# PUBLIC INQUIRY INTO THE NORFOLK ISLAND REGIONAL COUNCIL

**Registrar Generals Building**

# Level 3, Records Wing, 1 Prince Albert Road Sydney, NSW 2000

**Before: Ms Carolyn McNally, Commissioner**

# Counsel Assisting:

**Mr Paul Bolster Ms Kathleen Morris**

# On Thursday, 10 June 2021 at 10.00am AEST

**(Day 7)**

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| --- | --- | --- | --- |
| 1 | THE COMMISSIONER: Thanks, Mr Bolster. | |  |
| 2 |  | |
| 3 | MR BOLSTER: Good morning, Commissioner. The first | |
| 4 | witness for today is Mr Shane Nankivell; if he could be | |
| 5 | affirmed, please? | |
| 6 |  | |
| 7 | MS PERKOVIC: Good morning, Mr Nankivell, can you hear | | me? |
| 8 |  | |  |
| 9 | THE COMMISSIONER: Is he on mute? | |  |
| 10 |  | |  |
| 11 | MR BOLSTER: Have you muted yourself, Mr Nankivell? | |  |
| 12 |  | |  |
| 13 | MR NANKIVELL: It was working before. | |  |
| 14 |  | |  |
| 15 | MR BOLSTER: There we go. That's better. | |  |
| 16 |  | |  |
| 17 | <**SHANE DAVID NANKIVELL, affirmed: [10.00am]** | |  |
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| 19 | **<EXAMINATION BY MR BOLSTER:** | |  |
| 20 |  | |  |
| 21 | MR BOLSTER: Q. Thank you, Mr Nankivell. Could you | |  |
| 22 | please, for the record, state your full name? | |  |
| 23 | A. Shane David Nankivell. | |  |
| 24 |  | |  |
| 25 | Q. | What's your current position? | |
| 26 | A. | Currently, as in where I'm working now? | |
| 27 |  |  | |
| 28 | Q. | Yes. | |
| 29 | A. | I'm the budget manager at Attorney-General and Justice | |
| 30 | for | the Northern Territory Government. | |
| 31 |  |  | |
| 32 | Q. | I want to ask you some questions about your experience | |

1. in local government leading up to your employment at the
2. Norfolk Island Regional Council in 2016. Could you give us
3. a summary of the sorts of roles that you had held in local
4. government prior to that point?
5. A. Prior to that point I'd worked at the Broken Hill City
6. Council, I was there for approximately five years. I held
7. roles such as financial accountant and before I moved on I
8. was the finance manager there, and I originally started as
9. a graduate accountant or graduate cadet or something like
10. that.

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1. Q. Did those responsibilities involve you in drafting and
2. modifying over time the budget of the council from
3. year-to-year?
4. A. Yes. During that period we went through a restructure
5. in Broken Hill, and in fact because it's a far west council
6. it's very difficult to get quality accountants out there,
7. so for a good number of years I was the only accountant.
8. So, not only did I prepare the budget all by myself,
9. several times from start to finish I also prepared the
10. annual financial statements start to finish, long-term
11. financial plans, budget reviews, so I had a wealth of
12. knowledge and I'd done it all myself predominantly, and I'd
13. also had cadets under me and trained them in the same
14. matters.

11

1. Q. The roles that were performed by Broken Hill Council,
2. compare those to the roles that you later came to deal with
3. on Norfolk Island.
4. A. I was employed on Norfolk Island as the manager of
5. finance and I had a small team under me of four
6. transactional personnel, so they would do accounts payable,
7. accounts receivable, payroll, so all those sort of things
8. were quite normal.

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1. One thing I did not have, which I didn't realise at
2. the time, was I had no accountants under me, qualified
3. people that could prepare financials, prepare budgets; so
4. all those sort of tasks and responsibility was left to
5. management essentially based on the structure that we
6. inherited.

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1. Q. Could I just pause there. I was going to come to that
2. in due course, and thank you for that, but I'm just
3. interested in the difference in function between the Broken
4. Hill Council and the Norfolk Island Regional Council. What
5. extra layer of complexity did you end up facing on Norfolk
6. Island that you didn't have to deal with in Broken Hill?
7. A. Okay, I understand. Well, for starters, there was a
8. lot of Norfolk Island legislation that was still in place,
9. so we had to comply with both the Norfolk Island
10. legislation and the Local Government Act (NSW), and often
11. sometimes they were conflicting and you didn't actually
12. know which one took precedence over the other.

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1. Furthermore, there were different services provided
2. between the different councils; as you're well aware,
3. energy, production, international airports, liquor retail,
4. they're not traditional functions of a local government,
5. but we inherited all those. Not only that, but we were
6. also running a - it was an SDA contract, I don't know what
7. SDA - state delivery agreement or something?

1

1. Q. "Service delivery agreement", I think you can assume
2. that's what it means.
3. A. Ah, well, that's what it was; that's right, yes, I
4. remember now. So, we were running functions like
5. lighterage and, you know, other things that are not
6. traditional local council businesses. So, even though the
7. people on the Island understood it, what I'm saying is, the
8. employees understood what the tasks were; there was a
9. completely different, you know, different function to what
10. we were already used to.

12

1. Q. Let's go back to your decision to go to Norfolk. What
2. attracted Norfolk Island to you as a career option?
3. A. Because it was going to be an inaugural council it was
4. sort of an opportunity that you're not going to get very
5. often, to be part of the first council to be formed. I saw
6. that as an excellent opportunity. I thought that, you
7. know, I could do a lot of good there, and I believed it
8. would have been, you know, a good stepping stone. So, I'd
9. moved into that manager position, I set everything up as
10. best I can; put all the policies, procedures, plans in
11. place, do that for a few years and, to be honest, I thought
12. living on an island would be a pretty unique experience as
13. well.

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1. Q. When you first arrived on the Island how were you
2. briefed and how would you describe the handover that you
3. received?
4. A. I was briefed the night before, I went out for dinner
5. with the CFO and the general manager and they gave me a
6. brief rundown of what had taken place in the previous week
7. or two before I'd gotten there.

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| 35 | Q. | Was that Ms Jackson and Mr van Gaalen? |
| 36 | A. | Yeah, that's correct. |
| 37 |  |  |
| 38 | Q. | What did they tell you? |
| 39 | A. | Oh, I can't remember, it was just a social |

1. conversation over dinner; it was just basically, we'd
2. inherited a budget, we need to go through it and understand
3. it, it's all new, we've got all these policies we have to
4. put in place, we've got timelines to do certain things; it
5. was just a sort of general conversation along those lines.

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1. Q. What was the state of the accounts at the time that
2. you arrived?
3. A. It was my understanding, and I could be completely
4. wrong here, but during my recruitment I was told that
5. Civica was going to be implemented before the council was
6. formed. And, I don't profess to be an expert, but I'm well
7. versed in Civica, so when I came in I thought I was going
8. to be able to pull whatever reports I needed out, obtain
9. whatever information I needed, all that sort of stuff. But
10. essentially when I got there I found out that that hadn't
11. happened - like I said, I'm not 100% sure if it was
12. supposed to, but it hadn't happened; and they were using a
13. system called Smartstream or Streamline, or something
14. similar to that. And, although I had a few finance girls
15. working for me, they only knew how to pull out reports for
16. accounts payable, accounts receivable, not high level
17. financial reports.

16

1. Now, apparently the finance manager from the
2. Administration - and this is what I was told during my
3. recruitment as well - he was supposed to stay on and do a
4. bit of a handover for me and show me how to use the system
5. and give me a bit of a rundown on all the past information
6. and all that. However, on 30 June I think he got
7. frustrated and left the Island, resigned, didn't perform
8. any handover. So, it was - you know, I was flying blind
9. for a couple of months, trying to get the best information
10. out that I could which wasn't, you know, great. But we
11. ended up bringing back the finance manager to help us,
12. assist us prepare the Administration's financial statements
13. which we weren't - believed that we would have to do
14. anyway. And when he --

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1. Q. Who was the person you brought back?
2. A. The previous finance manager for the Administration,
3. his name escapes me at this time because I only met him for
4. a week or two. But when he did come back he showed me how
5. to run some of the reports, and my concern was after he'd
6. left, when I was running those reports the trial balance
7. didn't balance. So, from accounting 101, if your trial
8. balance doesn't balance, your accounts are in all sorts of
9. buggery, sort of thing.

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1. I contacted the system owner because usually in the
2. past when we have a trial balance issue in Civica it's
3. usually a system problem. So, I contacted him and he went
4. back through several years and not once in the past five or
5. six years could he see where the trial balance balanced.
6. So, as far as I'm concerned, all that information that we
7. inherited was basically rubbish; you cannot verify it, you
8. cannot justify it.

3

1. Q. What was your view of the budget? Did you form that
2. conclusion about the budget that you'd been left with?
3. A. Well, the budget that we inherited, it was prepared by
4. a consultant, it had unusual things in it. For example, we
5. were getting revenue from a tobacco levy. So, why would a
6. council get revenue from a tobacco levy? And in fact that
7. levy never came into place and, if it did, it should have
8. been a Commonwealth levy.

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1. We looked at previous budgets. The income from the
2. electricity side of things jumped by $400,000 out of the
3. blue, yet there was no increase in tariffs and there was no
4. increase in costs, so it's not like they were expecting to
5. generate more electricity. So, it just blew me away, some
6. of these decisions. And, apart from that, with the service
7. delivery agreement and the budget, they were allocating us
8. income that actually fell to the Commonwealth, and they
9. were allocating us expenses that actually fell to the
10. Commonwealth.

23

1. So, the first six months, nine months of being on the
2. Island was actually ironing out a lot of the problems that
3. were part of that original budget and just trying to work
4. out whose costs are whose, what's going on, and why certain
5. decisions were being made; and, because it was prepared by
6. a consultant, you don't actually have that level of contact
7. to go back and say, "Hey, why did you do this?" It's just
8. a piece of paper presented in front of you.

32

1. Q. You say that it took six to nine months to figure that
2. out; is that your evidence?
3. A. We were still making changes during the second budget
4. review which would have been for December, so yeah, it
5. would have been, yeah, at least six months, yes, to try and
6. work out whose costs were whose.

39

1. Q. Let's just move forward a bit. When did you cease
2. your role with the council?
3. A. Either late July or August 2017, so I was just there
4. for a year.

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1. Q. So, your contract was just for a year?
2. A. No, I resigned.

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1. Q. Why did you resign?
2. A. There were several reasons. First of all --

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1. Q. Just focusing on any that relate to operational
2. matters to do with the council, we don't need to know about
3. any personal matters, but was it linked to the work you
4. were doing or the status of the accounts?
5. A. Yeah, it certainly had a big role to do with it; I
6. mean, like I said, it wasn't the only reason. I would have
7. liked to have seen the job through and fixed everything and
8. got it going but, you know, it was - it certainly played a
9. factor definitely, yeah.

13

1. Q. Anything in particular that we need to know about the
2. position at that time that led you to leave?
3. A. Probably the main thing was, I prepared that long-term
4. financial plan from 2016 and I forecast that the council if
5. it continued on its current operations was going to, you
6. know, become financially unsustainable. I saw that changes
7. weren't happening, I saw that the Commonwealth wasn't
8. prepared to throw more money at it, and that's desperately
9. what that council needed; so, there wasn't really a future
10. for - as far as I was concerned there wasn't really a
11. future there and I wanted to be with a council that, you
12. know, had the ability to be innovative, proactive and serve
13. the community, and I don't think Norfolk Island was
14. resourced well enough to do that. It could keep ticking
15. things along as it currently did but it would never improve
16. things.

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1. Q. In terms of the processes for the doing of the
2. accounts and the systems, how had they changed in the time
3. that you were there? How much better was the situation at
4. the time you left?
5. A. Okay, so we implemented all the policies and
6. procedures that you have to under the Local Government Act
7. such as investment policies, procurement policies, all
8. those things. We also finally got the Civica system
9. implemented. Like I said, I know that system quite well,
10. so I could pull reports and information out of that very
11. easily.

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1. I set up the templates for budget reviews, I also set
2. up the templates for investment reports. I also set up
3. templates - I started working on templates for the
4. financial statements, so all that it was a matter of doing
5. was just refreshing the data and a lot of those things
6. automatically populated and you just needed to verify the
7. details. So, you can pull reports out rather easily;
8. whereas previously, probably due to my lack of
9. understanding of the previous system, I didn't really have
10. a good focus on what was happening and the information that
11. I was pulling out was not great. And also, we corrected a
12. lot of problems that were in the old accounts. We made the
13. trial balance, we forced it to balance; we went through
14. that with the auditors.

10

1. We also had problems in the old accounts such as
2. accounts receivable and accounts payable, control accounts.
3. So, what that means is, if you add up all the invoices that
4. the council owes it might come to $1 million, and then your
5. control account, it should say $1 million. Whereas under
6. the previous Administration that wasn't the case, those
7. balances never reconciled. So, we didn't actually know
8. what figure was correct and what actually was owed to the
9. council or owed by the council, so we had to make the
10. executive decision to just rely solely on the invoices and
11. whatever was in those control accounts we had to, well,
12. basically force to balance to the invoices.

23

1. So, there was a lot of accounting treatments like that
2. that are very unusual, you'd never see in the normal course
3. of business, but we fixed all those problems in that
4. 12 months and then going forward, as far as I'm concerned,
5. everything was right going forward.

29

1. Q. I take it, you worked closely with Mr van Gaalen in
2. dealing with all of these challenges?
3. A. Yeah, definitely. Mr van Gaalen and I were the only
4. accountants - well, only qualified accountants employed
5. within the finance division and, like I said, that's very
6. unusual as well; so, basically all the accounting functions
7. fell to management to undertake.

37

1. Q. How would you describe the support you received from
2. the general manager during this period?
3. A. Yeah, quite good. I mean, Ms Jackson understood the
4. situation very well, she was very supportive. And, I think
5. the longer that we were all there and we understood that
6. things were becoming more and more complex, more and more
7. harder to get through things, especially with the Norfolk
8. Island legislation, I don't know, it was sort of like a
9. bonding process that we were all in it together and we all
10. supported each other and worked well together, I believe.

1

1. Q. Did you have much to do with the audit committee that
2. had been established in the last quarter of 2016?
3. A. I presented at one audit committee meeting once. Once
4. John van Gaalen had resigned and I became acting CFO I
5. attended one meeting.

7

1. Q. Prior to that, did you engage with the audit
2. committee?
3. A. I didn't engage with them but I wrote reports that
4. went up through, obviously went up through the chain to go
5. to the audit committee.

13

1. Q. Are you able to express any view about the way in
2. which this particular audit committee was engaged by staff
3. when it came to the oversight of the accounts? Was the
4. engagement similar to other audit committees you've seen in
5. other local government settings?
6. A. I think it is similar. They had a very, I'd say,
7. thorough, more of a hands-on approach; they sort of wanted
8. to know more information than what a normal audit committee
9. would want to know and they'd question decisions made by
10. the council such as around electricity, tariff increases
11. that they didn't approve; they'd questioned why was that
12. decision made and that they didn't agree with it. From my
13. experience an audit committee wouldn't normally go into
14. that sort of detail but, you know, they looked at the
15. accounts, they made their commentary which is pretty
16. standard from what I've experienced in the past.

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1. Q. I want to take you back now and have a close look at
2. the long-term financial plan that was prepared and went to
3. council in December 2016. If we could please bring up that
4. document, NIRC.PUB.001.0070. You're familiar with that
5. document?
6. A. Yeah, I prepared the vast majority of that.

37

1. Q. I take it from your introductory remarks, this was
2. probably one of the more significant bits of work that you
3. did on the Island given what you yourself were trying to
4. achieve; am I right in thinking that?
5. A. Yeah, that's right; I mean, that and implementing
6. Civica is probably the two most important things that we
7. did.

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1. Q. Who else had input into the preparation of this
2. document? Did you discuss it with the general manager?
3. A. I definitely discussed it with Mr van Gaalen, who
4. would have discussed it with the general manager; I
5. probably did, I can't recall. I had discussions with the
6. asset manager at the time; I can't - Mr - oh, his first
7. name is - I can't think of his last name at the moment. He
8. prepared all the asset management plans and that's where
9. all that asset data came from, so he had reviewed it as
10. well and read it and provided commentary on the draft of
11. it.

10

1. Q. Did you model this document on a plan that you had
2. seen in another context?
3. A. I used the model that I'd previously used at Broken
4. Hill, as in, the way that it calculates and extrapolates
5. the data over the 10 years, if that's what you're asking?

16

1. Q. I understand that. What about the narrative though
2. and the reference to scenarios and the references to the
3. various indicators in the local government context; did you
4. work off a standard form long-term financial plan?
5. A. Yeah, in the local government there's a guideline that
6. indicates the sort of things that you are required to have
7. in a long-term financial plan, and I think it says that you
8. need to have three scenarios, you need to have KPIs and a
9. few other things, so it was just complying with all those
10. requirements. It's not part of the regulations itself, but
11. it's a guideline, I think, or direction; I'm not sure, it's
12. been a while since I've looked at it.

29

1. Q. We'll come back to the scenarios in a minute, but if
2. we could go to the comments, there's some comments made
3. about the assets on page 6. If we could bring up page 6
4. and go to the third and four paragraphs, if they could be
5. brought up together. It commences with, "An asset".
6. A. Yeah.

36

1. Q. You mentioned that there was a revaluation going on
2. for all of the Island's assets?
3. A. Yes.

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1. Q. What was the reason that that revaluation was thought
2. necessary?
3. A. The previous - well, the transition team for the
4. Administration had undertaken a valuation previously;
5. however, the data that it obtained did not - under the
6. Local Government Act and under the accounting standards
7. you've got to componentise your assets for different lives.
8. So, for example, your roads surface; a road's generally
9. broken down into three or four different assets from
10. formation, to the pavement, to the seal. The information
11. that we obtained from the previous valuation didn't
12. componentise assets in that way, so we were of the view
13. that it wasn't compliant with the accounting standards and
14. it wasn't good enough for our asset management that we
15. needed to do and the information we needed, so getting the
16. asset valuation was just something that was required to get
17. the data that we needed.

11

1. Q. So, those revaluations didn't come through till sort
2. of March or April the following year; correct?
3. A. Possibly, I'm not 100% sure, yep.

15

1. Q. So, the asset management plans that were prepared in
2. conjunction with this document were fairly rudimentary
3. first attempts at an asset management plan; would you agree
4. with that?
5. A. Oh, definitely; I mean, there was no plans on the
6. Island, there was no data, so it was just basically the
7. asset, the asset guys going around and best look
8. themselves - or the asset manager, I should say, not
9. necessarily the asset guys - and just judging it based on
10. his prior experience in other councils, I guess.

26

1. Q. When in that fourth paragraph it begins with, "The
2. infrastructure assets are in an extremely poor state",
3. et cetera, and you made comments about the state of the
4. records and plans, was that based on your assessment or
5. something that you relied on someone else to provide you
6. with information?
7. A. That was based on the infrastructure manager's
8. assessment. He told me there was no plans, he told me the
9. assets were in a poor state, he told me there was no
10. records, so that's where all that information came from,
11. and I had nothing in finance to - you know, normally
12. finance would have a copy of asset data and all that as
13. well but there was certainly none available to me.

40

1. Q. Can I ask you this: in the time that you were there,
2. were you able to ascertain how much was necessary to
3. maintain and/or replace assets on an ongoing yearly basis?
4. Was there any documentation that shed light on that really
5. important part of the budget process?
6. A. Probably not, probably not. I mean, the asset
7. manager, he resigned around Christmas - no, just after
8. Christmas, I think, and they struggled to refill that
9. position, so there was no real drive or there was no person
10. that was dedicated responsible to get that data and put it
11. together. And, like I said with the limited financial
12. ability, especially with John finishing on the Island, I
13. was the only accountant working for Norfolk Island, so
14. there just wasn't the resources to do that.

8

1. Q. Tell me about the staff gaps. Was that asset
2. management position filled in the time that you were there?
3. A. It was originally filled, I think he started after
4. me, August, late August or September, and I think he was
5. finished by January or February. And, they didn't fill -
6. they backfilled it with one of the team leaders but who was
7. not obviously a qualified engineer or anything like that
8. and --

17

1. Q. Who was that?
2. A. I can't think of his name, sorry.

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1. Q. Did you work with Mr Taylor in relation to asset
2. management issues whilst you were there? Bruce Taylor?
3. A. Bruce Taylor only towards the end part of the - once
4. Ms - once Stacia(?) had left the Island I worked with Bruce
5. a little bit, and I also worked with Mr Blake Hunton who
6. was looking after a few of the commercial assets, yep.

27

1. Q. Can we turn then to the three models that were in your
2. first long-term financial plan? If we go to page 10 of the
3. document. You've indicated that you needed to come up with
4. three models or three scenarios to model for the purposes
5. of meeting the obligations under the particular
6. legislation.
7. A. Yep.

35

1. Q. Whose idea was it to come up with a base, a fully
2. costed and an ideal scenario? Were they scenarios that you
3. developed or did you gain input from others?
4. A. This was mainly in a discussion between - it's pretty
5. standard to do a base scenario, you know, as things are, so
6. that's pretty standard; and then the rest of the discussion
7. was with Mr van Gaalen about what models we should do and
8. how we should do them.

44

1. Q. None of the models seemed to reflect any particular
2. rating regime; do you agree with that? There doesn't seem
3. to be any indication of options for the way in which the
4. rating base could be set. Do you agree with that?
5. A. Not entirely. In the first year there was an
6. ordinance or something that said council will raise at
7. least $500,000 and in year two it would raise at least
8. $1 million. So, in each model I factored that in; so there
9. was $500,000 in the base year, doubled to $1 million in the
10. second year. And there would have been, in the actual
11. model itself, there would have been - because you've got
12. rate pegging too, don't forget, so the rates was increased
13. by the rate peg essentially, and that would have been built
14. into the model; and might not have spoken about it because,
15. you know, you're raising $1 million from rates, and you
16. increase it by whatever the rate peg was - 2% - that's 20
17. grand; that's a drop in the ocean really, it's not
18. material.

16

1. Q. What about the ideal scenario, that is, effectively
2. transferring responsibility for the airport back to the
3. Commonwealth? Whose idea was that? Did that come from the
4. staff you were working with?
5. A. That was a discussion that was had between the
6. executive and management quite often. That airport is a
7. massive asset and the replacement costs of it, it's huge.
8. There's no way that it could ever fund itself, so that's
9. why it was an ideal scenario. It was just a sink hole for
10. money essentially, and if we could transfer responsibility
11. of that away from the council, that would go a long way to
12. solving a lot of its problems.

29

1. Q. When you say "there's no way it can fund itself", am I
2. right in thinking you're talking about the fact that every
3. 10 or so years you have to resurface the runway and that
4. cost can't be amortised over the earnings, the profit that
5. you're likely to make over time; is that the point in a
6. nutshell?
7. A. Yeah, that's basically what I'm going to - yeah,
8. that's exactly it.

38

1. Q. If we could go then to the fully costed scenario which
2. ended up being the scenario that was adopted by council and
3. if we could go to page 18 of the document. I hope you can
4. see that there; is that clear enough for you?
5. A. Yeah, I can make that out.

44

1. Q. I just wanted to understand, since you're the author
2. of the document, where the airport fits into this
3. particular model. Because you see there, there are grants
4. for capital purposes starting in 2017 at $3.7 million; that
5. sort of effectively almost doubled for the following year
6. and then sort of settled down at the high $7 million and
7. eventually up to about $8 million; you see that?
8. A. For operating purposes, yeah.

6

1. Q. Yes. So, what was the source of those figures?
2. A. That was based on some work that was previously done
3. by saying how much we need the financial assistance grant
4. to be in order to sustain the council, and then it would
5. have just increased by whatever the general index is down
6. the bottom, 2.5%. So, that doesn't relate to the airport,
7. that solely relates to, yeah, what we were hoping to get
8. from the Commonwealth for the financial assistance grant
9. and possibly a couple of other small grants in there, I
10. can't recall.

17

1. Q. Is it fair to say this: that those figures are
2. effectively derived from the net operating results that you
3. have posted in the last line of the page? So, they're the
4. operating grants that you would need to fill in the hole to
5. get you to a small surplus; is that right?
6. A. Well, I suppose you could say it that way, but the
7. grants weren't worked out that way; they weren't filling in
8. the hole, they were sort of - that work was done prior to
9. the long-term financial plan of what we would need and then
10. it built it into the long-term financial plan.

28

1. Q. Is it fair to say there was a degree of speculation
2. about how you could get to that $7 million figure?
3. A. Oh, definitely; it was a highly speculative - I mean,
4. this was hoping - well, not hoping, but it was sort of,
5. this is what we need, this is what we need to convince the
6. Commonwealth we need to be able to survive. And then
7. putting the plan into place is sort of part of saying, you
8. know, here's the evidence, this is our document, this is
9. what we need. We've got the previous scenario that says,
10. if we don't get the money, this is what happens; so it's
11. all part of building that picture and building that story
12. and saying, you know - well, yeah, this is what we need.

41

1. Q. And I take it, it was significantly informed by the
2. 2017 budget for which there was no grant for capital
3. purposes and which led to a projected deficit of
4. $5.3 million certainly at that time?
5. A. Yeah. Well, that's right, when you see no capital
6. grants that first year, and then - because we weren't
7. entitled to them and there was no avenue to obtain them; so
8. we were sort of being optimistic working with the
9. Commonwealth to hopefully start getting some capital
10. grants, because one of the challenges that Norfolk Island
11. Council had is, because you don't have a State Government,
12. you're limited in your funding sources. So, all we could
13. ask for is for Commonwealth funds which, you know, they had
14. their allocations already allocated, so there just wasn't
15. any money around.

10

1. Q. Could we turn then to the "grants and contributions
2. for capital purposes" line?
3. A. Yep.

14

1. Q. The process for deriving the $9 million in 2018, was
2. that a sort of a catch-up for not receiving anything in
3. 2017, and therefore reflecting the need for capital
4. improvement in that year?
5. A. There would have been a list of assets and, from
6. memory, I think the 2G network was a part of that, that we
7. were looking specifically at for the following year, and
8. there was something else but it slips my mind. But there
9. was definitely the phone network because that rings a bell
10. at $4 million, and there was something else that we were
11. looking at as well, and that's what we were saying we
12. needed because the 2G network was not - well, just not
13. happening essentially.

28

1. Q. In terms of the airport and the expectation at that
2. time that you'd have to spend $20 million to $30 million
3. sometime in 21/22 on the airport, do any of those capital
4. grant figures relate to a grant for the airport?
5. A. They may do, I'd have to look at the workings behind
6. it. Was it funded through borrowings? No. I don't know.

35

1. Q. That's what my question was. Did you appreciate that
2. council would have to borrow money to do the airport or it
3. would have to use its existing cash reserves to do the
4. airport in the future? Or, is there an element of these
5. figures that is allocated for the airport renewal?
6. A. I think there was - in some of the commentary, and the
7. plan might explain some of it, there was the hope that
8. there was funding from, obviously from the Commonwealth. I
9. think it briefly touches on if it has to borrow or use
10. reserves. I think reserves were used in one of these
11. scenarios, a portion of the reserves, because you can see
12. the cash balance jump up and down I think; that would be

1 from the cashflow maybe.

2

3 THE COMMISSIONER: Mr Bolster, can I ask a question?

4

5 MR BOLSTER: Certainly, Commissioner.

6

1. THE COMMISSIONER: Q. Mr Nankivell, I wonder if you can
2. tell me, do you think that council was aware - it talks
3. about the net operating result for the year before grants
4. and contributions for capital purposes, which is a loss in
5. the first year and sort of barely breaks even the
6. following years which, to my understanding would be that,
7. without any grant funding for capital you really couldn't
8. do any capital?
9. A. You'd rather spend essentially whatever your
10. depreciation figure was on capital.

17

1. Q. Right.
2. A. So, essentially what you're depreciating would be
3. available and that would make it just - but that would
4. increase asset base and increase depreciation again, which
5. would impact on your operating result further.

23

1. Q. So, do you think the council understood that, the
2. councillors?
3. A. I wasn't part of that meeting, so I can't comment on
4. that.

28

29 THE COMMISSIONER: Okay, thanks.

30

1. MR BOLSTER: Q. You see there a line for "employee
2. benefits and costs". Were you given any instructions or
3. asked to make any assumptions about a particular enterprise
4. bargaining agreement that was then under negotiation?
5. A. No, I don't think so.

36

1. Q. Could you explain then why the forecast jump between
2. 2017 and 2018? It stabilises after a jump of around
3. $1 million in 2018?
4. A. Maybe it is to do with the enterprise agreement then,
5. possibly.

42

1. Q. All right.
2. A. Because, as far as I'm aware, there wasn't a big
3. change to the structure; yeah, it would have been the
4. enterprise agreement, now that I'm looking at it a bit
5. closer.

1

1. Q. Just perhaps to tease that out, what was the position
2. on the enterprise agreement? Where was it at by the time
3. you left council; do you recall?
4. A. By the time I left, the UNU had become recently
5. involved and pushed out the process. I don't think it had
6. been signed or agreed upon by the time I'd left.

8

1. THE COMMISSIONER: Can I just ask another question,
2. Mr Bolster?

11

1. Q. Mr Nankivell, was there any discussions about how to
2. decrease expenditure, or was it basically just planned on -
3. I mean, there was discussions around how to raise more
4. revenue, was there any discussions or models considered
5. around how to reduce expenditure?
6. A. There was discussion about it, but a lot of the
7. problems of the council was, all of this equipment was old,
8. so you couldn't rationalise equipment. We did trial
9. leasing vehicles rather than owning vehicles. We were also
10. talking about purchasing materials from the local hardware
11. stores rather than holding millions of dollars worth of
12. inventory to cut down losses from theft and obsoleteness
13. and things like that.

25

1. So, there were discussions about it, but the biggest
2. problem with the council was lack of revenue, it was
3. under-resourced, so you actually needed more personnel,
4. probably more corporate personnel with skills and
5. qualifications, and yeah, they were doing - they were
6. making do on the Island. I mean, the sewerage network was
7. essentially a 44 gallon drum, so you can't really save too
8. many costs on that.

34

35 THE COMMISSIONER: Okay, thank you.

36

1. MR BOLSTER: Q. Mr Nankivell, I just want to read to you
2. something from a report that you presented to council
3. in November, this was before the long-term financial plan,
4. and you said this:

41

1. *The council's five main business*
2. *enterprises, being electricity, telecom,*
3. *airport, sewerage and waste management, are*
4. *all running a deficit with a combined total*
5. *deficit of $3.5 million. In an efficient*
6. *and financially responsible council these*
7. *should be paid for by the setting of*
8. *special rates, fees and charges and through*
9. *productivity efficiencies.*

4

1. Do you recall that?
2. A. No, to be honest, but it sounds like something I'd
3. write.

8

1. Q. I take it, that view was a view that you had
2. throughout the time that you were there?
3. A. Definitely, yes. I believe any business costs --

12

1. Q. Sorry, what were you going to say?
2. A. I was going to say, any business operations such as
3. that has to be self-funding, otherwise you're just
4. basically going to make the council unsustainable. You
5. can't rely on tax - well, rate revenue - to fund those sort
6. of things, even if they require a prop-up through grant
7. funding or subsidisation from another tier of government,
8. that's possible, but when that's not available they have to
9. be self-funding.

22

1. Q. I want to ask whether you're familiar with this
2. recommendation from the audit committee at about the same
3. time based on the same financial figures that you had
4. indicated, where it was recommended that:

27

1. *Council undertake those necessary actions*
2. *to bring the budget to at least a*
3. *break-even position as soon as possible as*
4. *the existing financial position is not*
5. *sustainable over the long term.*

33

1. Whilst you may not remember the particular words being
2. spoken or read, but does that coincide with and correspond
3. with your understanding of the position at that time?
4. A. Yeah, I mean, definitely we were all basically singing
5. the same song essentially.

39

1. Q. When you were singing that song, as along with others
2. in a chorus, how was the audience responding to it? Was
3. there any form of reaction? Did they get up and leave?
4. Did they do anything, instruct you to do anything about any
5. part of the budget?
6. A. There were a couple of councillors that were on board
7. that supported the changes; there were also a couple of
8. councillors that were concerned that the Islanders wouldn't
9. be able to afford increases in prices, increases in
10. tariffs, and they were concerned about their well-being and
11. said the Islanders - well, essentially can't afford it, we
12. can't impose this on them. So, not everyone was in
13. agreeance and there was some strong views and, yeah.

6

1. Q. Am I right in thinking that it's a problem for someone
2. in your position when advice that you're giving about
3. financial sustainability is not being heeded; is that
4. right?
5. A. Yeah, it is a problem; I mean, but at the end of the
6. day all we can do is give our professional advice and
7. accept the decisions of the councillors. So, I provided my
8. advice and if they do not wish to listen to it or do
9. whatever they want, at the end of the day that's their
10. prerogative, I guess.

17

1. MR BOLSTER: No further questions. Thank you,
2. Commissioner.

20

21 THE COMMISSIONER: Okay.

22

1. Q. I just wanted to ask Mr Nankivell: do you think that
2. the council could be self-staining at any point and what
3. would it have to do to get there?
4. A. Well, I haven't really followed the council recently,
5. but from my time there the biggest thing that it needed was
6. more contributions from the Commonwealth, just as ongoing
7. money, and it would probably also benefit from a little bit
8. of up-front capital to be used on some of the really
9. out-of-date assets. I mean, when I left the Island there
10. was essentially one generator on the Island that was still
11. functioning and, if that blew up, the whole Island would
12. have been without power. So, it's just critical
13. infrastructure like that that had deteriorated over 20,
14. 30 years that the council - well, essentially had to sink
15. money into to replace because it was critical.

38

1. Q. Do you think that, if the financial assistance grants
2. continued at about the same level and that the Commonwealth
3. took on replacement costs for capital items and the council
4. took on maintenance of the capital items, that all should
5. be able to be sustainable?
6. A. Without doing it thoroughly, I would say so. I mean,
7. maintenance wasn't an issue, it was the replacement of the
8. assets that was the main issue.

47

1. THE COMMISSIONER: Okay. All right, thank you.
2. Mr Simone?

3

4 MR SIMONE: No questions, Commissioner.

5

6 THE COMMISSIONER: All right, is that all?

7

8 MR BOLSTER: Could I just ask one question?

9

10 THE COMMISSIONER: Yes.

11

1. MR BOLSTER: Q. You hadn't seen, when you arrived on the
2. Island, anything like the long-term financial plan that you
3. prepared in advance of the council's establishment on

15 1 July 2016?

16 A. No, nothing.

17

1. Q. Had anyone stopped - based on the records that were
2. available to you, there was nothing to indicate how much it
3. costs to run all the government services on Norfolk Island?
4. A. No, there was no information available. Like I said,
5. that budget that was given to us, that was prepared based
6. on the split up between the old Administration: so, the
7. cost of the hospital went to somewhere else and the cost of
8. doing some other business went somewhere else, so that
9. really was the first budget and, like I said, it was
10. fatally flawed from the start.

28

29 MR BOLSTER: Nothing further. Thank you, Commissioner.

30

1. THE COMMISSIONER: Okay, thank you, Mr Nankivell, you can
2. be excused from your summons. Thank you for your
3. contribution today and for doing your best to remember what
4. was happening on the Island back in 2016/17. Your evidence
5. has been really helpful, so thank you very much.

36

37 THE WITNESS: Okay, thank you very much.

38

1. MS MORRIS: Thank you, Commissioner. The next witness to
2. be called is Mr Carlesso, he's also appearing by video
3. link.

42

1. THE COMMISSIONER: Okay. Hello, Mr Carlesso, can you hear
2. us?

45

46 MR CARLESSO: Yes, I can. Good morning, Commissioner.

47

1. THE COMMISSIONER: Good morning. We're going to just
2. swear you in now.

3

# 4 <ROBERT BERNARD CARLESSO, affirmed: [10.49am]

5

# 6 <EXAMINATION BY MS MORRIS:

7

1. MS MORRIS: Q. Thank you, Mr Carlesso. If at any
2. point the video drops out or you can't hear me properly,
3. please just let me know and I'll repeat the question.
4. Could you give your full name for the record?
5. A. Robert Bernard Carlesso.

13

1. Q. What was the date that you first joined the Norfolk
2. Island Regional Council?
3. A. My engagement at the council commenced on 18 December
4. 2017 and finished on 9 February 2018.

18

1. Q. Prior to that role with the council, what experience
2. had you had in local government areas?
3. A. My experience, I actually commenced my career in local
4. government, that was many years ago, but my experience has
5. mainly been in the semi-public service in Victoria in the
6. water industry; it runs on a similar basis. My roles have
7. been an exec role, executive roles, including a CFO and
8. answering to a board-type environment.

27

1. Q. What was it that interested you in the new role with
2. Norfolk Island?
3. A. I thought before I closed off my career I wanted to do
4. something different, so instead of visiting a holiday
5. resort I decided, if there's an opportunity to work at one,
6. then I might take that on; so I was attracted by the fact
7. that I could work in a different environment, in a remote
8. environment, something different to what I'm accustomed to
9. doing the same job, but at the same time if there was a
10. possibility to improve their operations, corporate
11. operations, I would sort of be able to do that.

39

1. Q. You say you started on 18 September 2017. When did
2. the recruitment process, however, start? So, when did you
3. first apply, for example?
4. A. Look, it was - I think it was certainly earlier than
5. that. Certainly --

45

1. Q. Was it a couple of months before that?
2. A. It could have been July. Yeah, it was at least a
3. couple of months before; I obviously had commitments that I
4. needed to finish off with my employer at that time, so I
5. wasn't able to join them straight away.

4

1. Q. In that period, did you have any discussions or any
2. meetings with the existing CFO and financial team at
3. Norfolk Island?
4. A. No. John had actually left and my view - well, one of
5. the reasons for accepting the role was that I knew that
6. Shane was still going to be about - well, I thought he'd be
7. still about - so, therefore I felt that, you know, at least
8. I'd have some continuity and some knowledge that I could go
9. there, but by the time I turned up Shane was gone.

14

1. Q. Did you have an understanding why Shane then left in
2. that period?
3. A. Look, I had an understanding why John left. So, you
4. know, my due diligence was to obviously work out - and I
5. knew that they were, you know, difficult times, setting up
6. in a new environment, taking over from a previous
7. Administration, all those factors; but my due diligence
8. didn't extend to the next person down who happened to be
9. Shane at that time. So, certainly it was my belief that he
10. was going to be about and I was hoping that we could sort
11. of work together to move things forward.

26

1. Q. So, did you only become aware of that when you landed
2. on Island in or around 18 September?
3. A. Pretty much so.

30

1. Q. Just explain to us, what was the briefing or the
2. materials you were given when you first started?
3. A. On the first day or - where do you mean "started"? I
4. mean, I was given a position description and I knew what I
5. was getting into, but nothing can prepare you for Norfolk
6. Island. Look, there was some excitement around applying
7. for a job, and obviously I knew that there was a previous
8. administration, I knew that they were making some inroads
9. to some change. I knew that there were different business
10. units, and that was a bit of an attraction, you know, if
11. you can focus in on improving those business units. And
12. certainly working in - you know, not everyone gets to own a
13. bottle shop, so there was some attractiveness in working
14. with telecom, an airport, a bottle shop and electric; you
15. know, setting these up as distinctive businesses to see if
16. they can actually be worthwhile and to see if they can, you
17. know, pay their own way.

1

1. Q. From my understanding, within a day or two of you
2. commencing there was a council meeting, there was one on
3. 20 September?
4. A. Yes, there was.

6

1. Q. Were you given the agenda papers or the briefing
2. materials for that in advance of arriving or only on the

9 18th?

1. A. Look, I can't remember, I honestly can't remember. I
2. do remember the meeting though, but I can't remember
3. whether I received papers on the day or beforehand.

13

1. Q. Do you remember, when you attended that meeting, if
2. you'd already been given access to the accounts or to other
3. records of the council?
4. A. I may have been given some other information, but
5. yeah, I would have been aware of some of the way that they
6. actually set the finance structure up.

20

1. Q. So, when would you say it first became apparent to you
2. what the state of, for example, the financials were at
3. council?
4. A. When you say "the state of the finances", you mean the
5. way that they are recorded or just, you know? A finance
6. person reports what the results are, the facts that they
7. can glean from a system; you know, how it's actually
8. interpreted is a different matter.

29

1. Q. At a more fundamental level, for example when you
2. arrived on 18 September were you able to go straight to
3. your office and you had access to a system where you could
4. look up the balance sheet or the income and expenses?
5. A. No, I didn't know how to work Civica, so I certainly
6. didn't have access to any of that information.

36

1. Q. Were there people at the council who you were able to
2. ask to give you that information who did have access to
3. Civica?
4. A. Very few people knew how to operate Civica, so I was
5. pretty much in the dark. It took a while for me to
6. obviously get into the system and, you know, work through
7. it.

44

1. Q. What was that process that you undertook arriving on
2. the Island so that you could find out for yourself what the
3. state of the finances were? What was the cash balance,
4. what was the budget looking like, for example?
5. A. It was a matter of going through, having a look at
6. previous reports, talking to staff that were there already.
7. In contacting Shane, I actually spoke to Shane, so that was
8. the, I guess, the process that I took; and also, you know,
9. starting is obviously - you know, you turn up, obviously
10. getting access to it, getting a password, getting to know
11. staff, those staff who know how to work the system, and
12. getting them to run it through with them.

10

1. Q. What was the sense that you had of the financial
2. situation of the council once you'd gone through that
3. process when you first started?
4. A. Well, I think that, without Shane, I was keen to
5. obviously make sure that we could have the skills and
6. experience to use Civica properly, so to be trained on
7. using Civica. But also, from where I'm sitting, being a
8. strategist I was hopeful that we could actually employ two
9. staff that we were in the process of doing at that stage,
10. so we were looking at employing a finance accountant and
11. also a management accountant to support that role, and part
12. of that recruitment process was to ensure that they had
13. Civica experience.

24

1. Q. But separate to the staffing, when you went through
2. the process and having the discussions, what was your
3. impression of financially how the council was sitting? Was
4. it in deficit, was it in surplus, was it going to meet its
5. budget for the year?
6. A. When I first arrived I didn't have much of a sense of
7. anything at that point, not certainly in the first couple
8. of weeks; it was just a matter of making sure that, you
9. know, the operation and the business actually kept
10. functioning.

35

1. Obviously, I knew that things had been tough, I knew I
2. had information from the previous annual report, I knew
3. that there was an income stream of some sorts; how it
4. actually was performing, you know, was a matter of doing
5. that due diligence myself to really uncover where we were
6. at at a point that I was comfortable with so I wasn't
7. making any judgments in the first couple of minutes.

43

1. Q. How long it take you to do that due diligence process
2. to be comfortable that you could make a judgment?
3. A. When I started looking at the budgets again, starting
4. basically from scratch to reassure myself that the revenue
5. was available and that we were, you know, the commitments
6. made in the budgets were going to be coming through; so it
7. was a process of making sure that I understood the revenue
8. streams and the commitments were going to be certain. And
9. you will see that, when I did that, I found that there were
10. a number of changes and that was following a discussion
11. with various staff, then I made those changes to the budget
12. when the information was more certain as far as I was
13. concerned.

10

1. Q. What was the timeframe for that? For example, by the
2. time of the November meeting when you were presenting
3. accounts, had you been satisfied at that point? Was it
4. earlier, was it later?
5. A. I presented to the audit risk committee - no,
6. actually, I presented a change to the board, I think that
7. was in - was it November board meeting? Yeah, 28 November
8. board meeting was when I actually presented the change.
9. So, I did my due diligence, did all the checks and
10. balances, caught up with some changes that had been decided
11. where there were delays in charging some revenue; chased up
12. whether there was some certainty in receiving some funding,
13. those sorts of things, so I adjusted the revenue down to
14. meet that new certainty now, so that was a re-forecasted
15. budget at that point and that was --

26

1. Q. So, about a two-month period for you to get that due
2. diligence?
3. A. Pretty much.

30

1. Q. You said that you felt that you needed to start from
2. scratch in doing that process; why is that?
3. A. Well, because I didn't have anyone there to help me
4. run through that or, you know, train me on Civica at the
5. time, so it was up to me to work through and, you know,
6. work out how the system works.

37

1. Q. If we could bring up NIRC.PUB.003.0001\_0006. This is
2. the minutes of that first council meeting two days after
3. you've arrived, and this should hopefully be on your
4. screen. There's a motion that comes before the council,
5. this is part of the minutes of the audit committee that had
6. met in August. If you look at 5(a) in particular, the
7. audit committee's reported to council a concern about:

45

1. *A decision not to increase electricity fees*
2. *will result in the business unit increasing*
3. *the deficit to $500,000 which must have a*
4. *significant negative impact on the budget*
5. *and the long-term financial plan.*

4

1. So, this is presented at the meeting that you're at
2. two days after you've started. What was your reaction, do
3. you recall?
4. A. When you get that, that's someone's decision that
5. they've made, so it would concern me that we were actually
6. going to miss out on that revenue.

11

1. Q. Did it spark any broader concerns from you as to how,
2. for example, the council was approaching its budget?
3. A. I keep an open mind on a lot of these things, and
4. until I could work that out myself, I needed to do the
5. investigation and prove what the situation was. Of course
6. it was of a concern, I mean, you know, we missed out on
7. that revenue; but, you know, I don't know whether - you
8. know, what was behind that decision at the time.

20

21 Q. You will see in the last sentence the comment that:

22

1. *The audit and risk committee is of the view*
2. *that deficits of this magnitude are not*
3. *sustainable and actions should be taken to*
4. *rectify the situation.*

27

28 A. Yep.

29

1. Q. Did you raise questions at that point? Was that
2. something you explored after hearing that?
3. A. The audit risk committee, mostly independent members;
4. I find the audit risk committee, you know, they were able
5. to provide that sort of information but, until you know the
6. background and provide a reason why: honestly, I look at
7. whole-picture stuff and, you know, the opportunity that we
8. weren't going to - you know, we were going to miss out on
9. $400,000 obviously is a concern. And I don't know what you
10. want me to say: yeah, look, it is a concern and that's
11. something that we needed to investigate, but we needed to
12. investigate a whole range of factors and make sure that
13. these business units could run on their own. You know, the
14. fact that the audit risk committee comes up and says they
15. don't like it, that's fine, but I needed to do my own due
16. diligence and find out the reasons why that might have
17. occurred and, you know, I did; it was something that the
18. board had made a decision on so they wouldn't charge
19. customers that tariff too soon, it was a delay in the
20. tariff, so we missed out on that income.

3

1. Q. So you underwent then the process of that due
2. diligence, and you said that took about a couple of months;
3. what was your view after doing that process? Did you agree
4. with the audit committee that deficits were not sustainable
5. and action needed to be taken or did you disagree?
6. A. Deficits are not sustainable on an ongoing business,
7. that's clearly the case. So, I obviously knew that it
8. wasn't - you know, some of the decisions made to actually
9. forego that revenue were going to impact on the ability of
10. the business being a business that obviously could
11. continue.

15

1. My advice to - my personal opinion is, you know, the
2. deficits - the Norfolk Island Council needed to be,
3. obviously in a broader term or in a broader picture, needed
4. to be financially sustainable at some point. At this point
5. of time, if it wasn't financially sustainable; okay, that
6. might be the case, but in the long-term I needed to look -
7. I wanted to look at the bigger picture and work out what we
8. could do longer term. At this point of time it might have
9. shown a deficit, but I was more interested in the bigger
10. picture and the longer term view.

26

1. Q. So, did you come up with a view as to how in the
2. longer term it could become financially sustainable?
3. A. I was only there for five months, I was keen to get
4. each of these business units up and running on their own so
5. we could actually start looking at their performance,
6. making sure that we honed in on their revenue as well as
7. their expenditure; you know, I was hoping that we would
8. have a reliable form of funding from government that we
9. could rely on so we could actually make good decisions for
10. the future without having to go cap in hand every year, so
11. my approach was that I really wanted to make sure that we
12. did our homework, got these business units set up in their
13. own right and, with each of the managers, work together to
14. work out their revenue and also their expenditure so they
15. could be going concerns in the future.

42

1. Q. Do I distil from that, that your view was that each of
2. the business units needed to be self-funded and
3. self-sustaining?
4. A. I think it was important in my view that we would
5. provide the information to council, to management, that
6. would identify the true costs of revenue from each of these
7. business units and the true expenditure to determine what
8. their future results were, so then we could make decisions
9. around - with some strategy - we would check their
10. performance, but we would be confident that we would have
11. the correct information to make decisions moving on.

7

1. Now, that's the operational side, and it was also
2. important that these business units would undergo some form
3. of asset condition report because that wasn't clear. I
4. mean, we're just talking about operating now and some
5. delays in some revenue increases, and my adjustment was
6. also when it was certain that we weren't getting some
7. funding. So, that's why that - if I remember that meeting,
8. it was from a surplus position to a deficit of just over
9. $1 million, so it was pretty - so, it was a budget
10. reforecast based on the new information that we had, with
11. particular reference to making sure that we had the correct
12. information to be able to make good decisions going on.

20

1. Q. I'll take you to that just for context. NIRC.PUB
2. .001.0120\_241. If we scroll down we see the bottom
3. paragraph has, as you've just said, that this is after your
4. quarterly budget review that the outcome sees a revised
5. forecast net operating loss $1.1 million from a previously
6. budgeted net operating profit of $1.9 million. And, you
7. make the comment there that remedial action is required to
8. address it. If we scroll up to the top, you see also that
9. you prepared this year-to-date results of those five
10. business units showing three of the five running at a
11. deficit at that point in time.
12. A. That's right.

33

1. Q. So, this is on 15 November. Shortly after this
2. there's then an audit committee meeting on 28 November
3. which you adverted to earlier at which I understand you
4. attend. One of the things that the audit committee
5. discussed there was the fact that council was spending more
6. money than it was receiving and made the comment that "no
7. organisation can continue on this basis". Do you recall
8. that discussion with the audit committee? Did you join in
9. on that discussion?
10. A. Absolutely, absolutely.

44

1. Q. And, what did you foresee as the way forward in light
2. of that?
3. A. I remember that conversation very clearly and I was
4. concerned that the audit committee was coming down too hard
5. on trying to suppress appropriate expenditure, and it was a
6. pretty open and frank discussion and I said to them, if we
7. actually cut down the budget then that's going to put a lot
8. of pressure on these business units even being able to
9. perform, to even provide a basic outcome. We've got to
10. actually make sure that we have a look at the costs, a
11. close look at the costs, but I was very conscious that, if
12. we actually ceased all expenditure, then the whole thing
13. would just collapse; it didn't make sense to me that we
14. would go too hard with, you know, cutting back on costs.

12

1. Q. Do you remember any particular examples of the costs
2. that, for example, the audit committee were suggesting be
3. cut back and you thought shouldn't be cut back?
4. A. No, it was a high level discussion at that point, not
5. specific to any particular cost, but I think from where I
6. was coming from it was more training and education: you
7. know, if we missed out on training staff or recruiting
8. staff, which we were in the process of doing, I didn't want
9. that to be cut back because I knew that we had to invest in
10. making sure that we could get our systems up and running
11. with appropriate training, and that was always a bigger
12. cost to organise those things.

25

1. Q. The recommendation from the audit committee gets put
2. to council then in December of that year and they pass a
3. resolution asking council staff to review all income and
4. expenditure, including the business units, and provide
5. options to remedy. Do you remember what was the discussion
6. around that with council and council staff?
7. A. I think - look, I recollect it was - it was a
8. discussion around why we're even in this position because
9. there were obviously some changes in the timing that you
10. can see there for the airport as well as the waste. So, it
11. started off like that and then, you know, again, going back
12. making sure that we could hone in and do some really good
13. work on their performance and reporting against each of
14. those individual business units.

40

1. Q. At what point in time did Phil Wilson come in?
2. Because there's around in this period of time in December
3. documents where, for example, you've started signing off as
4. saying "on behalf of Phil Wilson". Had he joined
5. by December, had he started to be involved in decisions at
6. that point?
7. A. Yeah, Phil - I employed Phil, so he was part of that
8. process, yep. We worked together. Phil had some
9. understanding of Civica, so it was good to get Phil on
10. board to work through and provide this information using
11. Civica.

5

1. Q. When specifically, time-wise, did Phil come on board?
2. A. Look, I can't remember. It would have been around
3. that time.

9

1. Q. So, around November/December of 2017?
2. A. Yep.

12

1. Q. Did you have discussions with him about this Council
2. resolution of reviewing income and expenditure and coming
3. up with a solution to remedy going forward?
4. A. Many discussions on how we would move forward to get
5. this going, yep.

18

1. Q. Did you form any conclusions with Phil or come up with
2. any ideas about how to move forward?
3. A. The first port of call to move forward was to make
4. sure that we could actually have confidence in the system
5. that we were using, certainly that was part of our
6. discussion, and obviously setting something up for
7. reporting, accurate reporting, all those sorts of things
8. that we would discuss on a daily basis.

27

1. Q. How far did that progress by the time that you
2. finished up then in February 2018?
3. A. At that stage we also had a focus on trying to wrap up
4. the last year's financial reports, so we were doing it two
5. tandems: one is working on the business, trying to get the
6. reporting going, the performance, but also then having a
7. look at wrapping up last year's end of financial report, so
8. there was a bit of effort to try to get those right around
9. that Christmas period. So, very much about how we felt
10. that we would move forward by providing that information.

38

1. Q. Were you --
2. A. And we were also involved in reporting against the
3. long-term financial report, we were reporting against the
4. business plan, providing reports to the board as well as
5. trying to deal with audit risk committee agendas and
6. meetings, and all at the same time navigating through
7. Civica to make sure that we understood what was being
8. produced and accurately recorded.

47

1. Q. Were you satisfied that the staffing and the processes
2. were in place by that time, that you'd been able to put
3. them in place?
4. A. No way.

5

1. Q. What more needed to be done?
2. A. Well, we needed to make sure that we had a
3. representative from Civica, so I wanted staff to be trained
4. and I wanted a Civica representative or some support to
5. make sure that we knew - or staff knew how to operate
6. Civica. Phil was involved in reconciling a lot of - I
7. think we had a look at some of the coding at that stage.
8. Look, this is early days, so five months in it's a matter
9. of checking the lie of the land, finding out what you've
10. got, being confident in what you're reporting to the board,
11. which I think we were, obviously using a whole array of
12. spreadsheets but that doesn't matter as long as it's
13. accurate, but making sure that the information that we
14. retrieved from Civica could be the best it could be and
15. provide the result that we wanted, but at the same time
16. trying to find our starting point because we didn't have
17. that at that stage.

23

1. Q. Was that then a task that you understood Phil would be
2. continuing once you left the Island?
3. A. I wasn't sure how the recruitment might go, that was
4. not my domain to make a decision on.

28

1. Q. What prompted you then to resign after the
2. five months?
3. A. Probably a number of reasons. Staff gave their all to
4. making sure this would work, so in the end I was working
5. almost seven days a week. I love the Island, it's an
6. idyllic island, it's got natural beauty. I had a fantastic
7. rental property that looked out to the sea. I'm a mountain
8. biker, so I travelled everywhere on my mountain bike. In
9. the end it just got to be a lot of work, so it was probably
10. similar to the other CFOs, that we just got burnt out
11. because we were trying to do too much, but also other
12. opportunities arose on the Australian mainland that I took
13. advantage of.

42

1. Q. While you were there what level of interaction did you
2. have with the general manager and with the other council
3. staff?
4. A. I would have thought I had a fair degree of
5. interaction with council, councillors, the Administrator as

1 well as the CEO.

2

1. Q. Was the interactions with councillors mostly at the
2. meetings or was there separate discussions that you had
3. with councillors?
4. A. We had much discussions during our meetings, no
5. question about that, and some discussion outside the
6. meeting.

9

1. Q. Did you feel that councillors were able to come and
2. approach you whenever they had questions or if they needed
3. clarification on things?
4. A. Without a doubt.

14

15 MS MORRIS: Commissioner, no further questions.

16

17 THE COMMISSIONER: Any questions, Mr Simone?

18

19 MR SIMONE: Just briefly, Commissioner.

20

# 21 <EXAMINATION BY MR SIMONE: [11.24am]

22

1. MR SIMONE: Q. Mr Carlesso, in your time on the Island,
2. or since, have you formed any other views that you haven't
3. expressed so far to the Commissioner as to how the Island
4. could benefit or what could be improved from a financial
5. sustainability perspective?
6. A. Yeah, look, I've had time to reflect on many things.
7. I see the model that was actually provided to the Island
8. was a good model. So, the architecture of it to actually
9. set up a council so that would give the Island some
10. democracy and some, I guess, connectivity to its people by
11. working in a democracy in a local government democracy; I
12. felt and feel that was a fantastic model to work on and at
13. the same time provide the Island with an Administrator.

36

1. But the problem is that, when I rocked up to this old
2. decrepit building that had worn carpets, peeling paint, you
3. could hardly open the windows, certainly no air
4. conditioning, a musty smell, and then every week we'd go to
5. the Administrator's office and it was a total contrast:
6. brand new offices, air con, gleaming vehicles outside. So,
7. you know, the actual model of actually bringing Norfolk
8. Island into the Australian standard was fantastic, it's a
9. great idea, the architecture was right, but someone forgot
10. to actually provide some support to the local government
11. side, who are the heavy lifters.

1

* 1. You know, Lotta did a power of work and she should be
  2. rewarded and commended and I think the Island was very
  3. lucky to get a CEO of that calibre. So, the management and
  4. council did the heavy lifting and we had to navigate
  5. through all the politics. You know, we're talking about
  6. setting up these little businesses which are very unique to
  7. local government; I mean, no-one owns an airport, they
  8. haven't got these massive regulations that they have to go
  9. through. Not many councils own a bottle shop. So we've
  10. got all this heavy lifting, and yet I felt that we were
  11. really struggling to get any support in terms of funding
  12. and we'd have to go over to the Administrator cap in hand
  13. all the time and was almost begging to get the support.

15

1. So, when we talk about finances and reporting and
2. whether it's showing a deficit, that's not the point: the
3. point is that, you know, it can show a deficit but if
4. you're not there to actually spend money to make
5. improvements, or if you haven't got any money to spend on
6. improvements, then really you need to ask yourself why
7. you're there. And my role was to make sure that we
8. reported the exact and accurate amount, and obviously
9. reporting back that things weren't looking great, and they
10. weren't, but really, I think that it needs to have a longer
11. term view with some long-term financial sustainability in
12. mind.

28

1. And this is a backward-looking process. I saw the
2. reports from Grassroots and Nexia and they're all looking
3. back, and that's very well and I support that, but it's
4. time to start looking forward, and the 308 pages or 308
5. documents before you have really just said exactly what
6. Nexia and Grassroots are saying. Grassroots has wrapped it
7. up and I can honestly say, you know, you look at some of
8. the lines and think, you know, Grassroots, how easy is it
9. to write in a couple of paragraphs they need Civica without
10. really understanding the environment? You know, in a
11. remote environment, with staff leaving; you know, these
12. reports are really good, but you need to obviously
13. understand the demands that management and staff had at the
14. time, dealing with the politics, dealing with a whole range
15. of new businesses, and also not having the tools to
16. actually carry them out properly.

45

46 So, moving forward my model would be - if I can?

47

1 THE COMMISSIONER: Yes, go ahead.

2

1. THE WITNESS: Would be that, an Administrator needs to get
2. in there, we need to focus on those business units; let's
3. get those business units up and running, let's have a look
4. at how they're performing. Also at the same time you need
5. to obviously understand the assets, so a proper asset
6. condition needs to be completed so that means that you know
7. exactly where things fit. But not be, I guess, deterred or
8. interrupted by the politics, so someone in there to just
9. concentrate on getting that side of the business going.

12

1. Okay, so now you're going to tell me, "but where's the
2. connectivity to the people?" So, I think that what we
3. could do is, you can actually still engage by not having
4. democracy at this point but keep it - obviously, I would
5. still have a council maybe in a couple of years' time, but
6. at the same time get appropriate engagement consultants in
7. so, if there are differences or something that needs to be
8. done for each of the business units, that you could have
9. appropriate consulting or engagement with the people on the
10. Island to see whether they want - I don't know, whether
11. they want batteries or whether they want to sell off telco,
12. whatever it might be; whether they privatise the bottle
13. shop, but they're the things that could actually go through
14. an engagement process.

27

1. Once you have those business units under control, that
2. you know how they're going, that you can cost and work out
3. how they're going to perform and continue on in the future,
4. then you can shift to the local government model and the
5. Islanders can then have a democratic vote to make some
6. changes.

34

35 THE COMMISSIONER: Is that all, Mr Simone?

36

37 MR SIMONE: Nothing further, thank you.

38

1. THE COMMISSIONER: Q. So, Mr Carlesso, you mentioned
2. politics quite a bit in that information you just provided.
3. One of the things that you had to deal with, not just
4. yourself but the staff and the council and the management,
5. was the whole establishment of a whole bunch of new
6. businesses, but you also mentioned the politics. Can you
7. explain to me a bit more about the politics, what was the
8. problem there and how did that impact people's ability to
9. get on with their jobs?
10. A. Well, I don't think it's so much an ability to get on
11. with the job; it's, if you set up a democracy you are
12. setting up the opportunity for people to express a
13. different view and that's what local government's all
14. about, so that means that, you know, councillors had
15. different views and obviously they voted for their
16. preferences at that time. I'm not critical, you know, I
17. mightn't have liked the answers or some of the decisions
18. that they were making, but the model sets it up for that to
19. occur and we need to respect that, and that's just
20. politics.

12

1. But the likes of the CEO and, you know, management, we
2. had to obviously deal with differences of opinion, we had
3. to deal with councillors that wanted reports ad hoc. I
4. think you're familiar with the differences of opinion on
5. the Island: sometimes it was hostile living on the Island.
6. You know, the beauty hides something behind it, it wasn't
7. always plain sailing, but we were aware of that but we felt
8. reasonably confident that - and I still feel reasonably
9. confident - if we get on top of things and we're able to
10. report the way things are in the financial sustainability,
11. that the people will come on board.

24

1. Look, people are just - you know, councillors and
2. Islanders from both sides will all have a different opinion
3. on different things and we had to navigate through that, we
4. had to navigate that through the normal board meetings as
5. well as every time we went out and had dinner at the RSL
6. perhaps.

31

1. Q. So, do you think that one of the challenges on a small
2. Island that's got a democratic basis like a council,
3. there's a difficulty in making decisions that are in the
4. public interest versus in public popularity? Because
5. sometimes, certainly councils I've been involved with as a
6. ratepayer, make decisions that I don't necessarily like but
7. I can see more broadly that they're trying to deliver
8. services that are more broadly in the public interest, and
9. what we've heard a lot about in this Inquiry is, the
10. community didn't want various things. Did you see that as
11. an ongoing challenge?
12. A. I think that's the dilemma that the councillors faced:
13. they were trying to represent their people, they have a
14. close affinity with their people, but at the same time they
15. could see some bigger picture there sometimes, so that was,
16. I guess, the conflict in their own decision-making at
17. times. Sometimes you can't please everyone, and I accept
18. that. We see that there's a band there that's committed to
19. moving back to where they were, but that's now impossible
20. to ever go back to how it was, I think we need to
21. understand that, but at the same time we need to bring
22. those people along with us to let them know and to probably
23. get them to understand that the way forward is for them to
24. improve their standard of living and that will take time.

9

1. Look, I'm pretty - for me, I've got to say that I feel
2. affronted that the blood and sweat that the CFOs put in -
3. and we did work our heart out - to suggest that the
4. finances weren't right just doesn't sit well with me, and I
5. think I certainly am offended to hear that that could be
6. levelled at us, because the information that we provided in
7. the whole 308 reports, you have a look at it; the efforts
8. that John did, that Shane did to set up the business units
9. to provide some form of reporting, which were actually -
10. you know, the progress of which we saw every quarter, a
11. power of effort went into that and it's hardly surprising
12. that we got burnt out.

22

1. So, I think it's probably, the reasons for the terms
2. of reference probably aren't really what you're after here,
3. you're after the long-term financial sustainability of
4. Norfolk Island; that's what you should be looking at.

27

1. THE COMMISSIONER: Okay. Well, thank you, Mr Carlesso,
2. and thank you for your evidence today, that's been very
3. helpful and very useful, and you certainly seem to have
4. done a lot in your five months on the island. So, thank
5. you again. We might now all take a break. We're excusing
6. you from your summons so you don't have to appear again.
7. We'll reconvene probably in about 15 minutes.

35

36 THE WITNESS: Thank you.

37

38 THE COMMISSIONER: Thank you.

39

# 40 SHORT ADJOURNMENT

41

42 THE COMMISSIONER: Okay, Mr Bolster.

43

1. MR BOLSTER: Thank you, Commissioner. The next witness is
2. Mr Phillip Wilson who is on screen, and if he could please
3. be affirmed.

47

1 THE COMMISSIONER: Welcome, Mr Wilson.

2

3 MR WILSON: Thank you, Commissioner.

4

# 5 <PHILLIP JAMES WILSON, affirmed: [12.01pm]

6

# 7 <EXAMINATION BY MR BOLSTER:

8

1. MR BOLSTER: Q. Thank you, Mr Wilson. For the record,
2. could you please state your full name?
3. A. Phillip James Wilson.

12

1. Q. You were employed by the Norfolk Island Regional
2. Council, was it at the end of 2017 or early 2018?
3. A. I sent a request through asking if I could read a
4. statement at the start of the proceedings, I had an email
5. back saying it was okay; is it okay to proceed with your
6. approval?

19

1. Q. I just wanted to place that statement in context, but
2. if you would like to do that, that's fine by me, so please
3. go ahead.
4. A. Thank you, sir:

24

1. *My name is Phillip James Wilson and before*
2. *I give my statement about my time in*
3. *employment for the Australian Government at*
4. *Norfolk Island and today's people who might*
5. *be following this Inquiry, I would like to*
6. *acknowledge and pay my respects to the*
7. *traditional custodians of the Island and*
8. *recognise their continuing connection to*
9. *the land and sea waters.*

34

1. *I was employed by Norfolk Island Regional*
2. *Council, or commonly known as NIRC,*
3. *from October 2017 to April 2018 as a*
4. *financial and management accountant and as*
5. *the group manager corporate chief financial*
6. *officer from April 2019 until January 2020.*
7. *I think I was about the fifth person to*
8. *fill this position in just two and a*
9. *half years. This was both interesting and*
10. *challenging because Norfolk Island is quite*
11. *unique and since 2016 it has been trying to*
12. *survive in a kind of tridimensional system*
13. *of the Crown or, should I say, federal,*
14. *state and local governments which sometimes*
15. *is separate and other times interlocking,*
16. *and sometimes agreeing and other times*
17. *disagreeing. Particularly challenging for*
18. *all concerned to say the least.*

6

1. *I think that people tend to assume, because*
2. *the Island is small in population, that it*
3. *would be simple to run. But no, this is*
4. *not the case, particularly in the finance*
5. *area. Because of the complexity of these*
6. *systems and broad variety of services*
7. *required there, there is a need for fairly*
8. *advanced accounting skills which seemed to*
9. *me I did have.*

16

1. *Once in the group manager corporate chief*
2. *finance officer position it was evident*
3. *that it would take many months to unravel*
4. *the mess which was exaggerated by the*
5. *introduction of a new computer system as*
6. *well as the loss of our experienced*
7. *supervisor at that time.*

24

1. *I was determined to get on top of it all*
2. *and after working exceptionally long hours*
3. *with lots of training and encouragement I*
4. *managed to have a little finance department*
5. *moving forward and as they started to see*
6. *there was light at the end of the tunnel it*
7. *was a great morale booster and we managed*
8. *to be in the black the next year.*
9. *Meantime, long-term financial plans were*
10. *being discussed, costed, tabled and*
11. *introduced by the executive to the council*
12. *for approval.*

37

1. *Our general manager was very careful and*
2. *conservative with spending decisions and by*
3. *the time she transferred off the Island*
4. *in September 2019 we were reaching the*
5. *deadlines with regular reports to council*
6. *and met audit requirements satisfactorily*
7. *and even had tabled a budget with a*
8. *positive forecast. Generally speaking, the*
9. *finance department was working well.*

47

1. *In October 2019, there was a short interval*
2. *between the general manager departure and*
3. *the new general manager and I was sharing*
4. *acting as general manager. During that*
5. *time I had a public meeting to offer*
6. *information about the new rates and how it*
7. *would introduce a payments system to help*
8. *those in hardship. The meeting was well*
9. *attended with positive feedback.*

10

1. *By September 2019, when Lotta left, the*
2. *finances were in good shape and there was*
3. *an operational plan with a budget prepared,*
4. *tabled and approved, the annual report was*
5. *completed, financial statements and audits*
6. *were up-to-date showing a break-even result*
7. *with a small surplus.*

18

1. *In December 2019, I was unable to give my*
2. *monthly report in person as I was off*
3. *Island for personal reasons and had offered*
4. *my apologies to council via the executive*
5. *to submit my report in my absence. My*
6. *final report to council showed $32 million*
7. *cash in the bank with adequate reserves to*
8. *cover commitments. Whilst off Island my*
9. *personal life had changed through*
10. *circumstances out of my control, so when I*
11. *returned in January 2020 I then offered my*
12. *resignation which was accepted.*

31

1. *Before I conclude I would like to say how*
2. *much I appreciated the opportunity to work*
3. *with the Norfolk Island people and their*
4. *Island, you will always have a special*
5. *place in my memories.*

37

1. *I'm happy to explain some of the finances*
2. *during the time of my employment. Phillip.*

40

41 Thank you.

42

1. Q. Thank you very much for that, Mr Wilson. I will have
2. a number of questions for you but that's obviously helped
3. in marking out the ground that we need to cover.

46

47 The initial role that you were employed to, in October

1. 2017, could you repeat what that title was?
2. A. Yeah, it was a financial/management accountant; it was
3. a dual role. That was what the position description had,
4. that title.

5

1. Q. You were recruited by Mr Carlesso?
2. A. That's correct.

8

1. Q. What did Mr Carlesso tell you about the challenges
2. that you might face in that role after you took up the job?
3. A. He explained in detail it was very challenging, there
4. was a backlog of work to be brought up-to-date,
5. reconciliations, there was a lot of pressure to get reports
6. on time to the various council and audit committees. It
7. was, I would say, taking a cautious approach. There was
8. not a lot of information available, we were going back
9. picking up where previous accountants had left off,
10. reconciling, moving forward and building up a picture of
11. where the finances were at.

20

1. So, basically when I arrived there I spent a lot of
2. time with Rob going through data and figures, and we had a
3. difficult system called the Civica system which was not
4. easy to use and there was a combination of legacy problems
5. from existing systems combining and different government
6. methods, and so he explained to me in detail the large job
7. we had to get through.

28

1. Q. Did he discuss with you problems with the budget at
2. the time? And was there discussions about sustainability,
3. the financial sustainability of the council?
4. A. Yes, there was. He was worried but he was also
5. cautious because he was a hard data type person; he had a
6. lot of experience in government and he didn't want to make
7. decisions and recommendations without that data, so my job
8. was to get the hard data, have it reconciled back to bank
9. statements, ledgers and that type of thing, and that was
10. difficult because we were picking up from where other staff
11. had left off.

40

1. The budget at the time was - I'm just thinking - there
2. was an initial budget which was a deficit budget and we
3. were coming off that and going into a newly set budget
4. which was a surplus, and the people who set that budget
5. were no longer on the Island. The data we were looking at
6. indicated that the financial position wasn't going to meet
7. that budget but we had to get more data on the business

1 units to determine that.

2

1. Q. We'll come to that in some detail shortly, but I just
2. wanted to get some process and background issues out of the
3. way first. Was this your first foray into accounting in
4. the local government context?
5. A. It was my first accounting position under the Local
6. Government Act, yes.

9

1. Q. What had been your accounting experience before this?
2. A. Mostly the last 10 years in State Government in
3. financial accounting areas, and there was a variety of
4. government departments I was in; I started in the state
5. council for Rural Lands Boards and that was an experience
6. that I felt was encouraging to Rob because we oversee a
7. large rating base for the New South Wales state as all the
8. rates for rural lands went through that organisation. I
9. was the executive finance officer, so we had a payroll
10. department that managed a huge asset base: yeah, it was
11. quite a bureaucracy to work with. So, that was the area
12. where there was compatibility in accounts or (indistinct),
13. and that was a state council, there was heavy financial
14. work involved there.

24

1. Q. Just in terms of rates, do you recall any specific
2. handover message from Mr Carlesso about the status of the
3. rate position on the council?
4. A. Yeah, there was a large unpaid rate situation and it
5. was climbing and it was way above the industry standards
6. that we were set by the Local Government Act: there's
7. performance measures in the Accounting Code, and he was
8. treating that carefully because it was very controversial
9. because it's the first time the Island had paid rates and,
10. even though the Australian Government had phased it in at
11. half a collection rate the first year and a full collection
12. rate the second year; it was $500,000 to come in the first
13. and then again in the second. It was very contentious and
14. it was also being debated on a number of forums - you know,
15. radio, industry, there was a lot of protests on people's
16. homes, and when I got off the plane I was met with a lot
17. of, I would say, challenging comments and straight away I
18. knew that the situation was not popular for rates.

43

1. Q. When you got off the plane people made personal
2. comments to you about rates?
3. A. Yes, "You're the new finance guy that's coming to take
4. our money." There was an impression that the Australian
5. Government had taken them over, and my house was picketed
6. in the morning by various people on motorbikes; followed to
7. work, you know, lots of sort of abuse type things which
8. went on and that's something you just have to deal with.

5

|  |  |  |
| --- | --- | --- |
| 6 | Q. | When did that commence, the picketing of your house? |
| 7 | A. | Within the first probably week, fortnight. |
| 8 |  |  |
| 9 | Q. | Did you explain that to Mr Carlesso? |
| 10 | A. | Yeah, well, he was sympathetic, he was having similar |

1. situations; he wasn't having people out to his home that I
2. knew of, but he had similar examples and a lot of the staff
3. had.

14

1. Q. How long did that last for?
2. A. About three months, and then I raised it with the
3. Administrator there and also with the general manager, and
4. they asked me to talk to the police about it and I went and
5. saw them; they suggested I write down the instances at the
6. time and then report it to them.

21

1. Q. Did you speak to Ms Jackson about it?
2. A. Yes, I did. She had it probably worse than I did
3. actually over the period of years that she was there.

25

1. Q. You were there until February 2000 (sic), so that's a
2. period of just over two years. Did this only occur in the
3. first three months or did it occur on other occasions in
4. that two-year period?
5. A. It was much higher at the start and it tapered off as
6. the rates situation settled down, people got used to it,
7. then there was particular individuals that - one other
8. incident that caused problems and they were served AVOs by
9. another individual which seemed to stop the problem.

35

1. Q. As you indicated, the rates had been fixed for the
2. first two years. Those first two years ended on 30 June
3. 2018 and by that stage Mr Carlesso had left and you were
4. the group manager and chief financial officer of the
5. council; correct?
6. A. Yes.

42

1. Q. Were you tasked with setting the budget for the year
2. ending 30 June 2019?
3. A. The budgets that I was involved with was 18/19 and

46 19/20.

47

1. Q. I'm just talking about that first budget. Mr Carlesso
2. leaves in February; had any part of that - we'll call it
3. the third year budget - had any part of that budget been
4. developed by the time he left?
5. A. What month did he leave in? I'll just work it back.

6

1. Q. So, he leaves in February 2018, three or four months
2. after you arrive.
3. A. The budget process usually runs from the fourth
4. quarter and you start looking at it in the third quarter,
5. so January to March, and then you finalise in the fourth
6. quarter which was April to June. So, let's say he would
7. have been thinking about it but at the time it wouldn't
8. have been formulated, there would have been preliminary
9. templates and spreadsheets being populated and the data
10. looked at, yeah.

17

1. Q. So, for that third year budget, finalising and setting
2. that budget fell on your shoulders; is that correct?
3. A. Yeah, that's the 18/19 budget?

21

1. Q. Yes.
2. A. Yes, I would have presented that to council via the
3. general manager for approval.

25

1. Q. Because you were free then to set a rate for that
2. budget; what was the approach that you took to setting that
3. rate?
4. A. Yes, it was an involved situation. A contractor came
5. in who was a specialist in the rating system and he did the
6. formulas and it was based on what they called a base rate
7. ad valorem, and it was calculated across the main
8. categories, which was residential, business, farm land, and
9. it was indexed based on the agreed about amount; and I
10. can't remember at the time now whether it was indexed or
11. left the same, but I wouldn't be surprised if it was set
12. the same as the previous year in terms of EBIT taxation.
13. So, it was driven by the financial plan which had an
14. assumption where the council had agreed on indexation.
15. Even though the financial plan doesn't lock that in, it's
16. what they communicate and discussed with the community in
17. terms of how much they're going to escalate it over time.

43

1. Q. When you proposed that aspect of the budget - I'm just
2. focusing now on the rates at this point - what did council
3. do in relation to what you proposed?
4. A. They were very resistant to rates, per se. They
5. understood there was a need for it. It was hotly debated;
6. I remember any time rates went to the council there would
7. be questions on how/why this would benefit the community,
8. what areas the money was going to go to, you know, how much
9. is this going to just keep going up or was it going to be
10. fixed. So, it goes into that council environment to be
11. debated.

8

9 There's actually another process in between that which

1. is council workshops, and this is where a lot more detail
2. is discussed with councils and how the models are. So, we
3. had a consultant that came over - I can't remember his name
4. at the moment - he was an expert in that area and he would
5. put up the formulas and similar scenarios of how to move
6. the base rate or ad valorem across the formulas and would
7. make suggestions to them in which the best option was going
8. forward.

18

1. You'll probably note in the working papers back in the
2. business reports there will be quite a lot of detail on
3. that area because it was a section that we did put a lot of
4. work into.

23

1. Q. What do you recall of that first budget workshop where
2. the issue of rates was discussed with councillors?
3. A. I can't recall specifics. They were very keen to
4. understand how this system worked, because it was new to
5. them, and why it was doing what it was doing; you know,
6. asking people to pay money into a government system that
7. the Island was not happy with, so they did really flesh out
8. the detail of those formulas.

32

1. Q. What was the end result? Did council agree to the
2. rating proposal that you put forward or did they maintain
3. the status quo?
4. A. I can't remember the specific resolution on that one.
5. I wouldn't be surprised if some of them voted against it
6. and there was enough to pass the recommendation, the
7. resolution. So, there was some in the council that would
8. never vote for it and they made it quite clear.

41

1. Q. Just going back to some general background. When you
2. arrived on the Island you had Mr Carlesso there to provide
3. you with guidance. What was the support like that you
4. received from other council staff? I'm talking about
5. council staff that reported to you and that you had to
6. direct in their daily work.
7. A. No, generally speaking it was a friendly island,
8. people were happy that someone was there to help and get
9. involved. So, Rob took me around and showed me all the
10. council assets, he did an orientation through the systems.
11. The previous accountant had put a lot of policies in place
12. under the Local Government Act, which were missing weren't
13. available because the council was changing the government
14. model.

9

1. There was a lot of accounting information that we had
2. to find because there was a gap between when we started and
3. the previous people, so we were on the phone a lot to Shane
4. asking him how things worked. There was frustration with
5. the system, I was met with that pretty quickly; people were
6. having difficulty getting information out of it, putting
7. information into it.

17

1. Pretty much the first week I arrived I went straight
2. into a stocktake. The auditors had listed a whole heap of
3. things that they required to be up to scratch before they
4. would pass the financial statements, so one of them was, a
5. stocktake hadn't been done for some time, so Rob and I and
6. the finance team actually went up there on a roster basis
7. counting stock. He put out a memo to any other staff that
8. was interested to help, and that was one of our key pieces
9. of information to take up the transactions of putting stock
10. into the system. The auditors wanted very detailed working
11. papers for that because it was an absent information area.

29

1. Q. The staff that reported to you in the accounting
2. section, how well qualified or trained were they for the
3. job that you needed them to do?
4. A. That's a good question. When I first arrived, there
5. was a lady there, Renee, she'd been working in the job for
6. 10 years and she was excellent with the payroll, and that
7. was a relief because payroll, if you don't get that right,
8. you know, straight away you're having a lot of complaints,
9. so she was making sure they were getting paid.

39

1. The Civica system, they put a huge amount of work in
2. it to get it to work in the payroll area, and the problem
3. with Civica, it's built for big councils and it's good for
4. that type of work if you're doing large amount of
5. transactions, but to maintain that system it needs a lot of
6. resourcing and the IT section had to have 12 servers
7. running to keep the system going, you needed dedicated IT
8. people, which they only had one and a helper.

1

* 1. So, when I arrived there was a bit of a sense of panic
  2. that, if they didn't keep the system going, they didn't
  3. have the backup. The IT support for Civica was okay at
  4. that stage; you could ring, they could dial in and help you
  5. fix it so you could keep it going; there wasn't a lot of
  6. people that had that technical ability.

8

9 I had used a system similar before, so I knew what it

1. should do and where to look. It had another layer in there
2. that really is overcooked for what you would need and it
3. was a work order system and it's a little bit like the
4. large council I'm in at the moment: a work order system
5. saves time in a big council. It puts together a work
6. order and it automatically codes it to where you need to
7. go. That's what Civica was designed to do.

17

1. The work order system was set up with out-of-the-box
2. codes in it, 4,000 codes, and there was a code book and
3. that was just sent out to various staff, and so, they had
4. to pick a code, put it in the system to work and sometimes
5. the system would reject it because a lot of people didn't
6. know how to use it. I think it was put in very quickly
7. into the system and there may not have been as much
8. training as they would have liked.

26

1. I did hear that they were told that they would receive
2. a system that was to be up to scratch and in working
3. order and I just don't think that happened because we were
4. still setting up new modules in there that hadn't been used
5. for a while, or hadn't been used at all.

32

1. Q. Move ahead to the time when you left council. Was the
2. Civica system working adequately for the function, for the
3. need that it was designed to meet?
4. A. Yeah, that's a difficult question, a tough question,
5. because it worked well for me because it had a good general
6. ledger system, so you could do your financial statements
7. and we had automated a lot of that area. But in terms of
8. the general use of it, it was causing still a lot of
9. frustration. It's one of those systems, accountants might
10. like it, but it was an enterprise system that people would
11. use it in other areas and the data would feed into the
12. accounts, and a lot of people were baffled by it because it
13. didn't have a very good user-friendly interface.

46

47 By that time we were working on an old version. Over

1. those two years Civica had updated to more modern versions
2. and there was a choice there which - we had a budgeted
3. amount to upgrade but we chose not to by recommendation
4. because it moved to a whole new world of iPad-based
5. accounting, Cloud solutions. The internet didn't have the
6. capacity and the Island's reliability at that stage - it
7. was running an old telecom system - so, if we started
8. saying to someone who's riding a bulldozer, "Here is an
9. iPad, fill out your timesheet", it just wasn't going to
10. work because they weren't at that level or trained at that.

11

1. We were also running manual timesheets and the Civica
2. system does allow for automatic timesheets and that was an
3. area we were working towards and that would have helped a
4. lot, but at that stage we hadn't quite moved to that next
5. world; that would have been a good - what do you call it -
6. addition to the system. When that would be rolled out it
7. would be reliant on other things.

19

1. Q. I want to change topic now and talk about the budget
2. and the long-term financial plan. Which came first? Did
3. you craft the budget around the long-term financial plan,
4. or was it the other way round?
5. A. That's a good question. I think the first year we had
6. an existing long-term financial plan, we were putting a
7. budget together, so we looked at both. The budgeting
8. process, over time we put a lot of effort in to improving
9. it because at first they didn't have the information, the
10. data, to understand where all the buckets were. So, they
11. had the main categories worked out, so there was a need to
12. get a detailed budget and it was driven by the audit
13. committee. There was a guy in there, Chris I think his
14. name was, he was pushing for more detail, more
15. accountability by line item basis. So, we got to the point
16. where - hang on, I'll just refresh these lights, they go
17. off when I don't move: hang on. Sorry about that.

37

1. Q. That's okay.
2. A. So, the first budget was the best that we'd done at
3. the time; you will probably see there's a dramatic
4. improvement going forward. But if it's long-term financial
5. plan first or budget, the way it should work and which we
6. were getting it to was, once you finalise the budget it
7. becomes your year zero for your next financial plan. The
8. whole idea is, you keep moving the updated information to
9. your long-term financial plan, assumptions then get rolled
10. out. The long-term financial plan is basically a 10-year
11. budget, but because you're getting it at the 10 years it's
12. getting, you know, less accurate. So, the first year's
13. your budget, the next three years is your forecast.

4

1. The software we were looking at was integrating the
2. three: the accounting system, the budget, then the
3. long-term financial plan all into one. We had got the
4. first two lined up, the long-term financial plan. We
5. bought the software and we were working on lining it up as
6. well. The long-term financial plan I was using was the
7. original model carried forward. The new one was what you
8. call a software from Local Government Solutions and it's, I
9. would say, much more interfaced with your accounting
10. software, so your data will feed straight through; the one
11. we had, it was a manual entry.

16

1. Q. Can I ask you about the risk management processes of
2. the council? To what extent did they fall within your area
3. of responsibility once you became the group manager and
4. chief financial officer?
5. A. It was the governance risk officer executive who
6. looked after insurance risks; also there was the lady who
7. sat on the emergency side of things. In terms of my
8. responsibility, there would be financial risks we would
9. assess and it was a process of identifying the areas where
10. we would think were risky and prioritising and trying to
11. mitigate those risks. It's a combination of, when you're
12. doing your quarterly reviews, your budget and your
13. long-term financial plan, and there's discussions you raise
14. in the reports with the audit committee and they're
15. supposed to then filter their recommendations into the
16. council, so that's a system that we would use. The
17. quarterly reports were the ones that were most important.

34

1. Q. What were the most significant financial
2. sustainability risks that you had to factor in to your
3. thinking as the chief financial officer in the period that
4. you held that role?
5. A. Yeah, it's an area there where cashflow is the main
6. area, and the same with a lot of businesses, and it can
7. work out quite easily - and you can see the reports - that
8. there's an overhead that you get when you run a local
9. government; that's the cost. It's an expensive model, the
10. local government framework, and you've got that already so
11. you have to make sure you meet that cost. So, in terms
12. of --

47

1. Q. Sorry, I don't understand that. Could you just
2. explain what you mean there?
3. A. Okay. You've got a set fixed cost for running an
4. organisation. Local government fixed costs are quite high
5. because you have a lot of accountability; in governments
6. there's certain roles you just have to have, so you've got
7. these fixed costs straight away, so that is an area that
8. you have to make sure you cover and it's driven --

9

1. Q. What was that cost at Norfolk Island, from your
2. recollection?

12

1. A. Well, the operating budget was about $28 million
2. the year I was over there, and so, it's pretty much the
3. costs of the council. It's funded mostly by grants, so the
4. biggest area that you have to always be mindful is getting
5. that grant money in. And you can see where the budgets
6. miss their mark, is where they thought they'd get a grant
7. and they didn't get one, and that's where the difficulty
8. was.

21

1. Q. What other financial sustainability risks did you have
2. to deal with when you were the chief financial officer?
3. A. I think the five business units were a large focused
4. area; particularly when I arrived they were not meeting -
5. costs were in deficit, so we put in a lot of work to try to
6. bring them to break-even. So, there was risks involved in
7. there: if you continue to run deficits, you will run out of
8. money.

30

1. Q. That's probably a good time to take you to some of the
2. documents and I want to take you to a meeting of council
3. that occurred on 20 December 2017, so shortly after you had
4. arrived. If we could please bring up
5. NIRC.PUB.001.0128\_0009. You will see there, in
6. Resolution 212, it refers to a recommendation of the audit
7. committee that:

38

1. *Council is spending more money than it is*
2. *receiving based on this review and no*
3. *organisation and/or business can continue*
4. *on this basis ...*

43

44 Then it places a request:

45

1. *... requests council staff to review all*
2. *Council income and expenditure, including*
3. *Council's five business units, and provide*
4. *to Council options to remedy this*
5. *situation.*

4

1. You're familiar with that resolution?
2. A. Yes, that was in the very early days. Yes, I do
3. remember. That's where the start of this push for more
4. information on those business units, because I think at
5. that time they didn't know specifically how, you know, good
6. or bad they were.

11

1. Q. Isn't this the case: that until about May 2018 the
2. accounts that were presented to council each quarter didn't
3. break down the performance of each of the business units of
4. council?
5. A. That's correct, yes, they used the template which had
6. them consolidated, yes.

18

1. Q. And so, come May, we see for the first time - I won't
2. turn to it now - but we see individual quarterly accounts
3. and reports against budget for the airport, for example,
4. the waste management, electricity, telecom and the liquor
5. bond; correct?
6. A. That's correct, yes.

25

1. Q. How much work was required to reformat, reprogram,
2. reconstitute the accounting software to do that?
3. A. It was a big job. In terms of reformatting, it was a
4. matter of separating the cost centres, and you had to go
5. right back to the base data and, because employees on the
6. Island worked across areas, the timesheets had to be coded
7. to those enterprises. It was just wages/expense, you don't
8. know where they've worked, so a lot of work went into
9. setting up work orders that pointed back to the business
10. units so we could start that analytical work.

36

1. We also had to include non-cash items like overheads
2. and depreciation, because before that they were grouped
3. together and you couldn't get a good feel for what type
4. of - they used the term "fully costed scenario" was
5. happening, so a lot of work went into that. We had
6. templates which would divide up the costs and then you need
7. to upload journals into the system to reflect those costs.

44

1. I do also remember Chris, I think Gallagher, from the
2. audit committee booking a meeting with me outside the audit
3. committee twice; he came down to my building where I was
4. and he wanted to go through how it was being done. He had
5. council experience in other organisations where he knew
6. these systems and how it was working and he made
7. recommendations on the detail of that work the committee
8. will find helpful and subsequently the council. So, the
9. start of that set-up process was quite big, and once we set
10. it up, it was just a matter of trying to continue it, make
11. sure the coding was correct.

9

1. Q. How long did it take before you were confident in the
2. accounts that were produced that formed part of the
3. quarterly budget review?
4. A. I think the first year it was getting better each
5. quarter. I'd say the second year it was getting very
6. accurate, actually. You know, there's periods of time
7. there where the expenditure would be a bit lumpy because of
8. the way that businesses have income come in, expenses go
9. out. So, we would analyse that; sometimes we would accrue
10. it, sometimes we would leave it depending on the rules.
11. So, yeah, I was getting quite happy with it towards the
12. end. It was a lot of work and we were trying to automate
13. that outside of things too.

23

1. Q. Are we talking about the financial year ending 30 June
2. 2020, so that's Year 4, that those accounts were more
3. reliable?
4. A. 30 - that's June last year, you're talking about?

28

1. Q. Yes.
2. A. I can't vouch for anything after the first quarter of
3. that financial year because that was the last quarter
4. of year I did. I had noticed there seemed to be a gap
5. after I left, just looking through the documents; in
6. reports some weren't quarterly, they were odd dates, and
7. there seems to be areas that are missing.

36

1. Q. Mr Roach says that, when he arrived in the beginning
2. of February, that second quarter for 2020 hadn't been
3. prepared. What was the position with those accounts at
4. that time?
5. A. The last quarter I worked on before I finished was the
6. first quarter which was presented in December. The second
7. quarter, I'm not sure who did that, but I do see some odd
8. figures there, and the quarter three, I don't know who did
9. that one. So, I was responsible for the first quarter and
10. the second quarter would have come in after I left; so, if
11. someone wasn't doing their end of month list of accounting

1 transactions, it may have been not correct.

2

1. Q. The point I'm getting at is: in, let's just
2. say February, March, April, May, June, July of 2019, which
3. was the first year in which this new system was attempting
4. to allocate all of the relevant cost centres to the
5. particular business; I'm trying to understand your
6. evidence: is your evidence that there were some teething
7. problems in giving effect to that obviously sensible and
8. obviously quite necessary change?
9. A. So, what months were those again? I'll just make sure
10. I've got the right ones.

13

1. Q. So, in 2019. So, February, March, April, May, June,
2. so the last six months of 2019, how reliable were the
3. quarterly budget reviews?
4. A. They were improving. I think at the start they were
5. as best they could, information was probably grouped
6. together, but those months moving on it was getting pretty
7. accurate there, because you can see by the reports, they
8. were routinely being completed on time.

22

1. Q. Can we go back to the minute then from 20 December.
2. You will recall that it said that staff were to "provide to
3. council options to remedy this situation." Was that a task
4. that was laid at your feet?
5. A. Just had to move the screen a bit to see what year
6. that was. 2017.

29

1. Q. Yes, 2017, so just after you arrived.
2. A. At that stage I was the financial accountant providing
3. information, so I wasn't in a decision making role but I
4. would help provide the data to the person doing that.

34

1. Q. Obviously, let's just take your evidence so far: it
2. wasn't until May, I think, that the cost of each individual
3. profit centre was broken up and included in the quarterly
4. budget review; correct?
5. A. Yes.

40

1. Q. So, am I right in thinking that, if there was any
2. review of the income and expenditure and any provision of
3. options to remedy this situation, it would have occurred
4. after Mr Carlesso left and when you were the group manager?
5. A. Well, partly, yes. He was looking at it and said via
6. his last quarterly report which I presented, it was a week
7. after he left, he had a lot of detail in there going
8. through the revenue and recommendations in his quarterly
9. review.

3

1. Q. Let's go to that, shall we? If we could please bring
2. up NIRC.PUB.001.0133\_0275. You will see there, by this
3. stage you are the responsible accounting officer?
4. A. Yes, that's me.

8

1. Q. If we could just go back to the top of the page. This
2. was your opinion in the form of a quarterly budget review
3. statement for the year ending - for the calendar year
4. ending - sorry, for the second quarter of the 2018
5. financial year; correct?
6. A. Yes.

15

1. Q. You see there that, in the numbered paragraphs, you
2. identify the reasons why the financial position at 30 June
3. 18 is likely to be unsatisfactory and you give five
4. reasons. I want to focus on reason number 2.
5. A. Yes, I can read that, yes.

21

1. Q. You recall that being a hot issue on the Island?
2. A. Yes, it was.

24

1. Q. Do you recall any one of the councillors when this was
2. discussed seeking to revisit that issue to assist in
3. rectifying the budget position?
4. A. Not specifically but one councillor was very
5. interested and helpful in that area because he was from an
6. electrical background and he seemed to know more the
7. workings of how electricity worked on the Island, so I
8. think out of all of them they were all concerned about it,
9. but there was one who was more interested in getting it
10. right.

35

1. Q. Was that Councillor Buffett?
2. A. Yes, it was.

38

1. Q. So, it would have been, may I suggest, a relatively
2. easy option to remedy the budget situation to suggest to
3. council that they revisit this issue?
4. A. I think it would be reasonable. Electricity on the
5. whole time I was there was a controversial issue, and each
6. time we set the fees and charges it was hotly debated.

45

1. Q. Do you know whether, other than in your expression of
2. your opinion in this document, you indicated perhaps more
3. directly that council should revisit that decision?
4. A. Not personally; I know it was being mentioned more
5. from the operational people, the group manager services and
6. the - there was a gap, an operation person there, but the
7. person that was coming into that role, we were getting more
8. costing data for them, but that was an area which, you
9. know, as the statement says, did decrease the budget income
10. significantly in that period of time. The workings of that
11. I remember discussing with Carlesso as well, and there was
12. quite a few - you know, it was quite intricate how
13. electricity worked on the Island because it was a solar
14. supplementary system, it was a diesel baseline system, so
15. you had a few things that were needing to be analysed
16. there.

15

1. Q. Just pausing there. Do you recall ever providing to
2. council options to remedy the situation as contemplated by
3. the resolution made on 20 December 2017?
4. A. I can't think of specific ones, but there was
5. information to make suggestion for improvement all the
6. time, you know, there was a lot of areas.

22

1. Q. If you go down the page, you see there though in the
2. quarterly budget review there is recommended remedial
3. action raised by you. One of the actions was to address a
4. drop-off in the financial assistance grant that had placed
5. the budget in some difficulty; you recall that?
6. A. Yes, the financial assistance grant, I do.

29

1. Q. If we go back up the page, you will see that in
2. point 1 there had been a decrease - I'm sorry, in point 3:

32

1. *Decrease of income budgeted for the*
2. *Financial Assistance Grant original budget*
3. *$4.4 million [down to] $2.45 million, a*
4. *reduction of $1.9 million.*

37

1. What was behind that?
2. A. No, they didn't get what they thought they would.
3. Negotiations eventually did come to increase the financial
4. assistance grant, I think it doubled over the couple
5. of years I was there. It was an area I recall being
6. involved in in discussions with the general manager with
7. Canberra. Norfolk was being compared to rural small towns
8. in New South Wales and compared to the financial assistance
9. grant, and it wasn't enough at that level to fund - you
10. know, the council goes into overheads, operating costs,
11. various things, so the general manager lobbied quite well
12. with her counterparts in Canberra to increase that. I
13. think in terms of budget then, they had a certain amount
14. they thought they'd get and by the time it went through it
15. was a lot less.

6

1. Q. If we go back down to the recommended remedial
2. actions, the next item was:

9

1. *Review of all revenue and expenditure to*
2. *ensure that costs are correctly allocated.*

12

1. And, I take it, that's part of the process we were
2. just talking about in terms of reconstituting the accounts;
3. correct?
4. A. Yes, correct, that was something that wasn't
5. happening, and you see going forward it did happen. It was
6. raised at a couple of forums, that section. The audit
7. committee were also recommending that area.

20

21 Q. Moving forward then to the fourth item, that is:

22

1. *Focus on fees and charges for all services*
2. *to identify areas to ensure true service*
3. *cost recovery.*

26

1. Did that happen?
2. A. It did. In the first year though it was quite
3. frustrating because a lot of the fees and charges, they
4. didn't have legislative requirement to change them, and I
5. think getting that done, there was a delay in that, so you
6. couldn't put prices up in certain areas, and I think
7. there's still some that they can't touch because they're
8. run by the Commonwealth. It did impact on, I know the
9. airport at the time, the fees and charges obviously had to
10. come up to meet the costs. And it was an area too, all the
11. fees and charges were based on an old government model and
12. so you had to transition into a new one, and you couldn't
13. just put certain things up overnight because of the
14. community reaction, so you had to phase them in.

41

42 Q. The second-last item:

43

1. *Reviewing assets to determine a renewals*
2. *strategy to ensure that they are*
3. *effectively utilised over the course of*
4. *their life.*

1

1. Was that renewals strategy developed in the time that
2. you were the group manager?
3. A. It was happening. It took time to get there. They
4. had fairly basic plans and they were updating them. While
5. I was there they were getting more accurate. You had a
6. company called Australis who reviewed all the assets on the
7. Island and produced a report of the values and the
8. depreciation rates, and that was used in the financial
9. statement, so going forward that was one of the main
10. documents that we had as the most up-to-date information.

12

1. The strategies, in terms of future, Rob Carlesso was a
2. bit more of a strategy type of person and he would talk
3. more long-term of how they were going to get there and the
4. information, where it should come from, but he wasn't there
5. long enough to drive that process. Things in that area, I
6. think because the assets were so run down, it was going to
7. be a big exercise to get them back up and it was a funding
8. issue.

21

1. Q. I'll just finish on this before we break for lunch.
2. At that time, did you understand that the depreciation
3. amount for the Island's assets, or the council's assets,
4. was being allocated in terms of asset maintenance and
5. renewal, or was asset management expenditure being pushed
6. forward year-by-year because of a shortage of cash?
7. A. In the start that was definitely the case. I think
8. Rob and myself had recommended to push back some capital
9. purchase because there was lack of cash at the time. And I
10. know the audit committee, the Chair was not happy because
11. he felt that showed a weakness in the funding in the model
12. that we were running, so he decided this is not acceptable,
13. you can't just keep pushing things back. But at the time
14. we said, well, we're going to have to have a more scheduled
15. process and cash as it comes out from the normal operating
16. of the business; the priorities which were more important
17. than others. So, they had a central core of priorities; it
18. was waste, airport, sewer, telecommunications and
19. electricity. They were the five main areas in the
20. strategic operational plan they worked on. So, the asset
21. plans weren't really there when I arrived but they had been
22. updated once in the second year and then - that's the
23. second year of the council, third year of the council, they
24. were in place.

46

47 We were linking them to the budget, so we had

1. discussions between that section and our section and talked
2. about how to link it to the budget; that was getting more
3. advanced in the later years. There was a huge backlog
4. there in asset work to be done and, in terms of what had
5. been done in the couple of years I was there, it was quite
6. amazing the work that had been done. It upgraded the power
7. station, there was money coming in for other areas, so
8. things were moving along, but it had a long way to go.

9

1. MR BOLSTER: Commissioner, we might continue with this at
2. 2. I'd like to finish it, but I'll be at least another
3. half an hour with Mr Wilson, so may I suggest we take the
4. luncheon break and come back at 2?

14

1. THE COMMISSIONER: Okay, Mr Wilson, we'll take an hour's
2. break, we'll reconvene with you at 2 o'clock.

17

18 THE WITNESS: Okay. Thank you, Commissioner.

19

# 20 LUNCHEON ADJOURNMENT

21

22 THE COMMISSIONER: Okay, Mr Bolster.

23

24 MR BOLSTER: Thank you, Commissioner.

25

1. Q. Mr Wilson, just before we broke for lunch we were
2. talking about the allocation of expenditure for the
3. maintenance and renewal of council's assets. Correct me if
4. I'm wrong, but I thought you said that the focus was on the
5. income producing assets, and you listed the five income
6. producing assets: the airport, the telecom, the
7. electricity, the waste and the bond. Am I right in
8. thinking that?
9. A. No, not the bond, no.

35

1. Q. What was the fifth then?
2. A. It was waste --

38

1. Q. Waste.
2. A. -- airport, sewer, and it was telecom and electricity.
3. So, the actual (indistinct) was waste itself, but each one
4. represented a business unit and that was in the operating
5. plan as the core focus. It didn't mean that the normal
6. operating budget was set in other areas. There was 72 cost
7. centres in Norfolk Island. You will notice, the operating
8. plan has a summary which shows all of the cost centres and
9. the budget lined up for the revenue and expenditure.

1

1. Q. Where did the roads fit into that picture?
2. A. Well, the roads had an annual maintenance budget, and
3. there was also a large backlog of disrepair that needed to
4. be brought up to standard.

6

1. Q. Do you recall the extent to which maintenance and
2. replacement of the roads was deferred from year-to-year?
3. A. Not specifically, but it was deferred from one year
4. into the next; that would be 16/17, 17/18. But deferrals
5. were based on not just funding, it was also resourcing, so
6. there was a culvert replacement program going on; before
7. you could fix the road you had to put a new culvert in, and
8. so that was part of that road system.

15

1. Q. Did you or did any of your staff ever work out what
2. was required to meet the depreciation cost associated with
3. the roads system? How much did you have to spend a year to
4. allow for or to meet the effects of depreciation?
5. A. It was a budgeted line item each year and it was based
6. on the asset management plans, so whatever was regarded as
7. the amount to be done. In the initial stages that sort of
8. planning data was fairly basic; as we were moving into
9. other years it had become more substantial.

25

1. Q. Am I correct in thinking that the deferral was against
2. that line item?
3. A. The expenditure would have been shown as, yeah, low on
4. that line item. It's actually in that roads costs centre.

30

1. Q. Is it fair to say this: that one of the means of
2. attempting to balance the budget that was under pressure
3. for all the reasons we've discussed was to underspend on
4. roads?
5. A. I wouldn't say that exactly. It was prioritised
6. capital expenditure based on what was regarded as the most
7. important, so roads sat in that list, was part of that
8. prioritisation which was worked out by the operational
9. engineering people.

40

1. Q. That wasn't worked out by the general manager or
2. council itself? It was an operational matter, was it?
3. A. There would have been discussions about the priority
4. of roads and the state of roads; I think there was a lot of
5. reports over the years on the type of roads to - I know
6. there was a past engineer that was focusing on it; he left,
7. a new guy came in while I was there. It was restricted by
8. the available material in the iron - the gravel, so that
9. you couldn't just bring up a road budget without having
10. those costs and logistics worked out.

4

1. Q. I want to move ahead now to 16 May, if we could look
2. at NIRC.PUB.001.0145\_0183. This was your next quarterly
3. financial review report, so this was as the accounts were
4. at 31 March 2018. If we could go down the page to 185, you
5. will see there that you are projecting a year end result of
6. nearly $2 million in deficit, and that the third quarter
7. had led to a $1.3 million, nearly $1.4 million deficit. Do
8. you see that?
9. A. Yeah, I'm just reading it now. Yes, I can read that.

14

1. Q. If we could go down then, you will see that there were
2. recommendations there, and if we go down to page 186, you
3. will see a similar report to the report that had been
4. previously prepared by you. Do you see that?
5. A. Yes, I'm reading it now.

20

1. Q. Perhaps if we could expand that first section so that
2. we can see the - is that easier?
3. A. Yeah, it's good.

24

1. Q. The position was going to be unsatisfactory this time
2. based on those two particular matters. I take it that the
3. issue of the electricity rates and charges was still a
4. factor that was leading to that unsatisfactory result?
5. A. So, this is May 18, is it?

30

1. Q. Yes, this is three months after that first quarterly
2. budget review that you prepared that we were looking at
3. before lunch, and you recall that one listed a number of
4. items where the budget was under pressure, and you listed -
5. there were six action items listed. What I want to suggest
6. to you is that, one of the reasons why the budget was going
7. to be unsatisfactory was still the position about
8. electricity and all of the other matters that you had
9. previously raised three months before; none of them had
10. gone away, had they?
11. A. No, it's hard to say from this report, but we would
12. have been working on it and identifying them; being only
13. three months from the previous report, work would have
14. still been being done on them. Some of them you can't
15. solve overnight, they're long-term issues.

46

47 Q. Council had not resolved to do anything about the

1. price being paid on the Island for electricity, had it?
2. A. Not in the initial year, but they did the next year;
3. there was a big jump.

4

1. Q. We may come to that in due course. But was it as
2. simple as just those two numbered items? There was far
3. more going on leading to an unsatisfactory result than
4. those two items, wasn't there?
5. A. Let's see. Can you scroll down a bit?

10

1. Q. Yes. We have five itemised actions to achieve a
2. satisfactory position. You see all of those?
3. A. Yeah, I can say it was unsatisfactory, the deficit as
4. being forecasted.

15

1. Q. And I expect you were seeking, and to some degree had
2. some success, in pursuing cost reductions in the council's
3. business units; correct?
4. A. Yeah, some success; it was over a period of time, we
5. worked on them all the time. Some you could act fairly
6. quickly, others you couldn't; they were input costs that
7. you were - you know, what the word would be was "static"
8. because of the remote nature of the Island, so it's a
9. number of things.

25

1. Q. In addition to deferring non-essential equipment
2. purchases, it would be fair to say that there was deferral
3. of maintenance and replacement expenditure on the roads?
4. A. I think that would be fair to say. At the time they
5. didn't have the adequate material to do the roads. They
6. needed rehabilitation work on the roads to get them ready
7. for roadwork, so the program was starting. You can list a
8. number of areas in the previous report that identified
9. moving forward fixing things over time and you'd probably
10. see a progression in the reports over the two years where
11. these were being addressed and brought to council and
12. discussed, and I'd like to say some were being solved,
13. others are still probably issues for the next management
14. there.

40

1. Q. We might move forward then to 20 February 2019. If we
2. could go, please, to NIRC.PUB.001.0193. If we could go to
3. page 189, please. This is now nine months later and you
4. provided councillors with a further quarterly review. If
5. we could go down the page, please, stopping there, you see
6. the discussion: quarterly budget review statement reports a
7. surplus of $1 million in the second quarter for council
8. overall as a group at 31 December 2018, and you've got a
9. $208,000 surplus for the council itself, $796,000 surplus
10. for the state delivery agreement.
11. A. Yes.

5

1. Q. The projected year end result is a surplus of $35,000,
2. which is slightly higher than the original budget surplus
3. of $11,000. If we could go down, please, to item 2 and
4. "Expenditure", you will see there's a substantial decrease
5. in respect of employee costs. Do you recall what that was
6. about?
7. A. What quarter was that?

13

1. Q. This is for the second quarter of 2019, so the quarter
2. ending 31 December 2018.
3. A. A saving on employee costs, second quarter 18. I
4. don't have the specific data in front of me, but back in
5. that period of time there was an EBA going through, I'm
6. just wondering if it's associated with the timing of that
7. agreement.

21

1. Q. If we go down then to paragraph numbered 3, capital
2. expenditure at the end of the second quarter was
3. $3.18 million, which was 36% of the annual revised budget;
4. so, it would appear that you were under in your capital
5. spend. Was that something that you were always trying to
6. improve against the budget, the capital spend?
7. A. No, it wasn't the objective; it was staying within the
8. budget. We would report how much was being spent as we go,
9. expenditure would fluctuate depending on the program. You
10. might have a lot early or late, so it gives people
11. information on where they're up to. We weren't trying to
12. suppress capital expenditure in that sentence there, it's
13. explaining to people how much we had spent at that time.

35

1. Q. If we could keep going down the page, please. You
2. see, "Cashflow" there, you've got projected year end cash
3. of $9.156 million. Explain that figure to me in terms of
4. unrestricted cash at the bank; are the two comparable?
5. A. It doesn't comment on restrictions in that figure;
6. that's the cash that we're expecting to have on in
7. the year.

43

1. Q. And in due course some of that cash is likely to be
2. the subject of either an internal or external restriction?
3. A. Yeah, it is, that's how the system works. In the
4. investment reports you will see a monthly table which shows

1 the restricted versus unrestricted.

2

1. Q. We'll come to that in a minute. If we could just go
2. down to paragraph 5, and you will see there the performance
3. of the five business assets: you've got waste recording a
4. deficit of $353 million, the airport with a small surplus,
5. sewer showing a deficit, telecom recording a surplus, and
6. electricity recording a deficit of $302,000. So, the
7. themes that you had inherited back in the beginning of 2018
8. were there to be seen again when you came to do the review
9. at this time, which was February 2019; correct?
10. A. There were themes; it depends on what order you're
11. looking at too. You know, you can sometimes save
12. electricity, there's a billing cycle, so you have to keep
13. that in mind, so you're looking at it over a period of
14. time. There's seasonal, there's - like telecom also -
15. there's a billing cycle, so that is the figures that were
16. in the system at the time that would have been reconciled.
17. And, you know, when you look at the deficit in quarter 2,
18. you're starting to focus on it a lot more. Quarter 1,
19. quarter 2, you're looking at themes/trends as you get
20. closer to the end of the year, this is when the data is
21. more available for the year, so you can see more of the
22. forecast coming in to what it will be at year end.

25

1. Q. Were you satisfied with what you had been able to
2. achieve in improving the budget position by this time, by
3. 20 February 2019 or was there still lots of work to be
4. done?
5. A. There was areas that were still problematic. Waste
6. was an area that was showing deficits, continuing deficits,
7. and I think even budgets had deficits. The waste, the levy
8. that was collected was a fee that's set by the
9. Commonwealth, we can't change it. There was also an
10. instance I think later where $1.6 million of waste levy was
11. waived in the year after I left, and you can see it in the
12. financial statements draft; I'm not sure if it was legally
13. able to be waived; at the time it was a fee that was based
14. on a legislative requirement, so if there was a budgeting
15. problem in there, you can see that will impact the waste
16. budget substantially.

42

1. Q. Did anyone seek to raise with the Commonwealth the
2. possibility of enabling the waste revenue to be increased
3. so as to meet the expenditure?
4. A. I don't know, I wasn't in those discussions, but I
5. know waste was what you'd call a very topical issue and
6. they received some capital funding in the early years I was
7. there for new sorting machines and upgrading car baler,
8. that type of thing. So, I know there would have been
9. discussions, I think, from the press releases there was.
10. So, it was very important to the Island; they had an image
11. for tourism that it was a pristine, clean place, which it
12. was, however, there was some areas in recycling that they
13. had difficulty getting the waste off the Island so there
14. was a legacy build up which was potentially going to cost
15. transport off the Island.

11

1. Q. Just to take an example: there were multiple old cars
2. on the Island that needed to be removed; correct?
3. A. Yeah, there was, and it was a comment that was made by
4. tourists and the locals also. It was one of those areas
5. which became like a press issue and been on documentaries
6. and that type of thing, so it was a focus to put a car
7. baler on there to squash them up so they can be put on a
8. barge and take them away. I think that just started
9. happening when I was leaving the Island; there was a car
10. baler being transported in and set up.

22

1. Q. When you were asked to work out options for the way in
2. which the waste service could recover the costs that were
3. incurred to run it, did you come up with any options about
4. how you'd raise revenue in that space?
5. A. Yes, it was looked at. The options were limited and
6. there wasn't a pick-up service because they would take
7. their own waste to the facility and sort through it, so
8. there was some vouchers issued to people to help encourage
9. them. There was also a, as I recall, an open day to show
10. the public the new equipment that went in there and how it
11. would benefit the composting, and the composting would then
12. be sold to the Island, there's a soil improver, and the
13. revenue from that would be a cost centre to that facility.
14. There were a lot of lead batteries built up over many years
15. and we didn't have a facility to treat them or get rid of
16. them, so the lead in those was quite substantial, so they
17. were looking at selling those and recycling them. We saw
18. the recycle streams that were going to come out of this new
19. facility that they would utilise and it would help
20. supplement the waste, but it was - yeah, it was a cost
21. centre, so it wasn't always covered by the revenue.

44

1. Q. And I take it, because none of these issues were
2. effectively being resolved, it was building up over time
3. thereby adding to what you might call a sustainability
4. issue; do you agree with that?
5. A. Partially. It was a sustainable problem and that was
6. what they were worried about: they didn't want to dump
7. waste in the sea, they didn't want to bury it, and there
8. was some areas that they had to move it on, so there was a
9. large legacy of waste that had built up, not having the
10. support financially to deal with it. But it wasn't let go,
11. it was discussed all the time and the general manager Lotta
12. was presenting a lot of workshops and public meeting where
13. it was on the agenda.

11

1. Q. Is it a fair summary to say this: that unless money is
2. devoted to resolving the waste situation on Norfolk Island,
3. it will just continue to get worse?
4. A. Well, you're exactly right. This is where the Norfolk
5. Island people, they pay a waste levy when they bring goods
6. in for themselves, so when they saw the Commonwealth bring
7. in 40,000 tonnes through Boral to fix the airport, and the
8. waste levy that they should have paid, which is
9. $1.6 million was waived, there was a lot of unhappy campers
10. there; that's to say, "Well, how can the Commonwealth do
11. that when we have to pay that?", and that $1.6 million was
12. in the budget to support the waste centre.

24

1. Q. Can I raise this with you: the contract between the
2. council and Boral, may I suggest, would have - if council
3. charged those fees to Boral - simply meant or involved
4. Boral in passing on that charge back to the council itself?
5. Isn't there a degree of circularity there, or was this
6. after your time, something that you're perhaps not familiar
7. with?
8. A. It was happening just before I went off Island; I went
9. off Island end of November for urgent medical attention and
10. I was seeing the invoices for the waste manifests that had
11. come up from council's staff that broke up the waste levy
12. and the stevedore costs and the manifests of the ships, so
13. when those invoices were to be sent to Boral, that they
14. questioned that, and that's where I saw it at that point.

39

1. Q. Were you --
2. A. In terms of money going round - what's that?

42

1. Q. Were you involved in the decision about whether or not
2. to pass on to Boral those particular charges?
3. A. No, I wasn't involved in that at all.

46

47 Q. Was that decision made whilst you were on the Island?

1. A. Not officially. It was said to me that the charges
2. will be waived and we still had to account for them. I
3. phoned the external auditors about it because I wanted to
4. talk about the accounting treatment, and which we did
5. regularly on transactions on Norfolk so we got a bigger
6. variety and their comment was, "Well, it is a transaction,
7. even though there's no change in cash at that time, it was
8. a liability in the review period." So, whether the
9. Commonwealth was not going to pay and contra it off
10. something else was not the arrangement that I knew about at
11. the time, but it was a cost and a legislation that was put
12. in the budget based on those reasons.

13

1. Q. We might come back to that, I'm just having something
2. checked up for now, but if we could go to the document at
3. page 193. No, that's not what I'm after. If we could
4. search the term in that document "restricted cash" and go
5. to the investment report, I think it might begin a few
6. pages before that. If you could just search the term
7. "restricted cash". Yes, this is it. If we could go down,
8. there's two reports, if we could go down to the second one,
9. the one for January, please. There, okay.
10. A. I can only see half of that one, you have to move it
11. over a bit. Thanks, if you don't mind.

25

1. Q. If you just go up a page, go up to the top of the
2. report, you will see here, this is the January 2019
3. investment report prepared by you? You see that?
4. A. I can see half of it. The left-hand side's only
5. showing - I can see "e-t-i-n-g" at the top.

31

1. Q. How about that? Has that shrunk?
2. A. That's good.

34

1. Q. That's better?
2. A. Oh, it is a bit. It's hard to read but I can see the
3. whole page. That's better, thank you.

38

1. Q. Every monthly council meeting you prepared an
2. investment report in this format?
3. A. That's correct, yes.

42

1. Q. Was that something that was being done before you
2. arrived, or was this something that you were told needed to
3. be done every month, or was it something that you
4. instituted yourself?
5. A. No, they had a format very similar which was based on
6. the guidelines, and I continued with that form but I
7. adjusted it to include more information; there was some
8. council meetings where they wanted some illustrative graphs
9. on there to explain it because there was a lot of data, so
10. we started graphing the monthly cashflow and investments,
11. so that's how the report improved over time; it was from a
12. demand from council to more easily understand.

8

1. Q. If we could go down to the heading, subparagraph (b)
2. with the records "restricted cash", and you see there a
3. table that breaks up the restricted funds, whether they're
4. externally restricted, internally restricted, or
5. unrestricted. And you will see there that of a total
6. amount of cash or cash equivalent investments of
7. $16 million, the unrestricted element was only $10 million
8. as at 31 January 2019. Do you see that?
9. A. I can see that.

18

1. Q. Was that a figure that you kept an eye on as the group
2. manager and responsible accounting officer? Is that
3. something you paid close attention to?
4. A. Yes.

23

1. Q. How often did you go to Civica, or whatever system it
2. was, to ascertain what the unrestricted cash position was?
3. A. Well, we reported monthly to the council on that
4. report.

28

1. Q. Did you have any guidance or guidelines that you were
2. working to, whether formal or informal, about what that
3. figure should be kept at?
4. A. We had guidelines based on, what were they called,
5. "working capital", and in terms of restricted/unrestricted,
6. we monitored that closely and that's why we reported on
7. that each month and you see there's some detail where it's
8. explained below.

37

1. Q. What was --
2. A. Actually, the cash position was reported weekly at the
3. executive meeting; we would take all balances and in our
4. weekly update I would read out the cash balances, our
5. commitments, and what we'd spent the previous week and that
6. was done weekly at the executive meeting. So, there was a
7. strong focus on cash, particularly in the early days when
8. the reports were still being set up, information was being
9. compiled, so the bank statements were monitored closely.

47

1. THE COMMISSIONER: Can I just clarify on that, Mr Bolster,
2. just to get it in my head?

3

1. Q. So, was there any amount of money, Mr Wilson, that you
2. thought needed to be kept, had cash-in-hand at any time in
3. the year? Like, you know, how low could it go? Like, here
4. you've got $10 million; what would you expect to have at
5. any one time to keep paying staff and everything else?
6. A. Yeah, the minimum cash I'd say working capital cash,
7. you're looking at $8 million which is working capital cash,
8. different to restricted, but nigh on similar. Yeah, rule
9. of thumb, it's nice to have 10; 10's a comfortable area,
10. you've got room for an emergency if you need to come in to
11. use that or not, and it was something that was reported
12. monthly so you could see easily unrestricted and that was
13. the focus. For me as the financial controller, I would
14. monitor the cash closely on those areas.

18

19 THE COMMISSIONER: Okay, thanks.

20

1. MR BOLSTER: Q. Was that a rule of thumb just that you
2. followed or was there any formal guideline to that effect
3. that you paid heed to?
4. A. I think the best place to look at performance
5. measures, the official ones, are in the local government
6. code of accounting practice, and there's six that we
7. presented in quarterly reviews and in the financial
8. statements, then they're compared with benchmarks
9. themselves, so they're the official ones.

30

1. Q. So that, there are standard benchmarks for New South
2. Wales local government entities in terms of the various
3. ratios, we understand all of those; I'm just wondering how
4. helpful they are in an organisation such as Norfolk Island
5. which has, as you said, multiple profit centres that are
6. completely - I withdraw that - has multiple profit centres
7. that are not going to replicate the sorts of enterprises
8. that traditional councils are. Do you accept that?
9. A. I would disagree with that. As the Local Government
10. Act, the guidelines, the way it's set up, it's a very
11. robust model. The performance measures are excellent
12. because you can track how you are travelling in those areas
13. and they take a number of parts of the organisation. So,
14. you can see they're graphed which ones are above or below
15. the benchmark, so I think obvious ones we had was
16. outstanding rates, it was above benchmark which was obvious
17. because no-one wanted to pay them, so we were working
18. towards that. Owner operating revenue was another one
19. which was difficult because we relied so heavily on the
20. grant.

4

1. So, the local government model works well, however, it
2. is expensive to run to achieve that, but you might argue
3. that, if it costs you $2 million in administration costs to
4. levy rates, and you only get one there, why would you
5. bother doing it? So, you used to say, well, it's part of
6. the whole picture, that we are collecting money in all
7. these areas - well, some are for services that you supply,
8. some are overheads that manage those services, so it's a
9. mixture of all the things. So those performance measures
10. are really good because they're industry, you can compare
11. them; and so, I felt them very helpful and I think people
12. who rented did as well.

17

1. Q. In a situation where you are losing money at an
2. alarming rate across electricity, across waste, and where
3. you're about to commit to a significant capital expenditure
4. program associated with your number one asset, your
5. airport, features of local government operations in New
6. South Wales just aren't comparable at all. May I suggest
7. that it would be prudent to hold a little bit more as a
8. cash reserve?
9. A. We did.

27

1. Q. You did?
2. A. We had good reserves and you see them building. I've
3. got a graph in front of me of the cash when I started, the
4. day I left, and it was constantly growing and that's
5. because we built it into the model we had. You can say,
6. "Oh, you're losing money here, losing money there", not as
7. bad as I think you're making out, because all those areas
8. were improving. Some of them you have to wear a deficit;
9. waste, you can wear a bit of a deficit there because it's
10. supplying other benefits. So, electricity was coming
11. round, the airport even came into surplus, so I think that
12. statement I don't agree with. My overall opinion of
13. Norfolk, that model was - from the date I started there,
14. once it was starting to work, was improving that Island and
15. there's reports there that show that. After I went, no
16. doubt the new management weren't getting information
17. because of issues with COVID or various things, which I
18. think is regrettable. At the time they did look at it,
19. things had deteriorated for a number of reasons, but it
20. wasn't because we weren't holding enough cash at the time

1 and prior.

2

1. THE COMMISSIONER: Q. Can I just ask you, Mr Wilson, if
2. we can go back to page 187 of this document, if you can
3. help me understand, based on what you just said, that the
4. way I have read - it mightn't be this document, it's the
5. previous page we were looking at. It was the page which
6. talked about the second quarterly financial review.

9

1. MR BOLSTER: That's a completely different document,
2. Commissioner.

12

13 THE COMMISSIONER: Oh, is it? Okay.

14

1. MR BOLSTER: But it's in this document, let me find it, at
2. page 189, so it immediately follows this. If you went down
3. to the discussion there, I think that's --

18

19 THE COMMISSIONER: That's it, I think.

20

1. Q. So basically the way I read your second quarterly
2. financial review to the council, is that, you now have a
3. surplus in the second quarter of around $1 million, but
4. that included $796,000 for the service delivery agreement.
5. Just to help me understand, the monies that were allocated
6. for the service delivery agreement, do they have to go on
7. things related to the service delivery agreement, or if you
8. had an amount of money such as that, could you use it for
9. other things?
10. A. The report there has indicated the Commonwealth owes
11. NIRC a surplus and the way the system worked, if the amount
12. was taken down, the baseline would take it back up, so it's
13. like a combination of things. So, in that particular time
14. the SDA - which we call it - would have been, quarter 2,
15. would have been under-spent.

36

1. Q. So, the SDA income that came from the Commonwealth had
2. to be spent on SDA-related things; is that correct?
3. A. Yes, it was part of the service level agreement.

40

1. Q. So, it was like a tied funding?
2. A. It wasn't either, it was a net position, because at
3. the end of the year if we're up or down they would make
4. good, so it didn't affect the --

45

1. Q. Let me put it another way. If you didn't spend all of
2. the SDA funding that you raised, could you spend it on
3. other things such as roads?
4. A. Initially, we couldn't, and that was a big point of
5. contention because the SDA collected the motor registry
6. fees and it went to the SDA side of the ledger.

5

1. Q. Okay.
2. A. Even though the road's being used, so in the 19/20
3. budget we had permission to allocate, I think, $240,000 of
4. the money collected from the car registries into roads
5. maintenance, and that was an area that was quite
6. controversial.

12

1. Q. So, you have a surplus of around $1 million, but
2. really three-quarters of that you really have to use for
3. specific things, so you really haven't got a surplus in
4. terms - you might have an accounting surplus, but you don't
5. have a surplus in terms of cash you can use for other
6. things.

19

1. Then we go on to expenditure, and basically there
2. you've got a decrease in employee costs of $234,000, and
3. you've got a decrease in depreciation, but you've got an
4. increase of $625,000 on materials and contracts, so just
5. park that in your mind. So, you've got essentially a lot
6. more expenditure in those three dot points than you have
7. decreases; so you've got more increase in expenditure than
8. decreases.

28

1. Then you go to your income and you're basically saying
2. that your user charges and fees decreased, and your
3. interest and investment revenue increased and your grants
4. and contributions and operating increase. And then I think
5. further on you go on to talk about, for the airport costs
6. you've got a surplus, for the electricity costs and telecom
7. costs you've got a surplus; that came to, by my
8. calculations, just over $400,000, about $410,000, but then
9. you've got a decrease of waste services, sewer and
10. electricity, which is about $750,000.

39

1. So, what I'm constantly reading in this document, and
2. I'm wondering whether the council asked you any questions
3. about this, is that the surplus that was reported was a
4. tied surplus, but then you've got your expenses being much
5. higher and your revenue being much lower. But then you
6. talk about even further down, that's offset by a second
7. payment of the SDA, a tourism account of 385 that came in,
8. or a grant, and an early FAGs grant.

1

* 1. It seems to me, I guess what I'm struggling to
  2. understand is that, based on your earlier comments that you
  3. were building up a better position, that this picture here
  4. looks to me like a gradually declining position with the
  5. reliance on money that you actually can't use for the sort
  6. of purposes you needed to.
  7. A. Well, you have to look at some --

9

1. Q. If I was a council member that's what I'd be asking
2. you.
3. A. Yeah, I appreciate your question, Madam Commissioner.
4. If I can just explain the report which shows the categories
5. of expenditure, so people know type and the business centre
6. show the visits. So, when you go to the detail, the
7. financial model down further, you can actually go and look
8. at where those increases and decreases are, so it's part of
9. the way it's described, so people sort of say, "Why is
10. income that, why is that?" You can't add them all up and
11. say that's the thing because they're working different
12. parts of different reports.

22

1. Q. The reason I added them all up is because the council
2. simplified further on where councillors had to rely on what
3. was in cash reserves, and what seems to be counted in there
4. is things that are actually tied but maybe not restricted.
5. A. In the SDA, you know, it's an interesting arrangement;
6. it relies on a number of sources of revenue on Island and
7. then there's a quarterly grant and there's expenditure, so
8. it nets off at the end of the year based on if we're
9. underfunded or overfunded, so it's not part of the tied
10. arrangement.

33

1. Q. So, you're telling me the grants weren't tied?
2. A. The SDA, it was a funding arrangement for services
3. based on expenditure; it was --

37

1. Q. But it wasn't tied to normal council services, it was
2. tied to things like education, health and so on, is my
3. understanding; have I got that wrong?
4. A. There was 20 services that had a budget.

42

1. Q. Yes, but they're not the same as the services we're
2. talking about here; is that correct?
3. A. They overlap in some areas because, you know, with a
4. small island, you have some people work on a timesheet in
5. one section or another section.

1

1. Q. But I understood earlier that you managed to separate
2. all of that out, so I'm still a bit confused. Mr Bolster,
3. I'll let you continue.

5

6 MR BOLSTER: Thank you, Commissioner.

7

1. Q. If the witness could be shown a document which should
2. not be broadcast because it's a confidential document.
3. NIRC.020.001.0002. We do not want to show that on the live
4. stream but the witness should see it. Just while that's
5. come up; you weren't a member of the panel that assessed
6. the tender for the airport resurfacing contract, were you?
7. A. I don't recall being involved.

15

1. Q. In February 2019, were you briefed by the members of
2. that tender evaluation team about the status of that
3. project?
4. A. Could you just repeat the date, I'll just check?

20

1. Q. It's this very same meeting we've been talking about,
2. 20 February 2019 where council had your investment report,
3. they had your quarterly update, and council considered the
4. airport tender and made decisions about proceeding with one
5. of the tenders; you remember that, don't you?
6. A. I don't recall being at that meeting; actually, I
7. didn't go to hardly any of the airport meetings. I went to
8. one as acting general manager just before I left.

29

1. Q. This would not have been that meeting. This was a
2. meeting where council resolved to proceed with the Boral
3. tender and there was a resolution passed with terms that I
4. don't need to trouble you with. Were you briefed about the
5. financial implications of the Boral tender before it went
6. to council on 20 February 2019?
7. A. I wasn't involved in the tender process at all, so the
8. answer is, no. Yeah, the answer's no.

38

1. Q. You weren't asked to consider the financial - please,
2. listen to my question extremely carefully, it's a very
3. important question: were you asked, prior to 20 February
4. 2019, to consider the financial implications of the Boral
5. tender were it to be accepted by council?
6. A. No, I was not.

45

1. Q. I just want to show you this. If we could go to
2. page 5 of that document, you will see there's a heading,
3. "Financial Implications"; could you just read that to
4. yourself?
5. A. Yes, I have read that.

4

1. Q. Have you seen that briefing before?
2. A. The information in there was based on the budget that
3. was accrued and that's where those figures have been quoted
4. from.

9

1. Q. I'm assuming that you were aware of the council having
2. budgeted for $2 million in that year for planning and
3. preparation, and that at that stage only $500,000 had been
4. given; I understand that. The information contained in the
5. rest of that briefing; that is, the total cost of the
6. project, the amount of funding from the Commonwealth and
7. the other matters that are set out there, were you aware of
8. that before 20 February 2019?
9. A. Aware of what? I'm just trying to --

19

1. Q. Let's break them up one-by-one. Were you aware that
2. the cost of the project from the recommended tenderer was
3. that figure in the second paragraph?

23 A. 44.898?

24

1. Q. Yes.
2. A. I was getting 45. So, it's similar to the figure that
3. I was remembering in terms of the total cost.

28

1. Q. Am I able to understand from your answer that you were
2. aware, before 20 February 2019, of what the cost of the
3. project was?
4. A. The cost of the project, it didn't have any impact on
5. reserves; it was a fee-only project.

34

1. Q. Please, Mr Wilson, can you just focus on my question?
2. Prior to 20 February 2019 were you made aware what the cost
3. of the airport project was going to be?
4. A. I was made aware of the costing, that was based on the
5. budget that we put up to council; that was $43 million
6. grant and a $2 million loan which equalled $45 million for
7. the total cost of the project.

42

1. Q. So, am I right in thinking that as at 20 February 2019
2. you had been made aware that the project would cost
3. $45 million, that 43 of it would come from the
4. Commonwealth, and that $2 million would be borrowed by the
5. council?

|  |  |  |
| --- | --- | --- |
| 1 | A. | From the Commonwealth. |
| 2 |  |  |
| 3 | Q. | From the Commonwealth: who told you that? |
| 4 | A. | It was in discussions, and I think it's in that paper |

5 you're reading there, 44.89, $43 million for the grant.

6

1. Q. But you hadn't seen this paper; am I right in thinking
2. that?
3. A. But the paper's based on the budget.

10

1. Q. But, Mr Wilson, let's just stop and pause and consider
2. your answer here, let me just make it very clear. There
3. were three tenders: this is a paper that involves accepting
4. one of the tenders. Each of the tenderers had a different
5. price, okay? No-one knew what the price of the project
6. would be until the tender was accepted. I want you to
7. assume from me that it was not until this meeting that any
8. one of the tenders was accepted, and it was that tender at
9. $44.898 million which was accepted at that meeting. What I
10. want to know from you is, when were you told what the cost
11. of the project would be? So, before this meeting or after
12. this meeting?
13. A. I didn't go to this meeting, so I can't comment on
14. that. When I deal with the costs is when we were putting
15. the budget together, and that was the figures that we used,
16. so that was part of our budget package that went to all the
17. managers and they --

28

1. Q. Which budget --
2. A. -- put their - that would have been the 19/20 budget.

31

1. Q. When did you start doing that budget?
2. A. We start costing things out, the template goes out in
3. the third quarter, finalise it before end of the
4. financial year so it's in. You start looking at things
5. after Christmas, templates start going out third quarter,
6. finalised fourth quarter.

38

1. Q. When you were preparing the budget in the third
2. quarter that was finalised in the fourth quarter, did you
3. make provision for any other costs that could arise under
4. the project above and beyond the cost of, as you say, of
5. around $45 million?
6. A. Any other cost was the $1.6 million towards the waste
7. management centre, which was the cost of importing the
8. material, so that was a revenue line item; in terms of the
9. capital expenditure, it's $45 million, $43 million grant

1 and $2 million loan.

2

1. Q. At the time you finalised the budget was it conveyed
2. to you by anyone that there was a chance that there was a
3. further cost associated with obtaining biosecurity services
4. to treat any rock that was imported onto Norfolk Island?
5. A. No, not at the time of the budget.

8

1. Q. When were you first made aware that there was an
2. increase associated with the rock on the Island, rock being
3. brought to the Island?
4. A. I can't recall the actual date; it was later on in
5. the year when the project was getting closer to
6. eventuating. They had engaged a management company to
7. manage the contract and another company to do the - what's
8. the word - planning side of it, and I was involved in that
9. type of area.

18

1. Q. Were you made aware that there had been testing going
2. on at council's quarry to ascertain whether council's or
3. the Island's rock was suitable for the project?
4. A. Yes, I heard about it; it was general knowledge that
5. that was happening.

24

1. Q. Were you made aware that Boral had determined that the
2. rock from the Island was unsuitable for the airport
3. resurfacing project?
4. A. Yes, I was.

29

1. Q. When do you think you were made aware of that?
2. A. I can't remember. It was a very controversial time,
3. there was a lot of protests going on about it; it was going
4. to be on Island/off Island, you know, it was back and
5. forward quite a lot, so I can't remember the exact month.

35

1. Q. Do you recall whether you were told about the cost
2. associated with the biosecurity treatment of the rock that
3. was to be imported to the Island was before or after Boral
4. ascertained that the rock was unsuitable?
5. A. It would have been sometime after.

41

1. Q. Did you ascertain the extent of the cost of the
2. biosecurity treatment for that rock?
3. A. I wasn't given those figures.

45

1. Q. How much was it going to cost?
2. A. Well, it wasn't made available to me, that
3. information, and it had - I sort of was leaving in November
4. off Island, the barges were just starting to arrive, so I
5. hadn't seen any specific costs at that point in time.

4

1. Q. Were you asked to review the contract and the tender
2. documents at any stage?
3. A. I wasn't part of the Boral contract in any meetings,
4. negotiation or prior at all.

9

1. Q. That wasn't my question. Were you asked to review the
2. tender at any point in time?
3. A. No.

13

1. Q. Did you read the tender at any point in time?
2. A. No, I didn't read the tender.

16

1. Q. Were you asked to review the contract at any point in
2. time?
3. A. Yeah, the contract turned up very late, and I'm just
4. trying to remember which one it was. I wasn't asked to
5. review the contract prior to the material and the barges
6. being unloaded; I can't remember reviewing the Boral
7. contract, because I don't think it had been signed at that
8. stage.

25

1. Q. Thank you. When do you recall being made aware that
2. the project cost for the airport runway was substantially
3. in excess of $45 million?
4. A. I was made aware of it, but I can't remember the exact
5. date. At the time it was late in 2019 type of timeframe.

31

1. Q. Consistently with your previous answers, it must have
2. been after the rock and the barges started to arrive at the
3. groyne on - what was the name of the bay - Ball Bay?
4. A. Ball Bay, I think, yeah.

36

1. Q. Is that fair?
2. A. There was talk of increased costs from biosecurity; I
3. didn't receive a figure. I was also told that it was part
4. of the financing arrangement with the council and the
5. Commonwealth, it wasn't a cost to council.

42

1. Q. You were told it was not a cost to council; is that
2. right?
3. A. It was part of it. Yes, the whole project was
4. presented to the council and was approved on the basis that
5. it didn't cost council, and it was a grant funding
6. arrangement with the additional cost alone by the
7. Commonwealth.

3

1. Q. And, who told you that?
2. A. I think ^ it would have been the group manager
3. services.

7

1. Q. And, who was that? Mr Taylor?
2. A. Correct, yes.

10

1. Q. And when do you think that was?
2. A. I don't know the exact date; it was around the same
3. time when the material was starting to be exported.

14

1. Q. Just so we can clarify this, tell me if my summary of
2. your evidence is wrong in any way. You did not understand
3. at any point in time whilst you were working at council
4. that the biosecurity cost of bringing the rock, the gravel,
5. to the Island was an expense that was to be borne by the
6. council; is that right?
7. A. I do understand it that way.

22

1. Q. Well, did anyone ever tell you how much that expense
2. that Boral was shouldering was?
3. A. No, I never have received a figure.

26

1. Q. And at the time you boarded the plane to leave the
2. Island in February 2020 it was your understanding, was it,
3. that the airport contract was only going to cost the
4. council $2 million and that it was going to borrow that
5. money; correct?
6. A. Well, just - can I just question the "February 20"? I
7. was on leave prior to that, so December and January, so
8. when you say "February 20", the answer's no; so that, the
9. last meeting I went to council at was the November meeting,
10. so at that time the answer is no; after the November
11. meeting, after that I was not involved with council.

38

1. Q. After that, so you effectively, because of the health
2. problem, you effectively ceased doing active work at
3. council even though you were employed but were on sick
4. leave, I take it, after sometime in late November; is that
5. right?
6. A. End of November, first week of December, I went for
7. emergency treatment for stage 4 cancer, so there was four
8. weeks leave approved by my Australian doctor.

47

1. Q. At the time you left, that you ceased performing work,
2. was it your understanding that the cost of the project was
3. $45 million and no more?
4. A. That was the budgeted cost, yeah, $45 million.

5

1. Q. And that the Commonwealth was paying a grant of
2. $43 million?
3. A. That's correct.

9

1. Q. And that the council was funding the project with a
2. $2 million loan?
3. A. That's correct, that's what the budget figures were
4. based on and - does that answer that question?

14

1. Q. Were you asked to talk to the council's bankers about
2. obtaining that loan?
3. A. We had a conversation generally with the bankers, we'd
4. meet with them once a month about our normal business and
5. they noticed there was a loan in the budget and they asked
6. us what we had intended to do about it. At that stage it
7. was going to be with the Commonwealth, we just had a
8. previous loan with the airport which was $11 million that
9. was waived, and so, that debt had gone and it was going to
10. be a new Commonwealth loan, so the bank said, "Oh well,
11. looks like you've got it covered."

26

1. In terms of using a commercial loan, they were
2. interested but they didn't feel the security on the land
3. value was going to be enough, there had to be a bank
4. guarantee involved as well and it was just a general
5. discussion in terms of, you know, financial talk.

32

1. Q. And you don't know what was discussed after you left?
2. A. No, I don't, I didn't have any contact with anyone
3. there.

36

1. Q. How long before you left did you have that meeting?
2. A. Which one was that one?

39

1. Q. The meeting you were just telling us about where you
2. discussed the loan?
3. A. It was back when the budget had been put into the
4. public arena through the council approval, so they
5. obviously had read the forward figures in the capital, in
6. the loans.

46

47 Q. No-one asked you to speak to the bank in September,

1. August/September, about raising a $2 million loan?
2. A. No, no-one did.

3

1. Q. And you took no action to commence the process to set
2. up this loan?
3. A. At that stage there was no need to, the project
4. was years away, it was going to be in a whole other
5. financial year.

9

1. Q. Did you attend any of the airport steering group
2. meetings?
3. A. I attended one airport meeting when I was the acting
4. general manager, which was September, I think; I sat in on
5. the meeting.

15

1. Q. What about a meeting with Mr Cotter, Mr Porter,
2. Mr Hutchinson, Ms Quintal, on 10 October? You were the
3. acting general manager; does that assist you with your
4. recollection? Are you there, Mr Wilson?

20

1. MR BOLSTER: Perhaps a short adjournment, Commissioner.
2. If we could go off-line while we seek to re-establish the
3. link to Mr Wilson.

24

1. THE COMMISSIONER: Okay, we'll take a short break. Is
2. that what you want to do?

27

28 MR BOLSTER: I think so, I think that might be the best.

29

30 THE COMMISSIONER: And we'll sort out the link, okay.

31

32 MR BOLSTER: Thank you.

33

1. THE COMMISSIONER: I just want to ask a question about
2. Mr Buckley.

36

1. MR BOLSTER: We will. Mr Buckley has to leave by 4, and I
2. will wrap this up by half past, and I think Ms Morris
3. will --

40

41 MS MORRIS: I will be very speedy.

42

43 MR BOLSTER: -- will accommodate me.

44

45 THE COMMISSIONER: Thank you.

46

47 MR BOLSTER: Thank you, Commissioner.

1

# 2 SHORT ADJOURNMENT

3

4 THE COMMISSIONER: Mr Bolster.

5

1. MR BOLSTER: Commissioner, in light of the need for
2. Mr Buckley to get on a plane we've decided to interpose him
3. as a witness now, come back to Mr Wilson tomorrow morning
4. at 9am. Steps have been taken to inform him of that
5. through his legal representation.

11

12 THE COMMISSIONER: Okay, that sounds good.

13

14 MR BOLSTER: Ms Morris will deal with Mr Buckley.

15

16 THE COMMISSIONER: Okay, Ms Morris, thank you.

17

1. MS MORRIS: Thank you. If we could have the witness
2. sworn.

20

# 21 <ALAN KEITH BUCKLEY, sworn: [3.23pm].

22

# 23 <EXAMINATION BY MS MORRIS:

24

1. MS MORRIS: Q. Thank you, Mr Buckley. Could you just
2. give your full name for the record?
3. A. Alan Keith Buckley.

28

1. Q. Could you let us know the dates that you were involved
2. and employed with the Norfolk Island Regional Council?
3. A. Around about the 12th, 14th of December 2017 through
4. to 6 December 2019.

33

1. Q. So, roughly a two-year period. And, prior to that
2. role what experience had you had in a local government
3. setting?
4. A. Mornington Island, in the Gulf, and corporation up in
5. Arnhem Land, and the other times of my previous
6. activities/employment I was always working closely with
7. council because I was always doing infrastructure work and
8. needed to go and get council, DA, and hook into their
9. systems.

43

1. Q. What's your professional background, your degrees of
2. area of expertise?
3. A. I'm not degree qualified, I'm a diploma level for
4. infrastructure, technical services, air conditioning,

1 civil, mechanical services, and airport.

2

1. Q. What was it that attracted you to coming to work for
2. Norfolk Island Council?
3. A. It was a good holiday place; work and holiday is
4. always a good combination.

7

1. Q. You mentioned previously having involvement with
2. airports in your prior roles before the Norfolk Island
3. role?
4. A. Yes, throughout the military, which I touched on
5. 30 years, in construction engineers, we had a lot of
6. airports to do; more like landing strips in those days,
7. still are, but from that going into Air Service Australia,
8. I was capital works manager for Queensland at Brisbane, and
9. that involved towers, fire stations, and not till later we
10. had more involvement too with the Fire Service, and not
11. till I got into local government at Mornington, had the
12. airport reseal up there and I was the manager, it's the
13. second cap I have.

21

1. Q. And had in those projects there been a tender process
2. for the airports?
3. A. Yes, in Mornington, that was a tender process with
4. myself not to be taken out of my day-to-day operations; we
5. had a company hired to do the actual project management; I
6. was a representative for the actual council.

28

1. Q. Did that give you familiarity with the process of
2. reviewing tender documents and conferring with council
3. about options?
4. A. The company tabled - they did the actual initial
5. group, just like the TenderLink do, and they table that as
6. a group meeting and then we went forward with that after
7. selection, and then the CO took it through to the council
8. meeting.

37

1. Q. Your position with council was manager of
2. infrastructure services; is that correct?
3. A. Correct.

41

|  |  |  |
| --- | --- | --- |
| 42 | Q. | Who did you report to in that role? |
| 43 | A. | The group manager services. |
| 44 |  |  |
| 45 | Q. | Was that Bruce Taylor? |
| 46 | A. | Correct. |
| 47 |  |  |

1. Q. Did you have anyone reporting to you?
2. A. I had five team leaders/section leaders report and a
3. total of about 30 staff.

4

1. Q. Did you ever make any direct reports to the general
2. manager?
3. A. A number of reports and submissions for increasing
4. staff; monthly reports to council when that was required,
5. and in the first year I was there, in the first six months
6. of 17/18 I've been getting involved with asset management
7. plans, but the following year they seemed to be
8. floundering; we got those started, and then I tabled those
9. for approval.

14

1. Q. Outside of the council meetings themselves, did you
2. ever have meetings with individual councillors or the
3. councillors together?
4. A. That was a no-no.

19

1. Q. And, why was that a no-no?
2. A. That's a directive from management.

22

1. Q. And, by management, do you mean Bruce Taylor, do you
2. mean Lotta Jackson, do you mean someone --
3. A. Both.

26

1. Q. Both of them? One of the early projects, as I
2. understand in the beginning of 2018, was looking at the
3. airport at Norfolk Island?
4. A. Yeah, there's two looking at the airport at Norfolk
5. Island: one was a re-establishment of the part of the
6. taxiway and where the parking on the apron was, and also
7. there was a slip on the eastern side of runway 11, I think
8. it was, which was carried out.

35

1. Q. And you provided a report to the council in or
2. around February 2018 about the conditions on the airport?
3. A. My report was probably enhanced, or it's the other way
4. around; we had a consultant who specialised in airports, he
5. actually coordinated the other disciplines to come in,
6. like, the surveyors, the runway lighting, the tarmac
7. repairs; it was quite large, council couldn't have handled
8. that work overall, so we had the specialists come in.

44

1. Q. And that process in early 2018 led to the start of the
2. tender process for the airport project that then came in

47 19/20?

1. A. In January 2019 it was up and running - or it started
2. in January 18 first year, so there was some initial works
3. or meetings with the consultants, and then from that the
4. smaller tasks were done and then the actual tender for the
5. reseal of both runways and lighting ramped up just before
6. the end of that year and especially in January.

7

|  |  |  |
| --- | --- | --- |
| 8 | Q. | January of 2019? |
| 9 | A. | Yes. |
| 10 |  |  |
| 11 | Q. | You were part of the tender panel for that project? |
| 12 | A. | Yes. |
| 13 |  |  |
| 14 | Q. | In particular, as I understand, you were given |

1. responsibilities around rock sourcing and looking into how
2. rock would be sourced for the project?
3. A. It was a task which I was deeply involved in.

18

1. Q. Can you give an outline of how you approached that
2. task? Were you given a particular mandate, or were you
3. asked to comment on options?
4. A. All the above. I have some notes.

23

1. Q. So, for example, there was ongoing discussions and
2. there'd been ongoing discussions from 2016?
3. A. Oh, long before I got there.

27

1. Q. And before then about sources of rock on the Island,
2. so is one of the tasks you were given continuing to look
3. into whether rock would be sourced on Island or off Island?
4. A. There was a couple of big factors here. Since the
5. airport was done - resealed in 2008, there's been no move
6. to find rock and obtain rock, and good quantity for use
7. locally. Consequently, when push came to shove, when I
8. first got there in January 18 they had the pier extension
9. at Cascade. The council used up all their surplus rock out
10. of 44A, left us with nothing for roads. So we - I spoke to
11. the two crushers there and we went scrounging for rock;
12. some of them did a bit of - put a bulletin through council.
13. And then you've got the argy-bargy of, "you're not supposed
14. to dig around the rock, you just pick up the rock off the
15. ground", things like this, so it became very hard. And we
16. ran out of aggregate 7mm and 10mm quite regular, so we're
17. always scrounging rock off the side to give to the actual
18. crushers. So, did you want me to talk about the rock
19. studies I --

47

1. Q. I'll come back to that if we need to, but based on
2. those studies you'd done based on your experience, when you
3. were looking in mid-2018, towards the end of 2018, of
4. preparing the documents to seek tenders for the airport,
5. what was your view as to whether rock was available to
6. source on the Island versus off the Island?
7. A. Well, my personal view - not my personal view: what I
8. found, I read through 11 reports done by consultants on
9. rocks available from the Island. The old council -
10. correction, Assembly - did have an option at Cascade to
11. purchase the face they actually got out of there. Now,
12. they didn't purchase that back then because this report was
13. very good, and it had eight to ten decades of rock in there
14. suitable for - our stands wouldn't be good for high rise,
15. it wouldn't get the MPA, but for local products it would be
16. fine, and also suitable maybe for airport. There's certain
17. layers which were really good, because I found this out by
18. having a geologist come up from Melbourne. They were hard
19. to find or hard to get to Norfolk, so that didn't happen.
20. Now, with these reports there was no action carried out,
21. except a lot of money went out to pay these consultants,
22. well over $2 million.

23

1. Q. So, there'd been the surveys and there'd been research
2. into whether rock would be available, but as at mid-2018
3. that rock wasn't presently available at that time?
4. A. No, there was no rock presently available. I tried -
5. one of the crushers, so they got approval and a resolution
6. passed by council to rig in 44A and pick up the big
7. boulders; he'd been doing that for about eight months and
8. he got a reasonable amount but not enough.

32

1. Q. And so, as I understand, the tenderers for the airport
2. were asked to quote for both on Island and off Island?
3. A. Yes, they were.

36

1. Q. And, was your view that it was likely going to need to
2. be on Island or off Island at that point?
3. A. It was definitely off because if council - and I also
4. spoke to legal about it, because if we made the point,
5. we'll supply it, and we don't come up with it when it was
6. needed, we'd be liable; so, I left the ball in legal's
7. court, they spoke to management.

44

1. Q. So, just to reiterate, your view was that it needed to
2. be done on the basis it would be off Island because council
3. would be responsible for paying for it?
4. A. And that's when I found out about very early in the
5. piece there was going to be biosecurity issues.

3

1. Q. How early in the piece was that?
2. A. Probably around about middle 18 to, say, November,
3. somewhere around there.

7

1. Q. Did you have a sense of what the costs would be with
2. biosecurity?
3. A. A little bit later. All I knew from earlier projects
4. that Boral were involved in, and there was one other
5. company I came across, they mentioned it would be around a
6. good $3 million. But even though there was moves afoot to
7. have representatives from the Island go across there and
8. look at it, which they're not qualified in any case, but
9. biosecurity had to check out the quarry, where it's going
10. to be loaded at Brisbane, that the area's secure and
11. checked out, and then the ship had to be fumigated as well,
12. and then coming across.

20

1. Q. So, with that in mind, we then come to January 2019
2. when the tender panel comes to discuss the tender options.
3. As I understand it, at that meeting there was both Lotta
4. and Bruce in attendance as well as yourself?
5. A. Yes, they were both there.

26

1. Q. Had you had discussions with them before that meeting
2. about your concerns around the need for off Island rock and
3. the biosecurity?
4. A. It had been tabled a number of - like, unofficial
5. discussions when we - my counterpart, like, commercial
6. services manager, talking about the costs of things were
7. going to escalate from the original figure.

34

1. Q. And those discussions, had they been brought to the
2. council's attention, as in, the councillors themselves?
3. A. I didn't go to council, unless it's a workshop and
4. we're involved with, like, the crane or the composter,
5. things like that; but, other than that, not to talk about
6. the re-sheeting.

41

1. Q. Had there been discussions with any of the accounting
2. or finance department staff in the council ahead of
3. the January 2019 meeting about what, for example, council
4. could afford in terms of the airport?
5. A. Only with commercial services manager. A number of
6. times we used to report to - reported to the group manager
7. services, so we were talking about that issue with him
8. between the three of us.

3

1. Q. And, when you say "commercial services manager", which
2. person are you thinking of at that time?
3. A. Do you have his name there? Alistair.

7

|  |  |  |
| --- | --- | --- |
| 8 | Q. | Alistair, as? |
| 9 | A. | He's got a different title now. |
| 10 |  |  |
| 11 | Q. | Are you thinking Alistair Innes-Walker or -- |
| 12 | A. | Yes, correct. |
| 13 |  |  |
| 14 | Q. | So, Alistair, Bruce Taylor, and yourself discussed |

1. that; but were there any discussions with the CFO around
2. that time?
3. A. Only in the quarterly budget adjustments and the
4. annual budget adjustment where I had different
5. requirements, operations and additional funds to be
6. required to be able to do tasks for the roads.

21

1. Q. By the time of the January 2019 meeting you were aware
2. that the Commonwealth was going to give a $43 million
3. grant?
4. A. Yes.

26

1. Q. Had there been discussions as to how the council would
2. fund anything if the eventual cost was above $43 million?
3. A. What's in the current budget there, it showed
4. $2 million; that was discussed.

31

1. Q. So, was the view that there was $45 million available?
2. A. Yes.

34

1. Q. And, was it explained to you where that additional
2. $2 million would come from?
3. A. From elsewhere.

38

1. Q. Just, from elsewhere?
2. A. A loan, that's all I know.

41

1. Q. But you weren't given any further details?
2. A. No.

44

1. Q. So, when we come to the meeting then in January,
2. there's the Boral tender which is the one that's ultimately
3. chosen by the council. What was your understanding of how
4. much Boral was quoting for for that work or tendering for
5. for that work?
6. A. It was at 43.

4

1. Q. $43 million?
2. A. M'mm, but the point on the biosecurity was still
3. floating, that wasn't appeared to be locked in. Initially
4. I thought it was locked in there, but later it - just on
5. the grapevine I found out it may not be locked in, but I
6. wasn't running with the actual figures, the actual in the
7. contract itself.

12

1. Q. So, just to clarify: when you came to the January 2019
2. meeting you understood that biosecurity wasn't locked in,
3. or you thought it was?
4. A. Well, it wasn't written down, so no-one raised it at
5. all, and I wasn't closely affiliated with Boral in talking
6. on that because I had enough issues with them wanting to
7. rip the rock off the ledge at Cascade Reserve.

20

1. Q. Had you been given copies of the tender themselves,
2. the tender documents themselves from Boral?
3. A. Yes.

24

1. Q. Did you read the tender document?
2. A. Yes.

27

1. Q. Can we bring up a copy of the tender document? Tab 2.
2. Now, just looking at the face of that, do you recognise
3. that document?
4. A. I've seen quite a few like that.

32

1. Q. Just to confirm that we're looking at the same
2. document, top right-hand corner, does yours have

35 NIRC.011.002.0004?

36 A. Yes.

37

1. Q. So, this is the tender document that Boral submits
2. in November 2018. If we go to --
3. A. The only thing I'd like to suggest: I'd appreciate - I
4. won't vouch that I saw this one here because it doesn't
5. have my little squiggle on there with the others; so it was
6. about two months plus before the final document ever got
7. signed because it's next week, and next week, and that's
8. where Alistair could give you the answer to that one.

46

47 Q. If you go to page 20 of that document.

|  |  |  |
| --- | --- | --- |
| 1 | A. | Is that the last group of figures, the underscore or |
| 2 | the | - ? |
| 3 |  |  |
| 4 | Q. | It should have "20" in the top right corner as the |

1. last numbers, it says, "Schedule 10 qualifications". Do
2. you see there, there's a value given for biosecurity?
3. A. Yes, I do.

8

1. Q. Does that accord with what you recall around the time
2. being the price?
3. A. They said it would be a good 3 mill.

12

1. Q. A good 3 mill. If you keep a thumb in there and just
2. flick back to page 12, you see up there there's a
3. table that says, "Works Option 2" which is imported crushed
4. aggregate?
5. A. Yes.

18

1. Q. And there's a total price there?
2. A. Of 44, round figures, $45 million.

21

1. Q. So that's about $45 million. Now, just a moment ago
2. you had said that you understood the price was likely to be
3. around $43 million for Boral.
4. A. Yes.

26

1. Q. Do you have an understanding as to why you recall
2. $43 million whereas the document had 45?
3. A. Because that was the figure that was moved around in
4. council, what was - why that was set in compared to that,
5. as I said. I take it these are copies of the original
6. tender documents?

33

1. Q. Yes.
2. A. I really can't vouch if they are.

36

1. Q. No, you can take it from me, these are the tender
2. documents. Was it understood within council that there was
3. negotiation available on the contract price with Boral?
4. A. No, I can't recall that.

41

1. Q. When you came in, in January 2019 to consider the
2. different tenders and put forward your recommendation as to
3. which tender should be accepted, what was it you were
4. understanding was being put forward for the council in
5. terms of cost?
6. A. Yeah, all up, it was 43.

1

1. Q. 43, and that was not including biosecurity or was
2. including biosecurity?
3. A. As I said, that wasn't written anywhere, so I couldn't
4. make an assumption one way or the other on that; that was
5. the contract. In my talking with the site manager they
6. said they will have a figure - whether that was in - but
7. all I said, "It needs to be at least a PC sum", so it could
8. be up or down, because they could not get a fixed price out
9. of biosecurity.

11

1. Q. Can we show a copy of the confidential 20 February
2. briefing? Tab 14 of the folder you're in at the moment,
3. Mr Buckley. If you go to tab 14 and page 3 of that. You
4. see the second paragraph there talks about Boral's
5. indication in their submission and discusses the estimated
6. cost of biosecurity?
7. A. When you say "paragraph"?

19

1. Q. So, at page 3. It should have a "3" in the top
2. right-hand corner?
3. A. Got you, yes.

23

1. Q. And it's the second paragraph that starts, "Boral has
2. indicated".
3. A. Yes.

27

1. Q. Just have a read of that.
2. A. So, it's included.

30

1. Q. So, that's given an estimate cost and on the previous
2. page is the tender price cost with Boral, which is the
3. figure we saw before at page 12 of the tender document, the

34 44.

35 A. The 44.

36

1. Q. Now, even if biosecurity were included in that 44, you
2. agree that's higher than the $43 million?
3. A. Yes, I do.

40

1. Q. So, do you have an explanation for why it was
2. understood it was $43 million in cost if the price being
3. looked at in the documents was at least $44.8 million?
4. A. There's vehicles we brought in, or going to purchase
5. from Boral once they completed that. I'm just looking if
6. it's in here because that was quite a few hundred
7. thousand-odd dollars. Now, I don't know if that, in the

1 final stages, had a variance on the final cost.

2

1. Q. What did you understand then that the additional
2. $2 million loan to be towards, if it was understood that
3. the costs of the actual contract would only be $43 million?
4. A. Well, initially I thought it was brought forward from
5. the previous year, but when we are talking about obtaining
6. vehicles after Boral had finished with them which we were
7. looking to obtain, and that would save a costings to us,
8. and the general manager - correction, group manager
9. mentioned that will be covered by council and that's when I
10. knew a loan was going to be involved.

13

1. Q. Did you attend the 20 February meeting with council
2. when this was put before them?
3. A. No, that wasn't a workshop one, was it, that was an
4. ordinary?

18

1. Q. No, that was an ordinary.
2. A. No.

21

1. Q. Did you receive a report back from Bruce Taylor or
2. Lotta Jackson about the council meeting where Boral was
3. decided upon as the tenderer?
4. A. I got that back through work on the same level of my
5. office - about here to the other end of this room here - in
6. there, so once the council finished, plus it was
7. broadcasted as well. Some people always tuned in on
8. council day, so word got around Boral had it.

30

1. Q. The part of the meeting where the council discussed
2. the tenders themselves and discussed the memo that's in
3. front of you now, that wasn't broadcast; it was a
4. confidential part.
5. A. Right, so it would have been off.

36

1. Q. So, it would have been off, but did Bruce or Lotta
2. come back after the meeting and have a discussion with you
3. about what was said in the confidential discussion?
4. A. Not Lotta. Bruce spoke with the services managers how
5. it panned out.

42

1. Q. What do you recall him saying?
2. A. I'm not clear on that, except that Boral was given the
3. contract.

46

47 Q. The resolution that was adopted by the council

1. reflected that the contract was $44.8 million; you can take
2. that from me. So, did that surprise you then, given that
3. you thought it was $43 million?
4. A. Yes. I wasn't with the figures, so I take a back seat
5. there.

6

1. Q. And, knowing that it's 43, 44 million going forward,
2. there's then ongoing discussions through 2019 about rock
3. sources. At what point did it become apparent - to
4. everyone - that off Island rock would be needed?
5. A. Probably around September, October. I was river
6. cruising in Europe - sorry to drop the place - but I was
7. away from the Island while it was going on. When I came
8. back I heard Boral's been given the okay to drill at
9. Cascade, and I said, "Where are they going to drill?" And
10. I had a look at the plan and I said, "They're wasting their
11. time", and I explained, "That's been designed" - and
12. especially Bruce would have known this - "That's all safety
13. ledge for any rock falls to happen." And they wanted to
14. whip off about 15 metres of this rock fall safety area, and
15. so that was a no-go, and I put a report or discussed it,
16. either way, with Bruce that it was a no-go, it had to come
17. off the Island.

24

1. Q. And that was in around, did you say, September
2. or October 2019?
3. A. Oh, somewhere, don't quote me; look, if you find that
4. written somewhere, good.

29

1. Q. Do you recall there then being any further discussions
2. about an increase in the contract price because of getting
3. the rock off Island?
4. A. Not my area.

34

1. Q. Separately, in the middle of 2019 do you recall there
2. was a proposal about doing up some of the roads?
3. A. Yes.

38

1. Q. And how did that proposal come about?
2. A. Well, they had it done last time, because they bring
3. over their two battery plants and they have all their gear
4. there, and they have the profilers, because the council
5. doesn't have any of that.

44

1. Q. And by "they", do you mean Boral?
2. A. Yeah, Boral.

47

1. Q. And by "last time", do you mean the previous airport
2. resealing?
3. A. Correct.

4

1. Q. Your evidence is that Boral approached council about
2. that work or?
3. A. Yes - well, it could have been either/or, but once
4. they come across, you get the talk off, you can do this and
5. you can do that, you know, as you do when you're very
6. remote. Anyway, Boral offered in a formal letter to
7. council, they wished to, while the equipment's here, to be
8. able to - what it helps, it helps them to get their machine
9. up and running and they'll do a couple of layers. We
10. actually resealed the airport carpark as a trial; that's no
11. cost to council, and we looked at I think about 9,
12. 10 kilometres of road to be done.

17

1. Q. Had there been, before Boral approached you, a sense
2. in the council that that would likely take place, given it
3. had taken place before the last --
4. A. Yeah, there was noise coming out of council for that.

22

|  |  |  |
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| 23 | Q. | Who in particular was that noise coming from? |
| 24 | A. | The councillors. |
| 25 |  |  |
| 26 | Q. | From the councillors? |
| 27 | A. | Yes, it was coming out of the meeting. You know, |

1. there was talk knocked around there because that came out
2. around the town.

30

1. Q. Do you recall you and Bruce putting together a
2. proposal for council about the road work?
3. A. Yes, with the team leader for roads, I had my
4. selections; I sat down with him, worked out, and then we
5. put in a proposal.

36

1. Q. Had there been any negotiations at that point between
2. yourself and Boral about the cost of that work? For
3. example, had they come to you with one price, had you come
4. back to them with another?
5. A. No, not in the early stages; maybe in the later
6. stages, but that would have gone to Alistair, because they
7. had to come over with a profiler and survey all the areas,
8. which I went around with the team leader for roads, and
9. they took that away, worked it out, and then they put the
10. cost in, whatever that was.

47

1. Q. When you prepared the note for council about the
2. works, were you given the costings and the financial
3. information from someone in particular?
4. A. I cannot recall that.

5

1. Q. Do you recall having any discussions with finance or
2. accountants about what council could afford for the road
3. project?
4. A. I can't recall that, but I don't think I would have
5. because it was a request for me to go and action; I
6. actioned it and tabled it back.

12

1. Q. Did you have any discussions with Mr Wilson about that
2. contract at all?
3. A. I didn't have any discussions on the road, no.

16

1. Q. Just briefly, in your role over the two years there is
2. asset management, there's obviously a number of assets on
3. the Island that were in a poor state or that were in need
4. of maintenance and renewal. Where did you see roads as
5. fitting in that rank of asset projects that needed renewal
6. or replacement?
7. A. Well, basically in my survey and reading through the
8. analysis of the rock reports, there was a Commonwealth
9. letter stating that the roads would be handed over once
10. they've been maintained and fixed to Australian road
11. standards, which never happened. So, the roads were very
12. bad and a lot of the roads there now, if you've been over
13. there, they can barely keep up with potholing repairs.

30

1. Q. But, as compared to, for example, the waste management
2. system or telecommunications system, was there a priority
3. of which should take action where money should be spent?
4. A. I tabled my, from the department's point of view,
5. through to council for discussions; Alistair, Bruce, myself
6. will have discussions, and because we don't go to the
7. executive, they belted it around again, and from that the
8. priorities change and we pick up the pieces.

39

40 MS MORRIS: Commissioner, I'm just conscious of the time.

41

42 THE COMMISSIONER: I have one question.

43

1. Q. On those sort of projects you were involved in, it
2. seems to me there's quite a separation between those that
3. are designing and implementing and contracting projects and
4. the financial part of the organisation; it seemed to me
5. like it's quite siloed. Was it generally the case that the
6. people such as yourselves that are trying to make the plans
7. straight if you upgrade and maintain assets really worked
8. in a vacuum around whether the funds were even available or
9. not?
10. A. I'd say, a "yes" there. Yes.

7

1. Q. So, your methodology was that you would put forward to
2. the management what you thought needed to be done, and then
3. you would wait and see if they found the funding, however
4. that may be, through the council discussions with the
5. financial officer, whatever; and then you'd be given the
6. go-ahead?
7. A. Yes, even for my projects when I was there, there was
8. a couple that started before I was there, for instance,
9. re-sheeting the waste management centre, purchasing the hot
10. rot composter. Like, transportation wasn't included, so a
11. lot of additional funds had to be found all the time; it
12. was very hard.

20

1. Q. Is that because you think there was no sort of joined
2. up approach, it was really just put in a budget?
3. A. Well, it's a cost of buildings, and it was so far out
4. in the ocean you've got to allow for transport; a lot of
5. times they don't. And that's what happens with the waste
6. going back to Australia, it costs quite a bit; like, the
7. asbestos has been there three, four, five decades.

28

1. Q. So, I've spent a lot of my career running
2. infrastructure budgets and, having done that for the New
3. South Wales Government, there's a very strong relationship
4. between the project managers and the head of capital
5. budgeting so that there's an understanding all the way
6. through the process of what the costs are likely to be.
7. Would you say that's how the council ran?
8. A. Could be a lot smoother.

37

1. Q. Okay. So, would you think, by assumption of it being
2. a little bit siloed, there's actually --
3. A. A little.

41

42 THE COMMISSIONER: Okay, thank you. Mr Simone?

43

44 MR SIMONE: No questions, Madam Commissioner.

45

1. MS MORRIS: Thank you, the witness can be released from
2. his summons, Commissioner.

1

2 THE COMMISSIONER: Okay, thank you Mr Buckley.

3

4 THE WITNESS: Thank you, a pleasure.

5

6 <THE WITNESS WITHDREW

7

8 MS MORRIS: Can we adjourn until 9am?

9

10 THE COMMISSIONER: Okay, we'll reconvene at 9am.

11

1. MR BOLSTER: Perhaps, Commissioner, 9.30. I think we can
2. attend to Mr Wilson by 10.

14

15 THE COMMISSIONER: I actually can't hear you.

16

1. MR BOLSTER: Sorry, Commissioner. Perhaps if we reconvene
2. at 9.30 tomorrow?

19

20 THE COMMISSIONER: 9.30?

21

22 MR BOLSTER: Yes.

23

24 THE COMMISSIONER: Okay.

25

26 MR BOLSTER: Thank you.

27

28 THE COMMISSIONER: Thanks, Mr Bolster.

29

# AT 4.00PM THE PUBLIC INQUIRY WAS ADJOURNED TO

1. **FRIDAY, 11 JUNE 2021 AT 9.30AM**

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