

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)

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]
18
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
33 in local government leading up to your employment at the
34 Norfolk Island Regional Council in 2016. Could you give us
35 a summary of the sorts of roles that you had held in local
36 government prior to that point?
37 A. Prior to that point I'd worked at the Broken Hill City
38 Council, I was there for approximately five years. I held
39 roles such as financial accountant and before I moved on I
40 was the finance manager there, and I originally started as
41 a graduate accountant or graduate cadet or something like
42 that.
43
44 Q. Did those responsibilities involve you in drafting and
45 modifying over time the budget of the council from
46 year-to-year?
47 A. Yes. During that period we went through a restructure

1 in Broken Hill, and in fact because it's a far west council
2 it's very difficult to get quality accountants out there,
3 so for a good number of years I was the only accountant.
4 So, not only did I prepare the budget all by myself,
5 several times from start to finish I also prepared the
6 annual financial statements start to finish, long-term
7 financial plans, budget reviews, so I had a wealth of
8 knowledge and I'd done it all myself predominantly, and I'd
9 also had cadets under me and trained them in the same
10 matters.

11
12 Q. The roles that were performed by Broken Hill Council,
13 compare those to the roles that you later came to deal with
14 on Norfolk Island.

15 A. I was employed on Norfolk Island as the manager of
16 finance and I had a small team under me of four
17 transactional personnel, so they would do accounts payable,
18 accounts receivable, payroll, so all those sort of things
19 were quite normal.

20
21 One thing I did not have, which I didn't realise at
22 the time, was I had no accountants under me, qualified
23 people that could prepare financials, prepare budgets; so
24 all those sort of tasks and responsibility was left to
25 management essentially based on the structure that we
26 inherited.

27
28 Q. Could I just pause there. I was going to come to that
29 in due course, and thank you for that, but I'm just
30 interested in the difference in function between the Broken
31 Hill Council and the Norfolk Island Regional Council. What
32 extra layer of complexity did you end up facing on Norfolk
33 Island that you didn't have to deal with in Broken Hill?

34 A. Okay, I understand. Well, for starters, there was a
35 lot of Norfolk Island legislation that was still in place,
36 so we had to comply with both the Norfolk Island
37 legislation and the Local Government Act (NSW), and often
38 sometimes they were conflicting and you didn't actually
39 know which one took precedence over the other.

40
41 Furthermore, there were different services provided
42 between the different councils; as you're well aware,
43 energy, production, international airports, liquor retail,
44 they're not traditional functions of a local government,
45 but we inherited all those. Not only that, but we were
46 also running a - it was an SDA contract, I don't know what
47 SDA - state delivery agreement or something?

1
2 Q. "Service delivery agreement", I think you can assume
3 that's what it means.

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

12
13 Q. Let's go back to your decision to go to Norfolk. What
14 attracted Norfolk Island to you as a career option?

15 A. Because it was going to be an inaugural council it was
16 sort of an opportunity that you're not going to get very
17 often, to be part of the first council to be formed. I saw
18 that as an excellent opportunity. I thought that, you
19 know, I could do a lot of good there, and I believed it
20 would have been, you know, a good stepping stone. So, I'd
21 moved into that manager position, I set everything up as
22 best I can; put all the policies, procedures, plans in
23 place, do that for a few years and, to be honest, I thought
24 living on an island would be a pretty unique experience as
25 well.

26
27 Q. When you first arrived on the Island how were you
28 briefed and how would you describe the handover that you
29 received?

30 A. I was briefed the night before, I went out for dinner
31 with the CFO and the general manager and they gave me a
32 brief rundown of what had taken place in the previous week
33 or two before I'd gotten there.

34
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
40 conversation over dinner; it was just basically, we'd
41 inherited a budget, we need to go through it and understand
42 it, it's all new, we've got all these policies we have to
43 put in place, we've got timelines to do certain things; it
44 was just a sort of general conversation along those lines.

45
46 Q. What was the state of the accounts at the time that
47 you arrived?

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

16
17 Now, apparently the finance manager from the
18 Administration - and this is what I was told during my
19 recruitment as well - he was supposed to stay on and do a
20 bit of a handover for me and show me how to use the system
21 and give me a bit of a rundown on all the past information
22 and all that. However, on 30 June I think he got
23 frustrated and left the Island, resigned, didn't perform
24 any handover. So, it was - you know, I was flying blind
25 for a couple of months, trying to get the best information
26 out that I could which wasn't, you know, great. But we
27 ended up bringing back the finance manager to help us,
28 assist us prepare the Administration's financial statements
29 which we weren't - believed that we would have to do
30 anyway. And when he --

31
32 Q. Who was the person you brought back?

33 A. The previous finance manager for the Administration,
34 his name escapes me at this time because I only met him for
35 a week or two. But when he did come back he showed me how
36 to run some of the reports, and my concern was after he'd
37 left, when I was running those reports the trial balance
38 didn't balance. So, from accounting 101, if your trial
39 balance doesn't balance, your accounts are in all sorts of
40 buggery, sort of thing.

41
42 I contacted the system owner because usually in the
43 past when we have a trial balance issue in Civica it's
44 usually a system problem. So, I contacted him and he went
45 back through several years and not once in the past five or
46 six years could he see where the trial balance balanced.
47 So, as far as I'm concerned, all that information that we

1 inherited was basically rubbish; you cannot verify it, you
2 cannot justify it.

3
4 Q. What was your view of the budget? Did you form that
5 conclusion about the budget that you'd been left with?

6 A. Well, the budget that we inherited, it was prepared by
7 a consultant, it had unusual things in it. For example, we
8 were getting revenue from a tobacco levy. So, why would a
9 council get revenue from a tobacco levy? And in fact that
10 levy never came into place and, if it did, it should have
11 been a Commonwealth levy.

12
13 We looked at previous budgets. The income from the
14 electricity side of things jumped by \$400,000 out of the
15 blue, yet there was no increase in tariffs and there was no
16 increase in costs, so it's not like they were expecting to
17 generate more electricity. So, it just blew me away, some
18 of these decisions. And, apart from that, with the service
19 delivery agreement and the budget, they were allocating us
20 income that actually fell to the Commonwealth, and they
21 were allocating us expenses that actually fell to the
22 Commonwealth.

23
24 So, the first six months, nine months of being on the
25 Island was actually ironing out a lot of the problems that
26 were part of that original budget and just trying to work
27 out whose costs are whose, what's going on, and why certain
28 decisions were being made; and, because it was prepared by
29 a consultant, you don't actually have that level of contact
30 to go back and say, "Hey, why did you do this?" It's just
31 a piece of paper presented in front of you.

32
33 Q. You say that it took six to nine months to figure that
34 out; is that your evidence?

35 A. We were still making changes during the second budget
36 review which would have been for December, so yeah, it
37 would have been, yeah, at least six months, yes, to try and
38 work out whose costs were whose.

39
40 Q. Let's just move forward a bit. When did you cease
41 your role with the council?

42 A. Either late July or August 2017, so I was just there
43 for a year.

44
45 Q. So, your contract was just for a year?

46 A. No, I resigned.

1 Q. Why did you resign?

2 A. There were several reasons. First of all --

3

4 Q. Just focusing on any that relate to operational
5 matters to do with the council, we don't need to know about
6 any personal matters, but was it linked to the work you
7 were doing or the status of the accounts?

8 A. Yeah, it certainly had a big role to do with it; I
9 mean, like I said, it wasn't the only reason. I would have
10 liked to have seen the job through and fixed everything and
11 got it going but, you know, it was - it certainly played a
12 factor definitely, yeah.

13

14 Q. Anything in particular that we need to know about the
15 position at that time that led you to leave?

16 A. Probably the main thing was, I prepared that long-term
17 financial plan from 2016 and I forecast that the council if
18 it continued on its current operations was going to, you
19 know, become financially unsustainable. I saw that changes
20 weren't happening, I saw that the Commonwealth wasn't
21 prepared to throw more money at it, and that's desperately
22 what that council needed; so, there wasn't really a future
23 for - as far as I was concerned there wasn't really a
24 future there and I wanted to be with a council that, you
25 know, had the ability to be innovative, proactive and serve
26 the community, and I don't think Norfolk Island was
27 resourced well enough to do that. It could keep ticking
28 things along as it currently did but it would never improve
29 things.

30

31 Q. In terms of the processes for the doing of the
32 accounts and the systems, how had they changed in the time
33 that you were there? How much better was the situation at
34 the time you left?

35 A. Okay, so we implemented all the policies and
36 procedures that you have to under the Local Government Act
37 such as investment policies, procurement policies, all
38 those things. We also finally got the Civica system
39 implemented. Like I said, I know that system quite well,
40 so I could pull reports and information out of that very
41 easily.

42

43 I set up the templates for budget reviews, I also set
44 up the templates for investment reports. I also set up
45 templates - I started working on templates for the
46 financial statements, so all that it was a matter of doing
47 was just refreshing the data and a lot of those things

1 automatically populated and you just needed to verify the
2 details. So, you can pull reports out rather easily;
3 whereas previously, probably due to my lack of
4 understanding of the previous system, I didn't really have
5 a good focus on what was happening and the information that
6 I was pulling out was not great. And also, we corrected a
7 lot of problems that were in the old accounts. We made the
8 trial balance, we forced it to balance; we went through
9 that with the auditors.

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

23
24 So, there was a lot of accounting treatments like that
25 that are very unusual, you'd never see in the normal course
26 of business, but we fixed all those problems in that
27 12 months and then going forward, as far as I'm concerned,
28 everything was right going forward.

29
30 Q. I take it, you worked closely with Mr van Gaalen in
31 dealing with all of these challenges?

32 A. Yeah, definitely. Mr van Gaalen and I were the only
33 accountants - well, only qualified accountants employed
34 within the finance division and, like I said, that's very
35 unusual as well; so, basically all the accounting functions
36 fell to management to undertake.

37
38 Q. How would you describe the support you received from
39 the general manager during this period?

40 A. Yeah, quite good. I mean, Ms Jackson understood the
41 situation very well, she was very supportive. And, I think
42 the longer that we were all there and we understood that
43 things were becoming more and more complex, more and more
44 harder to get through things, especially with the Norfolk
45 Island legislation, I don't know, it was sort of like a
46 bonding process that we were all in it together and we all
47 supported each other and worked well together, I believe.

1
2 Q. Did you have much to do with the audit committee that
3 had been established in the last quarter of 2016?

4 A. I presented at one audit committee meeting once. Once
5 John van Gaalen had resigned and I became acting CFO I
6 attended one meeting.
7

8 Q. Prior to that, did you engage with the audit
9 committee?

10 A. I didn't engage with them but I wrote reports that
11 went up through, obviously went up through the chain to go
12 to the audit committee.
13

14 Q. Are you able to express any view about the way in
15 which this particular audit committee was engaged by staff
16 when it came to the oversight of the accounts? Was the
17 engagement similar to other audit committees you've seen in
18 other local government settings?

19 A. I think it is similar. They had a very, I'd say,
20 thorough, more of a hands-on approach; they sort of wanted
21 to know more information than what a normal audit committee
22 would want to know and they'd question decisions made by
23 the council such as around electricity, tariff increases
24 that they didn't approve; they'd questioned why was that
25 decision made and that they didn't agree with it. From my
26 experience an audit committee wouldn't normally go into
27 that sort of detail but, you know, they looked at the
28 accounts, they made their commentary which is pretty
29 standard from what I've experienced in the past.
30

31 Q. I want to take you back now and have a close look at
32 the long-term financial plan that was prepared and went to
33 council in December 2016. If we could please bring up that
34 document, NIRC.PUB.001.0070. You're familiar with that
35 document?

36 A. Yeah, I prepared the vast majority of that.
37

38 Q. I take it from your introductory remarks, this was
39 probably one of the more significant bits of work that you
40 did on the Island given what you yourself were trying to
41 achieve; am I right in thinking that?

42 A. Yeah, that's right; I mean, that and implementing
43 Civica is probably the two most important things that we
44 did.
45

46 Q. Who else had input into the preparation of this
47 document? Did you discuss it with the general manager?

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

10
11 Q. Did you model this document on a plan that you had
12 seen in another context?

13 A. I used the model that I'd previously used at Broken
14 Hill, as in, the way that it calculates and extrapolates
15 the data over the 10 years, if that's what you're asking?
16

17 Q. I understand that. What about the narrative though
18 and the reference to scenarios and the references to the
19 various indicators in the local government context; did you
20 work off a standard form long-term financial plan?

21 A. Yeah, in the local government there's a guideline that
22 indicates the sort of things that you are required to have
23 in a long-term financial plan, and I think it says that you
24 need to have three scenarios, you need to have KPIs and a
25 few other things, so it was just complying with all those
26 requirements. It's not part of the regulations itself, but
27 it's a guideline, I think, or direction; I'm not sure, it's
28 been a while since I've looked at it.
29

30 Q. We'll come back to the scenarios in a minute, but if
31 we could go to the comments, there's some comments made
32 about the assets on page 6. If we could bring up page 6
33 and go to the third and four paragraphs, if they could be
34 brought up together. It commences with, "An asset".

35 A. Yeah.
36

37 Q. You mentioned that there was a revaluation going on
38 for all of the Island's assets?

39 A. Yes.
40

41 Q. What was the reason that that revaluation was thought
42 necessary?

43 A. The previous - well, the transition team for the
44 Administration had undertaken a valuation previously;
45 however, the data that it obtained did not - under the
46 Local Government Act and under the accounting standards
47 you've got to componentise your assets for different lives.

1 So, for example, your roads surface; a road's generally
2 broken down into three or four different assets from
3 formation, to the pavement, to the seal. The information
4 that we obtained from the previous valuation didn't
5 componentise assets in that way, so we were of the view
6 that it wasn't compliant with the accounting standards and
7 it wasn't good enough for our asset management that we
8 needed to do and the information we needed, so getting the
9 asset valuation was just something that was required to get
10 the data that we needed.

11
12 Q. So, those revaluations didn't come through till sort
13 of March or April the following year; correct?

14 A. Possibly, I'm not 100% sure, yep.

15
16 Q. So, the asset management plans that were prepared in
17 conjunction with this document were fairly rudimentary
18 first attempts at an asset management plan; would you agree
19 with that?

20 A. Oh, definitely; I mean, there was no plans on the
21 Island, there was no data, so it was just basically the
22 asset, the asset guys going around and best look
23 themselves - or the asset manager, I should say, not
24 necessarily the asset guys - and just judging it based on
25 his prior experience in other councils, I guess.

26
27 Q. When in that fourth paragraph it begins with, "The
28 infrastructure assets are in an extremely poor state",
29 et cetera, and you made comments about the state of the
30 records and plans, was that based on your assessment or
31 something that you relied on someone else to provide you
32 with information?

33 A. That was based on the infrastructure manager's
34 assessment. He told me there was no plans, he told me the
35 assets were in a poor state, he told me there was no
36 records, so that's where all that information came from,
37 and I had nothing in finance to - you know, normally
38 finance would have a copy of asset data and all that as
39 well but there was certainly none available to me.

40
41 Q. Can I ask you this: in the time that you were there,
42 were you able to ascertain how much was necessary to
43 maintain and/or replace assets on an ongoing yearly basis?
44 Was there any documentation that shed light on that really
45 important part of the budget process?

46 A. Probably not, probably not. I mean, the asset
47 manager, he resigned around Christmas - no, just after

1 Christmas, I think, and they struggled to refill that
2 position, so there was no real drive or there was no person
3 that was dedicated responsible to get that data and put it
4 together. And, like I said with the limited financial
5 ability, especially with John finishing on the Island, I
6 was the only accountant working for Norfolk Island, so
7 there just wasn't the resources to do that.

8
9 Q. Tell me about the staff gaps. Was that asset
10 management position filled in the time that you were there?

11 A. It was originally filled, I think he started after
12 me, August, late August or September, and I think he was
13 finished by January or February. And, they didn't fill -
14 they backfilled it with one of the team leaders but who was
15 not obviously a qualified engineer or anything like that
16 and --

17
18 Q. Who was that?

19 A. I can't think of his name, sorry.

20
21 Q. Did you work with Mr Taylor in relation to asset
22 management issues whilst you were there? Bruce Taylor?

23 A. Bruce Taylor only towards the end part of the - once
24 Ms - once Stacia(?) had left the Island I worked with Bruce
25 a little bit, and I also worked with Mr Blake Hunton who
26 was looking after a few of the commercial assets, yep.

27
28 Q. Can we turn then to the three models that were in your
29 first long-term financial plan? If we go to page 10 of the
30 document. You've indicated that you needed to come up with
31 three models or three scenarios to model for the purposes
32 of meeting the obligations under the particular
33 legislation.

34 A. Yep.

35
36 Q. Whose idea was it to come up with a base, a fully
37 costed and an ideal scenario? Were they scenarios that you
38 developed or did you gain input from others?

39 A. This was mainly in a discussion between - it's pretty
40 standard to do a base scenario, you know, as things are, so
41 that's pretty standard; and then the rest of the discussion
42 was with Mr van Gaalen about what models we should do and
43 how we should do them.

44
45 Q. None of the models seemed to reflect any particular
46 rating regime; do you agree with that? There doesn't seem
47 to be any indication of options for the way in which the

1 rating base could be set. Do you agree with that?
2 A. Not entirely. In the first year there was an
3 ordinance or something that said council will raise at
4 least \$500,000 and in year two it would raise at least
5 \$1 million. So, in each model I factored that in; so there
6 was \$500,000 in the base year, doubled to \$1 million in the
7 second year. And there would have been, in the actual
8 model itself, there would have been - because you've got
9 rate pegging too, don't forget, so the rates was increased
10 by the rate peg essentially, and that would have been built
11 into the model; and might not have spoken about it because,
12 you know, you're raising \$1 million from rates, and you
13 increase it by whatever the rate peg was - 2% - that's 20
14 grand; that's a drop in the ocean really, it's not
15 material.
16

17 Q. What about the ideal scenario, that is, effectively
18 transferring responsibility for the airport back to the
19 Commonwealth? Whose idea was that? Did that come from the
20 staff you were working with?

21 A. That was a discussion that was had between the
22 executive and management quite often. That airport is a
23 massive asset and the replacement costs of it, it's huge.
24 There's no way that it could ever fund itself, so that's
25 why it was an ideal scenario. It was just a sink hole for
26 money essentially, and if we could transfer responsibility
27 of that away from the council, that would go a long way to
28 solving a lot of its problems.
29

30 Q. When you say "there's no way it can fund itself", am I
31 right in thinking you're talking about the fact that every
32 10 or so years you have to resurface the runway and that
33 cost can't be amortised over the earnings, the profit that
34 you're likely to make over time; is that the point in a
35 nutshell?

36 A. Yeah, that's basically what I'm going to - yeah,
37 that's exactly it.
38

39 Q. If we could go then to the fully costed scenario which
40 ended up being the scenario that was adopted by council and
41 if we could go to page 18 of the document. I hope you can
42 see that there; is that clear enough for you?

43 A. Yeah, I can make that out.
44

45 Q. I just wanted to understand, since you're the author
46 of the document, where the airport fits into this
47 particular model. Because you see there, there are grants

1 for capital purposes starting in 2017 at \$3.7 million; that
2 sort of effectively almost doubled for the following year
3 and then sort of settled down at the high \$7 million and
4 eventually up to about \$8 million; you see that?

5 A. For operating purposes, yeah.

6
7 Q. Yes. So, what was the source of those figures?

8 A. That was based on some work that was previously done
9 by saying how much we need the financial assistance grant
10 to be in order to sustain the council, and then it would
11 have just increased by whatever the general index is down
12 the bottom, 2.5%. So, that doesn't relate to the airport,
13 that solely relates to, yeah, what we were hoping to get
14 from the Commonwealth for the financial assistance grant
15 and possibly a couple of other small grants in there, I
16 can't recall.

17
18 Q. Is it fair to say this: that those figures are
19 effectively derived from the net operating results that you
20 have posted in the last line of the page? So, they're the
21 operating grants that you would need to fill in the hole to
22 get you to a small surplus; is that right?

23 A. Well, I suppose you could say it that way, but the
24 grants weren't worked out that way; they weren't filling in
25 the hole, they were sort of - that work was done prior to
26 the long-term financial plan of what we would need and then
27 it built it into the long-term financial plan.

28
29 Q. Is it fair to say there was a degree of speculation
30 about how you could get to that \$7 million figure?

31 A. Oh, definitely; it was a highly speculative - I mean,
32 this was hoping - well, not hoping, but it was sort of,
33 this is what we need, this is what we need to convince the
34 Commonwealth we need to be able to survive. And then
35 putting the plan into place is sort of part of saying, you
36 know, here's the evidence, this is our document, this is
37 what we need. We've got the previous scenario that says,
38 if we don't get the money, this is what happens; so it's
39 all part of building that picture and building that story
40 and saying, you know - well, yeah, this is what we need.

41
42 Q. And I take it, it was significantly informed by the
43 2017 budget for which there was no grant for capital
44 purposes and which led to a projected deficit of
45 \$5.3 million certainly at that time?

46 A. Yeah. Well, that's right, when you see no capital
47 grants that first year, and then - because we weren't

1 entitled to them and there was no avenue to obtain them; so
2 we were sort of being optimistic working with the
3 Commonwealth to hopefully start getting some capital
4 grants, because one of the challenges that Norfolk Island
5 Council had is, because you don't have a State Government,
6 you're limited in your funding sources. So, all we could
7 ask for is for Commonwealth funds which, you know, they had
8 their allocations already allocated, so there just wasn't
9 any money around.

10
11 Q. Could we turn then to the "grants and contributions
12 for capital purposes" line?

13 A. Yep.

14
15 Q. The process for deriving the \$9 million in 2018, was
16 that a sort of a catch-up for not receiving anything in
17 2017, and therefore reflecting the need for capital
18 improvement in that year?

19 A. There would have been a list of assets and, from
20 memory, I think the 2G network was a part of that, that we
21 were looking specifically at for the following year, and
22 there was something else but it slips my mind. But there
23 was definitely the phone network because that rings a bell
24 at \$4 million, and there was something else that we were
25 looking at as well, and that's what we were saying we
26 needed because the 2G network was not - well, just not
27 happening essentially.

28
29 Q. In terms of the airport and the expectation at that
30 time that you'd have to spend \$20 million to \$30 million
31 sometime in 21/22 on the airport, do any of those capital
32 grant figures relate to a grant for the airport?

33 A. They may do, I'd have to look at the workings behind
34 it. Was it funded through borrowings? No. I don't know.

35
36 Q. That's what my question was. Did you appreciate that
37 council would have to borrow money to do the airport or it
38 would have to use its existing cash reserves to do the
39 airport in the future? Or, is there an element of these
40 figures that is allocated for the airport renewal?

41 A. I think there was - in some of the commentary, and the
42 plan might explain some of it, there was the hope that
43 there was funding from, obviously from the Commonwealth. I
44 think it briefly touches on if it has to borrow or use
45 reserves. I think reserves were used in one of these
46 scenarios, a portion of the reserves, because you can see
47 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

7 THE COMMISSIONER: Q. Mr Nankivell, I wonder if you can
8 tell me, do you think that council was aware - it talks
9 about the net operating result for the year before grants
10 and contributions for capital purposes, which is a loss in
11 the first year and sort of barely breaks even the
12 following years which, to my understanding would be that,
13 without any grant funding for capital you really couldn't
14 do any capital?

15 A. You'd rather spend essentially whatever your
16 depreciation figure was on capital.

17

18 Q. Right.

19 A. So, essentially what you're depreciating would be
20 available and that would make it just - but that would
21 increase asset base and increase depreciation again, which
22 would impact on your operating result further.

23

24 Q. So, do you think the council understood that, the
25 councillors?

26 A. I wasn't part of that meeting, so I can't comment on
27 that.

28

29 THE COMMISSIONER: Okay, thanks.

30

31 MR BOLSTER: Q. You see there a line for "employee
32 benefits and costs". Were you given any instructions or
33 asked to make any assumptions about a particular enterprise
34 bargaining agreement that was then under negotiation?

35 A. No, I don't think so.

36

37 Q. Could you explain then why the forecast jump between
38 2017 and 2018? It stabilises after a jump of around
39 \$1 million in 2018?

40 A. Maybe it is to do with the enterprise agreement then,
41 possibly.

42

43 Q. All right.

44 A. Because, as far as I'm aware, there wasn't a big
45 change to the structure; yeah, it would have been the
46 enterprise agreement, now that I'm looking at it a bit
47 closer.

1
2 Q. Just perhaps to tease that out, what was the position
3 on the enterprise agreement? Where was it at by the time
4 you left council; do you recall?

5 A. By the time I left, the UNU had become recently
6 involved and pushed out the process. I don't think it had
7 been signed or agreed upon by the time I'd left.

8
9 THE COMMISSIONER: Can I just ask another question,
10 Mr Bolster?

11
12 Q. Mr Nankivell, was there any discussions about how to
13 decrease expenditure, or was it basically just planned on -
14 I mean, there was discussions around how to raise more
15 revenue, was there any discussions or models considered
16 around how to reduce expenditure?

17 A. There was discussion about it, but a lot of the
18 problems of the council was, all of this equipment was old,
19 so you couldn't rationalise equipment. We did trial
20 leasing vehicles rather than owning vehicles. We were also
21 talking about purchasing materials from the local hardware
22 stores rather than holding millions of dollars worth of
23 inventory to cut down losses from theft and obsolescence
24 and things like that.

25
26 So, there were discussions about it, but the biggest
27 problem with the council was lack of revenue, it was
28 under-resourced, so you actually needed more personnel,
29 probably more corporate personnel with skills and
30 qualifications, and yeah, they were doing - they were
31 making do on the Island. I mean, the sewerage network was
32 essentially a 44 gallon drum, so you can't really save too
33 many costs on that.

34
35 THE COMMISSIONER: Okay, thank you.

36
37 MR BOLSTER: Q. Mr Nankivell, I just want to read to you
38 something from a report that you presented to council
39 in November, this was before the long-term financial plan,
40 and you said this:

41
42 *The council's five main business*
43 *enterprises, being electricity, telecom,*
44 *airport, sewerage and waste management, are*
45 *all running a deficit with a combined total*
46 *deficit of \$3.5 million. In an efficient*
47 *and financially responsible council these*

1 *should be paid for by the setting of*
2 *special rates, fees and charges and through*
3 *productivity efficiencies.*

4
5 Do you recall that?

6 A. No, to be honest, but it sounds like something I'd
7 write.

8
9 Q. I take it, that view was a view that you had
10 throughout the time that you were there?

11 A. Definitely, yes. I believe any business costs --

12
13 Q. Sorry, what were you going to say?

14 A. I was going to say, any business operations such as
15 that has to be self-funding, otherwise you're just
16 basically going to make the council unsustainable. You
17 can't rely on tax - well, rate revenue - to fund those sort
18 of things, even if they require a prop-up through grant
19 funding or subsidisation from another tier of government,
20 that's possible, but when that's not available they have to
21 be self-funding.

22
23 Q. I want to ask whether you're familiar with this
24 recommendation from the audit committee at about the same
25 time based on the same financial figures that you had
26 indicated, where it was recommended that:

27
28 *Council undertake those necessary actions*
29 *to bring the budget to at least a*
30 *break-even position as soon as possible as*
31 *the existing financial position is not*
32 *sustainable over the long term.*

33
34 Whilst you may not remember the particular words being
35 spoken or read, but does that coincide with and correspond
36 with your understanding of the position at that time?

37 A. Yeah, I mean, definitely we were all basically singing
38 the same song essentially.

39
40 Q. When you were singing that song, as along with others
41 in a chorus, how was the audience responding to it? Was
42 there any form of reaction? Did they get up and leave?
43 Did they do anything, instruct you to do anything about any
44 part of the budget?

45 A. There were a couple of councillors that were on board
46 that supported the changes; there were also a couple of
47 councillors that were concerned that the Islanders wouldn't

1 be able to afford increases in prices, increases in
2 tariffs, and they were concerned about their well-being and
3 said the Islanders - well, essentially can't afford it, we
4 can't impose this on them. So, not everyone was in
5 agreeance and there was some strong views and, yeah.

6
7 Q. Am I right in thinking that it's a problem for someone
8 in your position when advice that you're giving about
9 financial sustainability is not being heeded; is that
10 right?

11 A. Yeah, it is a problem; I mean, but at the end of the
12 day all we can do is give our professional advice and
13 accept the decisions of the councillors. So, I provided my
14 advice and if they do not wish to listen to it or do
15 whatever they want, at the end of the day that's their
16 prerogative, I guess.

17
18 MR BOLSTER: No further questions. Thank you,
19 Commissioner.

20
21 THE COMMISSIONER: Okay.

22
23 Q. I just wanted to ask Mr Nankivell: do you think that
24 the council could be self-staining at any point and what
25 would it have to do to get there?

26 A. Well, I haven't really followed the council recently,
27 but from my time there the biggest thing that it needed was
28 more contributions from the Commonwealth, just as ongoing
29 money, and it would probably also benefit from a little bit
30 of up-front capital to be used on some of the really
31 out-of-date assets. I mean, when I left the Island there
32 was essentially one generator on the Island that was still
33 functioning and, if that blew up, the whole Island would
34 have been without power. So, it's just critical
35 infrastructure like that that had deteriorated over 20,
36 30 years that the council - well, essentially had to sink
37 money into to replace because it was critical.

38
39 Q. Do you think that, if the financial assistance grants
40 continued at about the same level and that the Commonwealth
41 took on replacement costs for capital items and the council
42 took on maintenance of the capital items, that all should
43 be able to be sustainable?

44 A. Without doing it thoroughly, I would say so. I mean,
45 maintenance wasn't an issue, it was the replacement of the
46 assets that was the main issue.

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
12 MR BOLSTER: Q. You hadn't seen, when you arrived on the
13 Island, anything like the long-term financial plan that you
14 prepared in advance of the council's establishment on
15 1 July 2016?
16 A. No, nothing.
17
18 Q. Had anyone stopped - based on the records that were
19 available to you, there was nothing to indicate how much it
20 costs to run all the government services on Norfolk Island?
21 A. No, there was no information available. Like I said,
22 that budget that was given to us, that was prepared based
23 on the split up between the old Administration: so, the
24 cost of the hospital went to somewhere else and the cost of
25 doing some other business went somewhere else, so that
26 really was the first budget and, like I said, it was
27 fatally flawed from the start.
28
29 MR BOLSTER: Nothing further. Thank you, Commissioner.
30
31 THE COMMISSIONER: Okay, thank you, Mr Nankivell, you can
32 be excused from your summons. Thank you for your
33 contribution today and for doing your best to remember what
34 was happening on the Island back in 2016/17. Your evidence
35 has been really helpful, so thank you very much.
36
37 THE WITNESS: Okay, thank you very much.
38
39 MS MORRIS: Thank you, Commissioner. The next witness to
40 be called is Mr Carlesso, he's also appearing by video
41 link.
42
43 THE COMMISSIONER: Okay. Hello, Mr Carlesso, can you hear
44 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
8 MS MORRIS: Q. Thank you, Mr Carlesso. If at any
9 point the video drops out or you can't hear me properly,
10 please just let me know and I'll repeat the question.
11 Could you give your full name for the record?

12 A. Robert Bernard Carlesso.

13
14 Q. What was the date that you first joined the Norfolk
15 Island Regional Council?

16 A. My engagement at the council commenced on 18 December
17 2017 and finished on 9 February 2018.

18
19 Q. Prior to that role with the council, what experience
20 had you had in local government areas?

21 A. My experience, I actually commenced my career in local
22 government, that was many years ago, but my experience has
23 mainly been in the semi-public service in Victoria in the
24 water industry; it runs on a similar basis. My roles have
25 been an exec role, executive roles, including a CFO and
26 answering to a board-type environment.

27
28 Q. What was it that interested you in the new role with
29 Norfolk Island?

30 A. I thought before I closed off my career I wanted to do
31 something different, so instead of visiting a holiday
32 resort I decided, if there's an opportunity to work at one,
33 then I might take that on; so I was attracted by the fact
34 that I could work in a different environment, in a remote
35 environment, something different to what I'm accustomed to
36 doing the same job, but at the same time if there was a
37 possibility to improve their operations, corporate
38 operations, I would sort of be able to do that.

39
40 Q. You say you started on 18 September 2017. When did
41 the recruitment process, however, start? So, when did you
42 first apply, for example?

43 A. Look, it was - I think it was certainly earlier than
44 that. Certainly --

45
46 Q. Was it a couple of months before that?

47 A. It could have been July. Yeah, it was at least a

1 couple of months before; I obviously had commitments that I
2 needed to finish off with my employer at that time, so I
3 wasn't able to join them straight away.

4
5 Q. In that period, did you have any discussions or any
6 meetings with the existing CFO and financial team at
7 Norfolk Island?

8 A. No. John had actually left and my view - well, one of
9 the reasons for accepting the role was that I knew that
10 Shane was still going to be about - well, I thought he'd be
11 still about - so, therefore I felt that, you know, at least
12 I'd have some continuity and some knowledge that I could go
13 there, but by the time I turned up Shane was gone.

14
15 Q. Did you have an understanding why Shane then left in
16 that period?

17 A. Look, I had an understanding why John left. So, you
18 know, my due diligence was to obviously work out - and I
19 knew that they were, you know, difficult times, setting up
20 in a new environment, taking over from a previous
21 Administration, all those factors; but my due diligence
22 didn't extend to the next person down who happened to be
23 Shane at that time. So, certainly it was my belief that he
24 was going to be about and I was hoping that we could sort
25 of work together to move things forward.

26
27 Q. So, did you only become aware of that when you landed
28 on Island in or around 18 September?

29 A. Pretty much so.

30
31 Q. Just explain to us, what was the briefing or the
32 materials you were given when you first started?

33 A. On the first day or - where do you mean "started"? I
34 mean, I was given a position description and I knew what I
35 was getting into, but nothing can prepare you for Norfolk
36 Island. Look, there was some excitement around applying
37 for a job, and obviously I knew that there was a previous
38 administration, I knew that they were making some inroads
39 to some change. I knew that there were different business
40 units, and that was a bit of an attraction, you know, if
41 you can focus in on improving those business units. And
42 certainly working in - you know, not everyone gets to own a
43 bottle shop, so there was some attractiveness in working
44 with telecom, an airport, a bottle shop and electric; you
45 know, setting these up as distinctive businesses to see if
46 they can actually be worthwhile and to see if they can, you
47 know, pay their own way.

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Q. From my understanding, within a day or two of you commencing there was a council meeting, there was one on 20 September?

A. Yes, there was.

Q. Were you given the agenda papers or the briefing materials for that in advance of arriving or only on the 18th?

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

Q. Do you remember, when you attended that meeting, if you'd already been given access to the accounts or to other records of the council?

A. I may have been given some other information, but yeah, I would have been aware of some of the way that they actually set the finance structure up.

Q. So, when would you say it first became apparent to you what the state of, for example, the financials were at council?

A. When you say "the state of the finances", you mean the way that they are recorded or just, you know? A finance person reports what the results are, the facts that they can glean from a system; you know, how it's actually interpreted is a different matter.

Q. At a more fundamental level, for example when you arrived on 18 September were you able to go straight to your office and you had access to a system where you could look up the balance sheet or the income and expenses?

A. No, I didn't know how to work Civica, so I certainly didn't have access to any of that information.

Q. Were there people at the council who you were able to ask to give you that information who did have access to Civica?

A. Very few people knew how to operate Civica, so I was pretty much in the dark. It took a while for me to obviously get into the system and, you know, work through it.

Q. What was that process that you undertook arriving on the Island so that you could find out for yourself what the state of the finances were? What was the cash balance,

1 what was the budget looking like, for example?

2 A. It was a matter of going through, having a look at
3 previous reports, talking to staff that were there already.
4 In contacting Shane, I actually spoke to Shane, so that was
5 the, I guess, the process that I took; and also, you know,
6 starting is obviously - you know, you turn up, obviously
7 getting access to it, getting a password, getting to know
8 staff, those staff who know how to work the system, and
9 getting them to run it through with them.

10
11 Q. What was the sense that you had of the financial
12 situation of the council once you'd gone through that
13 process when you first started?

14 A. Well, I think that, without Shane, I was keen to
15 obviously make sure that we could have the skills and
16 experience to use Civica properly, so to be trained on
17 using Civica. But also, from where I'm sitting, being a
18 strategist I was hopeful that we could actually employ two
19 staff that we were in the process of doing at that stage,
20 so we were looking at employing a finance accountant and
21 also a management accountant to support that role, and part
22 of that recruitment process was to ensure that they had
23 Civica experience.

24
25 Q. But separate to the staffing, when you went through
26 the process and having the discussions, what was your
27 impression of financially how the council was sitting? Was
28 it in deficit, was it in surplus, was it going to meet its
29 budget for the year?

30 A. When I first arrived I didn't have much of a sense of
31 anything at that point, not certainly in the first couple
32 of weeks; it was just a matter of making sure that, you
33 know, the operation and the business actually kept
34 functioning.

35
36 Obviously, I knew that things had been tough, I knew I
37 had information from the previous annual report, I knew
38 that there was an income stream of some sorts; how it
39 actually was performing, you know, was a matter of doing
40 that due diligence myself to really uncover where we were
41 at at a point that I was comfortable with so I wasn't
42 making any judgments in the first couple of minutes.

43
44 Q. How long it take you to do that due diligence process
45 to be comfortable that you could make a judgment?

46 A. When I started looking at the budgets again, starting
47 basically from scratch to reassure myself that the revenue

1 was available and that we were, you know, the commitments
2 made in the budgets were going to be coming through; so it
3 was a process of making sure that I understood the revenue
4 streams and the commitments were going to be certain. And
5 you will see that, when I did that, I found that there were
6 a number of changes and that was following a discussion
7 with various staff, then I made those changes to the budget
8 when the information was more certain as far as I was
9 concerned.

10
11 Q. What was the timeframe for that? For example, by the
12 time of the November meeting when you were presenting
13 accounts, had you been satisfied at that point? Was it
14 earlier, was it later?

15 A. I presented to the audit risk committee - no,
16 actually, I presented a change to the board, I think that
17 was in - was it November board meeting? Yeah, 28 November
18 board meeting was when I actually presented the change.
19 So, I did my due diligence, did all the checks and
20 balances, caught up with some changes that had been decided
21 where there were delays in charging some revenue; chased up
22 whether there was some certainty in receiving some funding,
23 those sorts of things, so I adjusted the revenue down to
24 meet that new certainty now, so that was a re-forecasted
25 budget at that point and that was --

26
27 Q. So, about a two-month period for you to get that due
28 diligence?

29 A. Pretty much.

30
31 Q. You said that you felt that you needed to start from
32 scratch in doing that process; why is that?

33 A. Well, because I didn't have anyone there to help me
34 run through that or, you know, train me on Civica at the
35 time, so it was up to me to work through and, you know,
36 work out how the system works.

37
38 Q. If we could bring up NIRC.PUB.003.0001_0006. This is
39 the minutes of that first council meeting two days after
40 you've arrived, and this should hopefully be on your
41 screen. There's a motion that comes before the council,
42 this is part of the minutes of the audit committee that had
43 met in August. If you look at 5(a) in particular, the
44 audit committee's reported to council a concern about:

45
46 *A decision not to increase electricity fees*
47 *will result in the business unit increasing*

1 the deficit to \$500,000 which must have a
2 significant negative impact on the budget
3 and the long-term financial plan.
4

5 So, this is presented at the meeting that you're at
6 two days after you've started. What was your reaction, do
7 you recall?

8 A. When you get that, that's someone's decision that
9 they've made, so it would concern me that we were actually
10 going to miss out on that revenue.
11

12 Q. Did it spark any broader concerns from you as to how,
13 for example, the council was approaching its budget?

14 A. I keep an open mind on a lot of these things, and
15 until I could work that out myself, I needed to do the
16 investigation and prove what the situation was. Of course
17 it was of a concern, I mean, you know, we missed out on
18 that revenue; but, you know, I don't know whether - you
19 know, what was behind that decision at the time.
20

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

22 *The audit and risk committee is of the view*
23 *that deficits of this magnitude are not*
24 *sustainable and actions should be taken to*
25 *rectify the situation.*
26
27

28 A. Yep.
29

30 Q. Did you raise questions at that point? Was that
31 something you explored after hearing that?

32 A. The audit risk committee, mostly independent members;
33 I find the audit risk committee, you know, they were able
34 to provide that sort of information but, until you know the
35 background and provide a reason why: honestly, I look at
36 whole-picture stuff and, you know, the opportunity that we
37 weren't going to - you know, we were going to miss out on
38 \$400,000 obviously is a concern. And I don't know what you
39 want me to say: yeah, look, it is a concern and that's
40 something that we needed to investigate, but we needed to
41 investigate a whole range of factors and make sure that
42 these business units could run on their own. You know, the
43 fact that the audit risk committee comes up and says they
44 don't like it, that's fine, but I needed to do my own due
45 diligence and find out the reasons why that might have
46 occurred and, you know, I did; it was something that the
47 board had made a decision on so they wouldn't charge

1 customers that tariff too soon, it was a delay in the
2 tariff, so we missed out on that income.

3
4 Q. So you underwent then the process of that due
5 diligence, and you said that took about a couple of months;
6 what was your view after doing that process? Did you agree
7 with the audit committee that deficits were not sustainable
8 and action needed to be taken or did you disagree?

9 A. Deficits are not sustainable on an ongoing business,
10 that's clearly the case. So, I obviously knew that it
11 wasn't - you know, some of the decisions made to actually
12 forego that revenue were going to impact on the ability of
13 the business being a business that obviously could
14 continue.

15
16 My advice to - my personal opinion is, you know, the
17 deficits - the Norfolk Island Council needed to be,
18 obviously in a broader term or in a broader picture, needed
19 to be financially sustainable at some point. At this point
20 of time, if it wasn't financially sustainable; okay, that
21 might be the case, but in the long-term I needed to look -
22 I wanted to look at the bigger picture and work out what we
23 could do longer term. At this point of time it might have
24 shown a deficit, but I was more interested in the bigger
25 picture and the longer term view.

26
27 Q. So, did you come up with a view as to how in the
28 longer term it could become financially sustainable?

29 A. I was only there for five months, I was keen to get
30 each of these business units up and running on their own so
31 we could actually start looking at their performance,
32 making sure that we honed in on their revenue as well as
33 their expenditure; you know, I was hoping that we would
34 have a reliable form of funding from government that we
35 could rely on so we could actually make good decisions for
36 the future without having to go cap in hand every year, so
37 my approach was that I really wanted to make sure that we
38 did our homework, got these business units set up in their
39 own right and, with each of the managers, work together to
40 work out their revenue and also their expenditure so they
41 could be going concerns in the future.

42
43 Q. Do I distil from that, that your view was that each of
44 the business units needed to be self-funded and
45 self-sustaining?

46 A. I think it was important in my view that we would
47 provide the information to council, to management, that

1 would identify the true costs of revenue from each of these
2 business units and the true expenditure to determine what
3 their future results were, so then we could make decisions
4 around - with some strategy - we would check their
5 performance, but we would be confident that we would have
6 the correct information to make decisions moving on.

7
8 Now, that's the operational side, and it was also
9 important that these business units would undergo some form
10 of asset condition report because that wasn't clear. I
11 mean, we're just talking about operating now and some
12 delays in some revenue increases, and my adjustment was
13 also when it was certain that we weren't getting some
14 funding. So, that's why that - if I remember that meeting,
15 it was from a surplus position to a deficit of just over
16 \$1 million, so it was pretty - so, it was a budget
17 reforecast based on the new information that we had, with
18 particular reference to making sure that we had the correct
19 information to be able to make good decisions going on.

20
21 Q. I'll take you to that just for context. NIRC.PUB
22 .001.0120_241. If we scroll down we see the bottom
23 paragraph has, as you've just said, that this is after your
24 quarterly budget review that the outcome sees a revised
25 forecast net operating loss \$1.1 million from a previously
26 budgeted net operating profit of \$1.9 million. And, you
27 make the comment there that remedial action is required to
28 address it. If we scroll up to the top, you see also that
29 you prepared this year-to-date results of those five
30 business units showing three of the five running at a
31 deficit at that point in time.

32 A. That's right.

33
34 Q. So, this is on 15 November. Shortly after this
35 there's then an audit committee meeting on 28 November
36 which you adverted to earlier at which I understand you
37 attend. One of the things that the audit committee
38 discussed there was the fact that council was spending more
39 money than it was receiving and made the comment that "no
40 organisation can continue on this basis". Do you recall
41 that discussion with the audit committee? Did you join in
42 on that discussion?

43 A. Absolutely, absolutely.

44
45 Q. And, what did you foresee as the way forward in light
46 of that?

47 A. I remember that conversation very clearly and I was

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

13 Q. Do you remember any particular examples of the costs
14 that, for example, the audit committee were suggesting be
15 cut back and you thought shouldn't be cut back?

16 A. No, it was a high level discussion at that point, not
17 specific to any particular cost, but I think from where I
18 was coming from it was more training and education: you
19 know, if we missed out on training staff or recruiting
20 staff, which we were in the process of doing, I didn't want
21 that to be cut back because I knew that we had to invest in
22 making sure that we could get our systems up and running
23 with appropriate training, and that was always a bigger
24 cost to organise those things.
25

26 Q. The recommendation from the audit committee gets put
27 to council then in December of that year and they pass a
28 resolution asking council staff to review all income and
29 expenditure, including the business units, and provide
30 options to remedy. Do you remember what was the discussion
31 around that with council and council staff?

32 A. I think - look, I recollect it was - it was a
33 discussion around why we're even in this position because
34 there were obviously some changes in the timing that you
35 can see there for the airport as well as the waste. So, it
36 started off like that and then, you know, again, going back
37 making sure that we could hone in and do some really good
38 work on their performance and reporting against each of
39 those individual business units.
40

41 Q. At what point in time did Phil Wilson come in?
42 Because there's around in this period of time in December
43 documents where, for example, you've started signing off as
44 saying "on behalf of Phil Wilson". Had he joined
45 by December, had he started to be involved in decisions at
46 that point?

47 A. Yeah, Phil - I employed Phil, so he was part of that

1 process, yep. We worked together. Phil had some
2 understanding of Civica, so it was good to get Phil on
3 board to work through and provide this information using
4 Civica.

5
6 Q. When specifically, time-wise, did Phil come on board?

7 A. Look, I can't remember. It would have been around
8 that time.

9
10 Q. So, around November/December of 2017?

11 A. Yep.

12
13 Q. Did you have discussions with him about this Council
14 resolution of reviewing income and expenditure and coming
15 up with a solution to remedy going forward?

16 A. Many discussions on how we would move forward to get
17 this going, yep.

18
19 Q. Did you form any conclusions with Phil or come up with
20 any ideas about how to move forward?

21 A. The first port of call to move forward was to make
22 sure that we could actually have confidence in the system
23 that we were using, certainly that was part of our
24 discussion, and obviously setting something up for
25 reporting, accurate reporting, all those sorts of things
26 that we would discuss on a daily basis.

27
28 Q. How far did that progress by the time that you
29 finished up then in February 2018?

30 A. At that stage we also had a focus on trying to wrap up
31 the last year's financial reports, so we were doing it two
32 tandems: one is working on the business, trying to get the
33 reporting going, the performance, but also then having a
34 look at wrapping up last year's end of financial report, so
35 there was a bit of effort to try to get those right around
36 that Christmas period. So, very much about how we felt
37 that we would move forward by providing that information.

38
39 Q. Were you --

40 A. And we were also involved in reporting against the
41 long-term financial report, we were reporting against the
42 business plan, providing reports to the board as well as
43 trying to deal with audit risk committee agendas and
44 meetings, and all at the same time navigating through
45 Civica to make sure that we understood what was being
46 produced and accurately recorded.

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

6 Q. What more needed to be done?

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

23

24 Q. Was that then a task that you understood Phil would be
25 continuing once you left the Island?

26 A. I wasn't sure how the recruitment might go, that was
27 not my domain to make a decision on.

28

29 Q. What prompted you then to resign after the
30 five months?

31 A. Probably a number of reasons. Staff gave their all to
32 making sure this would work, so in the end I was working
33 almost seven days a week. I love the Island, it's an
34 idyllic island, it's got natural beauty. I had a fantastic
35 rental property that looked out to the sea. I'm a mountain
36 biker, so I travelled everywhere on my mountain bike. In
37 the end it just got to be a lot of work, so it was probably
38 similar to the other CFOs, that we just got burnt out
39 because we were trying to do too much, but also other
40 opportunities arose on the Australian mainland that I took
41 advantage of.

42

43 Q. While you were there what level of interaction did you
44 have with the general manager and with the other council
45 staff?

46 A. I would have thought I had a fair degree of
47 interaction with council, councillors, the Administrator as

1 well as the CEO.

2

3 Q. Was the interactions with councillors mostly at the
4 meetings or was there separate discussions that you had
5 with councillors?

6 A. We had much discussions during our meetings, no
7 question about that, and some discussion outside the
8 meeting.

9

10 Q. Did you feel that councillors were able to come and
11 approach you whenever they had questions or if they needed
12 clarification on things?

13 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

23 MR SIMONE: Q. Mr Carlesso, in your time on the Island,
24 or since, have you formed any other views that you haven't
25 expressed so far to the Commissioner as to how the Island
26 could benefit or what could be improved from a financial
27 sustainability perspective?

28 A. Yeah, look, I've had time to reflect on many things.
29 I see the model that was actually provided to the Island
30 was a good model. So, the architecture of it to actually
31 set up a council so that would give the Island some
32 democracy and some, I guess, connectivity to its people by
33 working in a democracy in a local government democracy; I
34 felt and feel that was a fantastic model to work on and at
35 the same time provide the Island with an Administrator.

36

37 But the problem is that, when I rocked up to this old
38 decrepit building that had worn carpets, peeling paint, you
39 could hardly open the windows, certainly no air
40 conditioning, a musty smell, and then every week we'd go to
41 the Administrator's office and it was a total contrast:
42 brand new offices, air con, gleaming vehicles outside. So,
43 you know, the actual model of actually bringing Norfolk
44 Island into the Australian standard was fantastic, it's a
45 great idea, the architecture was right, but someone forgot
46 to actually provide some support to the local government
47 side, who are the heavy lifters.

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

15
16 So, when we talk about finances and reporting and
17 whether it's showing a deficit, that's not the point: the
18 point is that, you know, it can show a deficit but if
19 you're not there to actually spend money to make
20 improvements, or if you haven't got any money to spend on
21 improvements, then really you need to ask yourself why
22 you're there. And my role was to make sure that we
23 reported the exact and accurate amount, and obviously
24 reporting back that things weren't looking great, and they
25 weren't, but really, I think that it needs to have a longer
26 term view with some long-term financial sustainability in
27 mind.

28
29 And this is a backward-looking process. I saw the
30 reports from Grassroots and Nexia and they're all looking
31 back, and that's very well and I support that, but it's
32 time to start looking forward, and the 308 pages or 308
33 documents before you have really just said exactly what
34 Nexia and Grassroots are saying. Grassroots has wrapped it
35 up and I can honestly say, you know, you look at some of
36 the lines and think, you know, Grassroots, how easy is it
37 to write in a couple of paragraphs they need Civica without
38 really understanding the environment? You know, in a
39 remote environment, with staff leaving; you know, these
40 reports are really good, but you need to obviously
41 understand the demands that management and staff had at the
42 time, dealing with the politics, dealing with a whole range
43 of new businesses, and also not having the tools to
44 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

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

12

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

27

28 Once you have those business units under control, that
29 you know how they're going, that you can cost and work out
30 how they're going to perform and continue on in the future,
31 then you can shift to the local government model and the
32 Islanders can then have a democratic vote to make some
33 changes.

34

35 THE COMMISSIONER: Is that all, Mr Simone?

36

37 MR SIMONE: Nothing further, thank you.

38

39 THE COMMISSIONER: Q. So, Mr Carlesso, you mentioned
40 politics quite a bit in that information you just provided.
41 One of the things that you had to deal with, not just
42 yourself but the staff and the council and the management,
43 was the whole establishment of a whole bunch of new
44 businesses, but you also mentioned the politics. Can you
45 explain to me a bit more about the politics, what was the
46 problem there and how did that impact people's ability to
47 get on with their jobs?

1 A. Well, I don't think it's so much an ability to get on
2 with the job; it's, if you set up a democracy you are
3 setting up the opportunity for people to express a
4 different view and that's what local government's all
5 about, so that means that, you know, councillors had
6 different views and obviously they voted for their
7 preferences at that time. I'm not critical, you know, I
8 mightn't have liked the answers or some of the decisions
9 that they were making, but the model sets it up for that to
10 occur and we need to respect that, and that's just
11 politics.

12
13 But the likes of the CEO and, you know, management, we
14 had to obviously deal with differences of opinion, we had
15 to deal with councillors that wanted reports ad hoc. I
16 think you're familiar with the differences of opinion on
17 the Island: sometimes it was hostile living on the Island.
18 You know, the beauty hides something behind it, it wasn't
19 always plain sailing, but we were aware of that but we felt
20 reasonably confident that - and I still feel reasonably
21 confident - if we get on top of things and we're able to
22 report the way things are in the financial sustainability,
23 that the people will come on board.

24
25 Look, people are just - you know, councillors and
26 Islanders from both sides will all have a different opinion
27 on different things and we had to navigate through that, we
28 had to navigate that through the normal board meetings as
29 well as every time we went out and had dinner at the RSL
30 perhaps.

31
32 Q. So, do you think that one of the challenges on a small
33 Island that's got a democratic basis like a council,
34 there's a difficulty in making decisions that are in the
35 public interest versus in public popularity? Because
36 sometimes, certainly councils I've been involved with as a
37 ratepayer, make decisions that I don't necessarily like but
38 I can see more broadly that they're trying to deliver
39 services that are more broadly in the public interest, and
40 what we've heard a lot about in this Inquiry is, the
41 community didn't want various things. Did you see that as
42 an ongoing challenge?

43 A. I think that's the dilemma that the councillors faced:
44 they were trying to represent their people, they have a
45 close affinity with their people, but at the same time they
46 could see some bigger picture there sometimes, so that was,
47 I guess, the conflict in their own decision-making at

1 times. Sometimes you can't please everyone, and I accept
2 that. We see that there's a band there that's committed to
3 moving back to where they were, but that's now impossible
4 to ever go back to how it was, I think we need to
5 understand that, but at the same time we need to bring
6 those people along with us to let them know and to probably
7 get them to understand that the way forward is for them to
8 improve their standard of living and that will take time.

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

22
23 So, I think it's probably, the reasons for the terms
24 of reference probably aren't really what you're after here,
25 you're after the long-term financial sustainability of
26 Norfolk Island; that's what you should be looking at.

27
28 THE COMMISSIONER: Okay. Well, thank you, Mr Carlesso,
29 and thank you for your evidence today, that's been very
30 helpful and very useful, and you certainly seem to have
31 done a lot in your five months on the island. So, thank
32 you again. We might now all take a break. We're excusing
33 you from your summons so you don't have to appear again.
34 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
44 MR BOLSTER: Thank you, Commissioner. The next witness is
45 Mr Phillip Wilson who is on screen, and if he could please
46 be affirmed.

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

9 MR BOLSTER: Q. Thank you, Mr Wilson. For the record,
10 could you please state your full name?

11 A. Phillip James Wilson.

12

13 Q. You were employed by the Norfolk Island Regional
14 Council, was it at the end of 2017 or early 2018?

15 A. I sent a request through asking if I could read a
16 statement at the start of the proceedings, I had an email
17 back saying it was okay; is it okay to proceed with your
18 approval?

19

20 Q. I just wanted to place that statement in context, but
21 if you would like to do that, that's fine by me, so please
22 go ahead.

23 A. Thank you, sir:

24

25 *My name is Phillip James Wilson and before*
26 *I give my statement about my time in*
27 *employment for the Australian Government at*
28 *Norfolk Island and today's people who might*
29 *be following this Inquiry, I would like to*
30 *acknowledge and pay my respects to the*
31 *traditional custodians of the Island and*
32 *recognise their continuing connection to*
33 *the land and sea waters.*

34

35 *I was employed by Norfolk Island Regional*
36 *Council, or commonly known as NIRC,*
37 *from October 2017 to April 2018 as a*
38 *financial and management accountant and as*
39 *the group manager corporate chief financial*
40 *officer from April 2019 until January 2020.*
41 *I think I was about the fifth person to*
42 *fill this position in just two and a*
43 *half years. This was both interesting and*
44 *challenging because Norfolk Island is quite*
45 *unique and since 2016 it has been trying to*
46 *survive in a kind of tridimensional system*
47 *of the Crown or, should I say, federal,*

1 state and local governments which sometimes
2 is separate and other times interlocking,
3 and sometimes agreeing and other times
4 disagreeing. Particularly challenging for
5 all concerned to say the least.
6

7 I think that people tend to assume, because
8 the Island is small in population, that it
9 would be simple to run. But no, this is
10 not the case, particularly in the finance
11 area. Because of the complexity of these
12 systems and broad variety of services
13 required there, there is a need for fairly
14 advanced accounting skills which seemed to
15 me I did have.
16

17 Once in the group manager corporate chief
18 finance officer position it was evident
19 that it would take many months to unravel
20 the mess which was exaggerated by the
21 introduction of a new computer system as
22 well as the loss of our experienced
23 supervisor at that time.
24

25 I was determined to get on top of it all
26 and after working exceptionally long hours
27 with lots of training and encouragement I
28 managed to have a little finance department
29 moving forward and as they started to see
30 there was light at the end of the tunnel it
31 was a great morale booster and we managed
32 to be in the black the next year.
33 Meantime, long-term financial plans were
34 being discussed, costed, tabled and
35 introduced by the executive to the council
36 for approval.
37

38 Our general manager was very careful and
39 conservative with spending decisions and by
40 the time she transferred off the Island
41 in September 2019 we were reaching the
42 deadlines with regular reports to council
43 and met audit requirements satisfactorily
44 and even had tabled a budget with a
45 positive forecast. Generally speaking, the
46 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
11 By September 2019, when Lotta left, the
12 finances were in good shape and there was
13 an operational plan with a budget prepared,
14 tabled and approved, the annual report was
15 completed, financial statements and audits
16 were up-to-date showing a break-even result
17 with a small surplus.

18
19 In December 2019, I was unable to give my
20 monthly report in person as I was off
21 Island for personal reasons and had offered
22 my apologies to council via the executive
23 to submit my report in my absence. My
24 final report to council showed \$32 million
25 cash in the bank with adequate reserves to
26 cover commitments. Whilst off Island my
27 personal life had changed through
28 circumstances out of my control, so when I
29 returned in January 2020 I then offered my
30 resignation which was accepted.

31
32 Before I conclude I would like to say how
33 much I appreciated the opportunity to work
34 with the Norfolk Island people and their
35 Island, you will always have a special
36 place in my memories.

37
38 I'm happy to explain some of the finances
39 during the time of my employment. Phillip.

40
41 Thank you.

42
43 Q. Thank you very much for that, Mr Wilson. I will have
44 a number of questions for you but that's obviously helped
45 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
6 Q. You were recruited by Mr Carlesso?
7 A. That's correct.

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

20
21 So, basically when I arrived there I spent a lot of
22 time with Rob going through data and figures, and we had a
23 difficult system called the Civica system which was not
24 easy to use and there was a combination of legacy problems
25 from existing systems combining and different government
26 methods, and so he explained to me in detail the large job
27 we had to get through.

28
29 Q. Did he discuss with you problems with the budget at
30 the time? And was there discussions about sustainability,
31 the financial sustainability of the council?
32 A. Yes, there was. He was worried but he was also
33 cautious because he was a hard data type person; he had a
34 lot of experience in government and he didn't want to make
35 decisions and recommendations without that data, so my job
36 was to get the hard data, have it reconciled back to bank
37 statements, ledgers and that type of thing, and that was
38 difficult because we were picking up from where other staff
39 had left off.

40
41 The budget at the time was - I'm just thinking - there
42 was an initial budget which was a deficit budget and we
43 were coming off that and going into a newly set budget
44 which was a surplus, and the people who set that budget
45 were no longer on the Island. The data we were looking at
46 indicated that the financial position wasn't going to meet
47 that budget but we had to get more data on the business

1 units to determine that.

2

3 Q. We'll come to that in some detail shortly, but I just
4 wanted to get some process and background issues out of the
5 way first. Was this your first foray into accounting in
6 the local government context?

7 A. It was my first accounting position under the Local
8 Government Act, yes.

9

10 Q. What had been your accounting experience before this?

11 A. Mostly the last 10 years in State Government in
12 financial accounting areas, and there was a variety of
13 government departments I was in; I started in the state
14 council for Rural Lands Boards and that was an experience
15 that I felt was encouraging to Rob because we oversee a
16 large rating base for the New South Wales state as all the
17 rates for rural lands went through that organisation. I
18 was the executive finance officer, so we had a payroll
19 department that managed a huge asset base: yeah, it was
20 quite a bureaucracy to work with. So, that was the area
21 where there was compatibility in accounts or (indistinct),
22 and that was a state council, there was heavy financial
23 work involved there.

24

25 Q. Just in terms of rates, do you recall any specific
26 handover message from Mr Carlesso about the status of the
27 rate position on the council?

28 A. Yeah, there was a large unpaid rate situation and it
29 was climbing and it was way above the industry standards
30 that we were set by the Local Government Act: there's
31 performance measures in the Accounting Code, and he was
32 treating that carefully because it was very controversial
33 because it's the first time the Island had paid rates and,
34 even though the Australian Government had phased it in at
35 half a collection rate the first year and a full collection
36 rate the second year; it was \$500,000 to come in the first
37 and then again in the second. It was very contentious and
38 it was also being debated on a number of forums - you know,
39 radio, industry, there was a lot of protests on people's
40 homes, and when I got off the plane I was met with a lot
41 of, I would say, challenging comments and straight away I
42 knew that the situation was not popular for rates.

43

44 Q. When you got off the plane people made personal
45 comments to you about rates?

46 A. Yes, "You're the new finance guy that's coming to take
47 our money." There was an impression that the Australian

1 Government had taken them over, and my house was picketed
2 in the morning by various people on motorbikes; followed to
3 work, you know, lots of sort of abuse type things which
4 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
11 situations; he wasn't having people out to his home that I
12 knew of, but he had similar examples and a lot of the staff
13 had.
14

15 Q. How long did that last for?

16 A. About three months, and then I raised it with the
17 Administrator there and also with the general manager, and
18 they asked me to talk to the police about it and I went and
19 saw them; they suggested I write down the instances at the
20 time and then report it to them.
21

22 Q. Did you speak to Ms Jackson about it?

23 A. Yes, I did. She had it probably worse than I did
24 actually over the period of years that she was there.
25

26 Q. You were there until February 2000 (sic), so that's a
27 period of just over two years. Did this only occur in the
28 first three months or did it occur on other occasions in
29 that two-year period?

30 A. It was much higher at the start and it tapered off as
31 the rates situation settled down, people got used to it,
32 then there was particular individuals that - one other
33 incident that caused problems and they were served AVOs by
34 another individual which seemed to stop the problem.
35

36 Q. As you indicated, the rates had been fixed for the
37 first two years. Those first two years ended on 30 June
38 2018 and by that stage Mr Carlesso had left and you were
39 the group manager and chief financial officer of the
40 council; correct?

41 A. Yes.
42

43 Q. Were you tasked with setting the budget for the year
44 ending 30 June 2019?

45 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
7 Q. So, he leaves in February 2018, three or four months
8 after you arrive.

9 A. The budget process usually runs from the fourth
10 quarter and you start looking at it in the third quarter,
11 so January to March, and then you finalise in the fourth
12 quarter which was April to June. So, let's say he would
13 have been thinking about it but at the time it wouldn't
14 have been formulated, there would have been preliminary
15 templates and spreadsheets being populated and the data
16 looked at, yeah.

17
18 Q. So, for that third year budget, finalising and setting
19 that budget fell on your shoulders; is that correct?

20 A. Yeah, that's the 18/19 budget?

21
22 Q. Yes.

23 A. Yes, I would have presented that to council via the
24 general manager for approval.

25
26 Q. Because you were free then to set a rate for that
27 budget; what was the approach that you took to setting that
28 rate?

29 A. Yes, it was an involved situation. A contractor came
30 in who was a specialist in the rating system and he did the
31 formulas and it was based on what they called a base rate
32 ad valorem, and it was calculated across the main
33 categories, which was residential, business, farm land, and
34 it was indexed based on the agreed about amount; and I
35 can't remember at the time now whether it was indexed or
36 left the same, but I wouldn't be surprised if it was set
37 the same as the previous year in terms of EBIT taxation.
38 So, it was driven by the financial plan which had an
39 assumption where the council had agreed on indexation.
40 Even though the financial plan doesn't lock that in, it's
41 what they communicate and discussed with the community in
42 terms of how much they're going to escalate it over time.

43
44 Q. When you proposed that aspect of the budget - I'm just
45 focusing now on the rates at this point - what did council
46 do in relation to what you proposed?

47 A. They were very resistant to rates, per se. They

1 understood there was a need for it. It was hotly debated;
2 I remember any time rates went to the council there would
3 be questions on how/why this would benefit the community,
4 what areas the money was going to go to, you know, how much
5 is this going to just keep going up or was it going to be
6 fixed. So, it goes into that council environment to be
7 debated.

8
9 There's actually another process in between that which
10 is council workshops, and this is where a lot more detail
11 is discussed with councils and how the models are. So, we
12 had a consultant that came over - I can't remember his name
13 at the moment - he was an expert in that area and he would
14 put up the formulas and similar scenarios of how to move
15 the base rate or ad valorem across the formulas and would
16 make suggestions to them in which the best option was going
17 forward.

18
19 You'll probably note in the working papers back in the
20 business reports there will be quite a lot of detail on
21 that area because it was a section that we did put a lot of
22 work into.

23
24 Q. What do you recall of that first budget workshop where
25 the issue of rates was discussed with councillors?

26 A. I can't recall specifics. They were very keen to
27 understand how this system worked, because it was new to
28 them, and why it was doing what it was doing; you know,
29 asking people to pay money into a government system that
30 the Island was not happy with, so they did really flesh out
31 the detail of those formulas.

32
33 Q. What was the end result? Did council agree to the
34 rating proposal that you put forward or did they maintain
35 the status quo?

36 A. I can't remember the specific resolution on that one.
37 I wouldn't be surprised if some of them voted against it
38 and there was enough to pass the recommendation, the
39 resolution. So, there was some in the council that would
40 never vote for it and they made it quite clear.

41
42 Q. Just going back to some general background. When you
43 arrived on the Island you had Mr Carlesso there to provide
44 you with guidance. What was the support like that you
45 received from other council staff? I'm talking about
46 council staff that reported to you and that you had to
47 direct in their daily work.

1 A. No, generally speaking it was a friendly island,
2 people were happy that someone was there to help and get
3 involved. So, Rob took me around and showed me all the
4 council assets, he did an orientation through the systems.
5 The previous accountant had put a lot of policies in place
6 under the Local Government Act, which were missing weren't
7 available because the council was changing the government
8 model.

9
10 There was a lot of accounting information that we had
11 to find because there was a gap between when we started and
12 the previous people, so we were on the phone a lot to Shane
13 asking him how things worked. There was frustration with
14 the system, I was met with that pretty quickly; people were
15 having difficulty getting information out of it, putting
16 information into it.

17
18 Pretty much the first week I arrived I went straight
19 into a stocktake. The auditors had listed a whole heap of
20 things that they required to be up to scratch before they
21 would pass the financial statements, so one of them was, a
22 stocktake hadn't been done for some time, so Rob and I and
23 the finance team actually went up there on a roster basis
24 counting stock. He put out a memo to any other staff that
25 was interested to help, and that was one of our key pieces
26 of information to take up the transactions of putting stock
27 into the system. The auditors wanted very detailed working
28 papers for that because it was an absent information area.

29
30 Q. The staff that reported to you in the accounting
31 section, how well qualified or trained were they for the
32 job that you needed them to do?

33 A. That's a good question. When I first arrived, there
34 was a lady there, Renee, she'd been working in the job for
35 10 years and she was excellent with the payroll, and that
36 was a relief because payroll, if you don't get that right,
37 you know, straight away you're having a lot of complaints,
38 so she was making sure they were getting paid.

39
40 The Civica system, they put a huge amount of work in
41 it to get it to work in the payroll area, and the problem
42 with Civica, it's built for big councils and it's good for
43 that type of work if you're doing large amount of
44 transactions, but to maintain that system it needs a lot of
45 resourcing and the IT section had to have 12 servers
46 running to keep the system going, you needed dedicated IT
47 people, which they only had one and a helper.

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

8
9 I had used a system similar before, so I knew what it
10 should do and where to look. It had another layer in there
11 that really is overcooked for what you would need and it
12 was a work order system and it's a little bit like the
13 large council I'm in at the moment: a work order system
14 saves time in a big council. It puts together a work
15 order and it automatically codes it to where you need to
16 go. That's what Civica was designed to do.

17
18 The work order system was set up with out-of-the-box
19 codes in it, 4,000 codes, and there was a code book and
20 that was just sent out to various staff, and so, they had
21 to pick a code, put it in the system to work and sometimes
22 the system would reject it because a lot of people didn't
23 know how to use it. I think it was put in very quickly
24 into the system and there may not have been as much
25 training as they would have liked.

26
27 I did hear that they were told that they would receive
28 a system that was to be up to scratch and in working
29 order and I just don't think that happened because we were
30 still setting up new modules in there that hadn't been used
31 for a while, or hadn't been used at all.

32
33 Q. Move ahead to the time when you left council. Was the
34 Civica system working adequately for the function, for the
35 need that it was designed to meet?

36 A. Yeah, that's a difficult question, a tough question,
37 because it worked well for me because it had a good general
38 ledger system, so you could do your financial statements
39 and we had automated a lot of that area. But in terms of
40 the general use of it, it was causing still a lot of
41 frustration. It's one of those systems, accountants might
42 like it, but it was an enterprise system that people would
43 use it in other areas and the data would feed into the
44 accounts, and a lot of people were baffled by it because it
45 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
12 We were also running manual timesheets and the Civica
13 system does allow for automatic timesheets and that was an
14 area we were working towards and that would have helped a
15 lot, but at that stage we hadn't quite moved to that next
16 world; that would have been a good - what do you call it -
17 addition to the system. When that would be rolled out it
18 would be reliant on other things.

19
20 Q. I want to change topic now and talk about the budget
21 and the long-term financial plan. Which came first? Did
22 you craft the budget around the long-term financial plan,
23 or was it the other way round?

24 A. That's a good question. I think the first year we had
25 an existing long-term financial plan, we were putting a
26 budget together, so we looked at both. The budgeting
27 process, over time we put a lot of effort in to improving
28 it because at first they didn't have the information, the
29 data, to understand where all the buckets were. So, they
30 had the main categories worked out, so there was a need to
31 get a detailed budget and it was driven by the audit
32 committee. There was a guy in there, Chris I think his
33 name was, he was pushing for more detail, more
34 accountability by line item basis. So, we got to the point
35 where - hang on, I'll just refresh these lights, they go
36 off when I don't move: hang on. Sorry about that.

37
38 Q. That's okay.

39 A. So, the first budget was the best that we'd done at
40 the time; you will probably see there's a dramatic
41 improvement going forward. But if it's long-term financial
42 plan first or budget, the way it should work and which we
43 were getting it to was, once you finalise the budget it
44 becomes your year zero for your next financial plan. The
45 whole idea is, you keep moving the updated information to
46 your long-term financial plan, assumptions then get rolled
47 out. The long-term financial plan is basically a 10-year

1 budget, but because you're getting it at the 10 years it's
2 getting, you know, less accurate. So, the first year's
3 your budget, the next three years is your forecast.
4

5 The software we were looking at was integrating the
6 three: the accounting system, the budget, then the
7 long-term financial plan all into one. We had got the
8 first two lined up, the long-term financial plan. We
9 bought the software and we were working on lining it up as
10 well. The long-term financial plan I was using was the
11 original model carried forward. The new one was what you
12 call a software from Local Government Solutions and it's, I
13 would say, much more interfaced with your accounting
14 software, so your data will feed straight through; the one
15 we had, it was a manual entry.
16

17 Q. Can I ask you about the risk management processes of
18 the council? To what extent did they fall within your area
19 of responsibility once you became the group manager and
20 chief financial officer?

21 A. It was the governance risk officer executive who
22 looked after insurance risks; also there was the lady who
23 sat on the emergency side of things. In terms of my
24 responsibility, there would be financial risks we would
25 assess and it was a process of identifying the areas where
26 we would think were risky and prioritising and trying to
27 mitigate those risks. It's a combination of, when you're
28 doing your quarterly reviews, your budget and your
29 long-term financial plan, and there's discussions you raise
30 in the reports with the audit committee and they're
31 supposed to then filter their recommendations into the
32 council, so that's a system that we would use. The
33 quarterly reports were the ones that were most important.
34

35 Q. What were the most significant financial
36 sustainability risks that you had to factor in to your
37 thinking as the chief financial officer in the period that
38 you held that role?

39 A. Yeah, it's an area there where cashflow is the main
40 area, and the same with a lot of businesses, and it can
41 work out quite easily - and you can see the reports - that
42 there's an overhead that you get when you run a local
43 government; that's the cost. It's an expensive model, the
44 local government framework, and you've got that already so
45 you have to make sure you meet that cost. So, in terms
46 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

10 Q. What was that cost at Norfolk Island, from your
11 recollection?

12
13 A. Well, the operating budget was about \$28 million
14 the year I was over there, and so, it's pretty much the
15 costs of the council. It's funded mostly by grants, so the
16 biggest area that you have to always be mindful is getting
17 that grant money in. And you can see where the budgets
18 miss their mark, is where they thought they'd get a grant
19 and they didn't get one, and that's where the difficulty
20 was.
21

22 Q. What other financial sustainability risks did you have
23 to deal with when you were the chief financial officer?

24 A. I think the five business units were a large focused
25 area; particularly when I arrived they were not meeting -
26 costs were in deficit, so we put in a lot of work to try to
27 bring them to break-even. So, there was risks involved in
28 there: if you continue to run deficits, you will run out of
29 money.
30

31 Q. That's probably a good time to take you to some of the
32 documents and I want to take you to a meeting of council
33 that occurred on 20 December 2017, so shortly after you had
34 arrived. If we could please bring up
35 NIRC.PUB.001.0128_0009. You will see there, in
36 Resolution 212, it refers to a recommendation of the audit
37 committee that:
38

39 *Council is spending more money than it is*
40 *receiving based on this review and no*
41 *organisation and/or business can continue*
42 *on this basis ...*
43

44 Then it places a request:

45
46 *... requests council staff to review all*
47 *Council income and expenditure, including*

1 Council's five business units, and provide
2 to Council options to remedy this
3 situation.
4

5 You're familiar with that resolution?

6 A. Yes, that was in the very early days. Yes, I do
7 remember. That's where the start of this push for more
8 information on those business units, because I think at
9 that time they didn't know specifically how, you know, good
10 or bad they were.
11

12 Q. Isn't this the case: that until about May 2018 the
13 accounts that were presented to council each quarter didn't
14 break down the performance of each of the business units of
15 council?

16 A. That's correct, yes, they used the template which had
17 them consolidated, yes.
18

19 Q. And so, come May, we see for the first time - I won't
20 turn to it now - but we see individual quarterly accounts
21 and reports against budget for the airport, for example,
22 the waste management, electricity, telecom and the liquor
23 bond; correct?

24 A. That's correct, yes.
25

26 Q. How much work was required to reformat, reprogram,
27 reconstitute the accounting software to do that?

28 A. It was a big job. In terms of reformatting, it was a
29 matter of separating the cost centres, and you had to go
30 right back to the base data and, because employees on the
31 Island worked across areas, the timesheets had to be coded
32 to those enterprises. It was just wages/expense, you don't
33 know where they've worked, so a lot of work went into
34 setting up work orders that pointed back to the business
35 units so we could start that analytical work.
36

37 We also had to include non-cash items like overheads
38 and depreciation, because before that they were grouped
39 together and you couldn't get a good feel for what type
40 of - they used the term "fully costed scenario" was
41 happening, so a lot of work went into that. We had
42 templates which would divide up the costs and then you need
43 to upload journals into the system to reflect those costs.
44

45 I do also remember Chris, I think Gallagher, from the
46 audit committee booking a meeting with me outside the audit
47 committee twice; he came down to my building where I was

1 and he wanted to go through how it was being done. He had
2 council experience in other organisations where he knew
3 these systems and how it was working and he made
4 recommendations on the detail of that work the committee
5 will find helpful and subsequently the council. So, the
6 start of that set-up process was quite big, and once we set
7 it up, it was just a matter of trying to continue it, make
8 sure the coding was correct.
9

10 Q. How long did it take before you were confident in the
11 accounts that were produced that formed part of the
12 quarterly budget review?

13 A. I think the first year it was getting better each
14 quarter. I'd say the second year it was getting very
15 accurate, actually. You know, there's periods of time
16 there where the expenditure would be a bit lumpy because of
17 the way that businesses have income come in, expenses go
18 out. So, we would analyse that; sometimes we would accrue
19 it, sometimes we would leave it depending on the rules.
20 So, yeah, I was getting quite happy with it towards the
21 end. It was a lot of work and we were trying to automate
22 that outside of things too.
23

24 Q. Are we talking about the financial year ending 30 June
25 2020, so that's Year 4, that those accounts were more
26 reliable?

27 A. 30 - that's June last year, you're talking about?
28

29 Q. Yes.

30 A. I can't vouch for anything after the first quarter of
31 that financial year because that was the last quarter
32 of year I did. I had noticed there seemed to be a gap
33 after I left, just looking through the documents; in
34 reports some weren't quarterly, they were odd dates, and
35 there seems to be areas that are missing.
36

37 Q. Mr Roach says that, when he arrived in the beginning
38 of February, that second quarter for 2020 hadn't been
39 prepared. What was the position with those accounts at
40 that time?

41 A. The last quarter I worked on before I finished was the
42 first quarter which was presented in December. The second
43 quarter, I'm not sure who did that, but I do see some odd
44 figures there, and the quarter three, I don't know who did
45 that one. So, I was responsible for the first quarter and
46 the second quarter would have come in after I left; so, if
47 someone wasn't doing their end of month list of accounting

1 transactions, it may have been not correct.

2

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

11 A. So, what months were those again? I'll just make sure
12 I've got the right ones.

13

14 Q. So, in 2019. So, February, March, April, May, June,
15 so the last six months of 2019, how reliable were the
16 quarterly budget reviews?

17 A. They were improving. I think at the start they were
18 as best they could, information was probably grouped
19 together, but those months moving on it was getting pretty
20 accurate there, because you can see by the reports, they
21 were routinely being completed on time.

22

23 Q. Can we go back to the minute then from 20 December.
24 You will recall that it said that staff were to "provide to
25 council options to remedy this situation." Was that a task
26 that was laid at your feet?

27 A. Just had to move the screen a bit to see what year
28 that was. 2017.

29

30 Q. Yes, 2017, so just after you arrived.

31 A. At that stage I was the financial accountant providing
32 information, so I wasn't in a decision making role but I
33 would help provide the data to the person doing that.

34

35 Q. Obviously, let's just take your evidence so far: it
36 wasn't until May, I think, that the cost of each individual
37 profit centre was broken up and included in the quarterly
38 budget review; correct?

39 A. Yes.

40

41 Q. So, am I right in thinking that, if there was any
42 review of the income and expenditure and any provision of
43 options to remedy this situation, it would have occurred
44 after Mr Carlesso left and when you were the group manager?

45 A. Well, partly, yes. He was looking at it and said via
46 his last quarterly report which I presented, it was a week
47 after he left, he had a lot of detail in there going

1 through the revenue and recommendations in his quarterly
2 review.

3

4 Q. Let's go to that, shall we? If we could please bring
5 up NIRC.PUB.001.0133_0275. You will see there, by this
6 stage you are the responsible accounting officer?

7 A. Yes, that's me.

8

9 Q. If we could just go back to the top of the page. This
10 was your opinion in the form of a quarterly budget review
11 statement for the year ending - for the calendar year
12 ending - sorry, for the second quarter of the 2018
13 financial year; correct?

14 A. Yes.

15

16 Q. You see there that, in the numbered paragraphs, you
17 identify the reasons why the financial position at 30 June
18 18 is likely to be unsatisfactory and you give five
19 reasons. I want to focus on reason number 2.

20 A. Yes, I can read that, yes.

21

22 Q. You recall that being a hot issue on the Island?

23 A. Yes, it was.

24

25 Q. Do you recall any one of the councillors when this was
26 discussed seeking to revisit that issue to assist in
27 rectifying the budget position?

28 A. Not specifically but one councillor was very
29 interested and helpful in that area because he was from an
30 electrical background and he seemed to know more the
31 workings of how electricity worked on the Island, so I
32 think out of all of them they were all concerned about it,
33 but there was one who was more interested in getting it
34 right.

35

36 Q. Was that Councillor Buffett?

37 A. Yes, it was.

38

39 Q. So, it would have been, may I suggest, a relatively
40 easy option to remedy the budget situation to suggest to
41 council that they revisit this issue?

42 A. I think it would be reasonable. Electricity on the
43 whole time I was there was a controversial issue, and each
44 time we set the fees and charges it was hotly debated.

45

46 Q. Do you know whether, other than in your expression of
47 your opinion in this document, you indicated perhaps more

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

15

16 Q. Just pausing there. Do you recall ever providing to
17 council options to remedy the situation as contemplated by
18 the resolution made on 20 December 2017?

19 A. I can't think of specific ones, but there was
20 information to make suggestion for improvement all the
21 time, you know, there was a lot of areas.

22

23 Q. If you go down the page, you see there though in the
24 quarterly budget review there is recommended remedial
25 action raised by you. One of the actions was to address a
26 drop-off in the financial assistance grant that had placed
27 the budget in some difficulty; you recall that?

28 A. Yes, the financial assistance grant, I do.

29

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

32

33 *Decrease of income budgeted for the*
34 *Financial Assistance Grant original budget*
35 *\$4.4 million [down to] \$2.45 million, a*
36 *reduction of \$1.9 million.*

37

38 What was behind that?

39 A. No, they didn't get what they thought they would.
40 Negotiations eventually did come to increase the financial
41 assistance grant, I think it doubled over the couple
42 of years I was there. It was an area I recall being
43 involved in in discussions with the general manager with
44 Canberra. Norfolk was being compared to rural small towns
45 in New South Wales and compared to the financial assistance
46 grant, and it wasn't enough at that level to fund - you
47 know, the council goes into overheads, operating costs,

1 various things, so the general manager lobbied quite well
2 with her counterparts in Canberra to increase that. I
3 think in terms of budget then, they had a certain amount
4 they thought they'd get and by the time it went through it
5 was a lot less.

6
7 Q. If we go back down to the recommended remedial
8 actions, the next item was:

9
10 *Review of all revenue and expenditure to*
11 *ensure that costs are correctly allocated.*
12

13 And, I take it, that's part of the process we were
14 just talking about in terms of reconstituting the accounts;
15 correct?

16 A. Yes, correct, that was something that wasn't
17 happening, and you see going forward it did happen. It was
18 raised at a couple of forums, that section. The audit
19 committee were also recommending that area.

20
21 Q. Moving forward then to the fourth item, that is:

22
23 *Focus on fees and charges for all services*
24 *to identify areas to ensure true service*
25 *cost recovery.*
26

27 Did that happen?

28 A. It did. In the first year though it was quite
29 frustrating because a lot of the fees and charges, they
30 didn't have legislative requirement to change them, and I
31 think getting that done, there was a delay in that, so you
32 couldn't put prices up in certain areas, and I think
33 there's still some that they can't touch because they're
34 run by the Commonwealth. It did impact on, I know the
35 airport at the time, the fees and charges obviously had to
36 come up to meet the costs. And it was an area too, all the
37 fees and charges were based on an old government model and
38 so you had to transition into a new one, and you couldn't
39 just put certain things up overnight because of the
40 community reaction, so you had to phase them in.

41
42 Q. The second-last item:

43
44 *Reviewing assets to determine a renewals*
45 *strategy to ensure that they are*
46 *effectively utilised over the course of*
47 *their life.*

1
2 Was that renewals strategy developed in the time that
3 you were the group manager?

4 A. It was happening. It took time to get there. They
5 had fairly basic plans and they were updating them. While
6 I was there they were getting more accurate. You had a
7 company called Australis who reviewed all the assets on the
8 Island and produced a report of the values and the
9 depreciation rates, and that was used in the financial
10 statement, so going forward that was one of the main
11 documents that we had as the most up-to-date information.
12

13 The strategies, in terms of future, Rob Carlesso was a
14 bit more of a strategy type of person and he would talk
15 more long-term of how they were going to get there and the
16 information, where it should come from, but he wasn't there
17 long enough to drive that process. Things in that area, I
18 think because the assets were so run down, it was going to
19 be a big exercise to get them back up and it was a funding
20 issue.
21

22 Q. I'll just finish on this before we break for lunch.
23 At that time, did you understand that the depreciation
24 amount for the Island's assets, or the council's assets,
25 was being allocated in terms of asset maintenance and
26 renewal, or was asset management expenditure being pushed
27 forward year-by-year because of a shortage of cash?

28 A. In the start that was definitely the case. I think
29 Rob and myself had recommended to push back some capital
30 purchase because there was lack of cash at the time. And I
31 know the audit committee, the Chair was not happy because
32 he felt that showed a weakness in the funding in the model
33 that we were running, so he decided this is not acceptable,
34 you can't just keep pushing things back. But at the time
35 we said, well, we're going to have to have a more scheduled
36 process and cash as it comes out from the normal operating
37 of the business; the priorities which were more important
38 than others. So, they had a central core of priorities; it
39 was waste, airport, sewer, telecommunications and
40 electricity. They were the five main areas in the
41 strategic operational plan they worked on. So, the asset
42 plans weren't really there when I arrived but they had been
43 updated once in the second year and then - that's the
44 second year of the council, third year of the council, they
45 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

10 MR BOLSTER: Commissioner, we might continue with this at
11 2. I'd like to finish it, but I'll be at least another
12 half an hour with Mr Wilson, so may I suggest we take the
13 luncheon break and come back at 2?
14

15 THE COMMISSIONER: Okay, Mr Wilson, we'll take an hour's
16 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

26 Q. Mr Wilson, just before we broke for lunch we were
27 talking about the allocation of expenditure for the
28 maintenance and renewal of council's assets. Correct me if
29 I'm wrong, but I thought you said that the focus was on the
30 income producing assets, and you listed the five income
31 producing assets: the airport, the telecom, the
32 electricity, the waste and the bond. Am I right in
33 thinking that?

34 A. No, not the bond, no.
35

36 Q. What was the fifth then?

37 A. It was waste --
38

39 Q. Waste.

40 A. -- airport, sewer, and it was telecom and electricity.
41 So, the actual (indistinct) was waste itself, but each one
42 represented a business unit and that was in the operating
43 plan as the core focus. It didn't mean that the normal
44 operating budget was set in other areas. There was 72 cost
45 centres in Norfolk Island. You will notice, the operating
46 plan has a summary which shows all of the cost centres and
47 the budget lined up for the revenue and expenditure.

1
2 Q. Where did the roads fit into that picture?

3 A. Well, the roads had an annual maintenance budget, and
4 there was also a large backlog of disrepair that needed to
5 be brought up to standard.
6

7 Q. Do you recall the extent to which maintenance and
8 replacement of the roads was deferred from year-to-year?

9 A. Not specifically, but it was deferred from one year
10 into the next; that would be 16/17, 17/18. But deferrals
11 were based on not just funding, it was also resourcing, so
12 there was a culvert replacement program going on; before
13 you could fix the road you had to put a new culvert in, and
14 so that was part of that road system.
15

16 Q. Did you or did any of your staff ever work out what
17 was required to meet the depreciation cost associated with
18 the roads system? How much did you have to spend a year to
19 allow for or to meet the effects of depreciation?

20 A. It was a budgeted line item each year and it was based
21 on the asset management plans, so whatever was regarded as
22 the amount to be done. In the initial stages that sort of
23 planning data was fairly basic; as we were moving into
24 other years it had become more substantial.
25

26 Q. Am I correct in thinking that the deferral was against
27 that line item?

28 A. The expenditure would have been shown as, yeah, low on
29 that line item. It's actually in that roads costs centre.
30

31 Q. Is it fair to say this: that one of the means of
32 attempting to balance the budget that was under pressure
33 for all the reasons we've discussed was to underspend on
34 roads?

35 A. I wouldn't say that exactly. It was prioritised
36 capital expenditure based on what was regarded as the most
37 important, so roads sat in that list, was part of that
38 prioritisation which was worked out by the operational
39 engineering people.
40

41 Q. That wasn't worked out by the general manager or
42 council itself? It was an operational matter, was it?

43 A. There would have been discussions about the priority
44 of roads and the state of roads; I think there was a lot of
45 reports over the years on the type of roads to - I know
46 there was a past engineer that was focusing on it; he left,
47 a new guy came in while I was there. It was restricted by

1 the available material in the iron - the gravel, so that
2 you couldn't just bring up a road budget without having
3 those costs and logistics worked out.
4

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

13 A. Yeah, I'm just reading it now. Yes, I can read that.
14

15 Q. If we could go down then, you will see that there were
16 recommendations there, and if we go down to page 186, you
17 will see a similar report to the report that had been
18 previously prepared by you. Do you see that?

19 A. Yes, I'm reading it now.
20

21 Q. Perhaps if we could expand that first section so that
22 we can see the - is that easier?

23 A. Yeah, it's good.
24

25 Q. The position was going to be unsatisfactory this time
26 based on those two particular matters. I take it that the
27 issue of the electricity rates and charges was still a
28 factor that was leading to that unsatisfactory result?

29 A. So, this is May 18, is it?
30

31 Q. Yes, this is three months after that first quarterly
32 budget review that you prepared that we were looking at
33 before lunch, and you recall that one listed a number of
34 items where the budget was under pressure, and you listed -
35 there were six action items listed. What I want to suggest
36 to you is that, one of the reasons why the budget was going
37 to be unsatisfactory was still the position about
38 electricity and all of the other matters that you had
39 previously raised three months before; none of them had
40 gone away, had they?

41 A. No, it's hard to say from this report, but we would
42 have been working on it and identifying them; being only
43 three months from the previous report, work would have
44 still been being done on them. Some of them you can't
45 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

5 Q. We may come to that in due course. But was it as
6 simple as just those two numbered items? There was far
7 more going on leading to an unsatisfactory result than
8 those two items, wasn't there?

9 A. Let's see. Can you scroll down a bit?

10

11 Q. Yes. We have five itemised actions to achieve a
12 satisfactory position. You see all of those?

13 A. Yeah, I can say it was unsatisfactory, the deficit as
14 being forecasted.
15

16 Q. And I expect you were seeking, and to some degree had
17 some success, in pursuing cost reductions in the council's
18 business units; correct?

19 A. Yeah, some success; it was over a period of time, we
20 worked on them all the time. Some you could act fairly
21 quickly, others you couldn't; they were input costs that
22 you were - you know, what the word would be was "static"
23 because of the remote nature of the Island, so it's a
24 number of things.
25

26 Q. In addition to deferring non-essential equipment
27 purchases, it would be fair to say that there was deferral
28 of maintenance and replacement expenditure on the roads?

29 A. I think that would be fair to say. At the time they
30 didn't have the adequate material to do the roads. They
31 needed rehabilitation work on the roads to get them ready
32 for roadwork, so the program was starting. You can list a
33 number of areas in the previous report that identified
34 moving forward fixing things over time and you'd probably
35 see a progression in the reports over the two years where
36 these were being addressed and brought to council and
37 discussed, and I'd like to say some were being solved,
38 others are still probably issues for the next management
39 there.
40

41 Q. We might move forward then to 20 February 2019. If we
42 could go, please, to NIRC.PUB.001.0193. If we could go to
43 page 189, please. This is now nine months later and you
44 provided councillors with a further quarterly review. If
45 we could go down the page, please, stopping there, you see
46 the discussion: quarterly budget review statement reports a
47 surplus of \$1 million in the second quarter for council

1 overall as a group at 31 December 2018, and you've got a
2 \$208,000 surplus for the council itself, \$796,000 surplus
3 for the state delivery agreement.

4 A. Yes.

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

12 A. What quarter was that?

13
14 Q. This is for the second quarter of 2019, so the quarter
15 ending 31 December 2018.

16 A. A saving on employee costs, second quarter 18. I
17 don't have the specific data in front of me, but back in
18 that period of time there was an EBA going through, I'm
19 just wondering if it's associated with the timing of that
20 agreement.

21
22 Q. If we go down then to paragraph numbered 3, capital
23 expenditure at the end of the second quarter was
24 \$3.18 million, which was 36% of the annual revised budget;
25 so, it would appear that you were under in your capital
26 spend. Was that something that you were always trying to
27 improve against the budget, the capital spend?

28 A. No, it wasn't the objective; it was staying within the
29 budget. We would report how much was being spent as we go,
30 expenditure would fluctuate depending on the program. You
31 might have a lot early or late, so it gives people
32 information on where they're up to. We weren't trying to
33 suppress capital expenditure in that sentence there, it's
34 explaining to people how much we had spent at that time.

35
36 Q. If we could keep going down the page, please. You
37 see, "Cashflow" there, you've got projected year end cash
38 of \$9.156 million. Explain that figure to me in terms of
39 unrestricted cash at the bank; are the two comparable?

40 A. It doesn't comment on restrictions in that figure;
41 that's the cash that we're expecting to have on in
42 the year.

43
44 Q. And in due course some of that cash is likely to be
45 the subject of either an internal or external restriction?

46 A. Yeah, it is, that's how the system works. In the
47 investment reports you will see a monthly table which shows

1 the restricted versus unrestricted.

2

3 Q. We'll come to that in a minute. If we could just go
4 down to paragraph 5, and you will see there the performance
5 of the five business assets: you've got waste recording a
6 deficit of \$353 million, the airport with a small surplus,
7 sewer showing a deficit, telecom recording a surplus, and
8 electricity recording a deficit of \$302,000. So, the
9 themes that you had inherited back in the beginning of 2018
10 were there to be seen again when you came to do the review
11 at this time, which was February 2019; correct?

12 A. There were themes; it depends on what order you're
13 looking at too. You know, you can sometimes save
14 electricity, there's a billing cycle, so you have to keep
15 that in mind, so you're looking at it over a period of
16 time. There's seasonal, there's - like telecom also -
17 there's a billing cycle, so that is the figures that were
18 in the system at the time that would have been reconciled.
19 And, you know, when you look at the deficit in quarter 2,
20 you're starting to focus on it a lot more. Quarter 1,
21 quarter 2, you're looking at themes/trends as you get
22 closer to the end of the year, this is when the data is
23 more available for the year, so you can see more of the
24 forecast coming in to what it will be at year end.

25

26 Q. Were you satisfied with what you had been able to
27 achieve in improving the budget position by this time, by
28 20 February 2019 or was there still lots of work to be
29 done?

30 A. There was areas that were still problematic. Waste
31 was an area that was showing deficits, continuing deficits,
32 and I think even budgets had deficits. The waste, the levy
33 that was collected was a fee that's set by the
34 Commonwealth, we can't change it. There was also an
35 instance I think later where \$1.6 million of waste levy was
36 waived in the year after I left, and you can see it in the
37 financial statements draft; I'm not sure if it was legally
38 able to be waived; at the time it was a fee that was based
39 on a legislative requirement, so if there was a budgeting
40 problem in there, you can see that will impact the waste
41 budget substantially.

42

43 Q. Did anyone seek to raise with the Commonwealth the
44 possibility of enabling the waste revenue to be increased
45 so as to meet the expenditure?

46 A. I don't know, I wasn't in those discussions, but I
47 know waste was what you'd call a very topical issue and

1 they received some capital funding in the early years I was
2 there for new sorting machines and upgrading car baler,
3 that type of thing. So, I know there would have been
4 discussions, I think, from the press releases there was.
5 So, it was very important to the Island; they had an image
6 for tourism that it was a pristine, clean place, which it
7 was, however, there was some areas in recycling that they
8 had difficulty getting the waste off the Island so there
9 was a legacy build up which was potentially going to cost
10 transport off the Island.

11
12 Q. Just to take an example: there were multiple old cars
13 on the Island that needed to be removed; correct?

14 A. Yeah, there was, and it was a comment that was made by
15 tourists and the locals also. It was one of those areas
16 which became like a press issue and been on documentaries
17 and that type of thing, so it was a focus to put a car
18 baler on there to squash them up so they can be put on a
19 barge and take them away. I think that just started
20 happening when I was leaving the Island; there was a car
21 baler being transported in and set up.

22
23 Q. When you were asked to work out options for the way in
24 which the waste service could recover the costs that were
25 incurred to run it, did you come up with any options about
26 how you'd raise revenue in that space?

27 A. Yes, it was looked at. The options were limited and
28 there wasn't a pick-up service because they would take
29 their own waste to the facility and sort through it, so
30 there was some vouchers issued to people to help encourage
31 them. There was also a, as I recall, an open day to show
32 the public the new equipment that went in there and how it
33 would benefit the composting, and the composting would then
34 be sold to the Island, there's a soil improver, and the
35 revenue from that would be a cost centre to that facility.
36 There were a lot of lead batteries built up over many years
37 and we didn't have a facility to treat them or get rid of
38 them, so the lead in those was quite substantial, so they
39 were looking at selling those and recycling them. We saw
40 the recycle streams that were going to come out of this new
41 facility that they would utilise and it would help
42 supplement the waste, but it was - yeah, it was a cost
43 centre, so it wasn't always covered by the revenue.

44
45 Q. And I take it, because none of these issues were
46 effectively being resolved, it was building up over time
47 thereby adding to what you might call a sustainability

1 issue; do you agree with that?

2 A. Partially. It was a sustainable problem and that was
3 what they were worried about: they didn't want to dump
4 waste in the sea, they didn't want to bury it, and there
5 was some areas that they had to move it on, so there was a
6 large legacy of waste that had built up, not having the
7 support financially to deal with it. But it wasn't let go,
8 it was discussed all the time and the general manager Lotta
9 was presenting a lot of workshops and public meeting where
10 it was on the agenda.

11

12 Q. Is it a fair summary to say this: that unless money is
13 devoted to resolving the waste situation on Norfolk Island,
14 it will just continue to get worse?

15 A. Well, you're exactly right. This is where the Norfolk
16 Island people, they pay a waste levy when they bring goods
17 in for themselves, so when they saw the Commonwealth bring
18 in 40,000 tonnes through Boral to fix the airport, and the
19 waste levy that they should have paid, which is
20 \$1.6 million was waived, there was a lot of unhappy campers
21 there; that's to say, "Well, how can the Commonwealth do
22 that when we have to pay that?", and that \$1.6 million was
23 in the budget to support the waste centre.

24

25 Q. Can I raise this with you: the contract between the
26 council and Boral, may I suggest, would have - if council
27 charged those fees to Boral - simply meant or involved
28 Boral in passing on that charge back to the council itself?
29 Isn't there a degree of circularity there, or was this
30 after your time, something that you're perhaps not familiar
31 with?

32 A. It was happening just before I went off Island; I went
33 off Island end of November for urgent medical attention and
34 I was seeing the invoices for the waste manifests that had
35 come up from council's staff that broke up the waste levy
36 and the stevedore costs and the manifests of the ships, so
37 when those invoices were to be sent to Boral, that they
38 questioned that, and that's where I saw it at that point.

39

40 Q. Were you --

41 A. In terms of money going round - what's that?

42

43 Q. Were you involved in the decision about whether or not
44 to pass on to Boral those particular charges?

45 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

14 Q. We might come back to that, I'm just having something
15 checked up for now, but if we could go to the document at
16 page 193. No, that's not what I'm after. If we could
17 search the term in that document "restricted cash" and go
18 to the investment report, I think it might begin a few
19 pages before that. If you could just search the term
20 "restricted cash". Yes, this is it. If we could go down,
21 there's two reports, if we could go down to the second one,
22 the one for January, please. There, okay.

23 A. I can only see half of that one, you have to move it
24 over a bit. Thanks, if you don't mind.
25

26 Q. If you just go up a page, go up to the top of the
27 report, you will see here, this is the January 2019
28 investment report prepared by you? You see that?

29 A. I can see half of it. The left-hand side's only
30 showing - I can see "e-t-i-n-g" at the top.
31

32 Q. How about that? Has that shrunk?

33 A. That's good.
34

35 Q. That's better?

36 A. Oh, it is a bit. It's hard to read but I can see the
37 whole page. That's better, thank you.
38

39 Q. Every monthly council meeting you prepared an
40 investment report in this format?

41 A. That's correct, yes.
42

43 Q. Was that something that was being done before you
44 arrived, or was this something that you were told needed to
45 be done every month, or was it something that you
46 instituted yourself?

47 A. No, they had a format very similar which was based on

1 the guidelines, and I continued with that form but I
2 adjusted it to include more information; there was some
3 council meetings where they wanted some illustrative graphs
4 on there to explain it because there was a lot of data, so
5 we started graphing the monthly cashflow and investments,
6 so that's how the report improved over time; it was from a
7 demand from council to more easily understand.

8
9 Q. If we could go down to the heading, subparagraph (b)
10 with the records "restricted cash", and you see there a
11 table that breaks up the restricted funds, whether they're
12 externally restricted, internally restricted, or
13 unrestricted. And you will see there that of a total
14 amount of cash or cash equivalent investments of
15 \$16 million, the unrestricted element was only \$10 million
16 as at 31 January 2019. Do you see that?

17 A. I can see that.

18
19 Q. Was that a figure that you kept an eye on as the group
20 manager and responsible accounting officer? Is that
21 something you paid close attention to?

22 A. Yes.

23
24 Q. How often did you go to Civica, or whatever system it
25 was, to ascertain what the unrestricted cash position was?

26 A. Well, we reported monthly to the council on that
27 report.

28
29 Q. Did you have any guidance or guidelines that you were
30 working to, whether formal or informal, about what that
31 figure should be kept at?

32 A. We had guidelines based on, what were they called,
33 "working capital", and in terms of restricted/unrestricted,
34 we monitored that closely and that's why we reported on
35 that each month and you see there's some detail where it's
36 explained below.

37
38 Q. What was --

39 A. Actually, the cash position was reported weekly at the
40 executive meeting; we would take all balances and in our
41 weekly update I would read out the cash balances, our
42 commitments, and what we'd spent the previous week and that
43 was done weekly at the executive meeting. So, there was a
44 strong focus on cash, particularly in the early days when
45 the reports were still being set up, information was being
46 compiled, so the bank statements were monitored closely.

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

3
4 Q. So, was there any amount of money, Mr Wilson, that you
5 thought needed to be kept, had cash-in-hand at any time in
6 the year? Like, you know, how low could it go? Like, here
7 you've got \$10 million; what would you expect to have at
8 any one time to keep paying staff and everything else?

9 A. Yeah, the minimum cash I'd say working capital cash,
10 you're looking at \$8 million which is working capital cash,
11 different to restricted, but high on similar. Yeah, rule
12 of thumb, it's nice to have 10; 10's a comfortable area,
13 you've got room for an emergency if you need to come in to
14 use that or not, and it was something that was reported
15 monthly so you could see easily unrestricted and that was
16 the focus. For me as the financial controller, I would
17 monitor the cash closely on those areas.

18
19 THE COMMISSIONER: Okay, thanks.

20
21 MR BOLSTER: Q. Was that a rule of thumb just that you
22 followed or was there any formal guideline to that effect
23 that you paid heed to?

24 A. I think the best place to look at performance
25 measures, the official ones, are in the local government
26 code of accounting practice, and there's six that we
27 presented in quarterly reviews and in the financial
28 statements, then they're compared with benchmarks
29 themselves, so they're the official ones.

30
31 Q. So that, there are standard benchmarks for New South
32 Wales local government entities in terms of the various
33 ratios, we understand all of those; I'm just wondering how
34 helpful they are in an organisation such as Norfolk Island
35 which has, as you said, multiple profit centres that are
36 completely - I withdraw that - has multiple profit centres
37 that are not going to replicate the sorts of enterprises
38 that traditional councils are. Do you accept that?

39 A. I would disagree with that. As the Local Government
40 Act, the guidelines, the way it's set up, it's a very
41 robust model. The performance measures are excellent
42 because you can track how you are travelling in those areas
43 and they take a number of parts of the organisation. So,
44 you can see they're graphed which ones are above or below
45 the benchmark, so I think obvious ones we had was
46 outstanding rates, it was above benchmark which was obvious
47 because no-one wanted to pay them, so we were working

1 towards that. Owner operating revenue was another one
2 which was difficult because we relied so heavily on the
3 grant.
4

5 So, the local government model works well, however, it
6 is expensive to run to achieve that, but you might argue
7 that, if it costs you \$2 million in administration costs to
8 levy rates, and you only get one there, why would you
9 bother doing it? So, you used to say, well, it's part of
10 the whole picture, that we are collecting money in all
11 these areas - well, some are for services that you supply,
12 some are overheads that manage those services, so it's a
13 mixture of all the things. So those performance measures
14 are really good because they're industry, you can compare
15 them; and so, I felt them very helpful and I think people
16 who rented did as well.
17

18 Q. In a situation where you are losing money at an
19 alarming rate across electricity, across waste, and where
20 you're about to commit to a significant capital expenditure
21 program associated with your number one asset, your
22 airport, features of local government operations in New
23 South Wales just aren't comparable at all. May I suggest
24 that it would be prudent to hold a little bit more as a
25 cash reserve?

26 A. We did.
27

28 Q. You did?

29 A. We had good reserves and you see them building. I've
30 got a graph in front of me of the cash when I started, the
31 day I left, and it was constantly growing and that's
32 because we built it into the model we had. You can say,
33 "Oh, you're losing money here, losing money there", not as
34 bad as I think you're making out, because all those areas
35 were improving. Some of them you have to wear a deficit;
36 waste, you can wear a bit of a deficit there because it's
37 supplying other benefits. So, electricity was coming
38 round, the airport even came into surplus, so I think that
39 statement I don't agree with. My overall opinion of
40 Norfolk, that model was - from the date I started there,
41 once it was starting to work, was improving that Island and
42 there's reports there that show that. After I went, no
43 doubt the new management weren't getting information
44 because of issues with COVID or various things, which I
45 think is regrettable. At the time they did look at it,
46 things had deteriorated for a number of reasons, but it
47 wasn't because we weren't holding enough cash at the time

1 and prior.

2

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

9

10 MR BOLSTER: That's a completely different document,
11 Commissioner.

12

13 THE COMMISSIONER: Oh, is it? Okay.

14

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

18

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

20

21 Q. So basically the way I read your second quarterly
22 financial review to the council, is that, you now have a
23 surplus in the second quarter of around \$1 million, but
24 that included \$796,000 for the service delivery agreement.
25 Just to help me understand, the monies that were allocated
26 for the service delivery agreement, do they have to go on
27 things related to the service delivery agreement, or if you
28 had an amount of money such as that, could you use it for
29 other things?

30 A. The report there has indicated the Commonwealth owes
31 NIRC a surplus and the way the system worked, if the amount
32 was taken down, the baseline would take it back up, so it's
33 like a combination of things. So, in that particular time
34 the SDA - which we call it - would have been, quarter 2,
35 would have been under-spent.

36

37 Q. So, the SDA income that came from the Commonwealth had
38 to be spent on SDA-related things; is that correct?

39 A. Yes, it was part of the service level agreement.

40

41 Q. So, it was like a tied funding?

42 A. It wasn't either, it was a net position, because at
43 the end of the year if we're up or down they would make
44 good, so it didn't affect the --

45

46 Q. Let me put it another way. If you didn't spend all of
47 the SDA funding that you raised, could you spend it on

1 other things such as roads?

2 A. Initially, we couldn't, and that was a big point of
3 contention because the SDA collected the motor registry
4 fees and it went to the SDA side of the ledger.

5

6 Q. Okay.

7 A. Even though the road's being used, so in the 19/20
8 budget we had permission to allocate, I think, \$240,000 of
9 the money collected from the car registries into roads
10 maintenance, and that was an area that was quite
11 controversial.

12

13 Q. So, you have a surplus of around \$1 million, but
14 really three-quarters of that you really have to use for
15 specific things, so you really haven't got a surplus in
16 terms - you might have an accounting surplus, but you don't
17 have a surplus in terms of cash you can use for other
18 things.

19

20 Then we go on to expenditure, and basically there
21 you've got a decrease in employee costs of \$234,000, and
22 you've got a decrease in depreciation, but you've got an
23 increase of \$625,000 on materials and contracts, so just
24 park that in your mind. So, you've got essentially a lot
25 more expenditure in those three dot points than you have
26 decreases; so you've got more increase in expenditure than
27 decreases.

28

29 Then you go to your income and you're basically saying
30 that your user charges and fees decreased, and your
31 interest and investment revenue increased and your grants
32 and contributions and operating increase. And then I think
33 further on you go on to talk about, for the airport costs
34 you've got a surplus, for the electricity costs and telecom
35 costs you've got a surplus; that came to, by my
36 calculations, just over \$400,000, about \$410,000, but then
37 you've got a decrease of waste services, sewer and
38 electricity, which is about \$750,000.

39

40 So, what I'm constantly reading in this document, and
41 I'm wondering whether the council asked you any questions
42 about this, is that the surplus that was reported was a
43 tied surplus, but then you've got your expenses being much
44 higher and your revenue being much lower. But then you
45 talk about even further down, that's offset by a second
46 payment of the SDA, a tourism account of 385 that came in,
47 or a grant, and an early FAGs grant.

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

8 A. Well, you have to look at some --

9
10 Q. If I was a council member that's what I'd be asking
11 you.

12 A. Yeah, I appreciate your question, Madam Commissioner.
13 If I can just explain the report which shows the categories
14 of expenditure, so people know type and the business centre
15 show the visits. So, when you go to the detail, the
16 financial model down further, you can actually go and look
17 at where those increases and decreases are, so it's part of
18 the way it's described, so people sort of say, "Why is
19 income that, why is that?" You can't add them all up and
20 say that's the thing because they're working different
21 parts of different reports.

22
23 Q. The reason I added them all up is because the council
24 simplified further on where councillors had to rely on what
25 was in cash reserves, and what seems to be counted in there
26 is things that are actually tied but maybe not restricted.

27 A. In the SDA, you know, it's an interesting arrangement;
28 it relies on a number of sources of revenue on Island and
29 then there's a quarterly grant and there's expenditure, so
30 it nets off at the end of the year based on if we're
31 underfunded or overfunded, so it's not part of the tied
32 arrangement.

33
34 Q. So, you're telling me the grants weren't tied?

35 A. The SDA, it was a funding arrangement for services
36 based on expenditure; it was --

37
38 Q. But it wasn't tied to normal council services, it was
39 tied to things like education, health and so on, is my
40 understanding; have I got that wrong?

41 A. There was 20 services that had a budget.

42
43 Q. Yes, but they're not the same as the services we're
44 talking about here; is that correct?

45 A. They overlap in some areas because, you know, with a
46 small island, you have some people work on a timesheet in
47 one section or another section.

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

5
6 MR BOLSTER: Thank you, Commissioner.

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

15
16 Q. In February 2019, were you briefed by the members of
17 that tender evaluation team about the status of that
18 project?

19 A. Could you just repeat the date, I'll just check?

20
21 Q. It's this very same meeting we've been talking about,
22 20 February 2019 where council had your investment report,
23 they had your quarterly update, and council considered the
24 airport tender and made decisions about proceeding with one
25 of the tenders; you remember that, don't you?

26 A. I don't recall being at that meeting; actually, I
27 didn't go to hardly any of the airport meetings. I went to
28 one as acting general manager just before I left.

29
30 Q. This would not have been that meeting. This was a
31 meeting where council resolved to proceed with the Boral
32 tender and there was a resolution passed with terms that I
33 don't need to trouble you with. Were you briefed about the
34 financial implications of the Boral tender before it went
35 to council on 20 February 2019?

36 A. I wasn't involved in the tender process at all, so the
37 answer is, no. Yeah, the answer's no.

38
39 Q. You weren't asked to consider the financial - please,
40 listen to my question extremely carefully, it's a very
41 important question: were you asked, prior to 20 February
42 2019, to consider the financial implications of the Boral
43 tender were it to be accepted by council?

44 A. No, I was not.

45
46 Q. I just want to show you this. If we could go to
47 page 5 of that document, you will see there's a heading,

1 "Financial Implications"; could you just read that to
2 yourself?

3 A. Yes, I have read that.

4
5 Q. Have you seen that briefing before?

6 A. The information in there was based on the budget that
7 was accrued and that's where those figures have been quoted
8 from.

9

10 Q. I'm assuming that you were aware of the council having
11 budgeted for \$2 million in that year for planning and
12 preparation, and that at that stage only \$500,000 had been
13 given; I understand that. The information contained in the
14 rest of that briefing; that is, the total cost of the
15 project, the amount of funding from the Commonwealth and
16 the other matters that are set out there, were you aware of
17 that before 20 February 2019?

18 A. Aware of what? I'm just trying to --

19

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

23 A. 44.898?

24

25 Q. Yes.

26 A. I was getting 45. So, it's similar to the figure that
27 I was remembering in terms of the total cost.

28

29 Q. Am I able to understand from your answer that you were
30 aware, before 20 February 2019, of what the cost of the
31 project was?

32 A. The cost of the project, it didn't have any impact on
33 reserves; it was a fee-only project.

34

35 Q. Please, Mr Wilson, can you just focus on my question?
36 Prior to 20 February 2019 were you made aware what the cost
37 of the airport project was going to be?

38 A. I was made aware of the costing, that was based on the
39 budget that we put up to council; that was \$43 million
40 grant and a \$2 million loan which equalled \$45 million for
41 the total cost of the project.

42

43 Q. So, am I right in thinking that as at 20 February 2019
44 you had been made aware that the project would cost
45 \$45 million, that 43 of it would come from the
46 Commonwealth, and that \$2 million would be borrowed by the
47 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
7 Q. But you hadn't seen this paper; am I right in thinking
8 that?
9 A. But the paper's based on the budget.
10
11 Q. But, Mr Wilson, let's just stop and pause and consider
12 your answer here, let me just make it very clear. There
13 were three tenders: this is a paper that involves accepting
14 one of the tenders. Each of the tenderers had a different
15 price, okay? No-one knew what the price of the project
16 would be until the tender was accepted. I want you to
17 assume from me that it was not until this meeting that any
18 one of the tenders was accepted, and it was that tender at
19 \$44.898 million which was accepted at that meeting. What I
20 want to know from you is, when were you told what the cost
21 of the project would be? So, before this meeting or after
22 this meeting?
23 A. I didn't go to this meeting, so I can't comment on
24 that. When I deal with the costs is when we were putting
25 the budget together, and that was the figures that we used,
26 so that was part of our budget package that went to all the
27 managers and they --
28
29 Q. Which budget --
30 A. -- put their - that would have been the 19/20 budget.
31
32 Q. When did you start doing that budget?
33 A. We start costing things out, the template goes out in
34 the third quarter, finalise it before end of the
35 financial year so it's in. You start looking at things
36 after Christmas, templates start going out third quarter,
37 finalised fourth quarter.
38
39 Q. When you were preparing the budget in the third
40 quarter that was finalised in the fourth quarter, did you
41 make provision for any other costs that could arise under
42 the project above and beyond the cost of, as you say, of
43 around \$45 million?
44 A. Any other cost was the \$1.6 million towards the waste
45 management centre, which was the cost of importing the
46 material, so that was a revenue line item; in terms of the
47 capital expenditure, it's \$45 million, \$43 million grant

1 and \$2 million loan.

2

3 Q. At the time you finalised the budget was it conveyed
4 to you by anyone that there was a chance that there was a
5 further cost associated with obtaining biosecurity services
6 to treat any rock that was imported onto Norfolk Island?

7 A. No, not at the time of the budget.

8

9 Q. When were you first made aware that there was an
10 increase associated with the rock on the Island, rock being
11 brought to the Island?

12 A. I can't recall the actual date; it was later on in
13 the year when the project was getting closer to
14 eventuating. They had engaged a management company to
15 manage the contract and another company to do the - what's
16 the word - planning side of it, and I was involved in that
17 type of area.

18

19 Q. Were you made aware that there had been testing going
20 on at council's quarry to ascertain whether council's or
21 the Island's rock was suitable for the project?

22 A. Yes, I heard about it; it was general knowledge that
23 that was happening.

24

25 Q. Were you made aware that Boral had determined that the
26 rock from the Island was unsuitable for the airport
27 resurfacing project?

28 A. Yes, I was.

29

30 Q. When do you think you were made aware of that?

31 A. I can't remember. It was a very controversial time,
32 there was a lot of protests going on about it; it was going
33 to be on Island/off Island, you know, it was back and
34 forward quite a lot, so I can't remember the exact month.

35

36 Q. Do you recall whether you were told about the cost
37 associated with the biosecurity treatment of the rock that
38 was to be imported to the Island was before or after Boral
39 ascertained that the rock was unsuitable?

40 A. It would have been sometime after.

41

42 Q. Did you ascertain the extent of the cost of the
43 biosecurity treatment for that rock?

44 A. I wasn't given those figures.

45

46 Q. How much was it going to cost?

47 A. Well, it wasn't made available to me, that

1 information, and it had - I sort of was leaving in November
2 off Island, the barges were just starting to arrive, so I
3 hadn't seen any specific costs at that point in time.
4

5 Q. Were you asked to review the contract and the tender
6 documents at any stage?

7 A. I wasn't part of the Boral contract in any meetings,
8 negotiation or prior at all.
9

10 Q. That wasn't my question. Were you asked to review the
11 tender at any point in time?

12 A. No.
13

14 Q. Did you read the tender at any point in time?

15 A. No, I didn't read the tender.
16

17 Q. Were you asked to review the contract at any point in
18 time?

19 A. Yeah, the contract turned up very late, and I'm just
20 trying to remember which one it was. I wasn't asked to
21 review the contract prior to the material and the barges
22 being unloaded; I can't remember reviewing the Boral
23 contract, because I don't think it had been signed at that
24 stage.
25

26 Q. Thank you. When do you recall being made aware that
27 the project cost for the airport runway was substantially
28 in excess of \$45 million?

29 A. I was made aware of it, but I can't remember the exact
30 date. At the time it was late in 2019 type of timeframe.
31

32 Q. Consistently with your previous answers, it must have
33 been after the rock and the barges started to arrive at the
34 groyne on - what was the name of the bay - Ball Bay?

35 A. Ball Bay, I think, yeah.
36

37 Q. Is that fair?

38 A. There was talk of increased costs from biosecurity; I
39 didn't receive a figure. I was also told that it was part
40 of the financing arrangement with the council and the
41 Commonwealth, it wasn't a cost to council.
42

43 Q. You were told it was not a cost to council; is that
44 right?

45 A. It was part of it. Yes, the whole project was
46 presented to the council and was approved on the basis that
47 it didn't cost council, and it was a grant funding

1 arrangement with the additional cost alone by the
2 Commonwealth.

3
4 Q. And, who told you that?

5 A. I think ^ it would have been the group manager
6 services.

7
8 Q. And, who was that? Mr Taylor?

9 A. Correct, yes.

10
11 Q. And when do you think that was?

12 A. I don't know the exact date; it was around the same
13 time when the material was starting to be exported.

14
15 Q. Just so we can clarify this, tell me if my summary of
16 your evidence is wrong in any way. You did not understand
17 at any point in time whilst you were working at council
18 that the biosecurity cost of bringing the rock, the gravel,
19 to the Island was an expense that was to be borne by the
20 council; is that right?

21 A. I do understand it that way.

22
23 Q. Well, did anyone ever tell you how much that expense
24 that Boral was shouldering was?

25 A. No, I never have received a figure.

26
27 Q. And at the time you boarded the plane to leave the
28 Island in February 2020 it was your understanding, was it,
29 that the airport contract was only going to cost the
30 council \$2 million and that it was going to borrow that
31 money; correct?

32 A. Well, just - can I just question the "February 20"? I
33 was on leave prior to that, so December and January, so
34 when you say "February 20", the answer's no; so that, the
35 last meeting I went to council at was the November meeting,
36 so at that time the answer is no; after the November
37 meeting, after that I was not involved with council.

38
39 Q. After that, so you effectively, because of the health
40 problem, you effectively ceased doing active work at
41 council even though you were employed but were on sick
42 leave, I take it, after sometime in late November; is that
43 right?

44 A. End of November, first week of December, I went for
45 emergency treatment for stage 4 cancer, so there was four
46 weeks leave approved by my Australian doctor.

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
6 Q. And that the Commonwealth was paying a grant of
7 \$43 million?
8 A. That's correct.
9
10 Q. And that the council was funding the project with a
11 \$2 million loan?
12 A. That's correct, that's what the budget figures were
13 based on and - does that answer that question?
14
15 Q. Were you asked to talk to the council's bankers about
16 obtaining that loan?
17 A. We had a conversation generally with the bankers, we'd
18 meet with them once a month about our normal business and
19 they noticed there was a loan in the budget and they asked
20 us what we had intended to do about it. At that stage it
21 was going to be with the Commonwealth, we just had a
22 previous loan with the airport which was \$11 million that
23 was waived, and so, that debt had gone and it was going to
24 be a new Commonwealth loan, so the bank said, "Oh well,
25 looks like you've got it covered."
26
27 In terms of using a commercial loan, they were
28 interested but they didn't feel the security on the land
29 value was going to be enough, there had to be a bank
30 guarantee involved as well and it was just a general
31 discussion in terms of, you know, financial talk.
32
33 Q. And you don't know what was discussed after you left?
34 A. No, I don't, I didn't have any contact with anyone
35 there.
36
37 Q. How long before you left did you have that meeting?
38 A. Which one was that one?
39
40 Q. The meeting you were just telling us about where you
41 discussed the loan?
42 A. It was back when the budget had been put into the
43 public arena through the council approval, so they
44 obviously had read the forward figures in the capital, in
45 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
4 Q. And you took no action to commence the process to set
5 up this loan?
6 A. At that stage there was no need to, the project
7 was years away, it was going to be in a whole other
8 financial year.
9
10 Q. Did you attend any of the airport steering group
11 meetings?
12 A. I attended one airport meeting when I was the acting
13 general manager, which was September, I think; I sat in on
14 the meeting.
15
16 Q. What about a meeting with Mr Cotter, Mr Porter,
17 Mr Hutchinson, Ms Quintal, on 10 October? You were the
18 acting general manager; does that assist you with your
19 recollection? Are you there, Mr Wilson?
20
21 MR BOLSTER: Perhaps a short adjournment, Commissioner.
22 If we could go off-line while we seek to re-establish the
23 link to Mr Wilson.
24
25 THE COMMISSIONER: Okay, we'll take a short break. Is
26 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
34 THE COMMISSIONER: I just want to ask a question about
35 Mr Buckley.
36
37 MR BOLSTER: We will. Mr Buckley has to leave by 4, and I
38 will wrap this up by half past, and I think Ms Morris
39 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
6 MR BOLSTER: Commissioner, in light of the need for
7 Mr Buckley to get on a plane we've decided to interpose him
8 as a witness now, come back to Mr Wilson tomorrow morning
9 at 9am. Steps have been taken to inform him of that
10 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
18 MS MORRIS: Thank you. If we could have the witness
19 sworn.

20
21 <ALAN KEITH BUCKLEY, sworn: [3.23pm].

22
23 <EXAMINATION BY MS MORRIS:

24
25 MS MORRIS: Q. Thank you, Mr Buckley. Could you just
26 give your full name for the record?

27 A. Alan Keith Buckley.

28
29 Q. Could you let us know the dates that you were involved
30 and employed with the Norfolk Island Regional Council?

31 A. Around about the 12th, 14th of December 2017 through
32 to 6 December 2019.

33
34 Q. So, roughly a two-year period. And, prior to that
35 role what experience had you had in a local government
36 setting?

37 A. Mornington Island, in the Gulf, and corporation up in
38 Arnhem Land, and the other times of my previous
39 activities/employment I was always working closely with
40 council because I was always doing infrastructure work and
41 needed to go and get council, DA, and hook into their
42 systems.

43
44 Q. What's your professional background, your degrees of
45 area of expertise?

46 A. I'm not degree qualified, I'm a diploma level for
47 infrastructure, technical services, air conditioning,

1 civil, mechanical services, and airport.

2

3 Q. What was it that attracted you to coming to work for
4 Norfolk Island Council?

5 A. It was a good holiday place; work and holiday is
6 always a good combination.

7

8 Q. You mentioned previously having involvement with
9 airports in your prior roles before the Norfolk Island
10 role?

11 A. Yes, throughout the military, which I touched on
12 30 years, in construction engineers, we had a lot of
13 airports to do; more like landing strips in those days,
14 still are, but from that going into Air Service Australia,
15 I was capital works manager for Queensland at Brisbane, and
16 that involved towers, fire stations, and not till later we
17 had more involvement too with the Fire Service, and not
18 till I got into local government at Mornington, had the
19 airport reseal up there and I was the manager, it's the
20 second cap I have.

21

22 Q. And had in those projects there been a tender process
23 for the airports?

24 A. Yes, in Mornington, that was a tender process with
25 myself not to be taken out of my day-to-day operations; we
26 had a company hired to do the actual project management; I
27 was a representative for the actual council.

28

29 Q. Did that give you familiarity with the process of
30 reviewing tender documents and conferring with council
31 about options?

32 A. The company tabled - they did the actual initial
33 group, just like the TenderLink do, and they table that as
34 a group meeting and then we went forward with that after
35 selection, and then the CO took it through to the council
36 meeting.

37

38 Q. Your position with council was manager of
39 infrastructure services; is that correct?

40 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
5 Q. Did you ever make any direct reports to the general
6 manager?
7 A. A number of reports and submissions for increasing
8 staff; monthly reports to council when that was required,
9 and in the first year I was there, in the first six months
10 of 17/18 I've been getting involved with asset management
11 plans, but the following year they seemed to be
12 floundering; we got those started, and then I tabled those
13 for approval.
14
15 Q. Outside of the council meetings themselves, did you
16 ever have meetings with individual councillors or the
17 councillors together?
18 A. That was a no-no.
19
20 Q. And, why was that a no-no?
21 A. That's a directive from management.
22
23 Q. And, by management, do you mean Bruce Taylor, do you
24 mean Lotta Jackson, do you mean someone --
25 A. Both.
26
27 Q. Both of them? One of the early projects, as I
28 understand in the beginning of 2018, was looking at the
29 airport at Norfolk Island?
30 A. Yeah, there's two looking at the airport at Norfolk
31 Island: one was a re-establishment of the part of the
32 taxiway and where the parking on the apron was, and also
33 there was a slip on the eastern side of runway 11, I think
34 it was, which was carried out.
35
36 Q. And you provided a report to the council in or
37 around February 2018 about the conditions on the airport?
38 A. My report was probably enhanced, or it's the other way
39 around; we had a consultant who specialised in airports, he
40 actually coordinated the other disciplines to come in,
41 like, the surveyors, the runway lighting, the tarmac
42 repairs; it was quite large, council couldn't have handled
43 that work overall, so we had the specialists come in.
44
45 Q. And that process in early 2018 led to the start of the
46 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
15 responsibilities around rock sourcing and looking into how
16 rock would be sourced for the project?

17 A. It was a task which I was deeply involved in.

18
19 Q. Can you give an outline of how you approached that
20 task? Were you given a particular mandate, or were you
21 asked to comment on options?

22 A. All the above. I have some notes.

23
24 Q. So, for example, there was ongoing discussions and
25 there'd been ongoing discussions from 2016?

26 A. Oh, long before I got there.

27
28 Q. And before then about sources of rock on the Island,
29 so is one of the tasks you were given continuing to look
30 into whether rock would be sourced on Island or off Island?

31 A. There was a couple of big factors here. Since the
32 airport was done - resealed in 2008, there's been no move
33 to find rock and obtain rock, and good quantity for use
34 locally. Consequently, when push came to shove, when I
35 first got there in January 18 they had the pier extension
36 at Cascade. The council used up all their surplus rock out
37 of 44A, left us with nothing for roads. So we - I spoke to
38 the two crushers there and we went scrounging for rock;
39 some of them did a bit of - put a bulletin through council.
40 And then you've got the argy-bargy of, "you're not supposed
41 to dig around the rock, you just pick up the rock off the
42 ground", things like this, so it became very hard. And we
43 ran out of aggregate 7mm and 10mm quite regular, so we're
44 always scrounging rock off the side to give to the actual
45 crushers. So, did you want me to talk about the rock
46 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
24 Q. So, there'd been the surveys and there'd been research
25 into whether rock would be available, but as at mid-2018
26 that rock wasn't presently available at that time?

27 A. No, there was no rock presently available. I tried -
28 one of the crushers, so they got approval and a resolution
29 passed by council to rig in 44A and pick up the big
30 boulders; he'd been doing that for about eight months and
31 he got a reasonable amount but not enough.

32
33 Q. And so, as I understand, the tenderers for the airport
34 were asked to quote for both on Island and off Island?

35 A. Yes, they were.

36
37 Q. And, was your view that it was likely going to need to
38 be on Island or off Island at that point?

39 A. It was definitely off because if council - and I also
40 spoke to legal about it, because if we made the point,
41 we'll supply it, and we don't come up with it when it was
42 needed, we'd be liable; so, I left the ball in legal's
43 court, they spoke to management.

44
45 Q. So, just to reiterate, your view was that it needed to
46 be done on the basis it would be off Island because council
47 would be responsible for paying for it?

1 A. And that's when I found out about very early in the
2 piece there was going to be biosecurity issues.
3
4 Q. How early in the piece was that?
5 A. Probably around about middle 18 to, say, November,
6 somewhere around there.
7
8 Q. Did you have a sense of what the costs would be with
9 biosecurity?
10 A. A little bit later. All I knew from earlier projects
11 that Boral were involved in, and there was one other
12 company I came across, they mentioned it would be around a
13 good \$3 million. But even though there was moves afoot to
14 have representatives from the Island go across there and
15 look at it, which they're not qualified in any case, but
16 biosecurity had to check out the quarry, where it's going
17 to be loaded at Brisbane, that the area's secure and
18 checked out, and then the ship had to be fumigated as well,
19 and then coming across.
20
21 Q. So, with that in mind, we then come to January 2019
22 when the tender panel comes to discuss the tender options.
23 As I understand it, at that meeting there was both Lotta
24 and Bruce in attendance as well as yourself?
25 A. Yes, they were both there.
26
27 Q. Had you had discussions with them before that meeting
28 about your concerns around the need for off Island rock and
29 the biosecurity?
30 A. It had been tabled a number of - like, unofficial
31 discussions when we - my counterpart, like, commercial
32 services manager, talking about the costs of things were
33 going to escalate from the original figure.
34
35 Q. And those discussions, had they been brought to the
36 council's attention, as in, the councillors themselves?
37 A. I didn't go to council, unless it's a workshop and
38 we're involved with, like, the crane or the composter,
39 things like that; but, other than that, not to talk about
40 the re-sheeting.
41
42 Q. Had there been discussions with any of the accounting
43 or finance department staff in the council ahead of
44 the January 2019 meeting about what, for example, council
45 could afford in terms of the airport?
46 A. Only with commercial services manager. A number of
47 times we used to report to - reported to the group manager

1 services, so we were talking about that issue with him
2 between the three of us.

3

4 Q. And, when you say "commercial services manager", which
5 person are you thinking of at that time?

6 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
15 that; but were there any discussions with the CFO around
16 that time?

17 A. Only in the quarterly budget adjustments and the
18 annual budget adjustment where I had different
19 requirements, operations and additional funds to be
20 required to be able to do tasks for the roads.

21

22 Q. By the time of the January 2019 meeting you were aware
23 that the Commonwealth was going to give a \$43 million
24 grant?

25 A. Yes.

26

27 Q. Had there been discussions as to how the council would
28 fund anything if the eventual cost was above \$43 million?

29 A. What's in the current budget there, it showed
30 \$2 million; that was discussed.

31

32 Q. So, was the view that there was \$45 million available?

33 A. Yes.

34

35 Q. And, was it explained to you where that additional
36 \$2 million would come from?

37 A. From elsewhere.

38

39 Q. Just, from elsewhere?

40 A. A loan, that's all I know.

41

42 Q. But you weren't given any further details?

43 A. No.

44

45 Q. So, when we come to the meeting then in January,
46 there's the Boral tender which is the one that's ultimately
47 chosen by the council. What was your understanding of how

1 much Boral was quoting for for that work or tendering for
2 for that work?

3 A. It was at 43.

4
5 Q. \$43 million?

6 A. M'mm, but the point on the biosecurity was still
7 floating, that wasn't appeared to be locked in. Initially
8 I thought it was locked in there, but later it - just on
9 the grapevine I found out it may not be locked in, but I
10 wasn't running with the actual figures, the actual in the
11 contract itself.

12
13 Q. So, just to clarify: when you came to the January 2019
14 meeting you understood that biosecurity wasn't locked in,
15 or you thought it was?

16 A. Well, it wasn't written down, so no-one raised it at
17 all, and I wasn't closely affiliated with Boral in talking
18 on that because I had enough issues with them wanting to
19 rip the rock off the ledge at Cascade Reserve.

20
21 Q. Had you been given copies of the tender themselves,
22 the tender documents themselves from Boral?

23 A. Yes.

24
25 Q. Did you read the tender document?

26 A. Yes.

27
28 Q. Can we bring up a copy of the tender document? Tab 2.
29 Now, just looking at the face of that, do you recognise
30 that document?

31 A. I've seen quite a few like that.

32
33 Q. Just to confirm that we're looking at the same
34 document, top right-hand corner, does yours have
35 NIRC.011.002.0004?

36 A. Yes.

37
38 Q. So, this is the tender document that Boral submits
39 in November 2018. If we go to --

40 A. The only thing I'd like to suggest: I'd appreciate - I
41 won't vouch that I saw this one here because it doesn't
42 have my little squiggle on there with the others; so it was
43 about two months plus before the final document ever got
44 signed because it's next week, and next week, and that's
45 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
5 last numbers, it says, "Schedule 10 qualifications". Do
6 you see there, there's a value given for biosecurity?
7 A. Yes, I do.
8
9 Q. Does that accord with what you recall around the time
10 being the price?
11 A. They said it would be a good 3 mill.
12
13 Q. A good 3 mill. If you keep a thumb in there and just
14 flick back to page 12, you see up there there's a
15 table that says, "Works Option 2" which is imported crushed
16 aggregate?
17 A. Yes.
18
19 Q. And there's a total price there?
20 A. Of 44, round figures, \$45 million.
21
22 Q. So that's about \$45 million. Now, just a moment ago
23 you had said that you understood the price was likely to be
24 around \$43 million for Boral.
25 A. Yes.
26
27 Q. Do you have an understanding as to why you recall
28 \$43 million whereas the document had 45?
29 A. Because that was the figure that was moved around in
30 council, what was - why that was set in compared to that,
31 as I said. I take it these are copies of the original
32 tender documents?
33
34 Q. Yes.
35 A. I really can't vouch if they are.
36
37 Q. No, you can take it from me, these are the tender
38 documents. Was it understood within council that there was
39 negotiation available on the contract price with Boral?
40 A. No, I can't recall that.
41
42 Q. When you came in, in January 2019 to consider the
43 different tenders and put forward your recommendation as to
44 which tender should be accepted, what was it you were
45 understanding was being put forward for the council in
46 terms of cost?
47 A. Yeah, all up, it was 43.

1
2 Q. 43, and that was not including biosecurity or was
3 including biosecurity?

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

11
12 Q. Can we show a copy of the confidential 20 February
13 briefing? Tab 14 of the folder you're in at the moment,
14 Mr Buckley. If you go to tab 14 and page 3 of that. You
15 see the second paragraph there talks about Boral's
16 indication in their submission and discusses the estimated
17 cost of biosecurity?

18 A. When you say "paragraph"?

19
20 Q. So, at page 3. It should have a "3" in the top
21 right-hand corner?

22 A. Got you, yes.

23
24 Q. And it's the second paragraph that starts, "Boral has
25 indicated".

26 A. Yes.

27
28 Q. Just have a read of that.

29 A. So, it's included.

30
31 Q. So, that's given an estimate cost and on the previous
32 page is the tender price cost with Boral, which is the
33 figure we saw before at page 12 of the tender document, the
34 44.

35 A. The 44.

36
37 Q. Now, even if biosecurity were included in that 44, you
38 agree that's higher than the \$43 million?

39 A. Yes, I do.

40
41 Q. So, do you have an explanation for why it was
42 understood it was \$43 million in cost if the price being
43 looked at in the documents was at least \$44.8 million?

44 A. There's vehicles we brought in, or going to purchase
45 from Boral once they completed that. I'm just looking if
46 it's in here because that was quite a few hundred
47 thousand-odd dollars. Now, I don't know if that, in the

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

2

3 Q. What did you understand then that the additional
4 \$2 million loan to be towards, if it was understood that
5 the costs of the actual contract would only be \$43 million?

6 A. Well, initially I thought it was brought forward from
7 the previous year, but when we are talking about obtaining
8 vehicles after Boral had finished with them which we were
9 looking to obtain, and that would save a costings to us,
10 and the general manager - correction, group manager
11 mentioned that will be covered by council and that's when I
12 knew a loan was going to be involved.

13

14 Q. Did you attend the 20 February meeting with council
15 when this was put before them?

16 A. No, that wasn't a workshop one, was it, that was an
17 ordinary?

18

19 Q. No, that was an ordinary.

20 A. No.

21

22 Q. Did you receive a report back from Bruce Taylor or
23 Lotta Jackson about the council meeting where Boral was
24 decided upon as the tenderer?

25 A. I got that back through work on the same level of my
26 office - about here to the other end of this room here - in
27 there, so once the council finished, plus it was
28 broadcasted as well. Some people always tuned in on
29 council day, so word got around Boral had it.

30

31 Q. The part of the meeting where the council discussed
32 the tenders themselves and discussed the memo that's in
33 front of you now, that wasn't broadcast; it was a
34 confidential part.

35 A. Right, so it would have been off.

36

37 Q. So, it would have been off, but did Bruce or Lotta
38 come back after the meeting and have a discussion with you
39 about what was said in the confidential discussion?

40 A. Not Lotta. Bruce spoke with the services managers how
41 it panned out.

42

43 Q. What do you recall him saying?

44 A. I'm not clear on that, except that Boral was given the
45 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

7 Q. And, knowing that it's 43, 44 million going forward,
8 there's then ongoing discussions through 2019 about rock
9 sources. At what point did it become apparent - to
10 everyone - that off Island rock would be needed?

11 A. Probably around September, October. I was river
12 cruising in Europe - sorry to drop the place - but I was
13 away from the Island while it was going on. When I came
14 back I heard Boral's been given the okay to drill at
15 Cascade, and I said, "Where are they going to drill?" And
16 I had a look at the plan and I said, "They're wasting their
17 time", and I explained, "That's been designed" - and
18 especially Bruce would have known this - "That's all safety
19 ledge for any rock falls to happen." And they wanted to
20 whip off about 15 metres of this rock fall safety area, and
21 so that was a no-go, and I put a report or discussed it,
22 either way, with Bruce that it was a no-go, it had to come
23 off the Island.

24

25 Q. And that was in around, did you say, September
26 or October 2019?

27 A. Oh, somewhere, don't quote me; look, if you find that
28 written somewhere, good.

29

30 Q. Do you recall there then being any further discussions
31 about an increase in the contract price because of getting
32 the rock off Island?

33 A. Not my area.

34

35 Q. Separately, in the middle of 2019 do you recall there
36 was a proposal about doing up some of the roads?

37 A. Yes.

38

39 Q. And how did that proposal come about?

40 A. Well, they had it done last time, because they bring
41 over their two battery plants and they have all their gear
42 there, and they have the profilers, because the council
43 doesn't have any of that.

44

45 Q. And by "they", do you mean Boral?

46 A. Yeah, Boral.

47

1 Q. And by "last time", do you mean the previous airport
2 resealing?
3 A. Correct.
4
5 Q. Your evidence is that Boral approached council about
6 that work or?
7 A. Yes - well, it could have been either/or, but once
8 they come across, you get the talk off, you can do this and
9 you can do that, you know, as you do when you're very
10 remote. Anyway, Boral offered in a formal letter to
11 council, they wished to, while the equipment's here, to be
12 able to - what it helps, it helps them to get their machine
13 up and running and they'll do a couple of layers. We
14 actually resealed the airport carpark as a trial; that's no
15 cost to council, and we looked at I think about 9,
16 10 kilometres of road to be done.
17
18 Q. Had there been, before Boral approached you, a sense
19 in the council that that would likely take place, given it
20 had taken place before the last --
21 A. Yeah, there was noise coming out of council for that.
22
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,
28 there was talk knocked around there because that came out
29 around the town.
30
31 Q. Do you recall you and Bruce putting together a
32 proposal for council about the road work?
33 A. Yes, with the team leader for roads, I had my
34 selections; I sat down with him, worked out, and then we
35 put in a proposal.
36
37 Q. Had there been any negotiations at that point between
38 yourself and Boral about the cost of that work? For
39 example, had they come to you with one price, had you come
40 back to them with another?
41 A. No, not in the early stages; maybe in the later
42 stages, but that would have gone to Alistair, because they
43 had to come over with a profiler and survey all the areas,
44 which I went around with the team leader for roads, and
45 they took that away, worked it out, and then they put the
46 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
6 Q. Do you recall having any discussions with finance or
7 accountants about what council could afford for the road
8 project?

9 A. I can't recall that, but I don't think I would have
10 because it was a request for me to go and action; I
11 actioned it and tabled it back.

12
13 Q. Did you have any discussions with Mr Wilson about that
14 contract at all?

15 A. I didn't have any discussions on the road, no.

16
17 Q. Just briefly, in your role over the two years there is
18 asset management, there's obviously a number of assets on
19 the Island that were in a poor state or that were in need
20 of maintenance and renewal. Where did you see roads as
21 fitting in that rank of asset projects that needed renewal
22 or replacement?

23 A. Well, basically in my survey and reading through the
24 analysis of the rock reports, there was a Commonwealth
25 letter stating that the roads would be handed over once
26 they've been maintained and fixed to Australian road
27 standards, which never happened. So, the roads were very
28 bad and a lot of the roads there now, if you've been over
29 there, they can barely keep up with potholing repairs.

30
31 Q. But, as compared to, for example, the waste management
32 system or telecommunications system, was there a priority
33 of which should take action where money should be spent?

34 A. I tabled my, from the department's point of view,
35 through to council for discussions; Alistair, Bruce, myself
36 will have discussions, and because we don't go to the
37 executive, they belted it around again, and from that the
38 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
44 Q. On those sort of projects you were involved in, it
45 seems to me there's quite a separation between those that
46 are designing and implementing and contracting projects and
47 the financial part of the organisation; it seemed to me

1 like it's quite siloed. Was it generally the case that the
2 people such as yourselves that are trying to make the plans
3 straight if you upgrade and maintain assets really worked
4 in a vacuum around whether the funds were even available or
5 not?

6 A. I'd say, a "yes" there. Yes.

7
8 Q. So, your methodology was that you would put forward to
9 the management what you thought needed to be done, and then
10 you would wait and see if they found the funding, however
11 that may be, through the council discussions with the
12 financial officer, whatever; and then you'd be given the
13 go-ahead?

14 A. Yes, even for my projects when I was there, there was
15 a couple that started before I was there, for instance,
16 re-sheeting the waste management centre, purchasing the hot
17 rot composter. Like, transportation wasn't included, so a
18 lot of additional funds had to be found all the time; it
19 was very hard.

20
21 Q. Is that because you think there was no sort of joined
22 up approach, it was really just put in a budget?

23 A. Well, it's a cost of buildings, and it was so far out
24 in the ocean you've got to allow for transport; a lot of
25 times they don't. And that's what happens with the waste
26 going back to Australia, it costs quite a bit; like, the
27 asbestos has been there three, four, five decades.

28
29 Q. So, I've spent a lot of my career running
30 infrastructure budgets and, having done that for the New
31 South Wales Government, there's a very strong relationship
32 between the project managers and the head of capital
33 budgeting so that there's an understanding all the way
34 through the process of what the costs are likely to be.
35 Would you say that's how the council ran?

36 A. Could be a lot smoother.

37
38 Q. Okay. So, would you think, by assumption of it being
39 a little bit siloed, there's actually --

40 A. A little.

41
42 THE COMMISSIONER: Okay, thank you. Mr Simone?

43
44 MR SIMONE: No questions, Madam Commissioner.

45
46 MS MORRIS: Thank you, the witness can be released from
47 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
12 MR BOLSTER: Perhaps, Commissioner, 9.30. I think we can
13 attend to Mr Wilson by 10.
14
15 THE COMMISSIONER: I actually can't hear you.
16
17 MR BOLSTER: Sorry, Commissioner. Perhaps if we reconvene
18 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
30 **AT 4.00PM THE PUBLIC INQUIRY WAS ADJOURNED TO**
31 **FRIDAY, 11 JUNE 2021 AT 9.30AM**
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