

2019

THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE

ANNUAL REPORT 2018-19

CORRIGENDUM

Presented by
Chris Steel MLA
Minister for City Services
October 2019

CORRIGENDUM
TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE
ANNUAL REPORT 2018-19

VOLUME 1: TRANSPORT CANBERRA AND CITY SERVICES

This corrigendum corrects the following errors in the TCCS Annual Report, Volume 1 of the Report:

1. Omit Table 28 on page 307 of the Report and replace with:

Table 28: Ministerial appointments

NAME	POSITION ON BOARD	DATE APPOINTED	APPOINTMENT EXPIRY
Dr Steven Roberts	President	27 October 2017	26 October 2019
Dr Eloise Koelmeyer	Deputy President and Registered Veterinary Practitioner	19 October 2017	18 October 2021
Dr Peter Gibbs	Registered Veterinary Practitioner	19 October 2017	18 October 2021
Dr Amanda-Lee Charman	Registered Veterinary Practitioner	15 March 2019	14 March 2022
Dr Melanie Latter	Acting Registered Veterinary Practitioner	3 August 2018	30 September 2018
	Acting Registered Veterinary Practitioner	18 December 2018	14 March 2019
	Registered Veterinary Practitioner	17 May 2019	16 May 2022
Mr Christopher Headon	Non-Veterinary Practitioner	15 March 2019	14 March 2022
Ms Eileen Jerga, AM	Community Representative	2 June 2015	29 April 2019

2. Omit Table 29 on page 307 of the Report and replace with:

Table 29: Board member attendance

Member	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Dr Steven Roberts	Y	Y	Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y
Dr Eloise Koelmeyer	Y	Y	Y	Y	N/A	Y	N	Y	Y	Y	Y	Y
Dr Peter Gibbs	Y	N	Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y
Dr Amanda-Lee Charman	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	Y
Dr Melanie Latter	Y*	Y	Y	N/A	N/A	N/A	Y	N	N/A	N/A	Y	Y
Mr Christopher Headon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	N
Ms Eileen Jerga, AM	Y	Y	Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y
Dr Allen Bryce	y	y	y	y	N/A	y	Y	Y	Y	N	N/A	N/A

*Dr Latter's appointment was pending at this time.

3. Omit heading to Table 32 on page 308 of the Report and replace with:

Table 32: Registrants advised within 7 days (from commencement of the Act on 21 December 2018).

	2018-19
%	100

VOLUME 2: ACT PUBLIC CEMETERIES AUTHORITY

This corrigendum corrects the following errors in the TCCS Annual Report, Volume 2 – ACT Public Cemeteries Authority (the Report):

1. The independent auditor's report on the Cemeteries Trusts, at page 81 of the published report, is not complete as it is missing page 3. The full document is provided at Appendix 1 below.

2. An incorrect letter has been published at pages 97 and 98 of the Annual Report:

Omit:

- Management representation letter of the ACT Public Cemeteries Authority.

Replace with:

- Independent Limited Assurance Report.

The correct letter is provided at Appendix 2 below.

APPENDIX 1**INDEPENDENT AUDITOR'S REPORT****GUNGAHLIN CEMETERY, HALL CEMETERY, WODEN CEMETERY AND WODEN
MAUSOLEUM PERPETUAL CARE TRUSTS****To the Members of the ACT Legislative Assembly****Opinion**

I have audited the special purpose financial statement (financial statement) of the Gungahlin Cemetery, Hall Cemetery, Woden Cemetery and Woden Mausoleum Perpetual Care Trusts (the Trusts) for the year ended 30 June 2019. The financial statement comprise operating statements, balance sheets, statements of changes in equity, cash flow statements for the Trusts and accompanying notes.

In my opinion, the financial statement:

- (i) is presented in accordance with the financial reporting requirements of the *Cemeteries and Crematoria Act 2003* as described in Note 1 a) of the financial statement; and
- (ii) presents fairly the financial position of the Trusts and results of their operations and cash flows.

Basis for opinion

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of the Perpetual Care Trusts in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

Without modifying the audit opinion, I draw attention to Note 1 a) of the financial statement which describes the purpose of the financial statement and the basis of accounting used to prepare the financial statement.

The special purpose financial statement for the Trusts has been prepared to fulfil financial reporting responsibilities under the *Cemeteries and Crematoria Act 2003*. As a result, these financial statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibility for preparing and fairly presenting the financial statement

The Governing Board of the ACT Public Cemeteries Authority (the Governing Board) is responsible for:

- preparing and fairly presenting the financial statement in accordance with the financial reporting requirements of the *Cemeteries and Crematoria Act 2003*;
- determining the internal controls necessary for the preparation and fair presentation of financial statement so that they it is free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Trusts to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statement.

Auditor's responsibilities for the audit of the financial statements

Under the *Cemeteries and Crematoria Act 2003*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statement of the Perpetual Care Trusts.

My objective is to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statement.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Trusts' internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trusts;

- conclude on the appropriateness of the Trusts' use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trusts' ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Trusts to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Governing Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

A handwritten signature in black ink, appearing to read 'Ajay Sharma'.

Ajay Sharma
Assistant Auditor-General, Financial Audit
6 September 2019

APPENDIX 2

INDEPENDENT LIMITED ASSURANCE REPORT

To the Members of the ACT Legislative Assembly

Conclusion

I have undertaken a limited assurance engagement on the statement of performance of the ACT Public Cemeteries Authority (the Authority) for the year ended 30 June 2019.

Based on the procedures performed and evidence obtained, nothing has come to my attention to indicate the results of the accountability indicators reported in the statement of performance for the year ended 30 June 2019 are not in agreement with the Authority's records or do not fairly reflect, in all material respects, the performance of the Authority, in accordance with the *Financial Management Act 1996*.

Basis for conclusion

I have conducted the engagement in accordance with the Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. My responsibilities under the standard and legislation are described in the 'Auditor-General's responsibilities' section of this report.

I have complied with the independence and other relevant ethical requirements relating to assurance engagements, and the ACT Audit Office applies Australian Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements*.

I believe that sufficient and appropriate evidence was obtained to provide a basis for my conclusion.

Authority's responsibilities for the statement of performance

The Governing Board of the Authority is responsible for:

- preparing and fairly presenting the statement of performance in accordance with the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*; and
- determining the internal controls necessary for the preparation and fair presentation of the statement of performance so that the results of accountability indicators and accompanying information are free from material misstatements, whether due to error or fraud.

Auditor-General's responsibilities

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*, the Auditor-General is responsible for issuing a limited assurance report on the statement of performance of the Authority.

My objective is to provide limited assurance on whether anything has come to my attention that indicates the results of the accountability indicators reported in the statement of performance are not in agreement with the Authority's records or do not fairly reflect, in all material respects, the performance of the Authority, in accordance with the *Financial Management Act 1996*.

In a limited assurance engagement, I perform procedures such as making inquiries with representatives of the Authority, performing analytical review procedures and examining selected evidence supporting the results of accountability indicators. The procedures used depend on my judgement, including the assessment of the risks of material misstatement of the results reported for the accountability indicators.

Limitations on the scope

The procedures performed in a limited assurance engagement are less in extent than those required in a reasonable assurance engagement and consequently the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, I do not express a reasonable assurance opinion on the statement of performance.

This limited assurance engagement does not provide assurance on the:

- relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets;
- accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations; or
- adequacy of controls implemented by the Authority.

A handwritten signature in black ink, appearing to read 'Ajay Sharma'.

Ajay Sharma
Assistant Auditor-General, Financial Audit
18 September 2019