 4		Low	Paul Martin						 <ul style="list-style-type: none"> <li>● Completed: 100.0%</li> </ul>	Ongoing
Priority 3		Medium	Paul Martin						 <ul style="list-style-type: none"> <li>● Practically Commenced: 31.25%</li> <li>● Completed: 68.75%</li> </ul>	Ongoing
Priority 1		Very High	Paul Martin						 <ul style="list-style-type: none"> <li>● Completed: 100.0%</li> </ul>	Ongoing

Finding

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.1	1	001 - That NIRC consider re-making its Advisory Committee Structure through the establishment of four Council Committees: <ul style="list-style-type: none"> <li>• Services</li> <li>• Planning &amp; Environment</li> <li>• Finance &amp; Corporate Services</li> <li>• Economic Development</li> </ul>	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b> Advisory Committees are in place and operating as BAU.</p> <p><b>Evidence of Completion:</b> Resolution: OCM 2021/128 <a href="#">Minutes - Ordinary Council Meeting - 6 October 2021</a></p>				Yes	Completed	Ongoing
Finding 2.3.2	2	002 - That input to these Committees be provided for interest groups and individuals on invitation ensuring the opportunity for community engagement into NIRC's strategic and policy development processes.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b> The Committees are in place and operating as BAU.</p> <p><b>Evidence of completion:</b> Resolution: OCM 2021/128 <a href="#">Agenda - Ordinary Council Meeting - 6 October 2021</a> <a href="#">Minutes - Ordinary Council Meeting - 6 October 2021</a></p>				Yes	Completed	Ongoing
Finding 2.2.1	3	003 - That efforts continue to align the CSP outcomes with operational delivery and to improve line-of-sight between the higher order strategies and operational/service delivery standards.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b> This item is closed and transferred to BAU by the adoption of the 22-26 Delivery Plan.</p> <p><b>Evidence of completion:</b> OCM Resolution: 2022/82 <a href="#">Adopted - Delivery Program 2022-2026</a> <a href="#">Minutes - Ordinary Council Meeting - 6 July 2022</a></p>				Yes	Completed	Ongoing
Finding 3.1.1	4	004 - That the content of the Annual Report seek improved focused on reporting performance/ implementation against the CSP outcomes and strategies.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>• Completed. Transferred to BAU.</li> <li>• Links to Open gov - AIW/RN - Business paper for May Council Meeting.</li> </ul> <p><b>Evidence of completion:</b> <a href="#">Annual Report 2021/2022</a></p>				Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.1.1	5	005 - That NIRC consider formalising its Governance Framework in an adopted policy to clarify the roles and responsibilities encompassed in the Framework.	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>The framework incorporating Council wide risk management strategy was adopted at the June 2023 OCM.</p> <p><b>Roadblocks/Risks:</b></p> <p>NIL</p> <p><b>Next Steps/Actions:</b></p> <p>Transfer to BAU</p> <p><b>Evidence of Completion:</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 7 June 2023</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 7 June 2023</a></p>	30/06/2023	\$20,000	Peak services Team and additional Contracting	Yes	Completed	Jun 30, 2023
Finding 3.2.1	6	006 - That the resourcing of the Audit/Risk Management function be reviewed after twelve months to assess its adequacy	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Now happening as part of the 22/23 budget development.</li> <li>Transferred to BAU.</li> </ul>				Yes	Completed	Ongoing
Finding 4.1.1	7	007 - That a planned schedule be created for the ongoing review of NIRC Policies based on setting priority for topics, with a view to completing the full set by the end of 2021.	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p>Highlights/Accomplishments for the Q4 period:</p> <p>The review schedule is in place.</p>	30/06/2023	In house	Peak Services Team		Completed	Jun 30, 2023
Finding 4.1.2	8	008 - That a gap analysis be undertaken of policy areas requiring new policy instruments and a plan established for their development.	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>The gap analysis has now been undertaken.</p>	30/06/2023	In house	Peak Services Team		Completed	Feb 28, 2023
Finding 3.1.2	9	009 - That the compilation of Procedure Manuals for key operational functions be progressed on a risk assessment basis to ensure areas of high staff turnover do not suffer from loss or dilution of corporate knowledge.	Paul Martin	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p><b>Highlights/Accomplishments for the Q2 period:</b></p> <p>Happening as part of the 24/25 budget development process.</p>	30/06/2024	Existing Budget	Existing Resource		Practically Commenced	Jan 31, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.3	10	010 - That the fortnightly meeting between NIRC and DITRDC on-Island staff continue to address operational issues.	Gordon Malesevic	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Business Paper submitted to Council Meeting 7 April 2021. Council noted that NIRC will continue to support the need for fortnightly meetings between NIRC operational staff and DITRDC on-island staff.</li> <li>All action is finalised and EAF completed.</li> <li>Transferred to BAU.</li> </ul> <p><b>Evidence of Completion:</b></p> <p>Resolution: OCM 20210407 - 2021/35</p> <p><a href="#">Agenda - Ordinary Council Meeting - 7 April 2021</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 7 April 2021</a></p>				Yes	Completed	Ongoing
Finding 2.3.4	11	011 - That NIRC and DITRDC consider restructuring the quarterly meeting to discuss strategic issues to include: <ul style="list-style-type: none"> <li>NIRC Mayor &amp; GM</li> <li>The Administrator</li> <li>Assistant Secretary DITRDC</li> </ul>	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>To be progressed in 2021-2022 with a meeting schedule to be developed.</li> <li>This process has been established, acknowledging that Council is now in Administration. Meetings are now held monthly between The Department's FAS, Council Administrator &amp; CEO. Council's Administrator &amp; CEO meet directly with the Island Administrator monthly.</li> <li>Operating as BAU</li> </ul>				Yes	Completed	Ongoing
Finding 2.2.2	12	012 - That these quarterly meetings be held face-to-face alternating between Canberra and Norfolk Island.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Rotation occurs on the basis of the availability of personnel and other matters. This matter has been transferred to BAU.</p>				Yes	Completed	Ongoing
Finding 2.2.3	13	013 - That a Partners in Government Agreement be developed setting out the roles and responsibilities of the Commonwealth and NIRC in a form simplifying the complexity of the Norfolk Island governance model.	Andrew Roach	<p><b>Q1 update (1 July to 30 September 2023)</b></p> <p>Highlights/Accomplishments for the Q1 period:</p> <ol style="list-style-type: none"> <li>Action resulting from the EAF Workshop held 2 &amp; 3 October 2023</li> </ol> <p>That Council writes to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDC) to advise that Council has completed its task, with the remaining process to be handed over to the Department.</p> <ol style="list-style-type: none"> <li>That EAF 13 be marked as complete.</li> </ol>	30/04/2024	Nil	The Department has received briefing from NIRC. Minister has referred matter to Joint Standing Committee process.	Yes	Completed	Apr 30, 2024

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Finding 2.2.4	14	014 - That NIRC seek membership of the Commonwealth and State agencies inter-agency forum to build mutual understanding, working relationships and opportunities for collaboration between NIRC and these agencies.	Andrew Roach	<p><b>Progress as at 30 Sept (1 Jul to 30 Sep 2022):</b></p> <ul style="list-style-type: none"> <li>This continues to be developed, but significant steps have been taken to open lines of communication across relevant Departments. This will mature in time, but the process has been rewarding to date.</li> <li>Council has now been invited to attend monthly Agency meetings with the Administrator commencing May 2022</li> </ul>					Completed	Ongoing
Finding 2.2.5	15	015 - That NIRC recruit a full time Inter-governmental Relations Manager to act as an expert and dedicated advisor / resource to help better coordinate engagement activities between NIRC, the Commonwealth Government (at both Ministerial, Administrator and Departmental levels) as well as key community groups and other relevant stakeholders.	Andrew Roach	<p><b>Progress as at 31 December 2022 (1 Oct to 31 Dec 2022):</b></p> <p>This EAF is not supported by Council or the Department. Existing systems are in place now which provide for a better outcome than what was suggested with this EAF.</p> <p><b>Evidence of Completion</b></p> <p>N/A</p>	30/09/2024	\$95,000 per year	Go to market middle of 2024 to find a suitable consultant		Completed	Sep 30, 2024
Finding 2.2.6	16	<p>016 - That the Norfolk Island 2030 – Sustaining our Future:</p> <ul style="list-style-type: none"> <li>Be a Plan collaboratively led by the Commonwealth through the Administrator’s Office, DITRDC office on the Island and NIRC-- to build partnership both in terms of working arrangements and which is visibly symbolic for the Island community</li> <li>Establishes clear goals and directions for “what we want Norfolk Island to be and look like” in ten (10) years’ time - based upon extensive community engagement in accordance with the Norfolk Island Community Engagement Framework - with an Implementation Program (recognised as needing to be adaptable over time) which includes: <ul style="list-style-type: none"> <li>a comprehensive long-term Legislative Framework.</li> <li>targeted funding priorities and attribution.</li> <li>allocated roles and responsibilities</li> </ul> </li> <li>Integrates with and informs the NIRC’s CSP. i.e. consistency with directions and strategies, long-term-financial and resource planning.</li> </ul>	Andrew Roach	<p><b>Q1 update (1 July to 30 September 2023)</b></p> <p>Highlights/Accomplishments for the Q1 period:</p> <p>1. Action resulting from the EAF Workshop held 2 &amp; 3 October 2023.</p> <p>That Council writes to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDC) to advise that Council has completed its task, with the remaining process to be handed over to the Department.</p> <p>2. That EAF 16 be marked as complete.</p>	31/05/2023	\$10,000	Peak Services Team. Adopting Plan created by Administrators Office.		Completed	May 31, 2023

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Finding 2.2.7	17	<p>017 - That a Liaison Committee be established to provide inputs into:</p> <ul style="list-style-type: none"> <li>Norfolk Island 2030 - Sustaining our Future</li> <li>The Norfolk Island Community Strategic Plan</li> <li>Review of the Planning Act 2002 (NI)</li> <li>The Norfolk Island Plan Review.</li> </ul>	Andrew Roach	<p><b>Progress as at 30 September 2022:</b></p> <p>Completed. EAF 17 is linked to EAF 16</p> <p><b>Progress as at 30 June 2022 (1 Apr to 30 June 2022):</b></p> <p>This work has commenced and is progressing with input particularly from the Sustainability Committee. There is still a lot of structure to put into place before this item progresses significantly.</p> <p><b>Evidence of Completion</b></p> <p>Please refer to EAF 16 (2.2.6)</p>	31/05/2023	\$10,000	Linked to 2.2.6 EAF 16  Peak Services Team. Adopting Plan created by Administrator's Office.		Completed	Ongoing
Finding 2.2.8	18	018 - That this Committee comprise senior representatives of the Administrator's Office, NIRC, DITRDC on Island team, Council of Elders, Chamber of Commerce; Tourism Advisory Committee, and People for Democracy to enhance dialogue, communication, build understandings, partnership and trust.	Andrew Roach	<p><b>Q3 update (1 January to 31 March 2023)</b></p> <p>EAF now completed.</p> <p><b>Evidence of Completion:</b></p> <p>Matter referred to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts for control and management, with advice received back to Council that meetings have been occurring since August 2022.</p> <p><b>Evidence of Completion</b></p> <p>Referral to Department of Infrastructure, Transport, Regional Development, Communications and the Arts.</p>	31/03/2023	Nil	In House		Completed	Mar 31, 2023



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Finding 3.2.2	19	<p>019 - That the Norfolk Island Plan be comprehensively reviewed with timing that integrates with the amendments to the Planning Act 2002 (NI) – and funding and professional resources allocated to enable this to occur – with staging as follows</p> <p>Stage One:</p> <p>The Strategic Plan be comprehensively reviewed based on the following:</p> <ul style="list-style-type: none"> <li>• A foundation of NIRC led consultation including a Reference Group comprising the Chamber of Commerce; People for Democracy, the KAVHA, Tourism Advisory Committee, Council of Elders – with the aim of building more cohesion and social capital to underpin the Plan.</li> <li>• Sustainability (4 pillars of economic, social, environmental and governance).</li> <li>• A greater level of aspiration for future development and land-uses to achieve the short, medium and long-terms desired outcomes of DITRDC, NIRC and the Island community.</li> <li>• Including appropriate references to: <ul style="list-style-type: none"> <li>◦ Evaluations of the alternative locations and criteria for the proposed composter, port and rock quarry.</li> <li>◦ Resolving acceptable standards and means of waste disposal and wastewater disposal and treatment.</li> <li>◦ Heritage and Biodiversity conservation – with Strategic Plan mapping providing the mapping nomenclature for consistent inclusion in the zoning map for Part B of the revised Plan.</li> <li>◦ Analysis of the Island’s infrastructure capacities to inform NIRC’s declared need for a Population Policy.</li> </ul> </li> </ul> <p>An Implementation Strategy be developed including nominated responsibilities.</p> <p>Introduce a new Development Control Plan for Community Title.</p> <p>Review the Development Control Plans for: Water Resources and Outdoor Advertising Structures and Signs.</p> <p>Stage 2:</p> <p>Implementation of the Strategic Plan.</p>	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>1. Planning consultant desktop study for Phase 1 of the comprehensive Norfolk Island Plan update</li> <li>2. Discussions held with community consultation on work to assist in Phase 1</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>1. Conducting effective community engagement while substantial discussion in the community underway for new governance model</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>1. Continue with strategic planning consultant to complete Phase 1 of the review (desktop exercise)</li> <li>2. Prepare report to Council on modified approach to closing EAF 19.</li> </ol>	30/06/2024		<p>Link to 2.2.6 EAF 16, 2.2.7 EAF 17 and 3.1.3 EAF 22</p> <p>This item is covered by the above links, to be removed from outstanding list following explanation to Administrator's Workshop.</p>		Practically Commenced	Sep 30, 2024

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Finding 2.2.9	20	020 - That a qualified planner be recruited as net additional to the current staff establishment and related staff budget, preferably a post-graduate with some (if limited) experience at the right level.	Philip Reid	<p><b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b></p> <ul style="list-style-type: none"> <li>Preliminary assessment has been conducted of Planning staff resources. No immediate need is justified for additional resources.</li> <li>GM Delegations now in place, easing burden on Planning staff to prepare additional documentation for Council meetings.</li> <li>Requirement for additional Planning staff will be monitored on an ongoing basis and any change in resourcing needs will be referred to the General Manager for consideration and a determination.</li> <li>All action is finalised and EAF completed.</li> </ul> <p><b>Evidence of Completion:</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 1 September 2021</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 1 September 2021</a></p>					Completed	Ongoing
Finding 4.1.3	21	021 - That budget allocations be increased to ensure that planning staff can sustain Continuous Professional Development and have one attendee at the annual NSW Planning Institute of Australia State conference.	Philip Reid	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Transferred to BAU.</li> <li>Conference attendance approved.</li> </ul> <p><b>Evidence of Completion:</b></p> <p><a href="#">Planning Institute of Australia (PIA) Planning and Development Courses 2021-22</a></p>				Yes	Completed	Ongoing
Finding 3.1.3	22	022 - That the review of the Planning Act 2002 (NI) be pursued to alleviate the inefficiencies caused to the Development Assessment function	Philip Reid	<p><b>Progress as at 31 December 2022 (1 Oct to 31 Dec 2022):</b></p> <p>Norfolk Island Regional Council (NIRC) is commencing updates to the Norfolk Island Plan. Legislative arrangements are managed by the Commonwealth.</p> <p>Completed.</p>	30/09/2024	\$50,000 (FY23), \$250,000 (FY24)	Contractor (multiple)		Completed	Sep 30, 2024
Finding 3.2.3	23	023 - That NIRC consider negotiations with Port Macquarie-Hastings Council to extend the Agreement for resource support for <ul style="list-style-type: none"> <li>Assessment of complex DA's.</li> <li>Strategic planning work.</li> <li>Mentoring and training.</li> <li>Ensuring updated knowledge and awareness of NSW issues and practices.</li> </ul>	Philip Reid	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. New relationship with LGAQ &amp; Peak Services meets this need.</li> <li>Bundaberg City Council has decided against proceeding. Further avenues will now be explored.</li> <li>Transferred to BAU.</li> </ul>				Yes	Completed	Ongoing

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Finding 2.2.10	24	024 - That the Local Government Act 1993 (NSW) (NI) be amended to insert the relevant provisions for On-Site Sewage Management including the initiative of a register of septic tanks / onsite sewage management and the requirement for annual inspections and ensuring proper maintenance and compliance.	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>1. Development of a Wastewater Management Strategy for Norfolk Island continued during the period</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>1. Relatively weak regulatory framework for septic inspections and WAS connections</li> <li>2. Substantiation/Justification of need for action to address through mandating connections to WAS and/or regulating OWMS (septics)</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>1. Complete draft of Wastewater Management Strategy and place on exhibition</li> <li>2. Make submission to Commonwealth on need for legislation change to regulate OWMS and better prescribe connections to reticulated sewer</li> </ol>	30/06/2024	\$15,000 (FY23), \$10,000 (FY24)	Contractor & Law Firm assistance required		Practically Commenced	Jun 30, 2024
Finding 2.1.2	25	025 - That DITRDC work with NIRC to resolve wastewater disposal and treatment issues by <ul style="list-style-type: none"> <li>• the endorsement of the option recommended in the Balmoral Report</li> <li>• funding the detailed design and capital construction of that option.</li> </ul>	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>1. 30% design completed on membrane system, with reverse osmosis</li> <li>2. Updated costing completed pre-30% design</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>1. Estimated capital cost - approx. \$47M pre-project management contingency</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>1. Conduct alternative options workshop with designer, project manager and 3rd-party engineer</li> <li>2. Commission feasibility study on modular STP options</li> <li>3. Prepare Position Paper on recommended alternative to current design by 30 June 2024</li> </ol>	Position Paper on Alternative Design - 30/06/2024	Stage 1 \$1,800,000 - - Stage 2 \$15,000,000	<p>Stage 1 - Consultancy and Project management</p> <p>Stage 2 - Contractor and Project management</p>		Practically Commenced	Sep 30, 2024

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Finding 3.2.4	26	<p>026 - That NIRC undertake a review to establish the funding mechanism, and structure and staff capacity of the NIRC Environment Team</p> <ul style="list-style-type: none"> <li>to provide leadership and professional capability and capacity</li> <li>to work with DITRDC to drive the implementation for wastewater disposal and sewage reticulation infrastructure and means to achieve acceptable environmental standards</li> <li>to provide enhanced level of community education.</li> </ul>	Philip Reid	<p><b>Q3 update (1 January to 31 March 2023)</b></p> <p>Highlights/Accomplishments for the Q3 period:</p> <ol style="list-style-type: none"> <li>Continued concept design development of upgraded STP</li> <li>NIRC continues to work closely with DITRDC to execute the functions in relation to this EAF</li> <li>Minor restructure and new recruitment of the Planning and Environment Department completed</li> </ol> <p>Roadblocks/Risks:</p> <p>Nil</p> <p>Next Steps/Actions:</p> <p>Completed</p> <p><b>Completion Evidence:</b></p> <ol style="list-style-type: none"> <li>Memorandum 21/04/2023 - Planning and Environment - Updated Organisational Review (Confidential)</li> </ol>	31/03/2023				Completed	Mar 31, 2023
Finding 2.2.11	27	<p>027 - That DITRDC work with NIRC and Parks Australia to resolve – with very high priority - waste disposal issues including the cessation of the disposal of waste at Headstone acknowledging that this will require funding from the Commonwealth Government.</p>	Philip Reid	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>New waste management infrastructure has been secured together with the appointment of a contractor to operate the WMC.</p> <p><b>Evidence of Completion:</b></p> <p><a href="#">Media Release - Waste Management - 2 August 2022</a></p> <p><a href="#">Agenda - Ordinary Council Meeting - 6 April 2022</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 6 April 2022</a></p>					Completed	Ongoing
Finding 3.2.5	28	<p>028 - That NIRC undertake a review to establish the structure and staffing capacity of the NIRC Environment Team to work with DITRDC to drive the implementation for waste disposal infrastructure and means to achieve acceptable environmental standards.</p>	Philip Reid	<p><b>Progress as at 31 December 2022 (1 Oct to 31 Dec 2022):</b></p> <p>Contractor engaged to deliver Domestic and Commercial Waste Management Services. Funding provided by the commonwealth for Waste and Recycling equipment to manage waste ongoing.</p> <p><b>Evidence of Completion:</b></p> <p><a href="#">Media Release - Waste Management - 2 August 2022</a></p> <p><a href="#">Agenda - Ordinary Council Meeting - 6 April 2022</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 6 April 2022</a></p>	28/02/2023		In house	Yes	Completed	Ongoing



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Finding 2.2.12	29	029 - That the Ports Management Strategy – including the approval processes, design and construction timeline be finalised in order to secure facilities that support NIRC to achieve bio-security compliance.	Philip Reid	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Completed. Ports Management Plan completed and accepted by Department.</p> <p>First Point of Entry transitional work is underway and likely to be finalised during late 2021 / early 2022.</p> <p><b>Evidence of Completion:</b></p> <p><a href="#">Biosecurity Risk Management Procedures Manual</a></p>		\$85,000		Yes	Completed	Ongoing
Finding 3.1.4	30	030 - That the Commonwealth and NIRC establish a task force to address the issue of planning, resourcing and implementation of a strategy to protect the unique biodiversity of Norfolk Island.	Philip Reid	<p><b>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022)</b></p> <p>NIRC has multiple forums with the Commonwealth and community broadly on protection of the island's biodiversity. This includes the Reserves and Conservation Advisory Committee, National Parks Advisory Committee and routine meetings with both DITRDCA and Parks Australia regarding environmental issues, including protection of biodiversity of public and private land. This will also be consulted on through the NI Plan comprehensive review.</p> <p><b>Evidence of Completion:</b></p> <p><a href="#">Minutes - Reserves and Conservation Advisory Committee Meeting - 1 August 2022</a></p>	N/A	N/A	N/A		Completed	Ongoing
Finding 3.1.5	31	031 - That NIRC undertake a review to establish the funding mechanism, and structure and staffing capacity of the NIRC Environment Team to manage implementation of the Pest Management Strategy following its adoption - including the eradication of the Argentine Ants having high priority.	Philip Reid	<p><b>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</b></p> <ul style="list-style-type: none"> <li>Four years of funding for the Argentine Ant Eradication Program has been secured from the Commonwealth, through to FY26. Some priorities identified in the Pest Management Plan have been funded under the SDA where they relate to the Public Reserves. Some minor funding obtained from the Lord Mayor's Charitable Foundation has been provided for a community-based rat control program. No other initiatives, such as cat or island-wide rate eradication has been funded to date.</li> <li>Transferred to BAU</li> </ul> <p><b>Evidence of Completion:</b></p> <p>Confidential - Services Delivery Agreement - Schedule of Services 2020-23</p> <p>Evidence (Confidential) Argentine Ant Eradication Steering Committee ToR</p>	30 June 2026	\$3.2 million across 4 years (including both AAEP and Public Reserves)	Service Delivery Agreement (SDA)	Yes	Completed	Ongoing

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Finding 3.1.6	32	032 - That the NIRC and the Commonwealth develop a joint strategy to address the issue of PFAS contamination on Norfolk Island.	Philip Reid	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Transferred to BAU.</li> <li>PFAS contamination remediation work is in progress.</li> </ul> <p><b>Evidence of Completion</b></p> <p>Norfolk Island Vehicle Foam Transition - Decontamination Program (October 2022) (Confidential)</p>			DITRDC	Yes	Completed	Ongoing
Finding 3.1.7	33	<p>033 - Acknowledging that some changes to relevant legislation will be required to provide the basis for compliance actions nominated below, that NIRC establish a ranger position funded in whole or part by the introduction of fees to enhance compliance for:</p> <ul style="list-style-type: none"> <li>Swimming Pool safety fencing – including, given the public safety issues and NIRC risk exposure - retrospective checks on existing pools</li> <li>Compliance of On-site Sewage Management facilities</li> <li>Dog registration and management</li> <li>Cats registration and management, and</li> <li>Apiaries registration and management</li> </ul>	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>On-site Sewage Management Facilities inspected in KAVHA catchment - submission to made to Clth for update to relevant legislation</li> <li>Work being conducted with DITRDCA in registering apiaries</li> <li>Reminder notices prepared for dog re-registrations</li> <li>Inspection of swimming pool fencing etc commenced</li> <li>Advocacy letter for Cat Registration, supported by RCAC, to be forwarded to Clth</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>Requisite changes to legislation for enforceability provisions</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>Present report to Council, closing out EAF 33</li> </ol>	30/06/2024	\$50,000	Contractor / Lawyer / DITRDCA		Completed	Jun 30, 2024
Finding 3.2.6	34	034 - That a training and collaborative working arrangements between the NIRC Building Officer and Customer Care staff be put in place.	Philip Reid	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Transferred to BAU</li> <li>A review of this EAF has considered that building approval/inspection advice is best provided by the Building and Planning Team. Customer Care will be advised of the process for customers with building-related questions. Relocation of all customer-facing functions to Bicentennial Building will assist in this.</li> </ul>			In house	Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.2.7	35	<p>035 - That NIRC and DITRDC collaboratively:</p> <p>Work with National Archives (NAA) to develop a retention schedule and coordinate the delivery of solutions for records and archiving.</p> <ul style="list-style-type: none"> <li>Develop a concept design for appropriate, purpose-built facilities (air-conditioned and with moisture control) to sustain the life of records, artworks, documents etc.</li> <li>Finalise a records digitisation plan.</li> <li>DITRDC support funding proposals for the construction of purpose-built record storage facilities.</li> </ul>	Cheryl (Sarlu) LeCren	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <ol style="list-style-type: none"> <li>Meetings are occurring every 4 weeks with NAA &amp; DITRDC representatives</li> <li>NIRC have put forward to NAA draft GRA sentencing, GA 39 functions and a disposal freeze on all records, awaiting final sign off from NAA</li> <li>Information Management Policy has been drafted and with NAA for final sign off before adoption at the March 2024 Council meeting, the policy is in line with NAA and Commonwealth agency record keeping standards</li> <li>Records building in New Cascade Rd is awaiting installation of air conditioning, dehumidifiers are in place, fire alarms have been installed, shelving erected</li> <li>Once retention &amp; disposal schedules have been approved by NAA, and the tender EOI process for digitisation of pre 2016 records finalised then a formal plan can be implemented</li> <li>No funds in the SDA or discussions had for construction of purpose-built record storage facility</li> </ol> <p><b>Q1 update (1 July to 30 September 2023)</b></p> <p>Highlights/Accomplishments for the Q1 period:</p> <ol style="list-style-type: none"> <li>Appropriate, Purpose-built facility estimated at 90% complete. Building assigned at Council depot on New Cascade Road. and renovated, flood level proofed shelving installed, 2 humidifiers installed, secured, Fire prevention installed (extinguishers and alarms). Solar Power has been authorised for installation and when complete, air conditioning will be installed.</li> <li>Digitising underway. 6 years of Planning and Environment records completed to date. Expected Completion December 2023. Next area to be prioritised is Births Deaths and Marriages and Land transactions. Tender is soon to be let for specialised scanning equipment and appointment of specialised Record company to speed up the project. Tender will be let in January 2024. Implementation of Electronic Document Recording Management system (EDRMS) has commenced with Software being upgraded and staff training underway. This will run in Tandem with the Digitisation project.</li> <li>Discussions in place with National Archives to adopt a retention schedule and implement Policy for management of Archives. A Qld Local Government schedule is being used as the initial document build compliance with National Archive requirements.</li> </ol> <p>Roadblocks/Risks:</p>	31/05/2024	\$100,000 per year	In house, Department & some external Contractors	Yes	Practically Commenced	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
				<p>1. Projects being under resourced and continuing indefinitely.</p> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>1. Complete the purpose-built building - install air conditioning.</li> <li>2. Continue Digitisation and EDRMS implementation.</li> <li>3. Continue to implement retention Schedule and policies with National Archives.</li> <li>4. Work with DITRDC to establish responsibility for records prior to 2016.</li> </ol>						
Finding 3.2.8	36	<p>036 - That DITRDC and NIRC undertake a review of the Statutory Appointments system to</p> <ul style="list-style-type: none"> <li>• Establish improved working and management reporting arrangements</li> <li>• Include consideration of more delegation of authority by the Minister to the General Manager for non-judicial appointments.</li> <li>• Clarify that statutory appointed staff report directly to the General Manager (or delegate) to remove any confusion as to their accountability.</li> </ul>	Paul Martin	<p><b>Progress as at 30 June 2022 (1 Apr to 30 June 2022):</b></p> <p>The Statutory Appointments report has gone to Council. This matter is now complete.</p> <p><b>Evidence of Completion:</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 1 June 2022</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 1 June 202</a></p>				Completed	Ongoing	
Finding 2.2.13	37	<p>037 - That DITRDC and NIRC jointly conduct a review of the terms of the Service Delivery Agreement to ensure resource capacity, fairness of requirements as well as providing adequate services to the community.</p>	Andrew Roach	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Completed as at 1/07/2022.</p> <p>The review has been completed and is reflected within the 22-23 Service Delivery Agreement. This review is ongoing.</p> <p><b>Evidence of completion:</b></p> <p>Confidential - Service Delivery Agreement - schedule of Services 2022-23</p>	01/07/2022				Completed	Ongoing



Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.1.3	38	038 - That a strategic long-term (and funded) plan for the Island be developed in partnership between NIRC and the Commonwealth, with a focus on practical implementation and with the responsibilities of each party clearly outlined	Andrew Roach	<p><b>Q1 update (1 July to 30 September 2023)</b></p> <p>Highlights/Accomplishments for the Q1 period:</p> <p>With the course correction by the Commonwealth by referring this matter to the Joint Standing Committee (JSC), and the establishment of the Norfolk Island Governance Committee (NIGC), the long term plan of Council will be set by these mechanisms rather than the Administrator during his term. As such, this item is considered finalised.</p> <p><b>Evidence of completion:</b></p> <ol style="list-style-type: none"> <li>1. Media Release of Norfolk Island Governance Committee.</li> <li>2. Media release of Joint Standing Committee.</li> <li>3. Impending decision of the JSC on October 2023.</li> </ol>	Stage 1 - 30/06/2023 -- Stage 2 - 30/06/2024	\$25,000	<p>Stage 1 - LTFP to be completed by LG Solutions</p> <p>Stage 2 - Adopt Administrators' Community Plan (Peak Services Team)</p>		Completed	Jun 30, 2023
Finding 2.1.4	39	039 - That NIRC and the Commonwealth consider the appropriateness of the infrastructure and service responsibilities of NIRC and make necessary adjustments to enhance its financial sustainability moving forward, with reference given to the outcomes of this Audit	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p>Highlights/Accomplishments for the Q4 period:</p> <p>The long term financial plan is in place and was adopted at the 30 June 2023 ECM.</p> <p>Roadblocks/Risks:</p> <p>NIL</p> <p>Next Steps/Actions:</p> <p>Transfer to BAU</p> <p><b>Evidence of Completion</b></p> <p><a href="#">Adopted - 2023/24 Operational Plan</a></p>	30/06/2023	(1) \$800,000 - (2) \$100,000	<p>(1) Consultants Road Study</p> <p>(2) Consultants Parks Maintenance</p>	Yes	Completed	Mar 31, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.2.9	40	040 - That NIRC enhance its asset management practices and project management capabilities to meet its ongoing needs once any adjusted structure and/or responsibilities for the organisation are known.	Gordon Malesevic	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p>Highlights/Accomplishments for the Q4 period:</p> <p>1. All the assets management plans have been updated from 2019 to be current as at 2023.</p> <p>The assets management plans namely Roads, Buildings , Fleet and Plant and other infrastructure which captures airport baggage, Ball Bay Fuel Storage, Electricity supply, Telecom, Waste Management and Works Depot have been presented to Council and have all been subsequently adopted and endorsed - refer to OCM 5 July 2023.</p> <p>Project Management capabilities have been improved with the engagement of experienced Council assets staff which will ensure that the assets are provided to Community in a fit for purpose level</p> <p><b>Evidence of Completion</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 5 July 2023</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 5 July 2023</a></p>	30/06/2023	\$250,000	Contractor & Peak Services Team	Yes	Completed	Jun 30, 2023
Finding 2.3.5	41	041 - That a long-term financial plan for NIRC be developed inclusive of all the capital projects and changes in operating practices required to meet NIRC's compliance and service obligations and to address legacy issues.	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>Long term financial plan has been prepared and adopted at the 30 June 2023 ECM.</p> <p><b>Evidence of Completion</b></p> <p><a href="#">Adopted 2023-24 Operational Plan</a></p>	31/03/2023	\$25,000, then \$5,000 per year	Contractor LG Solutions	Yes	Completed	Mar 31, 2023
Finding 2.2.14	42	042 - That the true financial position of NIRC inclusive of necessary capital projects and operational adjustments be considered when evaluating what infrastructure and service responsibilities are retained by NIRC and in establishing the financial assistance grant that is required from the Commonwealth.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>This matter is closed and transferred to BAU as enhancements to NIRC financial management is covered in detail elsewhere.</p>				Yes	Completed	Ongoing
Finding 2.2.15	43	043 - That NIRC continue to levy rates on rateable assessments using a combination of a base charge and a rate in the dollar.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>This item is closed and transferred to BAU. The rating process will mature over time.</p> <p><b>Public Evidence</b></p> <p><a href="#">Policy - 3.11 Rates and Charges Debt Recovery</a></p>				Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.2.10	44	044 - That NIRC consider the benefits and costs of requesting fresh valuations to be undertaken to ensure that land valuations appropriately reflect easements and other encumbrances (including useability) based on a combination of desktop analysis and on-ground assessment of land parcels.	Paul Martin	<b>Progress as at 30 June 2022 (1 Apr to 30 June 2022):</b> New land valuation has been completed and being used in the calculation of rates for the 22-23 Financial Year.					Completed	Ongoing
Finding 3.2.11	45	045 - That NIRC consider phasing in increases in the sewerage charge to more appropriate levels to ensure increased scheme cost recovery.	Philip Reid	<b>Q2 update (1 October - 31 December 2023)</b> Highlights/Accomplishments for the Q2 period: 1. No further work completed during the reporting period Roadblocks/Risks: 1. Significant increases in connection fees may discourage voluntary connection to the sewer network 2. Future charges will need to reflect updated cost of managing the sewer network, including upgrades to the STP Next Steps/Actions: 1. Charges for the 2024/25 budget year be reviewed in line with WAS improvements, including minor capital investments	30/06/2024		In house	Yes	Practically Commenced	May 01, 2023
Finding 2.1.5	46	046 - That NIRC continue to apply a waste (import) levy to help fund waste management activities.	Paul Martin	<b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b> Completed with the adoption of the 22-23 budget. Transferred to BAU. <b>Evidence of completion:</b> OCM Res: 2022/82 <a href="#">Agenda - Ordinary Council Meeting - 6 July 2022</a> <a href="#">Minutes - Ordinary Council Meeting - 6 July 2022</a>				Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.2.12	47	047 - That NIRC consider phasing in moderate increases in waste disposal fees to help fund increasing waste management obligations, noting that any significant increases will increase the risk of illegal burning, burial and dumping of waste.	Paul Martin	<p><b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b></p> <ul style="list-style-type: none"> <li>New Waste Management Fee introduced in 2021-2022 Budget.</li> <li>Existing Miscellaneous Waste Management fees increased in 2021-2022 Budget.</li> <li>Ongoing review of best ways to fund waste management obligations to be undertaken during 2021-2022 financial year.</li> <li>All action is finalised and EAF completed.</li> </ul> <p><b>Evidence of Completion</b></p> <p><a href="#">Operational Plan 2021-2022</a></p> <p><a href="#">Operational Plan 2022-2023</a></p>					Completed	Ongoing
Finding 3.1.8	48	048 - That NIRC continue to apply a fuel levy to help fund road maintenance, and potentially increase the levy to raise additional revenue for roads.	Paul Martin	<p><b>Q3 update (1 January to 31 March 2023)</b></p> <p>Nothing to report as this matter has been transferred to business as usual.</p>	30/04/2023	Nil	In house/ Peak Services Team	Yes	Completed	Apr 30, 2023
Finding 2.1.6	49	049 - That NIRC ensures that it sets its user fees and charges on a cost reflective basis inclusive of overheads.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Completed in ongoing budgets so transferred to BAU.</p> <p><b>Evidence of completion:</b></p> <p>OCM Res: 2022/8</p> <p><a href="#">Agenda - Ordinary Council Meeting - 6 July 2022</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 6 July 2022</a></p> <p>BPF - Fuel Tax Invoice - June 2023 (confidential)</p> <p>NIRC June 2023 monthly spreadsheets (confidential)</p>				Yes	Completed	Ongoing
Finding 2.1.7	50	050 - That the Commonwealth consider the transfer of responsibility for the infrastructure-based, non-traditional business enterprises out of NIRC given the significant financial sustainability risks placed on NIRC from their ongoing operation.	Sandra McFeeters	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ul style="list-style-type: none"> <li>Refer comments EAF63 and EAF57</li> </ul>	31/12/2022 & 30/06/2023	In house	Transfer to Department for KAVHA		Practically Commenced	Mar 31, 2024
Finding 2.1.8	51	051 - That NIRC retain responsibility for the liquor bond given its important net financial contribution to NIRC relative to other revenue sources.	Sandra McFeeters	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Complete as Liquor Bond remaining with Council. Transferred to BAU.</p>				Yes	Completed	Ongoing



Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.1.9	52	052 - That the Commonwealth continue to refine the Financial Assistance Grants to account for the ongoing and changing disability factors impacting NIRC's infrastructure and service provision on the Island.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Completed by virtue of the increase to the Financial Assistance Grant. Transferred to BAU.</p> <p>The level of Financial Assistance Grants (FAG) now accounts for these factors and will continue to be refined.</p> <p><b>Evidence of Completion:</b></p> <p>Confidential Evidence - SDA Schedule of Services 2022-23</p>				Yes	Completed	Ongoing
Finding 2.1.10	53	053 - That NIRC and the Commonwealth collaboratively develop a clearly articulated, costed, and funded long-term plan developed to meet NIRC's public health and environmental obligations and agreed strategic objectives for the Island.	Philip Reid	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Occurring as part of the Service Delivery Agreement (SDA). Completed.</p> <p><b>Evidence of Completion:</b></p> <p>Confidential - Services Delivery Agreement - Schedule of Services 2022-23</p>	June 2023	Nil	Sampling and analysis, as allowed for under the SDA	Yes	Completed	Ongoing
Finding 2.1.11	54	054 - That the Commonwealth retain the use of NIRC resources for the provision of SDA responsibilities where possible, given that any change in the arrangements has the potential to undermine the financial sustainability of NIRC.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>As a three (3) year Service Delivery Agreement (SDA) commencing from 1 July 2022 has been signed by the General Manager this item has been transferred to BAU.</p> <p><b>Evidence of completion:</b></p> <p>Confidential - Services Delivery Agreement - Schedule of Services 2022-23</p>				Yes	Completed	Ongoing
Finding 4.1.4	55	055 - That special arrangements for NIRC to introduce a local GST as a revenue raising mechanism not be considered, but that a GST be considered by the Commonwealth as a possible mechanism to fund its growing financial obligations on the Island with due consideration given to the offsetting administration and transaction costs associated with managing GST arrangements, compliance on a small, isolated Island, and the flow-on effects on the cost of living/visiting and doing business on the Island.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Matter Referred to Department. Not within Council's Capacity.</li> <li>Unsure of Commonwealth position on this matter.</li> </ul>	Completed. Matter referred to Department				Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 4.1.5	56	056 - That NIRC consider the establishment of a formal development contributions plan and associated charges to assist in funding facilitating infrastructure.	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <p>1. No further work conducted on this during the reporting period.</p> <p>Roadblocks/Risks:</p> <p>1. Yield from program is likely to be low based on size and value of most developments</p> <p>Next Steps/Actions:</p> <p>1. Complete formal report to be delivered to Council in March on feasibility of a developer contribution scheme, closing out this EAF</p>	31/03/2024	\$25,000	Contractor / Law Firm		Completed	Mar 31, 2023
Finding 2.2.16	57	<p>057 - That NIRC and the Commonwealth consider alternative arrangements for the airport that reduce the financial exposure of NIRC to the airport's reliance on revenue from tourist visitation and high fixed operating costs, which may involve one of the following (noting a preference for airport ownership at a minimum to be transferred to the Commonwealth given associated financial sustainability risks):</p> <ul style="list-style-type: none"> <li>• Transfer of ownership and management of the airport to the Commonwealth</li> <li>• Transfer of ownership of the airport to the Commonwealth, with NIRC retaining management and operational control for a nominated annual lease fee and the Commonwealth having input into decisions impacting on its assets.</li> </ul>	Sandra McFeeters	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <p>1. Leading Edge Aviation Planning Professional appointed to deliver a Business Case Feasibility study of alternative management arrangements for the airport inclusive of Aerodrome Rescue Fire Fighting Services.</p> <p>2. Preliminary discussions completed and data request fulfilled.</p> <p>3. Stakeholder consultation undertaken</p> <p>Roadblocks/Risks:</p> <p>1. Delays due to XMAS break reschedule outcomes.</p> <p>Next Steps/Actions:</p> <p>1. Options Assessment due February</p> <p>2. Recommendations due February 2024</p> <p>3. Draft Business Case due end of February for review</p> <p>4. Final report due second week March 2024.</p> <p>5. Report on options presented back to council by April 2024</p>	31/03/2024	Seek Adhoc funding through SDA \$50,000	Internal and Contractor		Practically Commenced	Mar 30, 2025

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.1.12	58	<p>058 - That NIRC and the Commonwealth consider alternative arrangements for the electricity, telecom and sewerage utilities, which may involve one or more of the following:</p> <ul style="list-style-type: none"> <li>Establishment of a utilities arm covering electricity, telecom and/or sewerage (and potentially water supply if more centralised management and/or provision is required) that is the joint responsibility of NIRC and the Commonwealth but where the assets are not owned or funded in any way by NIRC. Governance of the utilities arm could be via a Board arrangement with representatives from both NIRC and the Commonwealth in addition to potential representation by industry experts (subject to a cost-benefit assessment given the limited scale and scope of operations on the Island). Commonwealth funding would be required to cover capital funding requirements and operational shortfalls on an ongoing basis to ensure affordability</li> <li>Transfer of responsibilities for electricity and/or sewerage to a State partner or similar, with the Commonwealth responsible for funding any operational shortfall on an ongoing basis to ensure service affordability and service charges comparable to other Australian jurisdictions</li> <li>Divestment of the telecom function to Telstra, with the Commonwealth ensuring appropriate service provision at an affordable price under a universal service obligation arrangement</li> </ul>	Gordon Malesevic	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>The discussion about the creation of a utilities arm of NIRC is being held with the Commonwealth as to the nature, scope and responsibilities with the equitable funding to be decided.</li> <li>The transferring of responsibilities is in discussion with NIRC and Commonwealth.</li> <li>Contractual arrangements have been entered into with the new communications provider Telstra.</li> </ol> <p>Roadblocks/Risks:</p> <p>Equitable funding to achieve the outcomes is a risk.</p> <p>Next Steps/Actions:</p> <p>Continue with the discussions with the Commonwealth and this target date is extended to 30 June 2024.</p>	30/06/2024	\$250,000	<p>31/12/2022 - Stage 1 - \$140,000 Divestment of Telecom function - Business case written &amp; submitted to Department, awaiting result.</p> <p>28/02/2023 - Stage 1 - \$10,000 Establishment of Utilities arm - Contractor to write business case for Power/Water/Wastewater operation</p> <p>31/03/2023 - Stage 2 - \$100,000 Divestment of Telecom function - Consultant for community consultation of Business case.</p>		Practically Commenced	Jun 30, 2023
Finding 2.1.13	59	059 - That the introduction of any alternative arrangements in relation to the establishment of a utilities arm maximises the employment of local workers where possible rather than utilising external outsourcing.	Paul Martin	<p><b>Q3 update (1 January to 31 March 2023)</b></p> <p>Nothing to report as this matter has been transferred to business as usual.</p>	30/11/2022	Nil	Peak Services Team	Yes	Completed	Nov 30, 2022
Finding 2.1.14	60	060 - That responsibility for the liquor bond remain with NIRC given the significant financial contribution it provides to NIRC and has limited financial and resourcing risk.	Sandra McFeeters	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>As there is no suggestion that the bond sits anywhere other than Council, this matter is closed and transferred to BAU.</p>				Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.1.15	61	061 - That responsibility for the waste function remain with NIRC, but with the necessary capital and operational funding assistance provided by the Commonwealth to ensure that NIRC can meet its environmental and public health obligations.	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>All heavy equipment delivered to island in October/November</li> <li>Municipal waste contractors continuing operations - achieving a 75% diversion rate from landfill</li> <li>Shredder, excavator and skid steer in operation</li> <li>Design and planning for the Community Reuse Centre continuing</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>Export and disposal/recycling of construction and demolition/bulky waste still to commence</li> <li>Appropriate DAFF approvals for export of construction and demolition/bulky waste still outstanding</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>Approvals and procurement for Community Reuse Centre to be obtained in Q3</li> <li>Community Reuse Centre to be completed and operation by Q2 FY25.</li> <li>Work with DITRDCA to deliver updated FPoE Determination for containerised freight (to allow efficient export)</li> </ol>	30/09/2024	\$3,200,000	Contractor engaged for day to day waste operations scheduled to commence by February 2023.  Tender for remaining waste equipment, not associated with contractor, to be awarded in October 2022.	Yes	Practically Commenced	Ongoing
Finding 3.1.9	62	062 - That the easements required to operate the utilities servicing the Island be formalised, with appropriate valuation adjustments and compensation payments arranged.	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>Legal opinion obtained regarding right to access existing WAS infrastructure on private land for operations and maintenance purposes</li> <li>Advice supports legal right to access under the applied Local Government Act</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>Nil</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>Provide advice to landholders were necessary</li> <li>Ensure that legal provisions are contained within the Wastewater Management Strategy</li> </ol>	31/12/2023	\$1,500,000	VG, surveyor, Lawyer & Contractor		Completed	Oct 31, 2023



Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.2.13	63	063 - That the Commonwealth and NIRC consider the most appropriate option for the ARFFS to ensure that NIRC and the local community are not subsidising the service, noting that NIRC's financial sustainability position would be enhanced if it were not responsible for funding the service at all and any risks associated with fluctuating passenger fee revenues are removed altogether and transferred to the Commonwealth and/or ASA. The alternative options may be to integrate service provision with ASA and/or extend Commonwealth SDA funding to include ARFFS.	Sandra McFeeters	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>1. Leading Edge Aviation Planning Professional appointed to deliver a Business Case Feasibility study of alternative management arrangements for the airport inclusive of Aerodrome Rescue Fire Fighting Services.</li> <li>2. Preliminary discussions completed and data request fulfilled.</li> <li>3. Stakeholder consultation undertaken</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>1. Delays due to XMAS break reschedule outcomes.</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>1. Options Assessment due February 22024</li> <li>2. Recommendations due February 2024</li> <li>3. Draft Business Case due end of February for review</li> <li>4. Final report due second week March 2024.</li> <li>5. Report on options presented back to council by April 2024</li> </ol>	31/03/2024	\$200,000	External Contractor & Training providers. Council Management & Department for decisions.		Practically Commenced	Mar 31, 2024
Finding 2.1.16	64	<p>064 - That the Commonwealth and NIRC consider the available options to mitigate against the 'State Disconnect' that presently exists, including:</p> <ul style="list-style-type: none"> <li>• The provision of additional, specified annual operational and capital funding support to NIRC by the Commonwealth based on established benchmarks</li> <li>• The establishment and delivery of an agreed long-term, funded program of infrastructure and service delivery between the Commonwealth and NIRC to meet compliance and service obligations</li> <li>• Delivery of financial and non-financial support via a State partner, with the Commonwealth compensating the State partner.</li> </ul>	Paul Martin	<p><b>Q1 update (1 July to 30 September 2023)</b></p> <p><b>Highlights/Accomplishments for the Q1 period:</b></p> <p>This EAF is now marked as completed as further work on the State disconnect can only be driven by the Commonwealth.</p>	30/06/2024	\$40,000	<p>1/07/2022 - Provision of Capital Funding - Inhouse</p> <p>31/05/2024 - Establishment funded program - Contractor</p> <p>30/06/2024 - Delivery of Support - Department</p>	Yes	Completed	Jun 30, 2024

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.1.10	65	065 - That the Commonwealth and NIRC – in conjunction with the appropriate representative group/s – develop an action plan to address known barriers to economic development and accepted opportunities for industry growth.	Sandra McFeeters	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>Household Expenditure Survey Project <ul style="list-style-type: none"> <li>An appropriate digital platform identified through expert advice from the ABS</li> <li>Survey Monkey platform for release of HES began Development</li> <li>Communication strategy finalised and implementation began in November</li> <li>Online version of survey developed and test run due for release in January for NIRC make adjustments as required January 2024</li> <li>promotion and marketing by NIRC Began in November 2024 inclusive of Newsletter, presentation to BITAC members</li> </ul> </li> <li>Annual Economic Update, Strategy and Outlook project <ul style="list-style-type: none"> <li>Annual Economic Update, Strategy and Outlook for January 2024 work began in December 2023 for finalisation January 2024</li> <li>AEUSO also presented to Business Council Norfolk Island in July 2023</li> <li>AEUSO page developed, and report uploaded to NIRC website</li> </ul> </li> <li>Annual Gross Territory Product <ul style="list-style-type: none"> <li>Reinstatement of Annual Gross Territory Product</li> <li>Final report presented to Council for endorsement 6 December 2023</li> <li>GTP page uploaded to NIRC website</li> <li>GTP contract locked in for 3 years</li> </ul> </li> <li>Retail Price Index <ul style="list-style-type: none"> <li>December Q4 completed and Yearly RPI completed</li> <li>Report uploaded to NIRC website and dashboard updated.</li> </ul> </li> </ol> <p>Roadblocks/Risks: NIL</p> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>HES project DPP timeframes <ul style="list-style-type: none"> <li>finalise online version of survey and test run with NIRC to make adjustments as required January 2024</li> <li>Survey delivery 5 February 2024</li> </ul> </li> </ol>	31/03/2024	\$97,900	Contractor		Practically Commenced	Jun 30, 2024

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
				<ul style="list-style-type: none"> <li>Promotion and marketing by NIRC November 2023 to 19 February 2024</li> <li>Collate data and develop final report end of February</li> <li>Final HES report and presentation to council March 2024</li> </ul> <p>2. Annual Economic Update, Strategy and Outlook project</p> <ul style="list-style-type: none"> <li>Develop an action plan with BITAC</li> <li>AEUSO completed for January 2024</li> </ul>						
Finding 3.1.11	66	066 - That the Commonwealth and NIRC – in conjunction with the appropriate representative group/s – develop business cases to explore the economic viability of identified opportunities to expand the economic base of Norfolk Island.	Sandra McFeeters	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <p>1. Work begun on the second Annual Economic Update, Strategy and Outlook report in November 2023</p> <p>Roadblocks/Risks:</p> <p>1. NIL</p> <p>Next Steps/Actions:</p> <p>1. Work with both committees to develop business cases for agreed opportunities for economic growth.</p> <p>2. Presentation of the second Annual Economic Update, Strategy and Outlook report to the Business Council Norfolk Island (BCNI) and ATA in 8 February 2024</p> <p>3. Presentation to Council of second Annual Economic Update, Strategy and Outlook report for endorsement March 2024.</p>	Ongoing quarterly reports via BITAC	\$50,000 per year	BITAC & Contractors		Practically Commenced	Sep 30, 2024
Finding 2.2.17	67	067 - NIRC reconfigure Civica Authority to meet the business requirements of NIRC with an initial focus on simplifying the chart of accounts and general ledger. As the basis for all financial management reporting these two indexes are critical to accurately record all financial transactions during each accounting cycle.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Refer EAF 72 - work on improving reporting addresses concerns regarding chart of accounts.</li> <li>All action is finalised and EAF completed.</li> </ul> <p><b>Evidence of Completion</b></p> <p><a href="#">Pacesetter Services - General Ledger Proposal</a></p>					Completed	Ongoing
Finding 3.2.14	68	068 - NIRC improve integration between the Civica Finance module and other corporate systems to leverage the revised chart of accounts.	Paul Martin	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p><b>Highlights/Accomplishments for the Q2 period:</b></p> <p>As much integration that can be done has been done.</p>	30/06/2024	\$50,000	New Asset Accountants and other contractors		Completed	Jun 30, 2024

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.2.15	69	069 - NIRC negotiate an improved support plan with Civica to improve responsiveness.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed.</li> <li>Target date to complete integrations has been pushed out to the start of next financial year due to resourcing and technical issues.</li> </ul> <p><b>Evidence of Completion</b></p> <p>Proposal - Norfolk Island Rates on Demand - Authority (June 2023) - Confidential</p>					Completed	Ongoing
Finding 3.2.16	70	070 - NIRC establish a mentoring relationship with a sister council using Civica, such as Port Macquarie-Hastings, to encourage knowledge sharing and professional development.	Paul Martin	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p><b>Highlights/Accomplishments for the Q2 period:</b></p> <p>Informal relationships are in place with Bundaberg and Gympie - no further work needed to close this EAF</p>	31/12/2023	\$90,000	Moved to Altitude Cloud based solutions to achieve		Completed	Feb 28, 2023
Finding 3.2.17	71	071 - NIRC provide staff with training in the use of Civica as the core enterprise platform.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>Completed. Transferred to BAU.</p> <p><b>Evidence of Completion</b></p> <p>Confidential - NIRC Budget Guidelines 2023-24</p> <p>Confidential - NIRC Budget Workshop 01 March 2023</p>				Yes	Completed	May 31, 2024
Finding 2.3.6	72	072 - NIRC implement a solution to increase transparency across the budgeting and planning process and assist with long term financial modelling by leveraging current investments and options available in the existing systems ecosystem.	Paul Martin	<p><b>Q3 update (1 January to 31 March 2023)</b></p> <p>Budget development has been documented and now transferred to business as usual.</p> <ul style="list-style-type: none"> <li>Budget guideline prepared and provided to management to outline budget process.</li> <li>Civica BIS system used for budget input and reference for management.</li> <li>LG Solutions model utilised for fees and charges development by management and key staff.</li> <li>LG Solutions LTFP model utilised for 10 year financial plan development.</li> </ul> <p><b>Evidence of Completion</b></p> <p>Confidential - NIRC Budget Guidelines 2023-24</p> <p>Confidential - NIRC Budget Workshop 01 March 2023</p>	30/06/2024	\$70,000 per year	Software Solution	Yes	Completed	Jun 30, 2024

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.1.12	73	073 - NIRC identify critical business processes and design workflows to streamline the collection, processing and storage of data. The core area where workflows were found to be inadequate relate to planning and development. Although this is not the only area where improved workflow capability is required, it is recommended that development of the following workflows is prioritised to immediately improve operational efficiency. Suggested workflows include: <ul style="list-style-type: none"> <li>Building Applications</li> <li>Development Applications</li> </ul>	Philip Reid	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <ol style="list-style-type: none"> <li>Proposal received from consultant to complete development work in CIVICA for the Development (Planning/Building) module</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>Available funding to complete development work</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>Determine available funding to complete work prior to the end of Administration</li> </ol>	30/09/2024	\$26,250 (FY24)	Contractor		Practically Commenced	Jun 30, 2024
Finding 3.1.13	74	074 - NIRC develop templates to support business requirements and update reference tables to pre-populate data.	Philip Reid	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p>Highlights/Accomplishments for the Q4 period:</p> <ol style="list-style-type: none"> <li>Building inspection tool completed</li> </ol> <p>Roadblocks/Risks:</p> <ol style="list-style-type: none"> <li>Nil</li> </ol> <p>Next Steps/Actions:</p> <ol style="list-style-type: none"> <li>Nil</li> </ol> <p><b>Evidence of Completion</b></p> <p><a href="#">Building Inspections Records Tool (1) screenshot</a></p> <p><a href="#">Building Inspections Records Tool (2) Screenshot</a></p> <p><a href="#">Building Inspections Records Tool (3) Screenshot</a></p>	30/06/2024	\$25,000 (FY23), \$25,000 (FY24)	Link to 3.1.12 EAF 73  Programming consultant		Completed	Jun 30, 2024
Finding 2.2.18	75	075 - NIRC implement the blueprint across 3 horizons of activity (capabilities, processes, and systems).	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed.</li> <li>Progress as at 30 Jun 2022 (1 Apr to 30 Jun 2022):</li> <li>Activities ongoing to maximise investment in Civica.</li> <li>Refer EAF 72 (Finding 3.2.6) and EAF 106 (Finding 2.3.15).</li> </ul>				Yes	Completed	Ongoing



Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.7	76	076 - That NIRC update its Workforce Plan to include analysis of current and future resourcing needs.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Submitted by Argant Group May 2022.</li> <li>Business Paper submitted to Council Meeting 9 June 2021. Council approved the Argant Group to develop the Norfolk Island Regional Council Workforce Plan.</li> <li>Argant Group has now been engaged.</li> <li>Development of the Workforce Plan is being revisited, with consideration of the implications arising from efficiency targets set by Council for 2021-22.</li> <li>Draft in for consideration and action.</li> </ul> <p><b>Evidence of Completion</b></p> <p>Confidential - NIRC Workforce Plan 2022-2027</p> <p><a href="#">Minutes - Ordinary Council Meeting - 9 June 2021</a></p> <p><a href="#">Agenda - Ordinary Council Meeting - 9 June 2021</a></p>			Submitted by Argant Group May 2022	Yes	Completed	Ongoing
Finding 2.3.8	77	077 - That the updated Workforce Plan be the vehicle for integrating the “companion” plans of TAAPILI and the People and Culture Business Plan.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Transferred to BAU.</li> <li>To be progressed based on the work undertaken by the Argant Group in developing the NIRC Workforce Plan. Refer to EAF 76.</li> <li>The argent report is in and is being worked on in this regard.</li> </ul> <p><b>Evidence of Completion</b></p> <p>Confidential - NIRC Workforce Plan 2022-2027</p> <p><a href="#">Agenda - Ordinary Council Meeting - 9 June 2021</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 9 June 2021</a></p>				Yes	Completed	Ongoing
Finding 2.2.19	78	078 - That an organisation-wide skills inventory and training needs analysis be undertaken in conjunction with the implementation of the Performance Appraisal system to form the basis of annual training plans.	Paul Martin	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p><b>Highlights/Accomplishments for the Q2 period:</b></p> <p>This EAF will be transferred to the pst administration entity.</p>	30/06/2024	\$60,000	Peak Services Team (HRC) with some external Contractor assistance	Yes	Completed	Jun 30, 2023
Finding 2.2.20	79	079 - That a detailed review be undertaken of human resource related policies and procedures to identify any gaps and update if necessary, clearly differentiating policies requiring Council endorsement as opposed to administrative procedures.	Paul Martin	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <p>This policy review is continuing to be progressed in conjunction with with the existing review of the Council's ANI transitioned policies however the target completion date has been pushed to 31 March 2024.</p>	31/03/2024	Nil	Linked to EAF 78	Yes	Practically Commenced	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.2.21	80	080 - That NIRC conduct a comprehensive review of its investment in organisational development, informed by input from the first round of performance appraisals and a focused training needs analysis	Paul Martin	<b>Q2 update (1 October - 31 December 2023)</b> <b>Highlights/Accomplishments for the Q2 period:</b> This EAF has been passed to the post Administration employing entity.	30/06/2024	\$50,000	HRO - Peak Services Team and Contractor		Practically Commenced	Jun 30, 2024
Finding 2.2.22	81	081 - That a report be prepared for Council evaluating the implementation of the Performance Appraisal system and identifying any areas for improvement, particularly in relation to its integration with the organisational development strategy.	Paul Martin	<b>Q2 update (1 October - 31 December 2023)</b> <b>Highlights/Accomplishments for the Q2 period:</b> The software has been installed and ready to go except for connectivity issues with CIVICA <b>Roadblocks/Risks:</b> Cannot assess until after the connectivity issues with CIVICA are resolved. <b>Next Steps/Actions:</b> Push the target completion date out to 30 June 2024 and keep working on fixing the CIVICA issue.	30/06/2024	\$50,000	HRO - Peak Services Team and Contractor		Practically Commenced	Feb 28, 2023
Finding 2.2.23	82	082 - That in future iterations of the Operational Plan and Delivery Plan performance indicators and targets should be reviewed or refined.	Paul Martin	<b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b> <ul style="list-style-type: none"> <li>Draft Operational Plan 2021-2022 performance indicators and targets developed and linked to strategic objectives.</li> <li>All action is finalised and EAF completed.</li> <li>Transferred to BAU.</li> </ul> <b>Evidence of completion:</b> <a href="#">2022-2026 Delivery Program</a> <a href="#">2022-2023 Operational Plan</a>					Completed	Ongoing
Finding 3.1.14	83	083 - That Departments and Business Units be encouraged to prepare an annual Business Plan for their own areas of responsibility, incorporating performance indicators based on key business outcomes and service levels.	Paul Martin	<b>Q2 update (1 October - 31 December 2023)</b> <b>Highlights/Accomplishments for the Q2 period:</b> Work has continued with airport operations, liquor bond and telecom. <b>Roadblocks/Risks:</b> Resourcing and other time commitments. <b>Next Steps/Actions:</b> Continue with the plans.	31/03/2024	\$10,000	In House / Peak Services Team	Yes	Practically Commenced	Feb 28, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 3.3.1	84	084 - That Departments produce monthly 'Dashboard' reports of performance against project targets and service levels to help condense status reports.	Paul Martin	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p><b>Highlights/Accomplishments for the Q2 period:</b></p> <p>Work has progressed with Shave &amp; Brett, LG Consultants, to develop dashboards for Council managers from within the BIZ reporting tools.</p> <p><b>Roadblocks/Risks:</b></p> <p>Nothing of substance other than timing.</p> <p><b>Next Steps/Actions:</b></p> <p>Continue with the dashboard development.</p>	31/03/2024	\$50,000	Finance Contractor with Peak Services & Managers	Yes	Practically Commenced	Jun 30, 2023
Finding 1.1.1	85	085 - To achieve industry benchmarks and improve financial performance, Council should budget to achieve a net operating surplus before capital revenue.	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p>Highlights/Accomplishments for the Q4 period:</p> <p>The 23-24 budget adopted in June 2023 has forecast an operating surplus of \$500,000.</p> <p><b>Evidence of Completion</b></p> <p><a href="#">2023-2024 Operational Plan</a></p>	31/12/2023	\$120,000 (\$96,000 for S&B plus \$24,000 additional)	Appointed Shave & Brett \$8,000 / month x 12	Yes	Completed	Dec 31, 2023
Finding 1.1.2	86	086 - Given the current uncertainty over Council's revenue streams, Council should consider opportunities for reducing operating costs. We understand that Council has implemented an organisational restructure, including redundancies for twenty permanent roles and a significant reduction in casuals and non-replacement of some vacant positions. It is expected to generate cost savings of approximately \$2 million per annum. Council has also recently determined to purchase new batteries and generators for the Norfolk Island power house with a view to reducing diesel fuel costs.	Paul Martin	<p><b>Progress as at 30 September 2022:</b></p> <p>Completed as described in the previous update and transferred to BAU.</p> <p><b>Progress as at 30 Jun 2022 (1 Apr to 30 Jun 2022):</b></p> <p>A series of redundancies have been effected. The smart meter roll out and lifting the solar moratorium has commenced. These actions will lead to lesser reliance on diesel power generation and the impost of rising fuel costs.</p> <p><b>Evidence of Completion</b></p> <p>Confidential - NIRC Master Organisational Structure as of 2 March 2022</p> <p>Confidential - Final Calculations</p>				Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.2.24	87	087 - Council should carefully monitor the accumulation of outstanding rates and other debts and perform appropriate collection activities.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Outsourced to Collections House (QLD)</li> <li>Resourcing of all Finance activities are under review, including debt collection.</li> <li>Review to be completed by 31 August 2021.</li> <li>Review has been completed and negotiations are underway to outsource finance functions including debt collection.</li> </ul> <p><b>Evidence of Completion</b></p> <p>(Confidential) Email - Hudson Lawyers - Issuing Summonses in Court of Petty Sessions</p> <p><a href="#">Minutes - Ordinary Council Meeting - 16 November 2022</a></p>				Yes	Completed	Ongoing
Finding 2.2.25	88	<p>088 - Council needs to restore its cash position to ensure it has sufficient cash to adequately cover trust balances and liabilities for employee leave entitlements, fund day to day operations and meet its obligations as they fall due. This may be achieved through:</p> <ul style="list-style-type: none"> <li>Budgeting for and achieving cash surpluses</li> <li>Ensuring expenditure budgets are closely monitored and managed</li> <li>Carefully monitoring the accumulation of outstanding debts and ensuring appropriate recovery action is taken</li> <li>Borrowing – whilst Council is currently debt free and does have the ability to borrow under the Local Government Act, it not generally recommended to borrow for operational purposes. Any consideration of borrowing would also need to take into account Council's ability to service the debt. It is also noted that borrowing is a charge on the income of Council and the current uncertainty over Council's income streams may limit the Council's ability to borrow.</li> <li>The receipt of an injection of additional government funding.</li> </ul>	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ol style="list-style-type: none"> <li>Completed. In House reporting monthly.</li> <li>Council is forecast to meet the \$8M target by 30 June 2023.</li> </ol> <p><b>Evidence of Completion</b></p> <p><a href="#">Minutes - Ordinary Council Meeting - 8 March 2023</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 5 April 2023</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 3 May 2023</a></p> <p><a href="#">Monthly Investment Report - 8 March 2023</a></p> <p><a href="#">Monthly Investment Report - 30 April 2023</a></p> <p><a href="#">Monthly Investment Report - 31 May 2023</a></p>			In House - reported monthly	Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 1.1.3	89	<p>089 - Given that overruns on major projects have greatly contributed to the depletion of Council's reserves, it is important that:</p> <ul style="list-style-type: none"> <li>• Council ensure that it fully understands the implications on its finances in both the short and long term before approving projects</li> <li>• Project budgets include an appropriate allowance for contingencies and how these would be funded</li> <li>• Projects budgets be carefully monitored and managed.</li> </ul>	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>Asset management plans are now in place and will be aligned to the LTFP during the 2023-24 financial year. All major capital works programs have project management plans in place with monthly reporting internally and back to the Department through the SDA.</p> <p><b>Roadblocks/Risks:</b></p> <p>NIL</p> <p>Next Steps/Actions:</p> <p>Transfer to BAU</p> <p><b>Evidence of Completion</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 5 July 2023</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 5 July 2023</a></p>	30/06/2023	\$15,000	ARIC engages Pacifica to complete review and develop internal Policy	Yes	Completed	Jul 30, 2023
Finding 2.2.26	90	090 - Council needs to restore its working capital position to ensure it has sufficient resources to fund day to day operations and to provide a buffer against unforeseen and unbudgeted expenditures.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>• Completed. In house, reported monthly.</li> <li>• Refer EAF 88</li> </ul> <p><b>Evidence of Completion</b></p> <p>Refer to EAF 88 (2.2.25)</p>				Yes	Completed	Ongoing
Finding 2.3.9	91	091 - Asset Management Plans should be reviewed and updated in accordance with the guidance provided in the Integrated Planning and Reporting Manual for local government in NSW.	Paul Martin	<p><b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b></p> <ul style="list-style-type: none"> <li>• AssetFinda software implemented.</li> <li>• Contractor engaged to coordinate review of integrated planning and reporting manual and update Asset Management Plans and to reconcile asset management tools in AssetFinda.</li> <li>• All action is finalised and EAF completed.</li> </ul> <p><b>Evidence of Completion</b></p> <p><a href="#">Agenda - OCM - 5 July 2023</a></p> <p><a href="#">Minutes - OCM - 5 July 2023</a></p>					Completed	Ongoing



Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.10	92	092 - The asset management system that is being purchased should be implemented as soon as practicable and be populated with the most current asset data available including asset specifications, costs, useful lives and conditions determined through the recent revaluation. Going forward, the data in the system should be maintained and updated as necessary.	Paul Martin	<p><b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b></p> <ul style="list-style-type: none"> <li>AssetFinda software implemented.</li> <li>Action completed and EAF closed.</li> </ul>					Completed	Ongoing
Finding 2.2.27	93	093 - A detailed assessment of Council's infrastructure assets should be undertaken to establish an accurate cost to address Council's infrastructure backlog.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Reported in 30/06/2022 Financials.</li> <li>Progress as at 30 Jun 2022 (1 Apr to 30 Jun 2022):</li> <li>The assessment is underway and due to be finished before 30 September 2022.</li> </ul> <p><b>Evidence of Completion</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 7 December 2022</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 7 December 2022</a></p>			Reported in 30/06/2022 Financials	Yes	Completed	Ongoing
Finding 2.2.28	94	094 - Programs should be developed and costed for asset rehabilitation/renewal and maintenance over both the short and long term to ensure Council can meet industry benchmarks for buildings and infrastructure renewals and infrastructure backlog.	Gordon Malesevic	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <p>1. NIRC has successfully updated all of its assets management plans which entailed assessing, investigating and reviewing all of its roads, buildings, fleet and plant and all other assets which are airport baggage handling, Ball Bay fuel storage facility, electricity supply, Telecom, waste management and works depot. All the Assets Management Plans have been adopted by Council 2023 and the funding requirements are being worked into the NIRC Long Term Financial Plans (LTFP) to identify the funding required and if there are gaps in funding then this will trigger discussions with the Commonwealth.</p> <p>Roadblocks/Risks:</p> <p>1. Funding gaps identified in the LTFP will require discussion with Commonwealth</p> <p>Next Steps/Actions:</p> <p>1. Continue with funding gap analysis</p>	30/06/2024	\$500,000 (Grant)	Contractor appointed with DITRDC support.	Yes	Practically Commenced	Jun 30, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.11	95	095 - The use of a system driven financial reporting tool should be investigated to enable accurate real time reporting. Manual processes not only lack efficiency, they also increase risk of human error and reduce the effectiveness of financial data in decision making. We understand that Council has planned for a Civica system upgrade. As part of the upgrade, Council should investigate whether the upgraded Civica reporting tool (Business Intelligence Solution, or 'BIS') will meet its reporting needs or whether another reporting software option is appropriate.	Paul Martin	<p><b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b></p> <ul style="list-style-type: none"> <li>Refer to Item EAF 72.</li> <li>Council has adopted BIS reporting and is finalising report templates for rollout with Q1 budget review, and ongoing monthly reporting for Managers and Team Leaders.</li> <li>All Action is finalised and EAF complete</li> </ul> <p><b>Evidence of Completion</b></p> <p>Emails - Internal Communications to staff on BIS (confidential)</p> <p>Calendar Appointments for staff - BIS (confidential)</p>					Completed	Ongoing
Finding 2.2.29	96	096 - The existing chart of accounts should be reviewed and redundant accounts and inconsistencies addressed. As part of this review, management should consider whether the chart of accounts meets their needs and whether a complete restructure would be preferred.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Review of chart conducted by contractors Refer EFT72</li> <li>Redundant accounts identified &amp; inconsistencies addressed</li> <li>New Hierarchy level introduced significantly improving reporting capability</li> <li>Review of GL to be incorporated in daily, monthly monthly close protocol</li> <li>All action is finalised and EAF completed.</li> </ul> <p><b>Evidence of Completion</b></p> <p><a href="#">Pacesetter Services - General Ledger Proposal</a></p>					Completed	Ongoing
Finding 2.2.30	97	097 - As the accuracy of source data is heavily reliant upon transaction initiators across various departments of the Council, it is important that they know how the system works and have a clear understanding of which work orders/tasks should be used and in what circumstances. A formal list of work orders/tasks should be established, communicated across the organisation to ensure staff are using them correctly, and the appropriate use of the list of work orders should be monitored. Staff training should be provided on a regular basis.	Paul Martin	<p><b>Q3 update (1 January to 31 March 2023)</b></p> <p>Nothing to report as this matter has been transferred to business as usual.</p>	28/02/2023	\$20,000	ARIC process. Report submitted now implementation.	Yes	Completed	Feb 28, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.2.31	98	098 - The budgeting process should be formally documented and a budget handbook/manual developed that guides the development of the annual budget. Staff training should be provided on the use of the manual and use of the manual monitored.	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>The budgeting process has now been documented and a budget handbook/manual developed that guides the development of the annual budget. Staff training has been provided on the use of the manual and it's use will be monitored going forward.</p> <p><b>Evidence of Completion</b></p> <p>Confidential - NIRC Budget Workshop - March 2023</p> <p>Confidential - NIRC Budget Guidelines 2023-24</p>	31/05/2023	\$100,000	Finance coaching now in place for new budget process	Yes	Completed	May 31, 2023
Finding 2.2.32	99	099 - Budget managers across the Council should be involved in the budgeting process in order to provide input and confirm the veracity of assumptions applied.	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p>Highlights/Accomplishments for the Q4 period:</p> <ul style="list-style-type: none"> <li>Financial management education and budget briefing sessions held with NIRC management 28 and 29 February 2023 including budget assumptions to be applied.</li> <li>Budget guideline and documentation provided to managers for reference and response based on agreed budget timetable (1,2 and 7 March 2023 via email) – including fees and charges, new initiatives, capital projects and operating budget input sheets.</li> <li>Budget responses were reviewed by GM and MC&amp;F and operating and capital budgets discussed with management prior to draft budget finalisation and publication for community feedback.</li> <li>Further management feedback provided prior to budget finalisation in June (fee changes, operating and capital budget adjustments).</li> </ul> <p><b>Evidence of Completion</b></p> <p>Confidential - NIRC Budget Workshop - March 2023</p> <p>Confidential - NIRC Budget Guidelines 2023-24</p>				Yes	Completed	Ongoing
Finding 2.2.33	100	100 - Budget managers should be provided with progressive management reporting and training to assist them in monitoring and managing their budget responsibilities.	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. In house BIZ function.</li> <li>Refer EAF 71</li> <li>Transferred to BAU</li> </ul>				Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.12	101	101 - Consideration should be given to implementing a system or web-based solutions to better manage the budgeting and monitoring processes.	Paul Martin	<b>Q2 update (1 October - 31 December 2023)</b> <b>Highlights/Accomplishments for the Q2 period:</b> Budgeting is now web based through Altitude.	31/12/2023	\$70,000 per year	Software Solutions	Yes	Completed	Dec 31, 2023
Finding 2.2.34	102	102 - Council should review whether there are efficiencies that can be gained from utilising some of the underutilised modules and whether there are opportunities for cost savings in respect to items not required. Council should ensure that the Civica modules used and any software purchased separate to Civica are fit for purpose. For any software independent of Civica, the compatibility with Civica should be ensured in order to reduce manual manipulation of data and increase efficiencies. To reduce labour intensive activities, consideration should be given to fully utilising the Document Management System. This would not only save time when searching for documents, but also the ability to link a document to a transaction or entry would provide easy access when reviewing entries.	Paul Martin	<b>Q2 update (1 October - 31 December 2023)</b> <b>Highlights/Accomplishments for the Q2 period:</b> CIVICA is being utilised fully and will continue to be developed.	31/12/2023	\$60,000 per year	In house, Peak Services Team and some IT Contractors	Yes	Completed	Dec 31, 2023
Finding 2.3.13	103	103 - Regarding the procurement process, it is recommend that staff be trained on the importance of raising purchase orders before expenditure is incurred with suppliers. This control should be enforced by management and will enable them to accurately report future expenditure and manage cash flow.	Paul Martin	<b>Q1 update (1 July to 30 September 2023)</b> <b>Highlights/Accomplishments for the Q1 period:</b> Procurement training and policy amendment occurred during the quarter. This EAF has been completed.	30/09/2023	\$8,000	Training & workflows fixed. Finance Coach.	Yes	Completed	Mar 31, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.14	104	<p>104 - The payroll function has a number of labour intensive activities, which also have a high risk of error due to a significant amount of manual input, including timesheets and leave accruals. Consideration should be given to utilising the system or appropriate add-ons to automate those processes, including the following:</p> <ul style="list-style-type: none"> <li>• Completion of timesheets with appropriate authorisation levels;</li> <li>• Linking of timesheets to pay runs;</li> <li>• Automated timesheets for those administrative employees that are not required to allocate their time to jobs;</li> <li>• Calculation of overtime hours, allowances and other payroll related values;</li> <li>• Calculation of all leave accruals;</li> <li>• Reduction in leave balances for leave taken, linked to timesheets; and</li> <li>• Reporting of current leave balances on payslips so employees can accurately project their leave entitlements for future planning.</li> </ul> <p>It is also recommended that Council implement an additional detective control, being the independent review of the payroll master-file after each pay run. This will reduce the risk of errors through mistakes or fraudulent activity</p>	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <p>This item is closed and transferred to BAU as payroll processing now predominately contracted out.</p>				Yes	Completed	Ongoing
Finding 2.2.35	105	<p>105 - Whilst acknowledging segregation of duties can be difficult to achieve with a small team, it is desirable to limit an employee's involvement in all aspects of the receipting cycle. Additional controls to reduce risk should be considered including:</p> <ul style="list-style-type: none"> <li>• Independent review of end of day reconciliations;</li> <li>• Independent employee responsible for banking cash using banking slips which can be matched to deposit slips obtained from the bank;</li> <li>• Detailed bank reconciliations performed by an employee independent of the receipting system; and</li> <li>• Monthly reconciliations of external unintegrated systems to the general ledger.</li> </ul>	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>• Completed, transferred to BAU.</li> <li>• Refer EAF 96 (Finding 2.2.29) and EAF 106 (Finding 2.3.15).</li> <li>• Segregation of duties testing to be included in 2021-2022 Internal Audit Plan and referred to subsequent meeting of Audit Committee after results received.</li> <li>• Many of these initiatives will be introduced before the start of the 22-23 financial year.</li> </ul> <p><b>Evidence of Completion</b></p> <p>NIRC Finance Checklists (confidential)</p>			Audit, Risk and Improvement Committee (ARIC)	Yes	Completed	Ongoing

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.15	106	106 - The issues identified surrounding the bank reconciliation appear to relate to a lack of appropriate training provided to Council staff, likely due to the high turnover in recent times. Council should identify all unknown differences in the bank reconciliation and investigate these items to ensure postings are accurate and allocated correctly. Going forward, employees responsible for the bank reconciliation should be provided with any necessary training in the bank reconciliation process. The reconciliations should be reviewed on a regular basis by an officer independent of the preparer.	Paul Martin	<p><b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b></p> <ul style="list-style-type: none"> <li>A Civica specialist has provided Bank Reconciliation Training to Finance staff.</li> <li>Significant progress has been made in clearing unreconciled revenue and expenditure held in suspense accounts.</li> <li>End of month processing procedures will be implemented by 31 July 2021 that will address timeliness and accuracy issues.</li> <li>Action completed and EAF closed</li> </ul>					Completed	Ongoing
Finding 2.3.16	107	107 - Consideration should be given to utilising the Asset Accounting system available in Civica Authority, or an alternative, and upload an up to date, complete fixed asset register into the system. Prior to uploading, the Council should complete a comprehensive clean-up of the fixed asset register spreadsheet, confirming asset values, useful lives and the completeness of the register, including disposing of assets that no longer exist. Although it would be a significant project to ensure the fixed asset register is complete and accurate, once it is set up correctly, the utilisation of the system would save time in accounting for assets. This would also reduce the likelihood of misstatement through error in calculations or posting of journals, improving the accuracy of asset reporting.	Paul Martin	<p><b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b></p> <ul style="list-style-type: none"> <li>Refer to Item EAF 92.</li> <li>Action completed and EAF closed.</li> </ul> <p><b>Evidence of Completion</b></p> <p>Email - Internal Update - Asset Management - July 2023 (confidential)</p> <p>Draft Plan Asset Management Plan - Fleet and Plant (confidential)</p> <p>Asset Register (confidential)</p>					Completed	Ongoing
Finding 2.2.36	108	108 - Consideration should be given to utilising the fleet maintenance sub system, ensuring all plant is correctly recorded in the system before enforcing a process for employees to record use and maintenance of the fleet. This would enable Council to allocate the use of plant across work orders and to keep track of maintenance incurred on each asset, aiding with planning for renewing the fleet and managing maintenance schedules.	Gordon Malesevic	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <p>1. The Fleet and Plant Assets Management Plan was reviewed and updated and subsequently adopted by NIRC. All the Fleet and Plant have been captured and placed on a data base with purchase price, residual value and economic life. NIRC is assessing the most suitable Fleet Management Platform to acquire and discussion are underway.</p> <p>Roadblocks/Risks:</p> <p>1. Sourcing a suitable software provider and platform that dovetails with the NIRC IT system and is user friendly</p> <p>Next Steps/Actions:</p> <p>1. discussions with providers</p>	30/06/2024	Nil	In house resources are implementing now. Final report to Council in December.	Yes	Practically Commenced	Dec 15, 2022
Finding 2.2.37	109	109 - The inefficiencies created by a lack of timely re-ordering of inventory can be addressed by creating a report showing low stock levels and identifying when items need to be ordered.	Paul Martin	<p><b>Q2 update (1 October - 31 December 2023)</b></p> <p>Highlights/Accomplishments for the Q2 period:</p> <p>Reports and processes are now in place.</p>	31/12/2023	\$20,000	In house training required to implement ARIC recommendations.	Yes	Completed	Jun 30, 2023



Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.2.38	110	110 - Council should determine an appropriate method for allocating overheads. Workings behind these allocations should be kept as an audit trail so that knowledge is not lost going forward. The resultant rates can be updated in the system so that expenditure can be systematically allocated across cost centres.	Paul Martin	<b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b> <ul style="list-style-type: none"> <li>In preparing 2021-2022 Budget decision was taken to only allocate overhead to SDA services.</li> <li>View taken that relatively small size of Council means that there is limited value-add by allocating overhead costs. Enable Managers to focus on controllable costs</li> <li>Capacity to revisit in future years</li> <li>Action completed and EAF closed.</li> </ul>					Completed	Ongoing
Finding 2.2.39	111	111 - All trust accounts should be reconciled on a monthly basis, showing all movements and be reviewed by an officer independent of the preparer, irrespective of whether the trust monies are kept in a separate bank account or within the Council's bank account. This will not only help Council keep track of the amounts held in the trust, but will ensure a monthly review of movements is being completed, reducing the risk of misstatement and erroneous payments from trust monies.	Paul Martin	<b>Q3 update (1 January to 31 March 2023)</b> Nothing to report as this matter has been transferred to business as usual.			Peak Services Team	Yes	Completed	Jun 30, 2024
Finding 2.2.40	112	112 - The Civica Authority system can only be used to its potential if staff fully understand how the system works and how their designated tasks are meant to be performed within the system. Consideration should be given to investing in training in the use of the system and related processes and procedures to assist staff in performing their roles in the most effective and efficient manner. The training should be ongoing and accompanied by ongoing support.	Paul Martin	<b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b> <ul style="list-style-type: none"> <li>Completed and transferred to BAU.</li> <li>Additional training for new staff always encouraged.</li> <li>Refer EAF 67, 68, 71, 72, 96, and 106.</li> </ul>		\$20,000 per year	CIVICA	Yes	Completed	Ongoing
Finding 2.3.17	113	113 - Council should fully reconcile and determine the financial position of the scheme before the administration of it is handed over to a third party provider (Workers Compensation Scheme).	Paul Martin	<b>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</b> <ul style="list-style-type: none"> <li>Administration of Workers Compensation scheme handed over to third party provider January 2021.</li> <li>Bank account has been closed and financial reconciliation will be included in calculation of final 2020-21 SDA Q4 invoice due 31 July 2021.</li> <li>All Action is finalised and EAF complete</li> </ul>					Completed	Ongoing
Finding 2.3.18	114	114 - Lack of action on the revenue side in response to well understood challenges	Paul Martin	<b>Q3 update (1 January to 31 March 2023)</b> Nothing to report as this matter has been transferred to business as usual. <b>Evidence of Completion</b> <a href="#">Operational Plan 2022-2023</a> <a href="#">Operational Plan 2023-2024</a>	30/06/2023			Yes	Completed	Jun 30, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.19	115	115 - Failure to introduce special rates, levies, charges and efficiency measures to fund deficits in Council's business operations	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed.</li> <li>Refer Commissioner conclusions p. 170</li> <li>Transferred to BAU.</li> </ul> <p><b>Evidence of Completion</b></p> <p><a href="#">Operational Plan 2022-2023</a></p> <p><a href="#">Operational Plan 2023-2024</a></p>				Yes	Completed	Ongoing
Finding 2.3.20	116	116 - Failure to set a rates target	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>Rates targets have now been set.</p> <p><b>Evidence of Completion</b></p> <p><a href="#">Operational Plan 2022-2023</a></p> <p><a href="#">Operational Plan 2023-2024</a></p>	30/11/2022		Discuss with Department.		Completed	Nov 30, 2022
Finding 2.3.21	117	117 - Lack of meaningful action to reverse the trend of declining own sources revenue	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed.</li> <li>Refer Commissioner conclusions p. 170</li> </ul> <p><b>Evidence of Completion</b></p> <p><a href="#">Operational Plan 2022-2023</a></p> <p><a href="#">Operational Plan 2023-2024</a></p>					Completed	Ongoing
Finding 2.3.22	118	118 - Unrealistic assumptions were used to support both the Long Term Financial Plan (LTFP) and the Asset Management Plans	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>Asset management plans and the long term financial plan are in place as adopted and endorsed by Council.</p> <p><b>Evidence of Completion</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 5 July 2023</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 5 July 2023</a></p>	30/06/2023	\$250,000	Peak Services Team & Contractor		Completed	Jun 30, 2023

Plan Label And Number	Eaf Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred To Business As Usual	Status	End Date
Finding 2.3.23	119	119 - Asset management plans did not have sufficient detail to support meaningful entry into the Long Term Financial Plan	Paul Martin	<p><b>Q4 update (1 April to 30 June 2023)</b></p> <p><b>Highlights/Accomplishments for the Q4 period:</b></p> <p>Asset management plans now have sufficient detail to support meaningful entry into the Long Term Financial Plan.</p> <p><b>Evidence of Completion</b></p> <p><a href="#">Agenda - Ordinary Council Meeting - 5 July 2023</a></p> <p><a href="#">Minutes - Ordinary Council Meeting - 5 July 2023</a></p>	30/06/2023	\$250,000	Peak Services Team & Contractor  Link to item 3.2.9 EAF 40		Completed	Jun 30, 2023
Finding 2.3.24	120	120 - Failure to engage with the Audit Committee in applying its risk management policy	Paul Martin	<p><b>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</b></p> <ul style="list-style-type: none"> <li>Completed. Transferred to BAU</li> <li>A new Audit, Risk and Improvement Committee (ARIC) has commenced in 2021, who have been more interactive and skilled in Local Government. Continued engagement will occur over the next few years to restore confidence in our system.</li> </ul>		\$30,000 per year	ARIC and Peak Services Team	Yes	Completed	Ongoing