



Shire of Cuballing Audit Action Plan

The following Actions are proposed as a result of the findings of the Audit Report for the 2022-23 financial year

Matter Raised

The Shire operates the Popanyinning Waste Management Facility which includes the acceptance and disposal of Special Waste Type 1 (asbestos) at the site. Correspondence from the Department of Environmental Regulation received on 10 October 2016 stated the Shire is required to have a post closure plan for the Popanyinning landfill as required by *Regulation 17 of the Environmental Protection (Rural Landfill) Regulations 2002*.

Area of Concern

The Shire has not completed a robust and reliable calculation of the costs associated with the rehabilitation of the site through the preparation of a post closure plan as required by the Environmental Protection (Rural Landfill) Regulations 2002. Consequently, it is impractical for the Shire to record the required provision for rehabilitation therefore a contingent liability disclosure was included in the financial statements as at 30 June 2023.

Action Taken / Proposed

The Shire's Principal Environmental Health Officer has inspected the site and reviewed rehabilitation results for areas previously rehabilitated. Using this information he has prepared a draft Post Closure Plan for endorsement by the Department of Water and Environmental Regulation.

When accepted the proposed actions will be costed by a professional Civil Engineer to provide a robust estimate of necessary financial provisions.

Measurement of Success

Plan accepted by DWER;

Financial provisions acceptable to the Shire's auditors.