

EAF Status - Public View by Manager (all items excl. completed status)

External Audit Findings (EAF)

Report Created On: Nov 16, 2022

Andrew Roach

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Discussions have commenced with the Dept. around outcomes of the Public Inquiry. This item has been assigned to the end of 2022 to allow the Administration to focus on more pressing matters given its appointment is for 3 years.</p>	30/04/2024	Nil	The Department has received briefing from NIRC. Minister has referred matter to Joint Standing Committee process.	Yes	Upcoming
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This matter will be reviewed as part of the work on governance framework commencing September 2022.</p>	30/09/2024	\$95,000 per year	Go to market middle of 2024 to find a suitable consultant		Upcoming

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Finding 2.2.6	16	<p>016 - That the Norfolk Island 2030 – Sustaining our Future:</p> <ul style="list-style-type: none"> • 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 • 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"> ◦ a comprehensive long-term Legislative Framework. ◦ targeted funding priorities and attribution. ◦ allocated roles and responsibilities • Integrates with and informs the NIRC’s CSP. i.e. consistency with directions and strategies, long-term-financial and resource planning. 	Andrew Roach	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This process has been pushed out to the end of 2022 to work with the Department to include a number of ongoing engagements that have already commenced.</p>	31/05/2023	\$10,000	Peak Services Team. Adopting Plan created by Administrators Office.		Practically Commenced
Finding 2.2.8	18	<p>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.</p>	Andrew Roach	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Refer comments at 2.2.7 in relation to formalising the structure.</p>	31 March 2023	Nil	In House		Not Yet Commenced

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
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.	Gregory Roy	<p>Progress as at 30 Sept 2022 (1 Jul to 30 Sept 2022):</p> <ul style="list-style-type: none"> An asset management improvement programme needs to be developed to take the Council's asset management practices from the current state to maturity The programme outlined in Oct 2022 Council Paper is to be implemented over the next 18 months to 2 years depending on the availability of resources. Project Management capabilities are being developed across the organization in response to differing funding application successes and general day to day activities. 	30/06/2023	\$250,000	Contractor & Peak Services Team	Yes	Practically Commenced

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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"> 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 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 Divestment of the telecom function to Telstra, with the Commonwealth ensuring appropriate service provision at an affordable price under a universal service obligation arrangement 	Gregory Roy	<p>Progress as at 30 Sept 2022 (1 Jul to 30 Sept 2022):</p> <p>All of these matters are under consideration with relevant business cases as various stages.</p>	31/03/2023	\$250,000	<p>31/12/2022 - Stage 1 - \$140,000 Divestment of Telecom function - Business case written & 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
Finding 2.2.28	94	<p>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.</p>	Gregory Roy	<p>Progress as at 30 Sept 2022 (1 Jul to 30 Sept 2022):</p> <ul style="list-style-type: none"> Refer EAF 91 (Finding 2.3.9) Refer EAF 93 (Finding 2.2.27) Road Asset Management Strategy Funding Success 	31/03/2023	\$500,000 (Grant)	Contractor appointed with DITRDC support.	Yes	Practically Commenced

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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.	Gregory Roy	<p>Progress as at 30 Sept 2022 (1 Jul to 30 Sept 2022):</p> <ul style="list-style-type: none"> • See EAF Finding 3.2.9 040 • External contractor to continue progressing works in this space as a pace setter • The analysis work continues with plant & equipment, roads and buildings largely captured and input continues into Asset Finda • There is now a focus on implementing the findings into the accounting system through Asset Finda and integration with Civica • Understanding differing products in the Asset Management space 	15/12/2022	Nil	In house resources are implementing now. Final report to Council in December.	Yes	Practically Commenced

Leanne Webb

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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"> Develop a concept design for appropriate, purpose-built facilities (air-conditioned and with moisture control) to sustain the life of records, artworks, documents etc. Finalise a records digitisation plan. DITRDC support funding proposals for the construction of purpose-built record storage facilities. 	Leanne Webb	<p>Progress at 30 Sept 2022 (1 July 2022 – 30 Sept 2022):</p> <ul style="list-style-type: none"> NIRC staff and DITRDC Canberra staff have regular meetings to coordinate the actions required with records defined as Commonwealth (Cth) records. Refurbishment of a new records storage facility was finalised during the quarter. Relocation of hardcopy records from the old goal cells at Kingston was finalised and the facility handed back to the Department staff on island. Relocation of hardcopy records stored at Bicentennial to the new facility was finalised during the quarter. 90% of records in New Military Barracks were relocated to the new storage facility and have been unpacked and shelved. Repacking of old archives that were stored in old storage material has commenced. Digitisation of Cth records was put on hold this quarter whilst the team prioritised the relocation of records to the new facility. 	31/05/2024	\$100,000 per year	In house, Department & some external Contractors	Yes	Practically Commenced

Paul Martin

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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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This work has been commenced by the Manager C&F and the governance staff within Peak Services. A detailed framework policy will be work-shopped with Management during March 2023 with a view to taking the policy to the June 2023 Council meeting.</p>	30/06/2023	\$20,000	Peak services Team and additional Contracting		Planning

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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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This work is in the planning phase and is on track for completion (in conjunction with the HR policies review) by February 2023.	28/02/2023	In house	Peak Services Team		Planning
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This work is in the planning phase in conjunction with other policy development work. The gap analysis is on track for completion by February 2023.	28/02/2023	In house	Peak Services Team		Planning
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This work is in the planning phase and has been discussed as part of updating the Council wide risk registers. The matter of staff turnover and maintenance of corporate knowledge forms part of the succession planning work that will flow from performance appraisals and organizational investment assessments.	31/01/2023	Existing Budget	Existing Resource		Planning
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	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): The Norfolk Island Plan is presently being worked on. These elements will feed into the Strategic Plan for the Island, however clear definition of this process does not yet exist. (Note: the update provided as at 30 Sept 2022 - the Population Strategy and Food Security Strategy in the previous 30 June 2022 update were incorrectly referenced as these are not part of the finding).	Stage 1 - 31/03/2023 -- Stage 2 - 31/03/2023	\$25,000	Stage 1 - LTFP to be completed by LG Solutions Stage 2 - Adopt Administrators' Community Plan (Peak Services Team)		Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Work has commenced on the long term roads study, the upgrade of the electricity network in terms of metering and the re-introduction of solar and capital upgrades for the Waste Management Center. As these (and other projects) progress, the capital works and the resulting changes to Council's operating environment will be featured in the Long Term Financial Plan due for completion by 31 March 2023.	31/03/2023	(1) \$800,000 - (2) \$100,000	(1) Consultants Road Study (2) Consultants Parks Maintenance		Practically Commenced

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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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>There has been no progress during this quarter however preparation of the LTFP will commence with LG Solutions during October 2022 to inform rates revenue modelling going forward. The balance of the work will be undertaken as part of the 23-24 budget development process.</p>	31/03/2023	\$25,000, then \$5,000 per year	Contractor LG Solutions	Yes	Planning
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Several expressions of interest received in relation to alternative fuel supply arrangements. They will be assessed during October 2022. This may impact the mechanism by which Council provides for road maintenance based on fuel usage.</p>	30/04/2023	Nil	In house/ Peak Services Team	Yes	Practically Commenced
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.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>No further progress. Will be considered during the 23-24 budget development.</p>	31/03/2023	\$25,000	Contractor / Law Firm		Not Yet Commenced
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> If a utilities arm were to be established, there is presently no suggestion that anyone other than existing staff, and local people would fill the necessary roles. Policy drafted by TAAPILI and adopted by Council in 2020. Transferred to BAU. 	30/11/2022	Nil	Peak Services Team	Yes	Practically Commenced

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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"> The provision of additional, specified annual operational and capital funding support to NIRC by the Commonwealth based on established benchmarks 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 Delivery of financial and non-financial support via a State partner, with the Commonwealth compensating the State partner. 	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>No change from last quarter.</p> <p>Action has been taken in terms of the level of Federal Assistance Grants (FAG) and in progress by the Department's Queensland Team. This will be a lengthy exercise however we would expect an update from the Commonwealth during the second half of this financial year so Council has a chance of meeting the June 2024 deadline.</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	Upcoming
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This work is ongoing and is progressing by the implementation of certain internal audit recommendations around chart structure.</p>	30 June 2024	\$50,000	New Asset Accountants and other contractors		Practically Commenced
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Whilst the proposed arrangements with Bundaberg Regional Council did not proceed, Council's Financial Accountant does have a good relationship with various staff from Bundaberg. That said, Manager C&F will be attending a CIVICA forum early October and will identify other opportunities in this area.</p>	28/02/2023	\$90,000	Moved to Altitude Cloud based solutions to achieve		Practically Commenced

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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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): OpenGov implementation has not progressed during the quarter due to reallocation of staff resources. It is expected that this reporting transparency be in place (in some form) by the end of the 22-23 financial year, noting that the Commonwealth is being provided with Envisio access so they can see SDA updates as they happen. The development of the budgeting manual (as mentioned in a previous update) will also go towards transparency of processes and reporting.	30 June 2023	\$70,000 per year	Software Solution	Yes	Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This work is underway however has not progressed as rapidly as had been planned due to staff movements. This work will be prioritised to ensure the April 2023 deadline is met.	30/04/2023	\$60,000	Peak Services Team (HRC) with some external Contractor assistance	Yes	Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This work is continuing in conjunction with with the review of the ANI transitioned policies and is on track to be completed by April 2023.	30/04/2023	Nil	Linked to EAF 78	Yes	Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): There has been no progress this quarter. Work will be aligned with the performance appraisals being undertaken as part of EAF 81 which is due for completion in February 2023.	28/02/2023	\$50,000	HRO - Peak Services Team and Contractor		Not Yet Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): The completion date has been pushed out to February 2023 as the work on performance appraisals is running behind due to staff changes in HR. Significant work in this area has been scheduled through to 31 December 2022.	28/02/2023	\$50,000	HRO - Peak Services Team and Contractor		Not Yet Commenced

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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	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This matter will be discussed with Managers before the end of 2022 and be included in the budget preparation manual.</p> <p>Note: previous update as at 30 June 2022 to replace the word 'Opengov with BIZ'.</p>	28/02/2023	\$10,000	In House / Peak Services Team	Yes	Practically Commenced
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>There has been no progress this quarter however this work will be rolled into the Departmental business planning. Managers presently working with the Financial Accountant in terms of their specific requirements.</p>	28/02/2023	\$50,000	Finance Contractor with Peak Services & Managers	Yes	Practically Commenced
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>The 22-23 budget adopted in July 2022 has forecast an operating surplus of \$500,000.</p>	31/12/2023	\$120,000 (\$96,000 for S&B plus \$24,000 additional)	Appointed Shave & Brett \$8,000 / month x 12	Yes	Upcoming
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"> • Council ensure that it fully understands the implications on its finances in both the short and long term before approving projects • Project budgets include an appropriate allowance for contingencies and how these would be funded • Projects budgets be carefully monitored and managed. 	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>The internal report referred to last quarter was received on 19 September 2022. Management is in the process of responding to the recommendations therein and forwarding to the Audit, Risk & Improvement Committee. The internal audit recommendations will be implemented between now and the finalisation of the 23-24 budget with reliance on the various project control groups to take ownership of budget monitoring & maintenance.</p>	30/06/2023	\$15,000	ARIC engages Pacifica to complete review and develop internal Policy		Upcoming

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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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Staff are now familiar with the work order structure however further training will be provided as part of the upcoming quarterly budget review.	28/02/2023	\$20,000	ARIC process. Report submitted now implementation.	Yes	Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): No further work has been done this quarter however the receipt of various internal audit reports have made recommendations in this regard. The internal audit recommendations will form part of the budgeting manual that is prepared as part of the 23-24 budget development. Capital budgeting process was partially documented during the 22-23 budget development.	31/05/2023	\$100,000	Finance coaching now in place for new budget process	Yes	Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Refer EAF 72 for discussion on OpenGov, Envisio access and the development of a budget manual. CIVICA Altitude is also web based.	31/12/2023	\$70,000 per year	Software Solutions	Yes	Upcoming

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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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): CIVICA in the cloud (Altitude) contract has been signed, as has the upgrade from CM9 to CM10 for document management and this is currently underway. Work has been done in terms of full use of CIVICA for payroll including time sheeting. This will be progressed further over the next six months to coincide with a target Altitude go live date of 28 February 2023.	31/12/2023	\$60,000 per year	In house, Peak Services Team and some IT Contractors	Yes	Upcoming
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): There have been discussions between the Manager C&F and the Financial Accountant about a procurement training session before the end of 2022. Reports have been designed to identify orders that are being raised after the invoice date and this (with other measures) will be used to drive home the importance of adhering to tight procurement guidelines.	31/03/2023	\$8,000	Training & workflows fixed. Finance Coach.	Yes	Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This matter has not progressed during the last quarter however it will be addressed by 24 November 2022 as part of ARIC reporting arising from internal Audit recommendations. The Stock Report will then be implemented to assist in the timely re-ordering of inventory.	30/06/2023	\$20,000	In house training required to implement ARIC recommendations	Yes	Practically Commenced

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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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): The two (2) Trust accounts Council are reviewed monthly as part of preparing the Investment report and have been reconciled for the year end accounts. Monthly reconciliations will commence from 30 September 2022. Completed. Transferred to BAU.			Peak Services Team	Yes	Practically Commenced
Finding 2.3.18	114	114 - Lack of Lack of action on the revenue side in response to well understood challenges	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Completed in terms of rates revenue but further work to feed into the LTFP is required over the coming months.	30 June 2023			Yes	Practically Commenced
Finding 2.3.20	116	116 - Failure to set a rates target	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): A rates target was set for the 22-23 financial year and some forward modelling will be undertaken in the coming months.	30/11/2022		Discuss with Department.		Practically Commenced
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): We have spoken to the Commonwealth about funding the development of robust asset management plans that will inform (in part) the development of an accurate long term Financial Plan. It is expected that this work commence in December 2022. This work (together with management testing of other assumptions) will result in a credible and reliable long term Financial Plan.	30/06/2023	\$250,000	Peak Services Team & Contractor Link to item 3.2.9 EAF 40		Planning
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	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): We have spoken to the Commonwealth about funding the development of robust Asset Management plans that will inform (in part) the development of an accurate Long Term Financial Plan. This work is expected to commence in December 2022. The plans will be fit for purpose and have sufficient detail to support meaningful entry into the Long Term Financial plan.	30/06/2023	\$250,000	Peak Services Team & Contractor Link to item 3.2.9 EAF 40		Planning

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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"> • 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. • Sustainability (4 pillars of economic, social, environmental and governance). • 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. • Including appropriate references to: <ul style="list-style-type: none"> ◦ Evaluations of the alternative locations and criteria for the proposed composter, port and rock quarry. ◦ Resolving acceptable standards and means of waste disposal and wastewater disposal and treatment. ◦ 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. ◦ Analysis of the Island’s infrastructure capacities to inform NIRC’s declared need for a Population Policy. <p>An Implementation Strategy be developed including nominated responsibilities.</p>	Philip Reid	<p>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</p> <p>Housekeeping updates to the NI Plan has commenced with a preferred planning contractor. The comprehensive review of the NI Plan will be the subject of a broader approach to market. Work on the comprehensive review will commence late 2022/early 2023, with community consultation to commence following the establishment of a sustainable population strategy. This is likely to occur in mid 2023 with the overall Plan review to be completed by September 2024.</p>	30/09/2024		<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

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
		<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>							
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>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</p> <p>Preliminary Housekeeping review of the NI Plan commenced with changes to be put on exhibition during October 2022. Comprehensive review requires specification to be prepared and market approach. Comprehensive review only to be commenced following establishment of a Sustainable Population Strategy, with timeline for the review to run through to September 2024.</p>	30/09/2024	\$50,000 (FY23), \$250,000 (FY24)	Contractor (multiple)		Upcoming
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>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</p> <ul style="list-style-type: none"> - Provisions currently exist under the Local Government Act 1993 (NSW) (NI) to "operate a system of sewage management". - DITRDC Legal have advised that NIRC should obtain independent legal advice regarding prevailing Norfolk Island legislation regarding septic, and potential conflicts between this and wastewater provisions under the Local Government Act. - Current hold-up with legislation changes due to health and education priorities for DITRDC - Inspections of septic systems/onsite wastewater management systems commenced in the Kingston area. Register being developed 	30/06/2024	\$15,000 (FY23), \$10,000 (FY24)	Contractor & Law Firm assistance required		Practically Commenced

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
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"> the endorsement of the option recommended in the Balmoral Report funding the detailed design and capital construction of that option. 	Philip Reid	Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022): The design work has been funded (\$1.8M) by the Commonwealth. Procurement has commenced to engage a designer to develop the preferred design for the upgraded STP, with the preferred designer to be engaged by November 2022. The concept design and costings is expected to be completed by Q3 of the 22-23 financial year.	Stage 1 - 30/06/2023 -- Stage 2 - 30/09/2024	Stage 1 \$1,800,000 -- Stage 2 \$15,000,000	Stage 1 - Consultancy and Project management Stage 2 - Contractor and Project management		Upcoming
Finding 3.2.4	26	026 - That NIRC undertake a review to establish the funding mechanism, and structure and staff capacity of the NIRC Environment Team <ul style="list-style-type: none"> to provide leadership and professional capability and capacity to work with DITRDC to drive the implementation for wastewater disposal and sewage reticulation infrastructure and means to achieve acceptable environmental standards to provide enhanced level of community education. 	Philip Reid	Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022): Recent Commonwealth Gov announcement for \$1.8M to fund the design and costings for an upgraded Sewage Treatment Plant. Potential for a portion of this funding to be committed to extensions of the Water Assurance Scheme. Recent changes to the Planning and Environment structure accommodate the future changes in wastewater management, including community education on wastewater impacts and solutions.	31/03/2023				Practically Commenced
Finding 3.2.5	28	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.	Philip Reid	Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022): Contractor appointed to manage the WMC for domestic and commercial waste. Construction and demolition waste will continue to be managed directly by NIRC.	28/02/2023		In house	Yes	Practically Commenced

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
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"> Swimming Pool safety fencing – including, given the public safety issues and NIRC risk exposure - retrospective checks on existing pools Compliance of On-site Sewage Management facilities Dog registration and management Cats registration and management, and Apiaries registration and management 	Philip Reid	<p>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</p> <p>Compliance of onsite wastewater management systems has commenced through initial inspections of systems on private properties in the Kingston catchment. Current functions for dog registration lie partially with the Public Health Team. Preliminary work on potential for cat registration on Norfolk Island has commenced with the Reserves and Conservation Advisory Committee. This will require a change of legislation. No further advancement of pool safety fencing or apiaries registration.</p>	30/06/2024	\$50,000	Contractor / Lawyer / DITRDCA		Upcoming
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	<p>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</p> <p>Changes to sewerage charges were not implemented for the 22-23 financial year. This matter will be further considered during the 23-24 budget development.</p>	01/05/2023		In house	Yes	Planning
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>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</p> <p>Council has engaged a contractor to undertake day to day waste operations. Substantial capital funding has been provided by the Commonwealth to ensure the success of these new operations. Procurement of equipment up to \$3.2 million is underway with delivery of equipment expected between November 2022 and March 2023.</p>	31/03/2023	\$3,200,000	<p>Contractor engaged for day to day waste operations scheduled to commence by February 2023.</p> <p>Tender for remaining waste equipment, not associated with contractor, to be awarded in October 2022.</p>	Yes	Practically Commenced


Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
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	Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022): There is the potential for this to form part of the roads study currently underway. Where required, a separate exercise of finalising proposed easements for registration will be carried out, including the services of a surveyor where needed. This is likely to take 3-4 years for all easements to be completed.	31/10/2023	\$1,500,000	VG, surveyor, Lawyer & Contractor		Upcoming
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"> • Building Applications • Development Applications 	Philip Reid	Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022): Planning and development processes have been streamlined with new software. CIVICA in the cloud and an upgrade to CM10 will provide greater opportunity to enhance data collection and management. Development of a 48-hr Notice and Building Stage Inspection tool via OpenGov has commenced.	31/06/2024	\$25,000 (FY23), \$25,000 (FY24)	Contractor		Practically Commenced
Finding 3.1.13	74	074 - NIRC develop templates to support business requirements and update reference tables to pre-populate data.	Philip Reid	Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022): Development of a 48-hr Notice and Building Stage Inspection tool via OpenGov has commenced.	30/06/2024	\$25,000 (FY23), \$25,000 (FY24)	Link to 3.1.12 EAF 73 Programming consultant		Practically Commenced

Sandra McFeeters

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
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>Progress as at 30 Sep 2022 (1 July to 30 Sept 2022):</p> <p>KAVHA and Museum operations have gone back to the Commonwealth from 1 July 2022. This was a partial transition with equipment fully transferred and staff seconded to the Commonwealth.</p> <p>Council will continue over the next 12 months to provide administrative support in HR; IT and Finance as Commonwealth develops policy and procedures to enable full integration.</p>	31/12/2022 & 30/06/2023	In house	Transfer to Department for KAVHA		Practically Commenced
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"> • Transfer of ownership and management of the airport to the Commonwealth • 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. 	Sandra McFeeters	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> • The review of fees and the proactive implementation of invoicing has improved capture of revenues. • A comprehensive business case is required prior to further actions or discussions are undertaken 	31 December 2023	Seek Adhoc funding through SDA \$50,000	Internal and Contractor		Upcoming

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> CASA audit identified serious deficiencies and safety issues in ARFFS operations - deficiencies remediated and/or plan approved for future remediation September 2022 ASA confirmed support of training needs and modules August/September 2022 training provisions to be implemented from November 2022 Business case for CFS and ARFFS to be completed 	30/06/2023	\$200,000	External Contractor & Training providers. Council Management & Department for decisions.		Practically Commenced
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>Progress as at 30 September 2022 (1 July to 30 Sept 2022):</p> <p>Scoping of project to update 2014 Household Expenditure Survey completed in July 2022</p> <p>Reintroduction of Retail Price Index May 2022 with new RPI to be undertaken in September to align with Australian CPI reporting framework.</p> <p>Calculation of historical RPI from 2011 to 2022 completed May 2022</p>	28/02/2023	\$94,000	Contractor		Practically Commenced
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>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Refer comments at 3.1.10</p>	Ongoing quarterly reports via BITAC	\$50,000 per year	BITAC & Contractors		Not Yet Commenced

Report Legend

 No Update

 Overdue

 Priority