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APY Land Rights Administration Grant Review

The Department of State Development,
Aboriginal Affairs and Reconciliation

1 May 2015



Government of South Australia
Department of State Development

Inherent Limitations

This report has been prepared as outlined in the Scope Section. The services provided in connection with this engagement comprise an advisory engagement, which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standards Board and, consequently no opinions or conclusions intended to convey assurance have been expressed.

Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to the procedures we performed operate, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. The procedures performed were not designed to detect all weaknesses in control procedures as they are not performed continuously throughout the period and the tests performed on the control procedures are on sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

No warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, Anangu Pitjantjatjara Yankunytjatjara's and the Department of State Development's management and personnel consulted as part of the process.

KPMG have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted within the report.

KPMG is under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form.

The findings in this report have been formed on the above basis.

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For action

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1.0 Executive summary

1.1 Objective

The primary objective of this engagement was to review the statement of income and expenditure prepared under the Anangu Pitjantjatjara Yankunytjatjara's ('APY') Land Rights Administration Funding Agreement ('the Administration Funding Agreement') for the period 1 July 2014 to 31 December 2014 and deliver a report of factual findings to the South Australia Department of State Development, Aboriginal Affairs and Reconciliation ('DSD'). In addition, KPMG performed a limited review on the use of grant funds under the Law and Culture Council Funding Agreement ("Law and Culture Funding Agreement"), focusing exclusively on expenditure on sitting fees which is prohibited under clause 8.3 of Schedule 1.

1.2 Scope

The scope of this review include consideration of the following for the period 1 July 2014 to 31 December 2014:

- The accuracy of the income and expenditure including payroll reported by APY to DSD, specifically "Attachment 1" of the Administration Funding Agreement;
- APY's compliance with expenditure authorities (delegations);
- A review of relevant financial controls in place; and
- In relation to the Law and Culture Funding Agreement, whether there are indications of the use of grant funds for sitting fees.

1.3 Key findings

The overarching finding of the review is that due to a general lack of financial control and non-compliance with required expenditure delegations, the accuracy of income and expenditure (including payroll) reported by APY to DSD for the period 1 July 2014 to 31 December 2014 cannot be relied upon.

A full list of the findings identified is included in this report. Due to recent staff issues, APY has not been in a position to provide feedback or commentary regarding the content of this report. As such, KPMG does not guarantee the accuracy of the information or findings in this report.

1.4 Summary of factual findings

Ref #	Description
3.1	Significant financial discrepancies and internal control weaknesses that prevent adequate tracking of incurred expenditure against Administration Funding Agreement
3.2	Disbursements under the Administration Funding Agreement are made without approval
3.3	Key reconciliations and reporting and monitoring controls are not performed
3.4	Indications of the use of grant funds under the Law and Culture Funding Agreement for sitting fees

2.0 Background to the review

2.1 Overview

APY is a body corporate established under the *Anangu Pitjantjatjara Yankunytjatjara Land Rights Act 1981 (SA)* ('the Act'), which grants the Aboriginal people in the land ownership of approximately 103,000 square kilometres of land, representing about 10 per cent of South Australia's land mass. The Act aims to provide for the efficient and accountable administration and management of the lands by APY.

APY is predominantly funded by public money disbursed under annual administration funding agreements. The purpose of the Administration Funding Agreement under review is to maintain the Act and to provide opportunities for the participation of Aboriginal community members in the delivery of APY's services.

2.2 APY Obligations

As per Schedule 3 of the Administration Funding Agreement, APY must acquit grant funding by providing monthly reports including a statement of receipts and payments or income and expenditure ('Statement') against the budget as per Attachment 1 of the Administration Funding Agreement. In the absence of any reports prepared by APY, KPMG has prepared a limited pro-forma statement to show the estimated expenditure compared to the budgeted expenditure. This is shown in Appendix 3, please note the disclaimer with respect to this.

No reports have been provided to the DSD since June 2014. The loss of key management personnel in the 2015 financial year resulted in a breakdown in the reporting cycle under the Administration Funding Agreement. As a result, grant moneys were withheld at the discretion of the Minister for Aboriginal Affairs and Reconciliation ('the Minister').

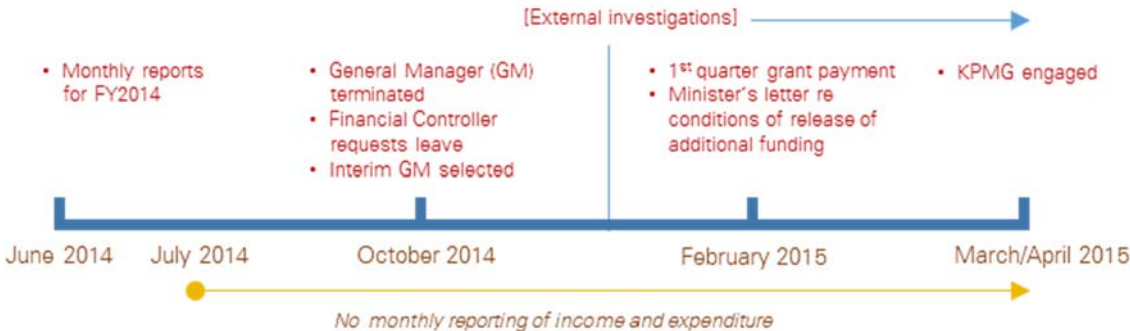
In relation to the Law and Culture Funding Agreement, there are indications that APY has used grant funds for the purpose of paying sitting fees, which is prohibited under clause 8.3 of Schedule 1 of the Law and Culture Funding Agreement.

2.3 KPMG Involvement

Since February 2015, KPMG has been in discussions with the DSD in assessing the situation of APY in relation to outstanding monthly statements. In the absence of these statements, the Minister released the September 2014 quarter payment to APY in February 2015 under specific conditions.

KPMG was engaged in March 2015 under clause 8.4 in Schedule 1 of the Administration Funding Agreement to review the statement of income and expenditure and provide a report of factual findings on its accuracy, compliance with expenditure authorities, and to assess financial controls in place for the period 1 July 2014 to 31 December 2014.

The timing of key events are illustrated below.



2.4 Approach

KPMG held meetings with key APY staff and Araluen Taxation Services ('ATS') to gain an understanding of, and document the financial controls in place for the organisation.

Our findings relate to deficiencies in the transaction processing cycle as illustrated below:



2.5 Income and expenditure statement

KPMG sought to obtain the Statement prepared by APY for the period 1 July 2014 to 31 December 2014. Prior to July 2014, monthly statements were prepared using job codes in MYOB to filter general ledger information on the basis of funding source. These statements were reviewed by the Financial Controller before being forwarded to the DSD. Job codes are still used in recording transactions.

A pro-forma statement against actuals based on the profit and loss provided using the job code for the Administration Funding Agreement, is outlined in Appendix 3. Please note the disclaimer in Appendix 3 in relation to this statement.

The bookkeeper relies on codes provided by staff from bank statements, credit card statements, purchase orders and verbal confirmation to process the transactions. In the absence of instructions for processing transactions to the general ledger, the bookkeeper processes the transactions according to their best judgement. This is often a difficult process as documentation is not always forwarded and transaction initiators may not be contactable for extended periods. No review is conducted of the general ledger postings.

Payroll

Overview

KPMG obtained records of payroll processed for the period 1 July 2014 to 31 December 2014. APY has created a new MYOB file as at 1 July 2014 with no opening balances. Payroll is processed by ATS on a weekly basis for all staff and the Executive Board of APY.

Staff salaries

A table in Appendix 4 shows gross salaries paid including superannuation for period 1 July 2014 to 31 December 2014 against half of total contracted remuneration payable for the year ended 30 June 2015. The table shows that staff have been paid in excess of contract amounts for the period 1 July 2014 to 31 December 2014. APY do not prepare staff remuneration schedules to acquit funds received from various agreements.

Payments to staff are not allocated and reviewed against funding agreements. As such, KPMG could not make a determination of wages paid under the Administration Funding Agreement. Furthermore, wages are paid from a single bank account which is 'topped up' using other bank accounts available to the organisation that are used for various grants.

Wages for the APY Permits Officer and Receptionist are paid on a casual basis without signed contracts. KPMG inspected a sample of records of claims for reimbursement and found all invoices to be on file to support staff claims for reimbursements. Salaried staff claim advances through the use of purchase orders which are then deducted from payroll. Staff present a purchase order and invoice with a signed authority to deduct from pay. KPMG inspected these records and found an instance where employee deductions had been added back instead of deducted causing an overpayment.

Executive sitting fees

APY also pays executive sitting fees which are funded from various sources in addition to the Administration Funding Agreement. All executive sitting fees are paid against job code "1200 – APY Executive", however the Administration Funding Agreement job code is "1000". A total of executive remuneration fees including mileage expenses is listed in Appendix 5. APY allow executive members to claim advances on their sitting fee allowances or incur expenditure against future sitting fees through entering of purchase orders into MYOB. These purchase orders are deducted against future sitting fees, which are paid on the day of a meeting by EFT.

Sitting fees are tracked using a spreadsheet. On analysis, KPMG noted that executive members, ¹ and ² have outstanding debts (being approximately \$1,300) to June 2015, despite an election being held in May 2015. Approvals for advances were ad hoc for the period 1 July 2014 to 31 December 2014. Current executive fees per the general ledger are \$60,389 in gross to 31 December 2014. The budget is \$55,000 as per the Administration Funding Agreement, however as sitting fees and allowances are grouped in a single general ledger code, these cannot be separated by individuals or able to be matched to an additional funding source. KPMG also noted paid sitting fees were allocated to an agreement regarding the APY Law and Culture Committee per the general ledger code "Law and Culture Sitting Fees" despite clause 8.3 of Schedule 1 to the contract specifying that no sitting fees be paid under the contract.

Other expenditure

KPMG sample tested key actual income and expenditure items in Appendix 3 for accuracy in coding, substantiation and approval. Appendix 2 shows the outcome of other expenditure testing for accuracy in coding, substantiation, approval and payment. Significant issues were noted in relation to coding and approval. With respect to general ledger and job coding, \$165,937 of expenditure recorded in the general ledger under the Administration Funding Agreement's job code did not match the scheduled budget per Attachment 1 of the agreement. A lack of review is attributed to the errors in coding. In relation to approval, KPMG found numerous incidents where expenditure was approved under authority other than the General Manager's. KPMG notes that the requirement for General Manager expenditure approval was introduced under the 2014/15 Administration Funding Agreement, and was not required under previous funding agreements.

¹Details deleted for purposes of maintaining individual confidentiality

²Details deleted for purposes of maintaining individual confidentiality.

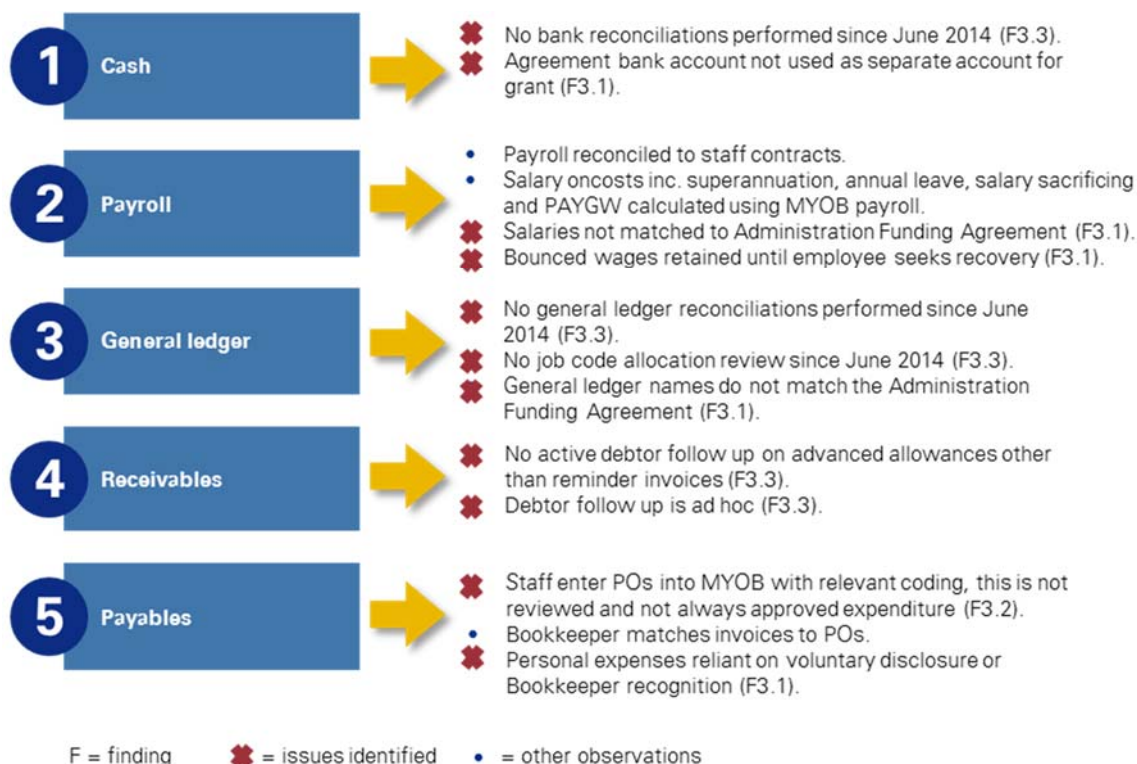
2.5 Delegations of authority

The Administration Funding Agreement provides for a strict delegation policy as per Schedule 1 clause 8.3 which stipulates that only the General Manager may approve expenditure. Written approval (emails included) must be retained on record for all items of expenditure. In the event of the General Manager's absence, expenditure must be withheld.

In the absence of General Manager approval, staff will seek approval from other sources. If approval is given from any source, staff will proceed with purchase orders and incur expenditure on behalf of the organisation. Payments are often made against invoices without General Manager authority due to under-resourcing in Finance and applied pressure from staff.

2.6 Financial controls

KPMG sought to understand the financial controls applicable to APY through engaging with APY's Bookkeeper and payroll processing consultant Araluen Taxation Services. Since October 2014, the Financial Controller has been on extended leave and the difficulty the organisation faces in attracting appropriately qualified staff has resulted in a lack of financial controls and an ineffective reporting process. The following diagram outlines the financial control environment relevant to the Administration Funding Agreement including the numerous internal control deficiencies identified as part of this review:



Our findings in relation to the work performed are overleaf.

2.7 Use of Law and Culture Funding Agreement grant funds for sitting fees

Under clause 8.3 of Schedule 1 of the Law and Culture Funding Agreement, APY must not use the grant funds for the purpose of paying sitting fees to the APY Law and Culture Council members.

KPMG obtained the MYOB expenditure summary report for the Law and Culture Funding Agreement job code for the period 1 July 2014 to 31 December 2014 and identified that transactions relating to payment of sitting fees had been entered into MYOB. Refer to Appendix 6 for the MYOB extract.

3.0 Findings

3.1 Significant financial discrepancies and internal control weaknesses that prevent adequate tracking of incurred expenditure against Administration Funding Agreement

Finding

KPMG identified the following financial discrepancies and/or internal control weaknesses:

- No prepared statement of income and expenditure for the period 1 July 2014 to 31 December 2014;
- Director allocated wages are not allocated against the Administration Funding Agreement;
- Payroll expenses for employees reported under incorrect job codes;
- Deductions from employee payroll for personal expenditure are not coded against job codes and recorded gross of GST, whilst the initial purchase is recorded net of GST;
- Allowances partially funded under the Administration Funding Agreement are recorded in full against the Administration Funding Agreement job code;
- Expenses coded to general ledger codes that do not correspond with budget line items;
- Payroll bounces are only captured upon queries raised by employees;
- The grant bank account is not used separately for all funds disbursed, large withdrawals are made to the operating account to manage cash flow without being tracked;
- Advances on executive allowances made to periods beyond sitting terms;
- Personal expense recovery is reliant on voluntary disclosure from employees or Bookkeeper recognition;
- Casual employees' wages are coded to the Administration Funding Agreement job code in full despite only being partially funded;
- Some payroll deductions are added back to employees' net pay, resulting in overpayment; and
- A significant suspense balance in the balance sheet.

For a summary of findings from sample testing regarding expenditure refer to Appendix 2.

In the absence of a Financial Controller due to leave, there was no review process in place for processing financial transactions during the period under review. Default general ledger and job coding used in purchase orders do not reflect APY reporting requirements. Existing staff are overloaded to process transactions and any attempt to implement a process has been met with significant pressure to bypass controls. Purchase orders raised by APY staff have default codes attached to them for general ledger, job codes and tax. The use of APY expenditure for personal items to be deducted from pay and advances on executive allowances causes additional issues for processing payroll correctly, as many manual adjustments need to be made. Front-end staff lack the necessary expertise to code all expenses correctly, and finance staff lack the resources to review all expenditure thoroughly.

3.2 Disbursements under the Administration Funding Agreement are made without approval

Finding

From sample testing undertaken over disbursements, a number of significant issues and internal control weaknesses were noted including:

- Expenditure items had documented approval from staff other than the General Manager;
- Payments requests without any documented approval (verbal approvals are common); and
- The Minister has not approved the conditions of the appointment of the interim General Manager, as required under section 13D of the Act.

For a summary of findings from sample testing regarding approvals refer to Appendix 2.

The previous General Manager was removed in October 2014. Since that time, an interim General Manager has performed the role. KPMG was not able to sight a signed employment contract though it was requested. The position of General Manager requires approval from the Minister for Aboriginal Affairs and Reconciliation in addition to the APY Executive.

In addition, expenditure is often incurred by staff without documented approval or approval from other sources and forwarded to the Bookkeeper for payment. When approval is sought, as per finding 3.1, staff often apply significant pressure directly to the Bookkeeper for payment. As no formal financial reporting process exists for APY, approvals for expenditure are being made without consideration of necessary funding and budgets.

3.3 Key reconciliations and reporting and monitoring controls are not performed

Finding

The following issues and shortcomings were noted with respect to reconciliations and monitoring and reporting controls:

- No bank reconciliations have been performed since June 2014;
- General ledger reviews are not being undertaken;
- Job code allocation reviews are not being performed;
- No recurrent process for the recovery of outstanding debtors;
- There is no active recovery of allowances paid in advance from executive members; and
- There is no monthly reporting cycle process in place.

Under clause 10.1.6 in the Agreement, APY is required to be able to identify receipt and expenditure of the Grant at all times within its financial statements. The job code system used is not reconciled to or coded correctly to enable grant moneys to be identified.

3.4 Indications of the use of grant funds under the Law and Culture Funding Agreement for member's sitting fees

Finding

KPMG noted indications of the use of grant funds for sitting fees, which is contrary to the requirements under clause 8.3 of the Law and Culture Funding Agreement.

This was identified in the MYOB expenditure summary report obtained by KPMG using the Law and Culture Funding Agreement job code (1800 - Law and Culture) for the period 1 July 2014 to 31 December 2014. KPMG noted that \$1,600 of sitting fees had been entered. Refer to Appendix 6 for the MYOB extract.

KPMG notes that APY has not provided commentary on these transactions and nor does KPMG guarantee the accuracy of the amount reported.

Appendix 1 – Objective, scope and approach

Objective

The primary objective of this engagement was to review the statement of income and expenditure prepared under the Anangu Pitjantjatjara Yankunytjatjara's ('APY') Land Rights Administration Funding Agreement ('the Administration Funding Agreement') for the period 1 July 2014 to 31 December 2014 and deliver a report of factual findings to the South Australia Department of State Development, Aboriginal Affairs and Reconciliation ('DSD'). KPMG has also performed a limited review on the use of grant funds under the Law and Culture Council Funding Agreement ("Law and Culture Funding Agreement"), focusing exclusively on expenditure on sitting fees which is prohibited under clause 8.3 of Schedule 1.

Scope

The scope of this review included consideration of the following for the period 1 July 2014 to 31 December 2014:

- The accuracy of the income and expenditure including payroll reported by APY to DSD, specifically "Attachment 1" of the Administration Funding Agreement;
- APY's compliance with expenditure authorities (delegations);
- A review of relevant financial controls in place; and
- In relation to the Law and Culture Funding Agreement, whether there are indications of the use of grant funds for sitting fees.

Approach

The review of the income and expenditure statement was performed using the following approach:

- Discussions with key APY staff and external consultants to discuss the scope areas identified above;
- Review of the key account reports including payroll reporting against the Administration Funding Agreement;
- Sample testing of ledger transactions to source documentation and relevant approvals; and
- Analysis of APY's ability to produce reports required under the Administration Funding Agreement.

Regarding expenditure on sitting fees under the Law and Culture Funding Agreement, KPMG obtained a MYOB extract of the sitting fees account under the law and culture job code to identify whether any transactions had been entered into the accounting system.

Appendix 2 – Sample test findings

Approach

KPMG selected 40 expenditure items from significant accounts recorded in the general ledger under the grant job code, and tested for substantiation, accuracy and evidence of approval.

The total value of items tested was \$299,745.

The following table shows our findings against the test criteria:

General ledger line	Date	Item description	Document ation	Agrees to invoice	Approval from GM	Agrees to bank statement
Legal Fees	24/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	21/08/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	29/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	No	No	Yes
	3/11/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	9/12/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
Accounting/Bookkeeping Fees	23/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	6/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	30/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	17/10/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	11/12/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
Work Cover SA	14/08/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	8/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	8/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	7/10/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	7/10/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
Contractors & Consultants	9/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	4/08/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	18/08/2014	Details removed for the purpose of maintaining confidentiality	Yes	No	Yes	Yes
	15/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	27/11/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes

Appendix 2 – Sample test findings *continued*

General ledger line	Date	Item description	Documentation	Agrees to invoice	Approval from GM	Agrees to bank statement
Electricity/Gas/Water Expenses	23/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	22/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	16/12/2014	Details removed for the purpose of maintaining confidentiality	Yes	No	Yes	Yes
Computer Expenses	29/08/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	3/10/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	25/11/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
Professional Indemnity Insurance	8/08/2014	Details removed for the purpose of maintaining confidentiality	Yes	No	Yes	Yes
Travel Expenses	25/07/2014	Details removed for the purpose of maintaining confidentiality	Invoice seized in external investigations – unable to test			
	26/09/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
Telephone / Fax / Internet	2/10/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	12/11/2014	Details removed for the purpose of maintaining confidentiality	Yes	No	No	Yes
Building Repairs & Maintenance	4/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
Home & Content Insurance	1/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
	1/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
Business Insurance	1/07/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
Motor Vehicle Leases	1/10/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
	1/12/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes
Stationery Supplies/Office Equipment	12/11/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	No	Yes
Motor Vehicle Fuel/Oil	1/12/2014	Details removed for the purpose of maintaining confidentiality	Yes	No	Yes	Yes
Motor Vehicle Maintenance	28/11/2014	Details removed for the purpose of maintaining confidentiality	Yes	Yes	Yes	Yes

Appendix 3 – Pro Forma Statement

2014-15 APY Land Rights Admin Budget for the period 1 Jul to 31 Dec 14	Actual (1)	Budget (2)	Variance
INCOME			
DSD -AAR Land Rights Admin	887,207	709,034	178,173
Resources & Energy- Exploration & Mining Liaison Officer Position	-	90,000	(90,000)
Community Council Governance Officer position	-	88,174	(88,174)
Total Income	(3) 887,207	887,207	0
EXPENDITURE			
Subscriptions & Licences	838	1,500	662
Bank Fees	739	1,750	1,011
Postage	1,102	375	(727)
All Phones and Internet 1	15,674	8,500	(7,174)
Motor Vehicles	-	40,000	40,000
Professional Indemnity Insurance	22,523	5,000	(17,523)
Workers' Compensation -Admin	81,081	25,000	(56,081)
General Materials & Supplies, Consumables	627	3,000	2,373
Power Water Gas	28,970	8,000	(20,970)
Buildings : R & M	14,007	7,500	(6,507)
Business & Property Insurance	21,141	3,750	(17,391)
Staff Training	-	2,500	2,500
Computer Equipment & IT Support	24,832	12,500	(12,332)
Office Supplies & Expenses	9,641	3,000	(6,641)
Travel & Accommodation 1	-	15,000	15,000
External Service Providers			
Accounting Fees: External	81,320	20,000	(61,320)
Audit Fees	-	12,500	12,500
Management Consultancy/GM Executive	-	20,000	20,000
HR, Procurement and Contract Consultant	4,273	37,500	33,227
Legal Consultancy	120,357	20,000	(100,357)
Salaries/Wages/Personnel Costs			
(4)	-	55,000	55,000
(4)	67,408	82,500	15,092
(4)	72,729	60,000	(12,729)
(4)	49,947	41,500	(8,447)
(4)	43,317	37,500	(5,817)
(4)	-	20,000	20,000
(4)	-	20,000	20,000
(4)	29,953	32,000	2,047
Allowances and Entitlements -Admin	-	24,509	24,509
Executive Board			
AP Executive Member Fees	-	30,000	30,000
AP Executive Mileage Expenses	-	6,500	6,500
Chairperson's Allowance	-	23,950	23,950
All Phones and Internet	-	1,500	1,500
Catering : Executive	-	10,000	10,000
Chairman's Motor vehicle allowance	-	11,700	11,700
Travel & Accommodation	-	5,000	5,000
TOTAL APY Land Rights Admin funding	690,481	709,034	18,553
Resources and Energy - Exploration & Mining Liaison Officer			
Satellite Phones	-	350	350
Telephone & Internet	-	1,750	1,750
Consumables	-	2,500	2,500
Consultancy Services	-	7,500	7,500
Motor Vehicle Fuel & Oils	-	5,000	5,000
Exploration & Mining Liaison Officer Vehicle - Lease	-	11,000	11,000
Exploration & Mining Liaison Officer Vehicle - R&M	-	3,250	3,250
Protective Clothing	-	850	850
Travel & Accommodation	-	5,000	5,000
Travel Allowances	-	2,250	2,250
Exploration & Mining Liaison Officer salary	405	45,000	44,595
Locality Allowance	-	1,500	1,500
Superannuation	-	4,050	4,050
TOTAL Resources and Energy Funding	405	90,000	89,595
Community Council Governance Officer Position			
Salary & oncosts	-	51,674	51,674
Office Accommodation	-	26,000	26,000
Vehicle expenses	-	10,500	10,500
TOTAL RSD Position	-	88,174	88,174
Total Expenditure APY Land Rights pre unclassified	690,886	887,207	196,321
Unclassified	165,937	-	(165,937)
Total Expenditure APY Land Rights	856,822	887,207	30,385
Notes:			
(1) From job code 1000 - ADMIN - AP Lands Rights & Adm for actual expenditure per general ledger for period under review. No review or reconciliation has been undertaken on these accounts.			
(2) Budgeted expenditure under Attachment 1 to the Administration Funding Agreement is halved for the period under review.			
(3) Accrued Income			
(4) Details removed for purposes of maintaining individual confidentiality.			
Surplus / (Deficit)	(30,385)		
P&L per MYDB	30,385		
Check	0		

Disclaimer (see also notes 1 and 2 above): in the absence of any reporting by APY, this pro-forma statement has been prepared by KPMG based on the financial information in the APY MYOB file. APY has not reviewed this pro-forma statement and KPMG does not make any guarantees as to the accuracy of the 'actual' expenditure above.

Appendix 4 – Payroll calculation

Details deleted for purposes of maintaining individual confidentiality

Appendix 5 – Executive board fees to 31 December 2014

Details deleted for purposes of maintaining individual confidentiality

Appendix 6 – MYOB extract re sitting fees

Details deleted for purposes of maintaining individual confidentiality