

2014

**THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL
TERRITORY**

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

ANNUAL REPORT 2013-2014

CORRIGENDUM

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ANNUAL REPORT 2013-2014

VOLUME 1

Page 6, The Year in Figures: The correct text should read: 670,594 tonnes of material recovered from waste.

NOT: 771,100 tonnes.

Page 8: The correct text should read: Resource recovery activities by the ACT Government and private sector delivered excellent results in 2013-14 with an increase in waste recovery of 2.04 percent to 73.78 percent.

NOT: increase in waste recovery of 4.65 percent to 76.39 percent.

Page 9: Strategic indicator graph: The correct figures in the table should read: 2013-14 Waste to landfill 74% and Resource Recovery 26%.

NOT: Waste to landfill 76% and Resource recovery 24%.

Page 9: The correct text should read: A total of 670,594 tonnes of material was recovered and 238,304 tonnes of material sent to landfill.

NOT: A total of 771,130 tonnes of material was recovered and 238,304 tonnes of material sent to landfill.

Page 14: The correct text should read: 670,594 tonnes of material were recovered with an additional 238,304 tonnes of material sent to landfill. The overall waste recovery rate was 73.78 percent, up (2.04 percent) from 71.74 percent in 2012-13. The increase in waste to landfill for 2013-14 was primarily due to an increase in commercial and industrial waste. Overall, waste generation was 908,898 tonnes which was an increase from 2012-13.

NOT: 771,100 tonnes of material were recovered with an additional 238,304 tonnes of material sent to landfill. The overall waste recovery rate was 76.39 percent, up (4.65 percent) from 71.74 percent in 2012-13. The increase in waste to landfill for 2013-14 was primarily due to an increase in commercial and industrial waste. Overall, waste generation was 1,008,425 tonnes which was an increase from 2012-13.

Page 65: The correct figures in the table should read:

Percentage of material recovered from the total waste stream. Actual result 2013-14 column 73.8%.

NOT: Actual results 2013-14 column 76.4%.

Annual total resource recovery tonnage per head of population, Actual result 2013-14 column 1.56.

NOT: Actual results 2013-14 column 1.80.

Percentage variance from original target for annual total resource recovery tonnage per head of population, Actual result 2013-14 column (8%).

NOT: Actual results 2013-14 column 6%.

Percentage variance from original target for percentage of material recovered from the total waste stream, Actual result 2013-14 column (5%).

NOT: Actual results 2013-14 column (1%).

Explanation of material variances for percentage of material recovered from the total waste stream, Actual note 2013-14 column 2.

NOT: Actual results 2013-14 column left blank.

Page 66: Explanation of material variances: The actual result for 2013-14 is lower than the original target due to a lower than expected recovery program across a number of categories of waste streams.

NOT: The actual result for 2013-14 is higher than the original target due to a higher than expected recovery program across a number of categories of waste.

CORRIGENDUM

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

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VOLUME 2

The ACT Audit Office - Report of Factual Findings – ACT Public Cemeteries Authority was omitted from Volume Two of the Territory and Municipal Services Annual Report. A copy of the Report of Factual Findings is attached.

REPORT OF FACTUAL FINDINGS

ACT PUBLIC CEMETERIES AUTHORITY

To the Members of the ACT Legislative Assembly

Report on the statement of performance

The statement of performance of the ACT Public Cemeteries Authority (the Authority) for the year ended 30 June 2014 has been reviewed.

Responsibility for the statement of performance

The Governing Board of the Authority is responsible for the preparation and fair presentation of the statement of performance in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate records and internal controls that are designed to prevent and detect fraud and error, and the systems and procedures used to measure the results reported in the statement of performance.

The auditor's responsibility

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*, I am responsible for providing a report of factual findings on the statement of performance.

This review was conducted in accordance with Australian Auditing Standards applicable to review engagements, to provide assurance that the results of the accountability indicators reported in the statement of performance have been fairly presented in accordance with the *Financial Management Act 1996*.

A review is primarily limited to making inquiries with representatives of the Authority, performing analytical and other review procedures and examining other available evidence. These review procedures do not provide all of the evidence that would be required in an audit, therefore, the level of assurance provided is less than that given in an audit. An audit has not been performed and no audit opinion is being expressed on the statement of performance.

The review did not include an assessment of the relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets.

No opinion is expressed on the accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations.

Electronic presentation of the statement of performance

Those viewing an electronic presentation of this statement of performance should note that the review does not provide assurance on the integrity of information presented electronically, and does not provide an opinion on any other information which may have been hyperlinked to or from this statement. If users of the statement of performance are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the reviewed statement of performance to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the review.

Negative findings

In the Statement of Responsibility accompanying the statement of performance, the Chair of the Governing Board states that:

In my opinion, except for matters described in the Notes to Financial Accountability Indicators, the Statement of Performance is in agreement with the Authority's records and fairly reflects the service performance of the Authority for the year ended 30 June 2014 and also fairly reflects the judgements exercised in preparing it.

In 'Notes to Financial Accountability Indicators' of the statement of performance, under the section titled 'Qualification relating to the Allocation of Indirect Costs', the Authority discloses that:

The Board has used the information from the Authority's financial statements to calculate the results for the financial accountability indicators reported the Authority's statement of performance. Note 1 of the Authority's financial statements discloses there is uncertainty in relation to the allocation of indirect maintenance costs to the Perpetual Care Trusts. It is possible that alternative methods would have no material impact on the financial statements, however, further work will be required to determine this.

The Board has therefore qualified the financial statements in respect of the uncertainty of the balances for Reimbursement of Maintenance and Related Expenditure Incurred on Behalf of the Perpetual Care Trusts, Perpetual Care Trust Receivables and Perpetual Care Trust Payables, to the extent these balances include amounts relating to the allocation of indirect maintenance costs to the Perpetual Care Trusts. The Governing Board will be recommending to the Minister that a comprehensive review of the Perpetual Care Trust arrangements be conducted in 2014-15.

No audit opinion was expressed on the balances reported in the Authority's financial statements relating to the allocation of indirect maintenance costs to the Perpetual Care Trusts. As these balances affect the reported results of the following financial accountability indicators, no opinion is expressed on the results of these indicators.

Return on Assets

Return on Equity

Current Ratio

Cash Position

Capital Ratio

Review opinion

Based on the review procedures, except for the **Negative findings** referred to previously, no matters have come to my attention which indicate that the results of the accountability indicators, reported in the statement of performance of the Authority for the year ended 30 June 2014, are not fairly presented in accordance with the *Financial Management Act 1996*.

This review opinion should be read in conjunction with the other information disclosed in this report.



Bernie Sheville
Director, Financial Audits
17 September 2014