

**MORNINGTON
PENINSULA**
Shire

MINUTES

**MORNINGTON PENINSULA CEMETERY TRUST
MEETING**

THURSDAY, 9 JUNE 2022

4.30PM

**MUNICIPAL OFFICES
BESGROVE STREET, ROSEBUD**

MORNINGTON PENINSULA CEMETERY TRUST

TRUST MEMBERS

Cr Lisa Dixon (Chairperson)
Cr Antonella Celi
Mayor, Cr Anthony Marsh

**Mr Nathan Kearsley, Acting Director – Corporate Strategy and Business
Improvement (Executive Officer)**

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1 PROCEDURAL MATTERS

Meeting opened at 4.30pm

Present

Deputy Mayor, Cr Lisa Dixon (Chairperson)
Cr Antonella Celi

Officers Present

Mr Nathan Kearsley, Acting Director – Corporate Strategy and Business Improvement
(Executive Officer)
Ms Jenny Brown, Senior Cemeteries Officer
Ms Nicole Young, Team Leader – Commercial Services
Mr Mark Schubert, Finance Manager
Ms Laura Bettles, Senior Accountant
Ms Linda Yorke, Council Reports Officer

1.1 Apologies

Mayor, Cr Anthony Marsh

1.2 Disclosure of Conflicts of Interest Pursuant to Sections 126 – 131 of the *Local Government Act 2020*

Nil.

1.3 Confirmation of Minutes

RECOMMENDATION

That the Minutes of the previous Mornington Peninsula Cemetery Trust Meeting held on 9 March 2022, be confirmed.

TRUST DECISION

Moved: Cr Celi
Seconded: Cr Dixon

That the recommendation be adopted.

Carried

2 MANAGEMENT REPORTS

2.1 Financial Report for the Quarter Ended 31 March 2022

Prepared By	Laura Bettles, Senior Accountant - Internal Audit
Authorised By	Acting Director - Corporate Strategy & Business Improvement
Document ID	A11182758
Briefing Note Number	Not applicable
Attachment(s)	1. Financial Report for the quarter ended 31 March 2022

PURPOSE

The purpose of this report is to present the financial report for the period ending 31 March 2022 (Attachment 1) for the Mornington Peninsula Cemetery Trust (the Trust).

DISCUSSION

Income Statement

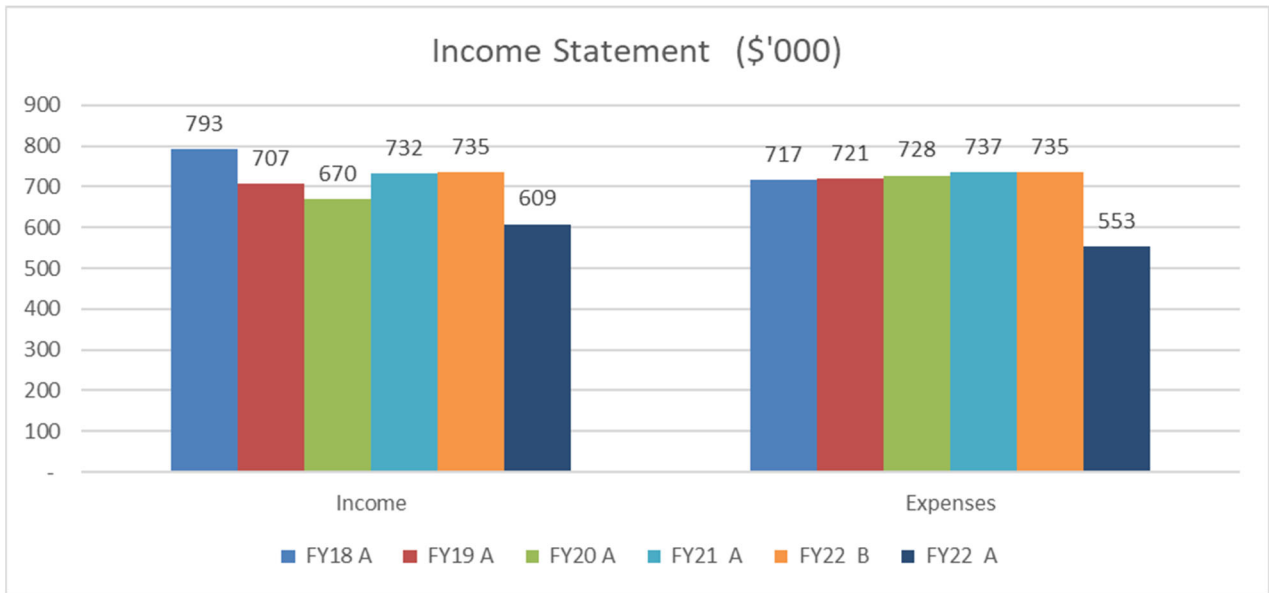
The actual year to date (YTD) quarterly operating result discloses a \$55,322 surplus, which is a favourable variance of \$47,536 to the year-to-date budget.

The main features of the operating performance are:

- Total income received from user charges ended the quarter \$45,670 (Note 1, Attachment 1) favourable to budget.
 - Land and Burial fees are tracking ahead of financial year 2021 YTD (FY2021) by \$13,530 and tracking \$9,714 ahead of budget.
 - Plaques and monument fees are tracking behind financial year 2021 YTD (FY2021) by \$3,296 and tracking \$13,049 ahead of budget.
 - Cremation sites and interment fees are tracking ahead of financial year 2021 YTD (FY2021) by \$18,813 and tracking \$2,593 behind budget.
 - Memorial walls and garden – Maintenance Perpetuity fees are tracking ahead of financial year 2021 YTD (FY2021) by \$28,110 and tracking \$25,500 ahead of budget.
- This income increase is due to the uptake of the purchase of memorial gardens and ashes interments as loved ones have been holding on to ashes over the last 1-2 years and now ready to intern.
- Total expenditure ended the quarter \$10,046 unfavourable to budget.

2.1 (Cont.)

Below is a year on year comparison of the income and expenditure from FY18 to current year budget.

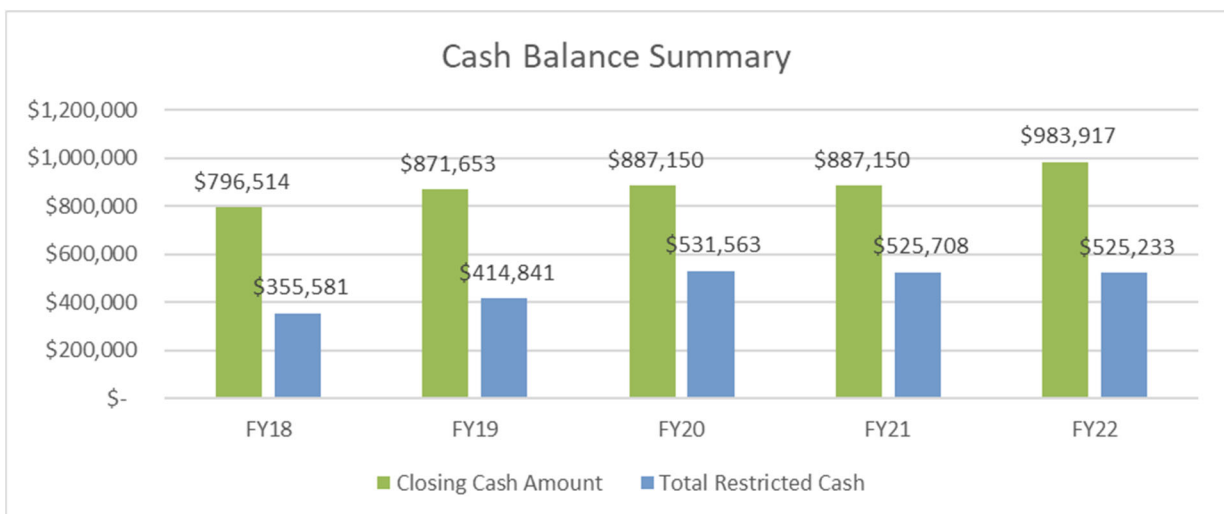


A trend analysis of the land sales and burials or reopens that occurred since FY18 to date is detailed below.

	Land Sales / First Burials	Reopens	Cremations
FY18 A	81	93	70
FY19 A	57	79	85
FY20 A	57	67	81
FY21 A	69	70	87
FY22 B	70	71	102
FY22 A	58	54	59

Balance Sheet

On 31 March 2022, the balance of cash and cash equivalents was \$983,917 (\$887,150: June 2021). Refer to Notes 5 and 8 of the attached statements.



Unearned income represents graves, wall memorials and garden memorials that have been purchased for future use. The details of current reservations are as follows:

2.1 (Cont.)

Reservations

Reservations	Qty Jun 21	Qty Mar 22	Income Jun 21	Income Mar 22	Estimated Cost Jun 21	Estimated Cost Mar 22
Graves	462	452	\$ 469,520	\$ 469,520	\$ 273,596	\$ 267,674
Walls	237	238	\$ 95,954	\$ 106,174	\$ 13,722	\$ 13,780
Garden	142	143	\$ 174,931	\$ 181,271	\$ 8,222	\$ 8,280
Totals	841	833	\$ 740,405	\$ 756,965	\$ 295,541	\$ 289,734

Perpetuity Reserve

The Perpetuity reserve represents the amount set aside for future maintenance of the cemeteries after they are closed for new burials and interments. On 31 December 2021, the balance of this account was \$481,563 which is part of the restricted cash amount.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

RECOMMENDATION

That the Financial Report for the Mornington Peninsula Cemetery Trust for the quarter ended 31 March 2022 be received and noted (Attachment 1).

TRUST DECISION

Moved: Cr Celi
Seconded: Cr Dixon

That the recommendation be adopted.

Carried

Mornington Peninsula Cemetery Trust

Financial Report

For the period ending 31 March 2022

Comprehensive Income Statement

	Notes	Actual	Year to Date		Full Year	
		YTD FY22 \$	Budget \$	Variance \$	FY22 Budget \$	FY21 Actuals \$
Income						
Fees and User Charges:						
Land and Burial Fees	1	325,638	315,924	9,714	421,232	403,382
Plaques and Monuments Fees	1	113,965	100,916	13,049	134,555	159,583
Cremation Sites and Interments Fees	1	88,100	90,693	(2,593)	120,924	101,499
Memorial walls and garden - Maintenance Perpetuity Fees	1	68,715	43,215	25,500	57,619	65,280
Interest Income		287	375	(88)	500	2,728
Grants / Donations		12,000	-	12,000	-	-
Total Income		608,705	551,123	57,582	734,830	732,472
Expenditure						
Variable Expenditure						
Burial Costs	2	72,418	56,250	(16,168)	75,000	88,830
Plaques and Monuments Costs	2	57,235	63,963	6,728	85,285	77,261
Total Variable Expenditure		129,653	120,213	(9,440)	160,285	166,091
Fixed Expenditure						
Administration Costs		14,737	14,153	(584)	18,870	18,500
Auditing Fees		-	-	-	6,450	6,300
Depreciation - Buildings		-	-	-	4,150	4,421
Essential Works	4	18,842	21,000	2,158	28,000	31,193
General Maintenance	3	247,761	247,823	62	330,430	323,870
Maintenance - Plant and Equipment		2,575	2,250	(325)	3,000	5,778
Salaries & Wages		125,612	122,675	(2,937)	167,000	163,374
Security Services		1,500	1,500	-	2,000	2,000
Subscriptions & Memberships		1,206	1,200	(6)	1,200	1,191
Utilities		1,498	2,525	1,026	3,366	4,229
Vegetation Offset Scheme (Ends FY22)		10,000	10,000	-	10,000	10,000
Total Fixed Expenses		423,730	423,124	(606)	574,466	570,856
Total Expenses		553,383	543,337	(10,046)	734,751	736,947
Comprehensive Result for the year		55,322	7,785	47,536	80	(4,475)

Balance Sheet

As at 31 March 2022

	Notes	Mar 2022 \$	Jun 2021 \$
Current Assets			
Cash and Cash Equivalents	5	983,917	887,150
Receivables	6	24,117	19,718
Other		3,139	1,655
Total Current Assets		1,011,173	908,524
Non-Current Assets			
Land		1,929,000	1,929,000
Building		216,651	216,651
Total Non-Current Assets		2,145,651	2,145,651
Total Assets		3,156,825	3,054,175
Current Liabilities			
Payables		77,713	53,300
Trust Funds and Deposits		43,670	44,145
Unearned Income		769,583	740,405
Payroll Accrual		-	5,787
Annual Leave Provision		13,606	13,606
Long Service Leave Provision		11,701	11,701
Total Current Liabilities		916,272	868,943
Non-Current Liabilities			
Total Non-Current Liabilities		-	-
Total Liabilities		916,272	868,943
Net Assets		2,240,553	2,185,232
Equity			
Accumulated Surplus		512,907	457,587
Asset Revaluation Reserve		1,246,082	1,246,082
Reserve - Perpetual Maintenance		481,563	481,563
Total Equity		2,240,553	2,185,232

The above Balance Sheet should be read in conjunction with the accompanying notes

Cash Flow Statement

For the quarter ending 31 March 2022

	Notes	Mar 2022 \$	June 2021 \$
Cash Flows from Operating Activities			
Receipts (inclusive of GST, wherever applicable)			
User charges		669,644	785,423
Interest		40	3,226
Payments (inclusive of GST, wherever applicable)			
Employee Costs		(131,078)	(157,302)
Payment to Contractors and for other services		(441,840)	(606,111)
Net cash Inflow/(Outflow) from operating activities	7	96,767	25,236
Net cash inflow/(Outflow) from investing activities		-	-
Net cash inflow/(Outflow) from financing activities		-	-
Net increase/(decrease) in cash held		96,767	25,236
Cash at the beginning of the financial period		887,149	861,914
Cash at the end of the financial period	8	983,917	887,149

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Notes to and forming part of the quarterly Financial Report

Income Statement:

Note 1 User Charges:

Income for the June quarter finished \$45,670 more than budget.

Details of YTD income

	Q1	Q2	Jan	Feb	Mar	Q3
	\$	\$	\$	\$	\$	\$
Land and Burial Fees	108,845	103,939	50,207	24,553	38,093	112,853
Plaques and Monuments Fees	41,212	39,523	8,131	15,183	9,917	33,230
Cremation Sites and Interments Fees	17,827	37,956	14,246	13,255	4,815	32,317
Cemetery Fees - Perpetuity	16,450	32,405	8,335	6,165	5,360	19,860
Total	184,334	213,823	80,919	59,156	58,186	198,261

Note 2 Variable Expenses:

The YTD variance for maintenance is on target.

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
Burial Costs	24,280	30,055	18,082	-
Plaques and Monuments Costs	20,411	22,250	14,574	-
Total	44,691	52,306	32,656	-

Note 3 General Maintenance:

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
General Maintenance	82,587	82,587	82,587	-

Note 4 Essential Works:

The Actual YTD expenditure break up is as follows:

	YTD Actual	Annual Budget
	\$	\$
M'ton Cemetery - Plinths Lawn Plaque and Headstone		10,000
M'ton Cemetery - Concrete and Granite Desktops	7,110	10,000
New Gardens and Plantings	940	2,000
M'ton Cemetery - Lawn bench seating		6,000
Dromana Cemetery - Stair rails new and replacement	10,792	
Total	18,842	28,000

Balance Sheet:

Note 5 Cash and Cash Equivalents

Refer to note 8 for detail on individual investments.

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
Cash Movement:				
Cash	959,847	960,943	483,917	-
Investments	-	-	500,000	-
Total	959,847	960,943	983,917	-
Less: Restricted Cash				
Reserve - Perpetual Maintenance	481,563	481,563	481,563	-
Trust Funds and Deposits	44,145	44,145	44,145	-
Total	525,708	525,708	525,708	-
Total Unrestricted Cash	434,139	435,235	458,208	-

Note 6 Receivables

Receivables include:

	Current	30 days	60 days	90 days	Total
Cemetery Debtors	16,832	6,755	-	284	23,870
Total	16,832	6,755	-	284	23,870

Cash Flow Statement:

Note 7 Reconciliations of cash flow from operating activities

Reconciliation of cash flow from operating activities:

Operating result	57,352
Movement in retained earnings	-
(Increase)/decrease in Receivables & Other Current Assets	(5,883)
(Increase)/decrease in Accrued Salary	(5,787)
Increase/(decrease) in Payables	22,383
Increase/(decrease) in Trust Funds and Deposits	(475)
Increase/(decrease) in Prepaid Income	29,178
Total	96,767

Note 8 Cash at the end of the financial period

Cash Assets include:

Type	Date Maturing	Interest rate	\$
At Call		0.10%*	483,917
Term Deposit	23/06/2022	0.50%	500,000
Total			983,917

Mornington Peninsula Cemetery Trust Emissions Inventory

October 2021

Reporting Year: 2021/22

Emissions Inventory

Emission source	Scope	Volume	Unit	Emissions Factor	Unit	Emissions (t CO ₂ -e)
Electricity consumption	1	2641.8	kWh	1.00	kg CO ₂ -e/kWh	2.64
Water consumption	1	503.2	KL	0.89	kg CO ₂ -e/kl	0.45
Business travel (fuel use)	1	119.3	L	67.8	kg CO ₂ -e/GJ	0.28
Staff commuting (fuel use)	3	61	L	67.8	kg CO ₂ -e/GJ	0.14
Total						3.51

Exclusions

Excluded emission sources	Description	Justification
Contractor fuel use	Fuel used by plant and equipment for grounds maintenance and excavations	Data specific to cemetery operations is not accessible. Fuel used for grounds maintenance is captured under contractor fuel use in the Shire's emissions profile.

Commentary

Total emissions have decreased from 5.87 t CO₂-e in 2020/21 to 3.51 t CO₂-e in 2021/22. This can be attributed to a decrease in electricity use and fuel use for commuting and business travel.

2.2 Mornington Peninsula Cemetery Trust - Proposed Budget 2022/2023

Prepared By	Laura Bettles, Senior Accountant - Internal Audit
Authorised By	Acting Director - Corporate Strategy & Business Improvement
Document ID	A11199838
Briefing Note Number	Not applicable
Attachment(s)	1. Mornington Peninsula Cemetery Trust Budget 2022/2023

PURPOSE

The purpose of this report is to present the Mornington Peninsula Cemetery Trust (the Trust) Budget for 2022/2023 for consideration and adoption (Attachment 1). As with previous years, a five-year operating budget has also been developed for consideration.

The Budget is prepared in accordance with the requirements of the *Cemeteries and Crematoria Act 2003* and complies with applicable accounting standards.

DISCUSSION

Basis and Assumptions

Fees and User Charges have been individually reviewed for quantities based on historic data and trends. The Budget has used the Department of Health and Human Services approved Consumer Price Index increase of 2.5% to be applied to fees effective as of 1 July 2022. Assumptions driving income are as follows:

Land and Burial Fees	113 land sales + tenure papers 90 reopens 73 ashes interments in to graves
Plaques and Monuments Fees	28% of burials and cremations income in line with historical trend
Cremation Sites and Interments Fees	26 wall sites + tenure papers 33 pavilion garden sites + tenure papers
Memorial walls and garden – Maintenance Perpetuity Fees	7 Perpetuity – memorial wall sites 2 Perpetuity – garden sites 15 Perpetuity - Pavilion garden

The Budget provides for a surplus of \$39,610 before Essential Works. Budgeted Essential Works of \$39,000 results in a budgeted breakeven position for the Trust with a small \$610 surplus.

Interest Income is calculated by applying an assumption that interest rates will increase to 1.5% with approximately \$700,000 invested at a given point in time.

Administration Fee payable to the Mornington Peninsula Shire (the Shire) at \$19,440 in accordance with the proposed Mornington Peninsula Shire Budget for 2022/2023.

2.2 (Cont.)

Auditing Fee is set at \$6,600 based on the audit fee schedule provided by the auditors Shepard Webster & O’Neil Pty Ltd (SWON).

General Maintenance under the Ventia Australia (formerly Broadspectrum) SIMS2 maintenance contract are budgeted as \$337,039. A 2% increase has been applied for future years in the Budget plan in line with the contract.

The general maintenance contract excludes Sexton duties and excavation for burials, which are invoiced separately.

Burial costs – \$92,594 has been calculated based on the historical percentage of burials costs when compared to land and burial fee income.

Plaques and Monuments costs – \$82,542, has been calculated based on the historical percentage of plaques and monuments costs when compared to plaques and monuments fee income.

Salaries include on-costs of 23% for 2.2 full time equivalent (FTE). 0.6 FTE expected to commence 1 January 2023.

Utilities (Electricity and Water) are based on the current average monthly cost and incremented by 3.5% each year thereafter.

Essential Works – Plinths, concrete and granite desktops, landscaping, and planting form the ongoing Essential Works program. The Essential Works budget includes the following:

	Bud Yr1 2022/23	Bud Yr2 2023/24	Bud Yr3 2024/25	Bud Yr4 2025/26	Bud Yr5 2026/27
Plinths Lawn Plaque and Headstone (Mton \$10k)	10,000	10,000	10,000	10,000	10,000
Concrete and Granite Desktops (Mton \$10k)	10,000	10,000	10,000	10,000	10,000
New Gardens and Plantings (Mton \$10k upgrade & retaining wall)	10,000	4,000	4,000	4,000	4,000
Lawn bench seating	3,000	3,000	3,000	3,000	3,000
Dromana Tree Works / beautification	3,000	3,000	3,000	3,000	3,000
Excess soil removal	3,000	3,000	3,000	3,000	3,000
Total	39,000	33,000	33,000	33,000	33,000

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

CONCLUSION

The Budget as presented seeks to maintain the cemetery grounds to a continued standard whilst maintaining a balanced budget.

Future year budgets show a deficit, however this position is expected to improve and become a surplus once the fee increase request has been approved by the Department of Health and Human Services.

2.2 (Cont.)

RECOMMENDATION

That the Budget for the Mornington Peninsula Cemetery Trust for the year ending 30 June 2023 (Attachment 1) be received and adopted.

TRUST DECISION

Moved: Cr Celi
Seconded: Cr Dixon

That the recommendation be adopted.

Carried

Mornington Peninsula Cemetery Trust

Budget 2022/2023

Mornington Peninsula Cemetery Trust

Budgeted Comprehensive Income Statement for Years 2022/23 to 2026/27

	YTD March Actuals 2021/22	Annual Estimated 2021/22	Adopted Budget 2021/22	Yr1 Budget 2022/23	Yr2 Budget 2023/24	Yr3 Budget 2024/25	Yr4 Budget 2025/26	Yr5 Budget 2026/27
Income								
Fees and User Charges								
Land and Burial Fees	325,638	434,184	421,232	420,884	435,615	450,861	466,642	482,974
Plaques and Monuments Fees	113,965	151,954	134,555	152,855	158,205	163,742	169,473	175,405
Cremation Sites and Interments Fees	88,100	117,467	120,924	125,028	129,404	133,933	138,620	143,472
Memorial walls and garden - Maintenance Perpetuity Fees	68,715	91,620	57,619	90,335	93,497	96,769	100,156	103,661
Total Fees & User Charges	596,419	795,225	734,330	789,102	816,720	845,306	874,891	905,513
Interest Income	287	382	500	10,500	10,868	11,248	11,642	12,049
Grants / Donations	12,000	12,000						
Total Income	608,705	807,607	734,830	799,602	827,588	856,554	886,533	917,562
Expenditure								
Variable Expenditure								
Burial Costs	72,418	96,557	75,000	92,594	95,835	99,190	102,661	106,254
Plaques and Monuments Costs	57,235	76,313	85,285	82,542	85,431	88,421	91,516	94,719
Total Variable Expenditure	129,653	172,871	160,285	175,136	181,266	187,610	194,177	200,973
Fixed Expenditure								
Administration Costs	14,737	19,649	18,870	19,440	20,120	20,825	21,553	22,308
Auditing Fees	-	6,300	6,450	6,600	6,600	6,750	6,900	7,150
Depreciation - Buildings	-	4,150	4,150	4,150	4,150	4,150	4,150	4,150
Essential Works	18,842	41,500	28,000	39,000	33,000	33,000	33,000	33,000
General Maintenance	247,761	330,348	330,430	337,039	348,835	361,044	373,681	386,760
Maintenance - Plant and Equipment	2,575	3,433	3,000	3,500	3,000	3,000	3,000	3,000
Salaries & Wages	125,612	167,483	167,000	207,000	237,439	241,000	244,615	248,284
Security Services	1,500	2,000	2,000	2,000	2,070	2,142	2,217	2,295
Subscriptions & Memberships	1,206	1,206	1,200	1,248	1,292	1,337	1,384	1,432
Utilities	1,498	1,998	3,366	3,879	4,014	4,155	4,300	4,451
Vegetation Offset Scheme (Ends FY22)	10,000	10,000	10,000	-	-	-	-	-
Total Fixed Expenditure	423,730	588,065	574,466	623,856	660,520	677,403	694,801	712,830
Total Expenditure	553,383	760,936	734,751	798,992	841,786	865,014	888,978	913,803
Surplus/(Deficit)	55,322	46,671	80	610	(14,198)	(8,460)	(2,445)	3,759

2.3 Mornington Peninsula Cemetery Trust Performance Support Program Review - Department of Health

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A11224109
Briefing Note Number	Not applicable
Attachment(s)	1. Mornington Peninsula Cemetery Trust Performance Support Program Review - Department of Health

PURPOSE

This report is to provide the Mornington Peninsula Trust (Trust) with an update regarding the Department of Health Performance Support Program Review which was completed in September 2021.

RECOMMENDATION

1. That an updated report with draft Policy and Complaints Register be provided to the Trust at the Trust meeting on 16 November 2022.
2. That an updated report regarding Risk Management be provided to the Trust at the Trust meeting to be scheduled in March 2023.

TRUST DECISION

Moved: Cr Dixon
Seconded: Cr Celi

1. **That an updated report with draft Policy and Complaints Register be provided to the Trust at the Trust meeting on 16 November 2022.**
2. **That an updated report regarding the development of a long term financial strategy and supporting financial model forecast be provided to the Trust at the next scheduled Trust meeting on 17 August 2022.**

Carried

DISCUSSION

The review has identified three key areas where it is believed that the Trust's governance processes could be strengthened.

Suggestions for improvement and a Management Action Plan was provided in the Performance Support Program Review dated 9 September 2021 Document Final Version (Attachment 1) as previously received and noted at the Trust meeting held on 9 March 2022 and is outlined below.

2.3 (Cont.)

BACKGROUND

A performance review of five Class B Cemetery Trusts is carried out every year by a contracted supplier on behalf of the Department of Health. NTT Australia Digital Pty Ltd (NTT) was engaged by the Department of Health for the Trust Review.

The objective of this review is to assess Trust's governance systems, processes, and practices and to identify any potential areas where existing practices could be strengthened.

The tables below outline the report's Recommendations, Management Action, Action Owner and Target Date and Outcome by key area.

Area 1: Financial Strategy and Budget

Recommendations	Management Action	Action Owner and Target Date	Outcome
<p>Develop and document a long-term strategic plan and financial strategy to assist in managing the long term sustainability of the Trust, which may include:</p> <ul style="list-style-type: none"> Financial Objectives Strategic plan, actions and projects to ensure long term financial viability. 	<p>Develop a long-term financial strategy and supporting financial model/forecast.</p>	<p>Nathan Kearsley, Executive Officer</p> <p>Target date: 30 June 2022</p>	<p>A 5-year budget has been developed which will be updated when the Department of Health approves the current fee application providing a significant fee increase.</p>

Area 2: Risk Management

An initial meeting has been held with Graham Riley, Risk Management Lead to discuss the framework needed to develop a risk management plan/procedures for the Trust.

A risk assessment for all cemeteries to take place in the next few months.

Recommendations	Management Action	Action Owner and Target Date	Outcome
<p>It is recommended that the Trust should:</p> <ul style="list-style-type: none"> Conduct a formal risk assessment at the cemeteries and document the relevant risks identified in the risk register. 	<p>Conduct a formal risk assessment at the cemeteries and document the key risks identified.</p> <p>Establish a risk register that</p>	<p>Jenny Brown, Senior Cemeteries Officer</p> <p>Jenny Brown, Senior</p>	<p>Risk assessment with Graham Riley to be completed by 16 November 2022.</p>

2.3 (Cont.)

<ul style="list-style-type: none"> • Develop a risk register considering the following: <ul style="list-style-type: none"> – Unique risk number – Risk description – Initial likelihood – Initial consequence – Initial risk rating – Residual likelihood – Residual risk rating – Responsible officer – Existing controls. 	<p>documents key risks impacting the Trust and strategies to mitigate the risks.</p>	<p>Cemeteries Officer</p> <p>Target date: 30 March 2023</p>	
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Area 3: Complaints Policy and Register

Recommendations	Management Action	Action Owner and Target Date	Outcome
<p>A documented policy should be developed and formally endorsed by the Trust outlining how complaints will be lodged, investigated, and responded to.</p> <p>Develop a central register of complaints, which should include the following information:</p> <ul style="list-style-type: none"> • Name of complainant • Date of complaint • Details of complaint • Date of response to complaint • Outcome of resolution • Root cause of issues leading to a 	<p>Develop a formal complaint management policy.</p> <p>Develop and utilise a central register of complaints.</p>	<p>Jenny Brown, Senior Cemeteries Officer</p> <p>Jenny Brown, Senior Cemeteries Officer</p> <p>Target date: 16 November 2022</p>	<p>Draft Policy and Complaints Register to be filed at Trust meeting on 16 November 2022.</p>

2.3 (Cont.)

complaint (if applicable).			
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CONCLUSION

It is envisaged that all recommendations as suggested in the NTT review be completed before but no later than the 30 March 2023.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.



Mornington Peninsula Cemetery Trust Performance Support Program Review

Department of Health (DH)

09 September 2021 | Document Version Final

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Pat.Scanlon@global.ntt

Department of Health

Cemetery Performance Support Program Review
Mornington Peninsula Cemetery Trust



NTT contact details

We welcome any enquiries regarding this document, its content, structure, or scope. Please contact:

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Please quote reference 2020-21-04 Mornington Peninsula Cemetery Trust Performance Review in any correspondence or order.

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Department of Health

Cemetery Performance Support Program Review
Mornington Peninsula Cemetery Trust



1. Executive Summary

1.1. Background

As part of the Class B Cemetery Trust Performance Support Program, a performance review of the Mornington Peninsula Cemetery Trust (the Trust) was undertaken. The review was authorised by the delegate of the Secretary of the Government Department in accordance with Section 51C of the *Cemeteries and Crematoria Act 2003 (the Act)*.

The Mornington Cemetery is located in Craigie Road Mt. Martha on Victoria's Mornington Peninsula. It was surveyed by Mr H. Permein, the Government Surveyor in 1855, and was originally called the Mt. Martha Cemetery, then the Moorooduc Cemetery. In 1891 when trusteeship was transferred to the Shire of Mornington, the Cemetery name was changed to the Mornington Cemetery.

The Mornington Peninsula Cemetery Trust operates through the Mornington Peninsula Shire Council (the Council) and maintains four cemeteries on the Mornington Peninsula located at Mornington, Dromana, Flinders and Tyabb.

Staff responsible for the Trust's daily operations are employed by the Council, with Council engaged contractors used for services such as cemetery maintenance.

1.2. Objective

The objective of the review was to assess the adequacy of the Mornington Peninsula Cemetery Trust's governance systems, processes and practices, and identify any potential areas to strengthen existing practices.

1.3. Conclusion

The review identified that the Trust has established effective controls in the following key processes:

- Identifying and managing compliance with legislation and regulations, and whole of government policy requirements including:
 - Changes and updates to legislation were regularly received by the Cemeteries Administration Officer and communicated to other members during every Trust meeting held
 - Trust members discussed legislative changes and impacts to the Trust procedures and processes
- The Trust Members provided adequate oversight of Trust decisions, with the following positive observations noted
 - Appropriate makeup and authority of the Trust, comprising of 3 Trust members with diverse backgrounds and experience
 - Minutes were formally recorded for every Trust meeting. Trust Minutes were sighted as part of this review for meetings held in August 2019, November 2019, April 2020, June 2020 and August 2020, which clearly documented the following:
 - Confirmation of previous minutes

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Cemetery Performance Support Program Review
Mornington Peninsula Cemetery Trust



- Declaration of conflicts of interest
- Financial report
- Management reports
- Trust decisions
- Actions requiring follow up
- o A formal instruction of delegation of functions and powers was in place, outlining Trust powers or functions to be exercised by members and key employees and endorsed by the Trust
- o Trust members were nominated and appointed following a transparent process in accordance with government policy
- o Conflicts of interest are declared at the Trust meetings when they arise
- The Trust received sufficient reporting at Trust meetings to enable informed and timely decision making, including:
 - o Income and expenditure for the quarter and financial year to date
 - o Trust budget report
 - o Management reports and status updates
- Audit sample testing of 8 interments confirmed that:
 - o Interment authorisations were compliant with the *Cemeteries and Crematoria Act 2003 Act* (the Act)
 - o Rights of interment (ROI) were issued in accordance with the Act
 - o The Trust maintained adequate manual and electronic records of interred individuals and the corresponding location of the grave
- There were adequate processes for creating, storing, archiving and disposal of Cemetery records in line with the Mornington Peninsula Shire Council's records management procedures. The trust has complied with responsibilities under the Public Records Office Standards (PROS) and legislative requirements (e.g. Privacy and Data Protection Act 2014 (Vic) and the Act
- Adequate fraud management policies and procedures were observed
- Adequate documented procedures for key financial and operational processes were observed.
- Accurate accounting for receipts and payments managed by the Finance department of Mornington Peninsula Shire Council, with appropriate segregation of duties in place and authorisation by an approved delegate was observed

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Cemetery Performance Support Program Review

Mornington Peninsula Cemetery Trust







The following opportunities to further strengthen the governance processes at the Trust were identified during the review:

Area	Expected Practice
Financial strategy and budget	<p>A documented long-term financial sustainability strategy should be in place to assist in managing the long-term sustainability of the Trust, which should include:</p> <ul style="list-style-type: none"> • Financial Objectives • Budget Positions • Strategic Actions (including investment strategy) <p>Refer Finding 2.1</p>
Risk management	<p>The Trust should develop formal risk management procedures that consider the following:</p> <ul style="list-style-type: none"> • Risk appetite and tolerance • Risk management process including: <ul style="list-style-type: none"> ○ Communication and consultation ○ Risk assessment, including identification, analysis and evaluation ○ Risk treatment ○ Monitoring and review ○ Risk reporting to the Trust <p>A Risk Register should be in place which details key risks impacting the Trust, and strategies and processes in place to manage these risks.</p> <p>OHS risks specific to cemeteries managed by Mornington Peninsula Cemetery Trust should be refreshed and reviewed promptly.</p> <p>Refer Finding 2.2</p>
Complaints Policy and Register	<p>A documented policy, outlining how complaints will be lodged, investigated and responded to should be developed and formally endorsed by the Trust.</p> <p>Any complaints received should be recorded in a register, including the following information:</p> <ul style="list-style-type: none"> • Date received • Details of complaint • Complainant details • Root cause or issues leading to a complaint • Outcomes/findings from investigations • Actions taken to resolve • Date resolved <p>Refer Finding 2.3</p>

Department of Health
Cemetery Performance Support Program Review
Mornington Peninsula Cemetery Trust



1.4. Overview of Mornington Peninsula Cemetery Trust

		
<p>Total number of grave sites used since establishment</p> <p>12,635</p>	<p>Number of Trust Members</p> <p>3</p>	<p>Number of Council Staff working for the Trust <i>(Senior Cemeteries Officer & Cemeteries Officer)</i></p> <p>2</p>
		
<p>Number of burials from 1 July 2019 to 30 June 2020</p> <p>124</p>	<p>Term Deposits as at 30 June 2020</p> <p>\$850,000</p>	<p>Remaining number of unsold ROI as at 30 June 2020</p> <p>3,776</p>

1.5. Summary of Improvement and Opportunities

Issue No.	Issue Description	Rating
2.1	A documented long-term financial strategy and budget should be in place to assist the management of the long-term sustainability of the Trust	Low
2.2	Formal processes should be in place to identify, assess, document and manage key risks for the Trust	Low
2.3	A formal complaints policy and register should be established	Low

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Cemetery Performance Support Program Review

Mornington Peninsula Cemetery Trust



2. Detailed Findings and Recommendations

2.1. A documented long-term financial strategy and budget should be in place to assist the management of the long-term sustainability of the Trust

Internal Control Rating	Low
-------------------------	-----

The review revealed that there was no documented long-term financial budget, forecast or strategy in place to plan and manage the long-term viability of the Trust including:

- Financial objectives
- Budget Positions
- Strategic actions and future projects to maintain sustainability in the long term

We observed that the trust has investments (term deposits) valued at \$850,000 and a budget for 5 financial years ahead. However, without a long-term financial forecast (10 years or more), budget, strategic plan and financial strategy, the trust is not able to ensure financial viability in the long term.

The following table outlines the actual and budgeted revenue, expenses and surplus / (deficit) from FY18/19 to FY24/25. As shown below, whilst a surplus was forecast in the budget for FY19/20, a deficit was reported in both FY18/19 and FY19/20.

	Actual FY18/19	Budget FY19/20	Actual FY19/20	Budget FY20/21	Budget FY21/22	Budget FY22/23	Budget FY23/24	Budget FY24/25
Total Revenue	707,207	736,544	669,625	735,204	749,908	764,906	780,205	795,809
Total Expenses	721,190	736,512	727,988	735,184	736,670	746,911	759,912	773,180
Surplus/ (Deficit)	(13,983)	32	(58,363)	20	13,238	17,995	20,292	22,629

Topic 20 'Perpetual maintenance obligations' of the Manual for Victorian Class B Cemetery Trusts provides guidance to Cemetery Trusts regarding their obligations in relation to funding the perpetual maintenance of the public cemetery, including:

- When fixing fees and charges, cemetery trusts must consider the costs of operating and maintaining the cemetery into perpetuity. It was noted during the review that the Trust may encounter liquidity issues in the future based on the figures reported in the Abstract of Accounts
- Trusts may allocate a portion of their income into an investment fund to cover the cost of future perpetual maintenance obligations
- Perpetual maintenance funds should not be expended on general maintenance or cemetery operations until the cemetery is closed. It was noted that \$10,000 was transferred to the general account out of the term deposits in the period ending 30 June 2019.

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A long-term financial forecast (10 years or more), budget, strategic plan and financial strategy enables the Trust to adequately plan and manage financial commitments to meet the objectives of the Trust and to assist in ensuring the financial viability of the cemetery in the long term.

Long term financial sustainability planning would enable the Trust to adequately plan and manage financial commitments to meet the objectives of the Trust and to assist in ensuring the long-term financial viability of the cemetery.

Suggestions for Improvement and Management Action Plan

#	Recommendation	Management Action	Action Owner and Target Date
1	Develop and document a long-term strategic plan and financial strategy to assist in managing the long-term sustainability of the Trust, which may include: <ul style="list-style-type: none"> Financial Objectives Strategic plan, actions and projects to ensure long-term financial viability 	Develop a long-term financial strategy and supporting financial model/forecast.	Action Owner: Nathan Kearsley Executive Officer Target Date: 30 June 2022

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2.2. Formal processes should be in place to identify, assess, document and manage key risks for the Trust

Internal Control Rating **Low**

There were no formally documented and established processes in place to identify and manage the Trust's risks (other than Occupational, Health and Safety (OHS) risks), including:

- Conducting a formal risk assessment to identify inherent risks and controls in managing cemeteries
- Tracking risks and controls identified in a risk register. There is currently no Risk Register in place which details key risks impacting the Trust, and strategies and processes in place to manage these risks.
- Periodic review of risks identified and assessment to ensure that the risk register is up-to-date and relevant
- Periodic risk reporting to the Trust

Furthermore, whilst the Occupational, Health and Safety (OHS) risks specific to the cemeteries were assessed and managed as part of the Mornington Peninsula Shire Council's OHS process, the OHS formal risk assessment for the cemeteries managed by the Mornington Peninsula Cemetery Trust was last conducted in 2015.

Failure to identify and assess risks may prevent the Trust from putting in place processes and controls to mitigate the risks, resulting in a potential financial or reputational impact on the Trust.

In the absence of processes to identify, assess, document and manage key risks, the Trust may not be able to respond effectively and efficiently to contingencies and emergencies and would result in a potential financial or reputational impact on the Trust.

Suggestions for Improvement and Management Action Plan

#	Recommendation	Management Action	Action Owner and Target Date
2	<p>It is recommended that the Trust should:</p> <ul style="list-style-type: none"> • conduct a formal risk assessment at the cemeteries and document the relevant risks identified in the Risk Register. • Develop a risk register considering the following: <ul style="list-style-type: none"> ○ Unique risk number ○ Risk description ○ Initial likelihood 	<p>Conduct a risk assessment at the cemeteries and document the key risks identified.</p> <p>Establish a risk register that documents key risks impacting the Trust and strategies to mitigate the risks</p>	<p>Action Owner: Nathan Kearsley Executive Officer</p> <p>Target Date: 30 September 2022</p>

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#	Recommendation	Management Action	Action Owner and Target Date
	<ul style="list-style-type: none"> o Initial consequence o Initial risk rating o Residual likelihood o Residual consequence o Residual risk rating o Responsible officer o Existing controls <p>(See Appendix C for an example of a risk register that can be considered)</p>		
3	OHS risks specific to cemeteries managed by Mornington Peninsula Cemetery Trust should be refreshed and reviewed promptly.	Review OHS risks every three years	<p>Action Owner: Jenny Brown Senior Cemeteries Officer</p> <p>Target Date: 31 March 2022</p>

Department of Health

Cemetery Performance Support Program Review
Mornington Peninsula Cemetery Trust



2.3. A formal complaints policy and register should be established

Internal Control Rating	Low
-------------------------	-----

The review revealed that the Trust does not have documented cemetery complaint management procedures, including:

- A documented procedure, outlining how complaints will be lodged, investigated and responded to.
- Absence of a central register to record complaints to analyse any trends and themes, enabling appropriate remedial action to be implemented.

The Manual for Victorian Class B Cemetery Trusts states that “*Cemetery trusts need to ensure they have adequate complaints management procedures to function as a responsible public body*” (p122)

We were advised by the Senior Cemeteries Officer that there were no serious complaints received by the Trust to date however there is no documented complaint register to assist the Trust to more effectively capture customer complaints, identify causes, prevent reoccurrences and minimise the Trust’s risk of reputational damage and community dissatisfaction.

Suggestions for Improvement and Management Action Plan

#	Recommendation	Management Action	Action Owner and Target Date
4	<p>A documented policy, should be developed and formally endorsed by the Trust, outlining how complaints will be lodged, investigated and responded to.</p> <p>Information on complaints is available at https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/complaints</p>	Develop a formal complaint management policy	<p>Action Owner: Jenny Brown Senior Cemeteries Officer</p> <p>Target Date: 30 June 2022</p>

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#	Recommendation	Management Action	Action Owner and Target Date
5	<p>Develop a central register of complaints, which should include the following information:</p> <ul style="list-style-type: none"> • Name of complainant • Date of complaint • Details of complaint • Date of response to a complaint • Outcome of resolution • Root cause or issues leading to a complaint (if applicable) 	Develop and utilise a central register of complaints	<p>Action Owner: Jenny Brown Senior Cemeteries Officer</p> <p>Target Date: 30 June 2022</p>

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Appendix A List of Participants

The following officers provided input to the review by way of participating interview and/or the provision of information in relation to conducting the review. We would like to express our appreciation and thanks for the cooperation shown throughout the review.

Name	Position
Nathan Kearsley	Manager – Property and Strategy (Executive Officer)
Jenny Brown	Senior Cemeteries Officer
Nat Brady	Cemeteries Officer
Mercy Chabvonga	Senior Accountant - Assets
Angela Wu	Assistant Accountant

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Mornington Peninsula Cemetery Trust



Appendix B Internal Control Ratings

The Internal Control Ratings provided in this report are set out below. The Internal Control Ratings have been set to allow allocation of resources to the areas of greatest concern.

Rating	Definition
High	Processes, or strategies do not exist or do not mitigate a significant rated risk Immediate attention from management is required
Medium	The controls, processes, or strategies contain inadequacies which do not mitigate risk to an acceptable level and/or Multiple instances of non-compliance were identified
Low	The controls, processes, or strategies contain inadequacies and inefficiencies and/or Isolated instances of non-compliance were identified
Improvement Opportunity	Opportunity to improve the efficiency or effectiveness of controls or processes

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Appendix C Sample risk register

The following table is a sample format of a risk register that could be used to document the Trust's risks and controls, along with an example of risk assessment criteria. **Note: this is an indicative risk register template only and should be tailored according to each Trust.**

Risk #	Risk	Current treatments to manage risk	Current Risk Rating			Action Plan (additional controls required)	Target Risk Rating		
			Likelihood	Consequence	Rating		Likelihood	Consequence	Rating
1	Injury or Death to staff member or visitor to the cemetery	<ul style="list-style-type: none"> Only qualified Monumental Masons able to erect monuments Use of specialist equipment to dig graves OH&S policy Safety Audits policy Signage across the Cemetery 	Possible	Moderate	Very High	<ul style="list-style-type: none"> Ongoing staff training Site induction for contractors Contracts include OHS requirements 	Unlikely	High	Med

2.4 Cemetery Beautification Works

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A11224879
Briefing Note Number	Not applicable
Attachment(s)	<ol style="list-style-type: none">1. Mornington Cemetery Road Works (Grant) Final Report to Department of Health2. Cemetery Beautification Photos

PURPOSE

This report is to provide the Trust with an overview of beautification works that were undertaken at the Mornington Peninsula Trust's four cemeteries.

RECOMMENDATION

That the report titled 'Cemetery Beautification Works' be received and noted.

TRUST DECISION

Moved: Cr Dixon
Seconded: Cr Celi

That the recommendation be adopted.

Carried

DISCUSSION

Background

Post the development of the Cemeteries webpage and the introduction of the GIS mapping system and deceased search function, it was recognised that beautification of our cemeteries was required to maintain our Cemeteries to the appropriate standard.

The below areas were identified as needing attention across the four cemeteries:

- **Signage:** The signage at all four cemeteries was old and varied and the Mornington cemetery was lacking signage for the various areas within the cemetery.
- **Security:** The cemetery office at Mornington cemetery posed a risk regarding working alone.
- **Seating:** New lawn areas at Mornington cemetery were lacking in seating for visitors.
- **Tree works:** Self-seeded trees, including overgrown trees/plants (planted by families) in monumental graves at Dromana had become an issue. Over time these trees had become unsightly growing over headstones and were starting to cause major damage to monuments.

2.4 (Cont.)

- Safety/OHS: The stair railings at the Dromana cemetery needed replacing and some stairs were without railings which posed a possible falls risk.
- Roads: The roads at the Mornington cemetery needed renewing. Years of grading, spot repairs and water damage had caused the roads to become muddy and unable to drain water away causing channels in the roadways.

WORKS UNDERTAKEN

All Cemeteries

- Signage: Consistent signage has now been placed at all cemetery entrances and throughout each cemetery marking the various sections making it easier for visitors to find graves. The new signage gives a uniformed look to our cemeteries which ties in with our webpage and brochures.

Mornington Cemetery

- Security: A security upgrade has been completed at the Mornington cemetery office and cemetery work shed area. The essential upgrades included the installation of security shutters to windows, new alarms, new sensor lights and security cameras in the office area. The cemetery work shed had additional external lighting installed to deter break in's and provide a well-lit space. Repairs were also made to the work shed area fence.
- Roads: The roads within the cemetery have been renewed. The trust was successful in obtaining a grant of \$12,000.00 from the Department of Health. This grant covered the cost of labour for the project. The additional costs were funded through the Roads and Drainage Shire contract. As per the Department of Health grant requirements, we needed to provide a letter with supporting documentation to the Department of Health confirming that the works have been completed and paid for in full. A copy of the letter and supporting documents are attached (Attachment 1).
- Seating: Four bench seats have been installed in the new lawn sections to provide seating for visitors. An allowance has been included in the 2022/2023 budget for future bench seats as the new areas continue to grow.

Dromana Cemetery

- Tree works: Self-seeded and overgrown tree works have commenced at Dromana cemetery, with the first of six sections now complete. With a further two sections to be completed 2022/2023 financial year (FY). Planning is in place for an ongoing program.
- Safety: Stair railings have now been replaced and/or added to all stairs in the monumental areas of the cemetery to reduce the risk of falls for those using these stairs.

NEXT STEPS

The identified cemetery beautification works have now been completed (Attachment 2 – photos of works). We will now plan for ongoing beautification works across all the cemeteries. These works will include tree works at all cemeteries as well as upgrades and renewals as required.

The Pavilion Garden at Mornington will be receiving an upgrade in the 2022/2023 FY to include a refresh of the dry creek bed and an extension to the garden to include further

2.4 (Cont.)

memorial sites. Once this project is completed, we will provide further information to the trust.

The new memorial garden and shelter funded by the \$50,000.00 bequest left to the Dromana cemetery by the late Beverley Pedley is scheduled to start in January 2023.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.



**MORNINGTON
PENINSULA**
Shire

27 April 2022

Cemetery Sector Governance Support Program
Department of Health
GPO Box 4057
MELBOURNE VIC 3001

HHSD/21/852941

Email cemeteries@health.vic.gov.au

Dear Sir/Madam,

Mornington Cemetery Grant – 2021/2022.

This letter is to advise that as part of the beautification process currently underway at our cemeteries the road works at Mornington cemetery have now been completed.

The Grant of \$12,000.00 covered the costs of plant and labour only.

After discussion with the Mornington Peninsula Shire Council Roads & Drainage Team Leader, Mr Peter Young, it was agreed that they would cover the cost of the materials. Peter felt that the community would benefit greatly from these works and was more than happy to assist.

Please see purchase order, invoice, payment confirmation and photos attached.

Thank you.

Kind regards

Jenny Brown
Senior Cemeteries Officer
Mornington Peninsula Cemetery Trust

Contact the Mornington Peninsula Shire

- ☎ 1300 850 600
- 🌐 mornpen.vic.gov.au
- ✉ customerservice@mornpen.vic.gov.au

By post: Private Bag 1000,
90 Besgrove Street, Rosebud VIC 3939
ABN: 53 159 890 143



Purchase Order: MPS187986

The full order number must be included on all invoices and dockets.
Failure to do so will result in the invoice being returned unpaid

Date: 20 JAN 2022
Requester: Jenny Brown
Requester Ph: 5950 1284
Note to Supplier:
Deliver To: 90 Besgrove Street Rosebud
VIC AU 3939

Supplier Number: 200555
Supplier Name: DOWNER EDI WORKS
Supplier Contact: ROBYN GRAY
Supplier ABN: 66 008 709 608
Supplier Address: SAFER LOCAL ROADS
CONTRACT P O BOX
381
MORNINGTON VIC AU
3931

Qty	Unit	Description	Unit Price	Line Amount
		Labour and Plant costs only for maintenance of Mornington Cemetery Roads as per Quote 514 Merit #2357437. REF: Andy Taylor - Peter Young	0.00	10,152.00

COPY

ORDER TOTAL: AUD \$10,152.00
All prices are GST exclusive

Mornington Peninsula Shire Private Bag 1000, Rosebud, Victoria, 3939	For full Terms & Conditions, please refer to last page. MPS ABN number: 53 159 890 143 MPC ABN number: 29 008 190 691	All invoices must be made out to Mornington Peninsula Shire or Mornington Peninsula Cemetery and must comply with ATO requirements. Please send invoices to: ap@mornpen.vic.gov.au
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Tax Invoice

DOWNER EDI WORKS PTY LTD
ABN 66 008 709 608

Invoice Number 660819
Invoice Date 25/03/2022
Due Date 30/04/2022
Customer Number 1002236
Page Number 1 of 1

Invoice To MORNINGTON PENINSULA SHIRE COUNCIL
PRIVATE BAG 1000
ROSEBUD VIC 3939

Work Order 3667484 Description Monthly Fee
Customer PO MPS187986

Detail
Mornington Cemetery - Access Road Repairs

Item	Description	Quantity	Unit Price	Amount
66	Mornington Cemetery Access Road Repairs	1.0000	9432.00	9,432.00

Total Price (Excl. GST) \$ 9,432.00
GST \$ 943.20
Total Invoice Value AUD \$ 10,375.20

EFT Payments To

Account Name DOWNER EDI SERVICES
BSB Number 012361
Account Number 836769338
Swift Code ANZBAU3M
Quote Ref 1002236

Remittance

Email ar@downergroup.com
Account Enquiries
Tel
Email

PAID

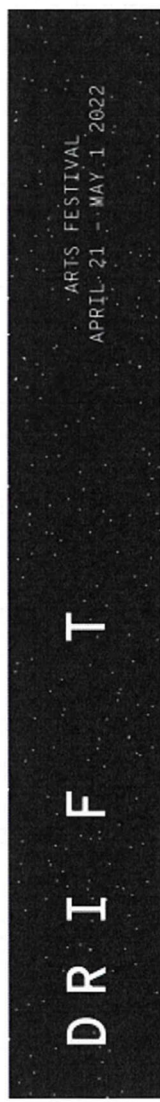
hello there Jenny
hope this helps :)

Payee Supplier Number Payee Site Address	DOWNNER EDI WORKS 200555 Main Office SAFER LOCAL ROADS CONTRACT, P O BOX 381, MORNINGTON, VIC, AU 3931	Bank Account IBAN Bank Name BIC	836769338 ANZ
Payment Amount Discount Taken Amount Withheld Payment Date	11,245.52 0.00 0.00 20/04/2022	Payment Method Payment Business Unit Organization Type Maturity Date	Electronic MPSC Business unit

Invoice Business Unit MPSC	Reference Number 658330 660819	Sequence Number	Sequence Name	Unique Remittance Identifier	Document Date 7/03/2022 25/03/2022	Gross Amount to Be Paid 870.32 10,375.20	Discount Amount 0.00 0.00	Withheld Amount 0.00 0.00	Payment Reason	Payment Amount 870.32 10,375.20
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Let me know if there's anything else that you required.
Kind regards

NELLIE LING | Accounts Payable Officer
Email: nellie.ling@mornpen.vic.gov.au
Phone: 03 5950 1451
Private Bag 1000, Rosebud VIC 3939 | 90 Besgrove Street, Rosebud VIC 3939
Follow us on social media!   



Mornington Peninsula Shire acknowledges and pays respect to the Bunurong/Boon Wurrung people, the Traditional Custodians of these lands and waters.
We are committed to carbon neutrality.





Jenny Brown

From: Peter Young
Sent: Thursday, 14 April 2022 4:25 PM
To: Jenny Brown
Cc: Andrew Taylor
Subject: RE: MORNINGTON CEMETERY ROADS

Thank you Jen,

It's always a pleasure working with you to benefit the community.

And, thank you Andy for doing such a great job, and could you please pass on our thanks to Rod and his team?

Have a good Easter.

Cheers,
Pete



PETER YOUNG | Team Leader - Roads and Drainage
Email: peter.young@mornpen.vic.gov.au
Phone: 03 5950 1281
Private Bag 1000, Rosebud VIC 3939 | 90 Besgrove Street, Rosebud VIC 3939
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[We are committed to carbon neutrality.](#)

From: Jenny Brown <jenny.brown@mornpen.vic.gov.au>
Sent: Thursday, 14 April 2022 1:45 PM
To: Peter Young <peter.young@mornpen.vic.gov.au>
Cc: Andrew Taylor <Andrew.Taylor@dmroads.com.au>
Subject: MORNINGTON CEMETERY ROADS

Hi Peter & Co..

I just wanted to express my gratitude in regard to the road works recently completed at Mornington cemetery.

What an improvement.

It's wonderful to get the roads project completed, a project that I have wanted to do for many years and with the support of your team we were able to achieve a fabulous result for the cemetery community.

So a 'BIG' thank you to all the team and I wish you all a happy and safe Easter Break. 😊

Jen.

SAMPLE CEMETERY (AREA) CORPORATE SIGNAGE IN ALL CEMETERIES



NEW STAIR RAILINGS AT DROMANA CEMETERY



SELF SEEDED TREE CLEARING – DROMANA



MORNINGTON ROADS



2.5 Mornington Peninsula Cemetery Trust Future Meeting Dates 2022/2023

Prepared By	Nat Brady, Cemeteries Officer
Authorised By	Acting Director - Corporate Strategy & Business Improvement
Document ID	A11191056
Briefing Note Number	Not applicable
Attachment(s)	Nil

EXECUTIVE SUMMARY

The purpose of this report is to schedule meeting dates for the Mornington Peninsula Cemetery Trust (the Trust) for the 2022/2023 financial year.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust meetings are scheduled for the following dates:

- Wednesday, 17 August 2022 at 4.30pm in Meeting Room 1, Rosebud Office
- Wednesday, 12 October 2022 at 4.30pm in Meeting Room 1, Rosebud Office
- Wednesday, 15 March 2023 at 4.30pm in Meeting Room 1, Rosebud Office
- Wednesday, 14 June 2023 at 4.30pm in Meeting Room 1, Rosebud Office.

TRUST DECISION

Moved: Cr Celi
Seconded: Cr Dixon

That the recommendation be adopted.

Carried

BACKGROUND

The Trust meets four times each financial year. To ensure that the scheduling of reports, meeting arrangements and diaries are in order, it is recommended that the meeting details provided in the recommendation be adopted by the Trust.

Mornington Peninsula Shire officers will develop agenda items for each meeting. The reasons for scheduling meetings quarterly are for the Trust to consider:

- provision of financial reports
- maintenance and operational issues
- Cemetery management including staff and resourcing matters.

2.5 (Cont.)

Venues and times for meetings will be determined in line with the Council Meeting schedule, or changed to Teams meetings should any COVID-19 situation determine this necessary. All Trust members will be advised if any changes are made to the schedule.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

3 OTHER BUSINESS

3.1 Cemetery Trust Decision Register

Prepared By	Nat Brady, Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A11229085
Briefing Note Number	Not applicable
Attachment(s)	1. Cemetery Trust Decision Register (confidential)

EXECUTIVE SUMMARY

The purpose of this report is to present the Mornington Peninsula Cemetery Trust (Trust) Decision Register for the past 12 months (Confidential Attachment 1).

RECOMMENDATION

1. That the Decision Register as shown in Confidential Attachment 1 be received and noted.
2. That the Trust resolves that Attachment 1 to this report be retained as a confidential item pursuant to section 3 (1) (h) of the Local Government Act 2020 as it contains confidential meeting information.

TRUST DECISION

Moved: Cr Celi
Seconded: Cr Dixon

That the recommendation be adopted.

Carried

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

3.2 Memos and Information Tabled - Dromana Memorial Garden and Bequest - Final plans

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A11225299
Briefing Note Number	Not applicable
Attachment(s)	1. Dromana Cemetery Final Plans (Memorial Garden and Shelter)

EXECUTIVE SUMMARY

To provide an update regarding proposed memorial garden and shelter at the Dromana Cemetery.

RECOMMENDATION

That the Trust receives and notes the Dromana Cemetery final plans (memorial garden and shelter) as shown in Attachment 1.

TRUST DECISION

Moved: Cr Celi
Seconded: Cr Dixon

That the recommendation be adopted.

Carried

DISCUSSION

Purpose

Quotes received ranged from \$70,000.00 to \$90,000.00 not including excavation works. Smart Landscapes were asked to requote, bringing the works under the allocated \$50,000.00 budget and to include the required excavation works

Following several discussions with Smart Landscapes it was agreed that updated plans and quote would be provided (Attachment 1).

Background

In 2011 a bequest of \$50,000 was left to the Dromana Cemetery by the late Mrs Beverley Pedley, for a shelter to be erected and dedicated to the memory of Mr Ronald and Mrs Beverley Pedley with remaining monies to be given to Dromana Cemetery.

After meeting with several landscape companies, Smart Landscapes were engaged to provide a concept plan.

At the 9 June 2021 Trust meeting, concept plans for a memorial garden with seating and shelter from Smart Landscapes were accepted by the Trust following which several quotes were obtained.

3.2 (Cont.)

Options for consideration

The following changes were made to the initial plans:

- City view seating area, pathway from road to existing path and roundabout planting moved to a Stage 2 of the project.
- Hardwood seating will be replaced with large flat rock seating area.
- Pavilion to have batten roof only, therefore drainage not required.
- Pathway added around pavilion for ease of access to future memorial sites.
- Excavation works now included in quote.

Quote including revisions \$46,107.92

I have also checked with the planning and buildings teams and have confirmed that no planning or building permits are required for this project.

CONCLUSION

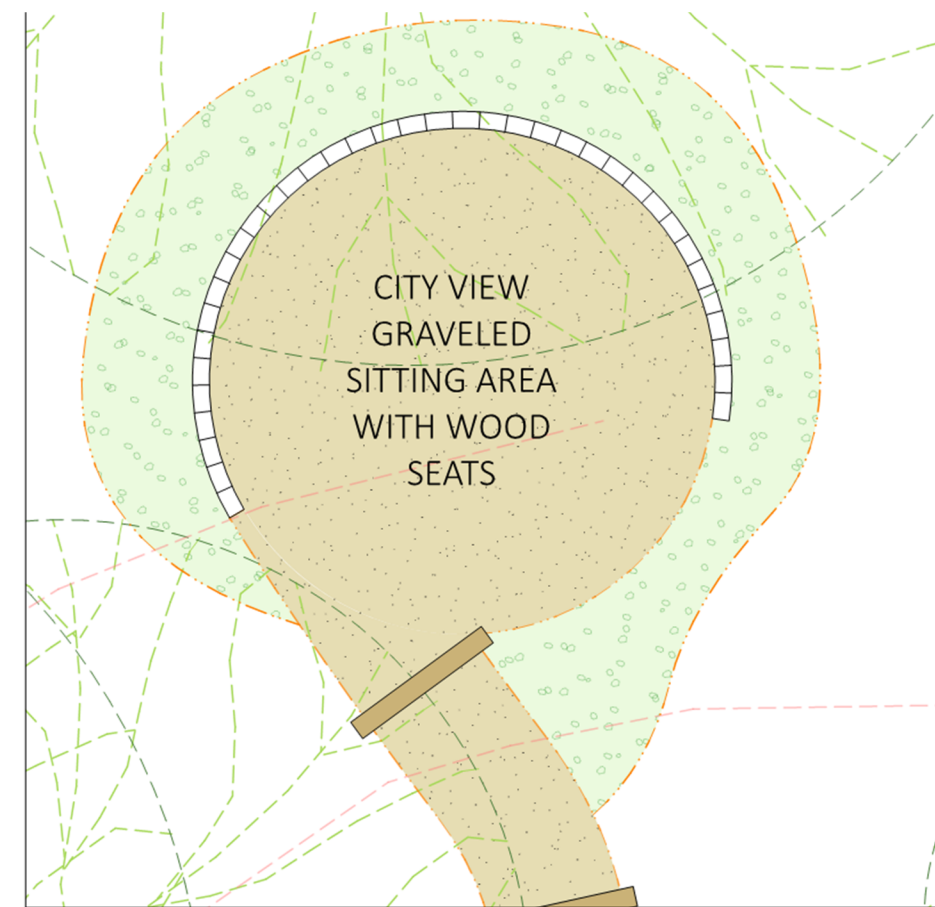
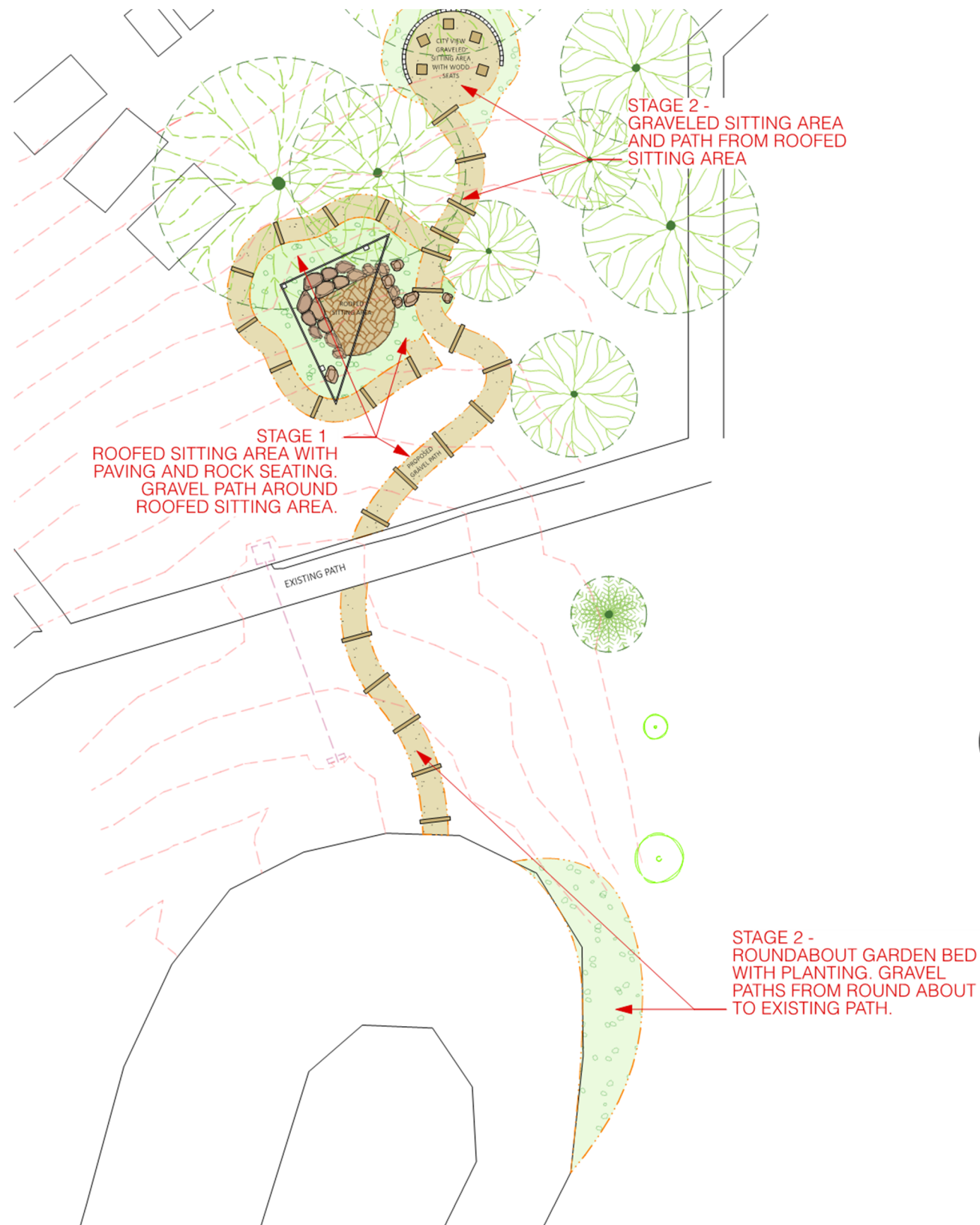
Smart Landscapes will book works to begin in January 2023.

OFFICER DIRECT OR INDIRECT INTEREST

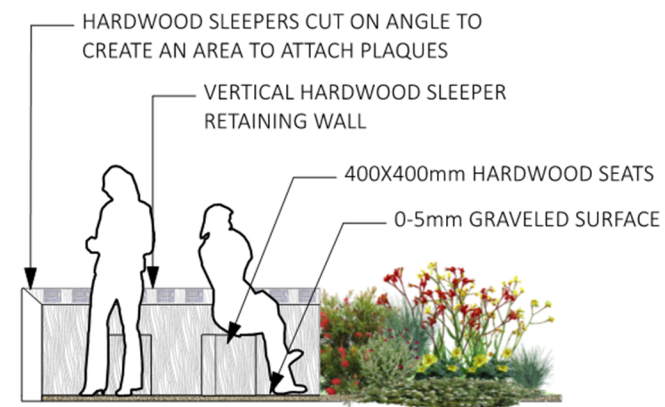
No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.



<h2>LANDSCAPE CONCEPT</h2> <p>MOODBOARD</p>	CLIENT	DROMANA CEMETERY	SCALE	@ A3	 <p>SMARTLANDSCAPES DESIGN BUILD MAINTAIN</p> <p>Ph: 03 5975 2231 3/22 Bennetts Road, Mornington Vic 3931 email: justin@smartlandscapes.com.au web: www.smartlandscapes.com.au</p>
	PROJECT	DROMANA CEMETERY, ARTHURS SEAT RD	DRAWN BY	JM	
			DATE	17/03/2022	



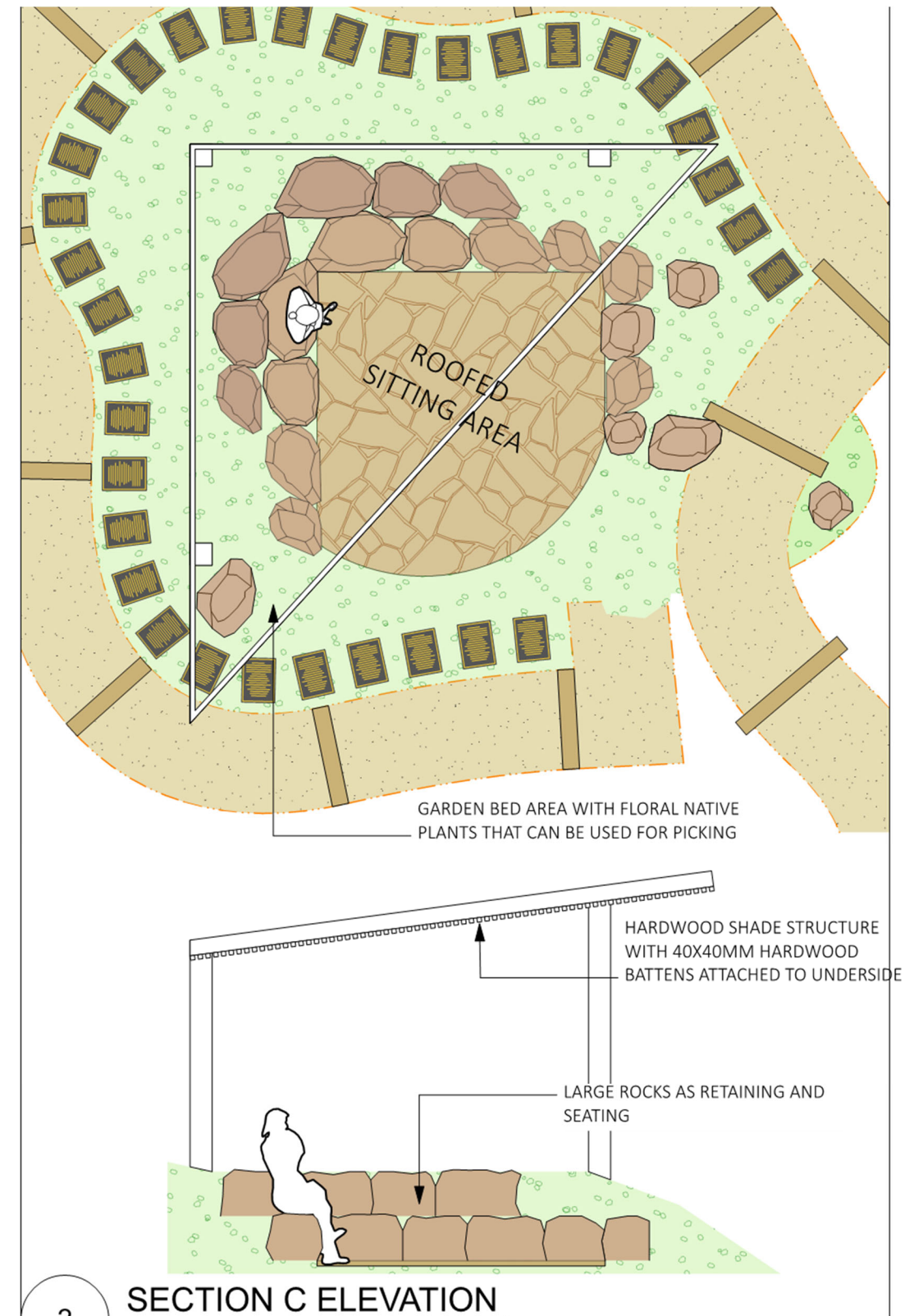
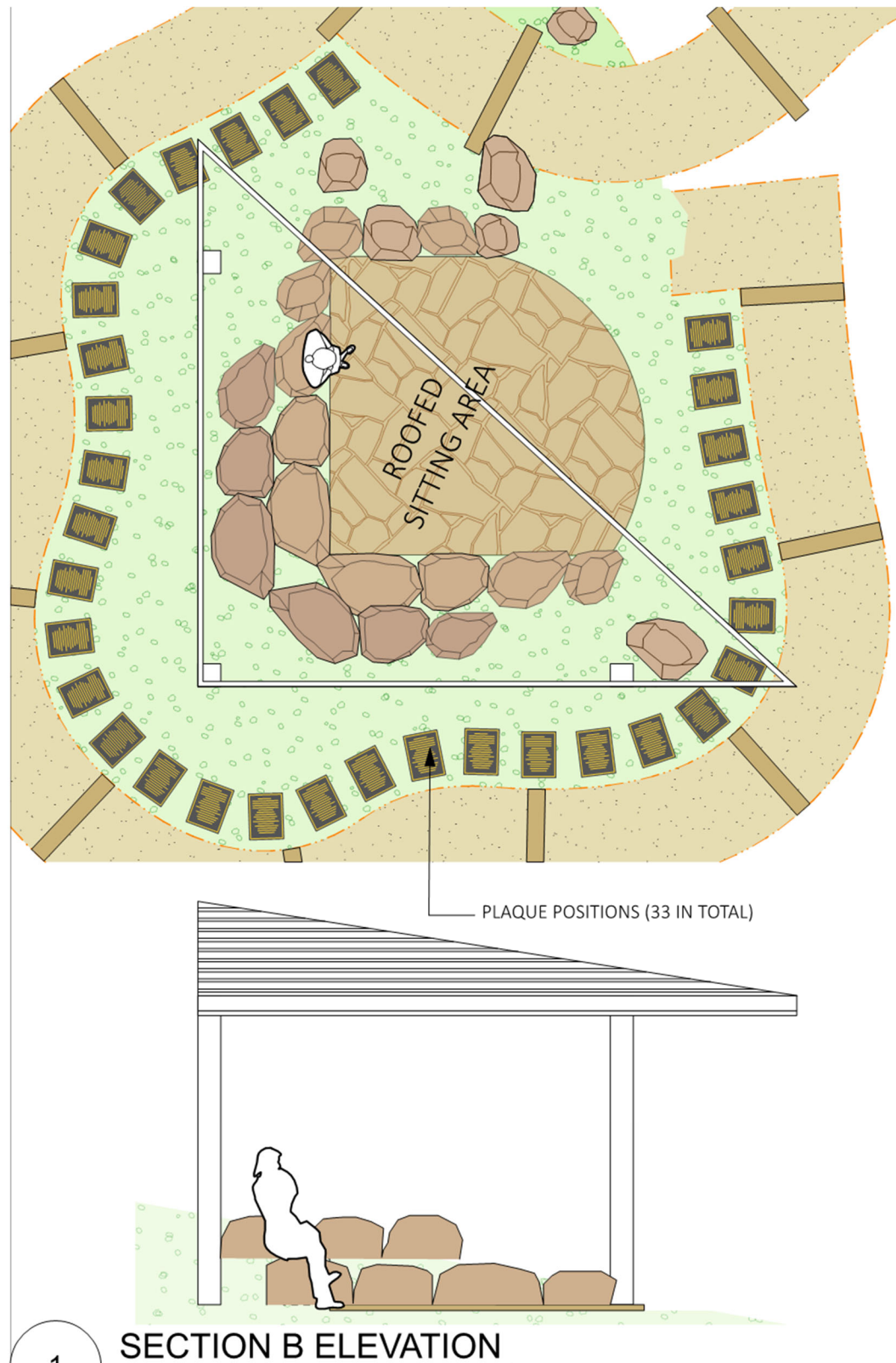
1 STAGE 2 - GRAVELED AREA VIEWING AREA
Scale: 1:50



2 SECTION A ELEVATION
Scale: 1:50

GRAVEL 0-5mm Brown Gravel	
PAVING Castlemaine slate	
PAVED STONE STEPPERS Castlemaine slate	
ROCKS Brown Granite	
STEEL EDGING 100x6mm Mild Steel	
TIMBER SLEEPER STEPS 250x150mm Railway Sleepers	
LARGE FLAT ROCK SEATS	
GARDEN BED AREA with Recycled Chunky Mulch	
PLAQUE 400X300mm SPACED AT 500mm CENTRES	

<h1>LANDSCAPE CONCEPT</h1>	CLIENT	DROMANA CEMETERY	SCALE	1:200 @ A3			SMARTLANDSCAPES DESIGN BUILD MAINTAIN	Ph: 03 5975 2231 3/22 Bennetts Road, Mornington Vic 3931 email: justin@smartlandscapes.com.au web: www.smartlandscapes.com.au
	PROJECT	DROMANA CEMETERY, ARTHURS SEAT RD	DRAWN BY	JM				



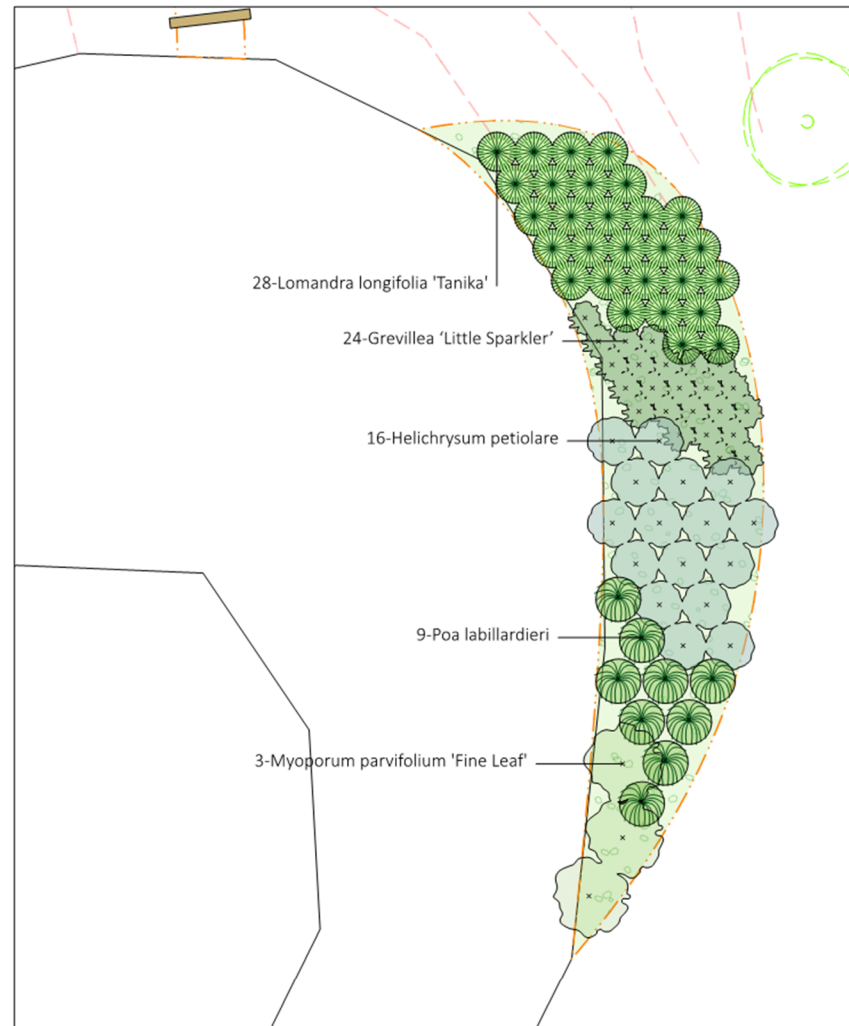
LANDSCAPE CONCEPT
SECTION B + C

CLIENT	DROMANA CEMETERY	SCALE	1:50 @ A3
PROJECT	DROMANA CEMETERY, ARTHURS SEAT RD	DRAWN BY	JM
		DATE	17/03/2022

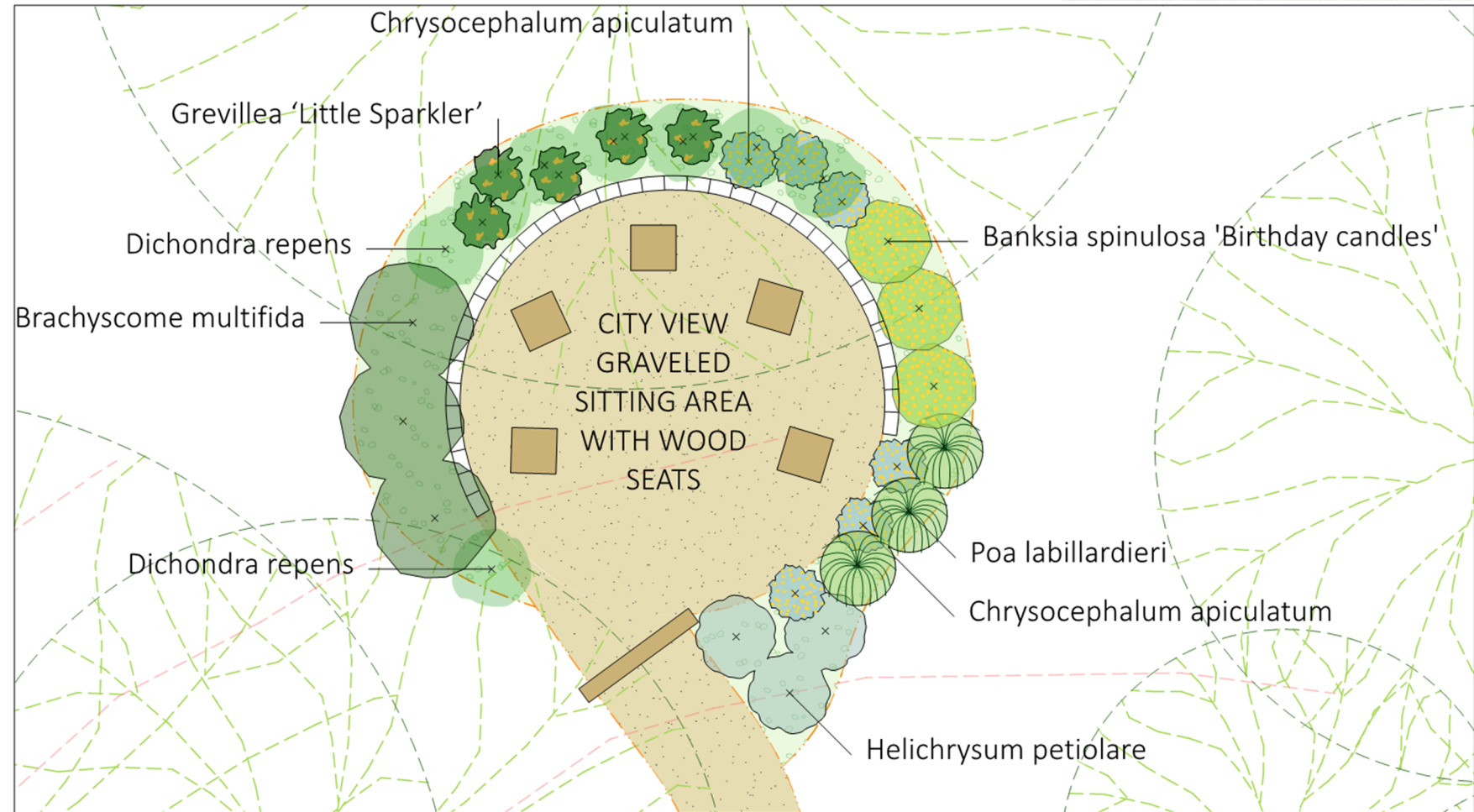


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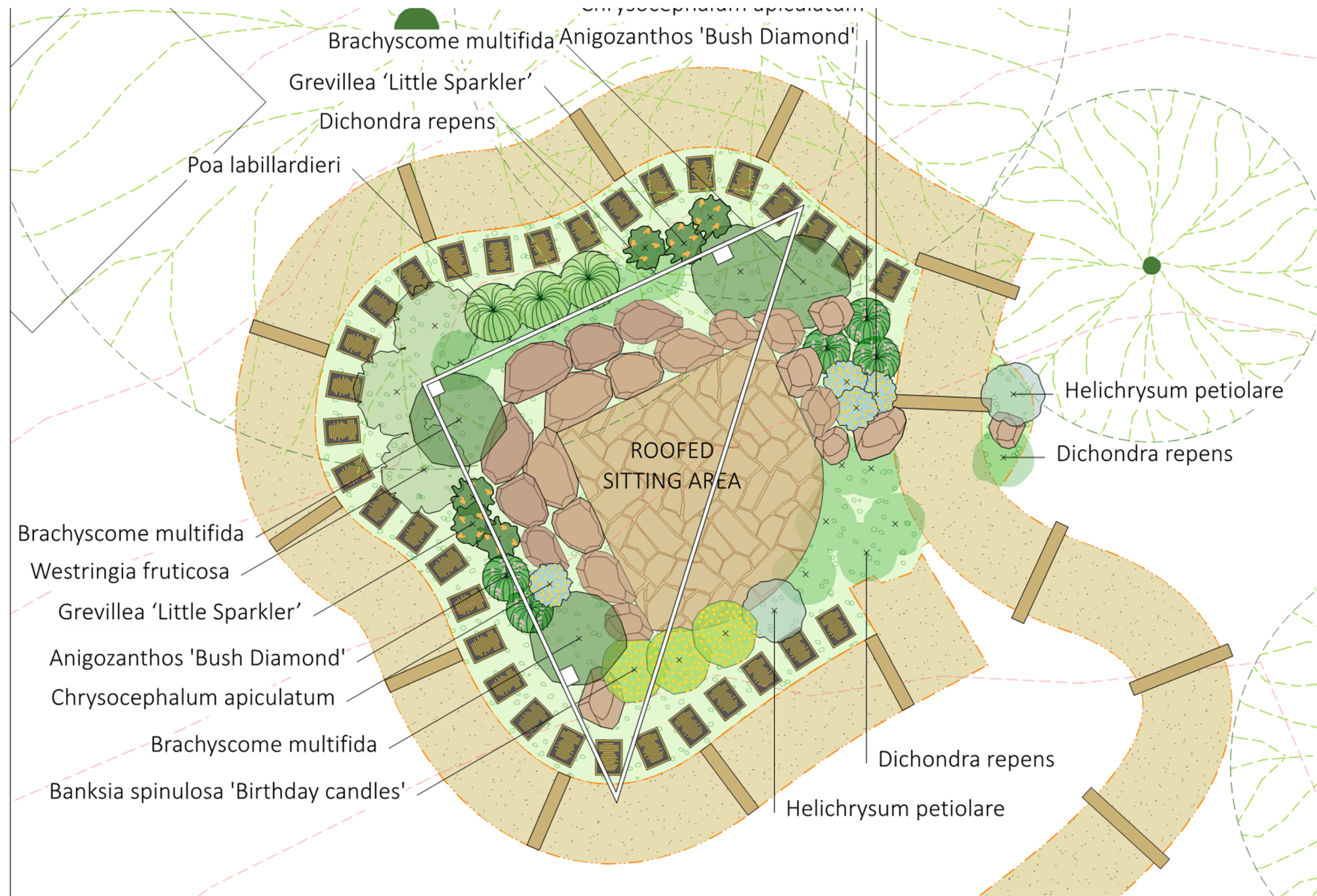


1 **STAGE 2 - ROUNDABOUT PLANTING**
Scale: 1:100



2 **STAGE 2 - GRAVELED AREA VIEWING AREA**
Scale: 1:50

<h2>LANDSCAPE CONCEPT</h2> <p>STAGE 2 PLANTING + FINISHES</p>	CLIENT	DROMANA CEMETERY	SCALE	@ A3	 <p>SMARTLANDSCAPES DESIGN BUILD MAINTAIN</p> <p>Ph: 03 5975 2231 3/22 Bennetts Road, Mornington Vic 3931 email: justin@smartlandscapes.com.au web:www.smartlandscapes.com.au</p>
	PROJECT	DROMANA CEMETERY, ARTHURS SEAT RD	DRAWN BY	JM	
			DATE	17/03/2022	



LANDSCAPE CONCEPT

STAGE 1 - PLANTING PLAN

CLIENT	DROMANA CEMETERY	SCALE	1:50@ A3
PROJECT	DROMANA CEMETERY, ARTHURS SEAT RD	DRAWN BY	JM
		DATE	17/03/2022



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web: www.smartlandscapes.com.au

4 URGENT BUSINESS

Under the Governance Rules (Meetings Procedure, Election Period and Conflict of Interest), no business may be admitted as urgent business unless it:

1. Relates to a matter which has arisen since distribution of the Agenda.
2. Cannot because of its urgency, be reasonably listed in the Agenda of the next Cemetery Trust Meeting.
3. Councillors by a majority vote, vote in favour of a matter being dealt with as urgent business.

Nil.

5 CONFIDENTIAL ITEMS

Advice to the Public

All reports, information and recommendations contained in 'Section 5 – Confidential Items' of this Agenda have been designated by the Executive Officer as confidential pursuant to section 66 (2) (a) of the *Local Government Act 2020*.

MEETING CLOSED TO THE PUBLIC

The Trust may resolve that the meeting be closed to members of the public in accordance with section 66 (5) (a) of the *Local Government Act 2020* if the meeting is discussing any of the following:

- (a) Trust business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released.
- (b) Security information, being information that if released is likely to endanger the security of Council property or the safety of any person.
- (c) Land use planning information, being information that if prematurely released is likely to encourage speculation in land values.
- (d) Law enforcement information, being information which if released would be reasonably likely to prejudice the investigation into an alleged breach of the law or the fair trial or hearing of any person.
- (e) Legal privileged information, being information to which legal professional privilege or client legal privilege applies.
- (f) Personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs.
- (g) Private commercial information, being information provided by a business, commercial or financial undertaking that:
 - (i) Relates to trade secrets.
 - (ii) If released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.
- (h) Confidential meeting information, being the records of meetings closed to the public under section 66 (2) (a).
- (i) Internal arbitration information, being information specified in section 145.
- (j) Councillor Conduct Panel confidential information, being information specified in section 169.
- (k) Information prescribed by the regulations to be confidential information for the purposes of this definition.
- (l) Information that was confidential information for the purposes of section 77 of the *Local Government Act 1989*.

RECOMMENDATION

That the Trust considers the confidential report listed below in a meeting closed to the public in accordance with section 66 (2) (a) of the *Local Government Act 2020*:

5.1 Memos and Information Tabled - 2022-2023 Fee update

This matter is considered to be confidential under section 3 (1) (h) of the *Local Government Act 2020* as it contains confidential meeting information.

TRUST DECISION

Moved: Cr Celi
Seconded: Cr Dixon

That the recommendation be adopted.

Carried

MEETING RE-OPENED TO THE PUBLIC

Moved: Cr Celi
Seconded: Cr Dixon

That the meeting be re-opened to the public.

Carried

6 MEETING CLOSE

As there was no further business, the meeting closed at 5.02pm.

Confirmed this 17th day of August 2022

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Deputy Mayor, Cr Lisa Dixon, Chairperson - Mornington Peninsula Cemetery Trust