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ACCC

MIRRAT Annual  
Compliance Audit  
Report

14 November 2023



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## Table of Contents

1	Background.....	1
1.1	Obligation of the Approved Independent Auditor .....	1
1.2	Audit Report Content.....	1
1.3	Audit Team .....	1
1.4	Purpose of this Report .....	1
2	Description of Audit Process to Meet the Requirements .....	2
2.1	Auditor’s Procedures in Conducting the Audit .....	2
2.2	Preparation and Process for Audit .....	2
2.3	Changes to Audit Procedures Since Previous Report [Clause 9.15 (a)] .....	2
3	Audit Meetings .....	3
3.1	Audit Opening Meeting.....	3
3.2	Audit Closing Meeting .....	3
4	Audit Findings .....	4
4.1	Key Stakeholder Consultation.....	4
4.1.1	Summary of Consultations.....	4
4.2	Level of Compliance with Undertaking.....	5
4.2.1	Compliance Rating .....	5
4.3	Areas of Uncertainty or Ambiguity in Interpretation .....	5
4.4	Reasons for Conclusions .....	7
4.5	Qualifications Made by the Approved Independent Auditor.....	8
4.6	Recommendations by the Approved Independent Auditor .....	8
4.7	Implementation and Outcome of any Prior Recommendations .....	8
4.8	Requirement for Further Investigation .....	9
4.9	Actions.....	9
5	Summary of Actions.....	10
6	Summary of Recommendations .....	12
	Annex 1 – Audit Plan.....	i
	Annex 2 – Audit Template.....	ii
	Annex 3 – Documents Provided Electronically by MIRRAT .....	iii
	Annex 4 – Audit Agenda / Program .....	vi

## List of Tables

No table of figures entries found.

## List of Figures

No table of figures entries found.

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# 1 Background

In January 2018 Thompson Clarke Shipping Pty Ltd (TCS) was approved by the Australian Competition and Consumer Commission (ACCC) as the Independent Auditor in accordance with the 'Undertaking' to the ACCC by Melbourne International RoRo & Auto Terminals Pty Ltd (MIRRAT) for the purposes of section 87B of the Competition and Consumer Act 2010 (Cth) (the Act).

## 1.1 Obligation of the Approved Independent Auditor

In accordance with Clause 9.16 of the Undertaking the Approved Independent Auditor is to provide an Audit Report to the ACCC and MIRRAT by 31 October each year until the expiry, withdrawal or revocation of the Undertaking pursuant to clause 4 of the Undertaking.

On Friday 13 October 2023 pursuant to clause 4.4 of the Undertaking, the ACCC decided to approve an extension to the next audit report submission date to 14 November 2023.

## 1.2 Audit Report Content

In accordance with Clause 9.15 the Approved Independent Auditor must conduct an audit and prepare a detailed report (Audit Report) that includes:

- a) The Approved Independent Auditor's procedures in conducting the audit, or any changes to audit procedures since the previous Audit Report;
- b) To the extent feasible, a thorough audit of MIRRAT's compliance with this Undertaking;
- c) An outline of areas of uncertainty or ambiguity in the Auditor's interpretation of any obligations contained in this Undertaking;
- d) All of the reasons for the conclusions reached in the Audit Report;
- e) Any qualifications made by the Approved Independent Auditor in forming his or her views;
- f) Any recommendations by the Approved Independent Auditor to improve:
  - i) the Approved Audit Plan;
  - ii) the integrity of the auditing process;
  - iii) MIRRAT's processes or reporting systems in relation to compliance with this Undertaking;
  - iv) the requirements and objectives included in this Undertaking in order to achieve the objective of the Undertaking in Clause 2 (Background); and
- g) The implementation and outcome of any recommendations by the Approved Independent Auditor made under Clause 15(f).

## 1.3 Audit Team

The TCS audit team (hereafter referred to as the Auditor) consisted of the auditors approved by ACCC and identified in the letter from ACCC to MIRRAT's Richard Bailey (former Managing Director), dated 16 January 2018 – Proposed Independent Auditor – pursuant to section 87B undertaking given by Melbourne International RoRo & Auto Terminal Pty Ltd. On 10 October 2022 one of the auditors formally resigned. In accordance with clause 9.8 of the Undertaking, the ACCC was advised in advance on 07 October 2022. The following auditor performs the role as the sole auditor:

- Mr Chris Raley, Managing Director, TCS.

## 1.4 Purpose of this Report

The purpose of this Report is to present a concise and complete record of the findings of and recommendations from the MIRRAT Annual Compliance Audit undertaken by the Auditor on 05 October 2023.



## 2 Description of Audit Process to Meet the Requirements

### 2.1 Auditor's Procedures in Conducting the Audit

This section of the Report addresses the requirements of the first part of Clause 9.15 (a) of the Undertaking.

The Annual Compliance Audit was conducted in accordance with the Audit Plan approved by ACCC and endorsed by MIRRAT. A copy of the current Audit Plan is provided at Annex 1.

### 2.2 Preparation and Process for Audit

The following tasks were completed in preparation for and during the conduct of the Annual Compliance Audit:

- The Auditor re-developed the audit template based on the findings from the 2022 Annual Compliance Audit.
- The audit template was submitted to MIRRAT for the provision of comments and identification of evidence which would demonstrate compliance with the requirements of each item of the Undertaking. Where 'Fully Compliant' arrangements were unchanged from the 2022 Annual Compliance Audit, MIRRAT provided a 'no change' return.
- On receipt of MIRRAT's response to the audit template, the Auditor reviewed the document to confirm areas of compliance and identify areas requiring further specific investigation during the physical audit.
- The outcome of the Auditor's review and the associated comments/observations formed the basis of the physical audit, highlighting specific evidence to be sighted by the Auditor during the audit.
- The Auditor attended MIRRAT's facility at Kooringa Way, Port Melbourne on Thursday 05 October 2023. A formal Audit Opening Meeting was held with MIRRAT's Head of Commercial & Stakeholder Management prior to commencement of the physical audit.
- The audit involved a desk top review of the audit template and each of the 169 specific requirements of the Undertaking listed in the template. There was discussion on MIRRAT's level of compliance with each requirement and documentary evidence was discussed and sighted where available. A summary of the audit discussions and findings were recorded by the Auditor and are provided in the relevant section of the MIRRAT audit template (see Annex 2).
- A list of the documentary evidence provided by MIRRAT to the Auditor during and post the physical audit is presented at Annex 3.
- The physical audit concluded with a formal Audit Close Meeting with MIRRAT on the afternoon of Thursday 05 October 2023.

### 2.3 Changes to Audit Procedures Since Previous Report [Clause 9.15 (a)]

This section of the Report addresses the requirements of the second part of Clause 9.15 (a) of the Undertaking.

Due to the lifting of COVID-19 travel restrictions, a physical audit was able to be undertaken.



### 3 Audit Meetings

A series of formal meetings were convened during the conduct of the MIRRAT Annual Compliance Audit, including:

#### 3.1 Audit Opening Meeting

The Auditor met with the responsible MIRRAT manager on the morning of Thursday 05 October 2023 to conduct a formal Audit Opening Meeting. The Auditor's proposed approach to the audit was discussed and agreed. A copy of the programme that was used for the audit is provided at Annex 4.

Attendees at this meeting included:

- Jed Smith – Head of Commercial & Stakeholder Management, MIRRAT;
- Chris Raley – Approved Independent Auditor, TCS.

#### 3.2 Audit Closing Meeting

An Audit Closing Meeting was also conducted on the afternoon of Thursday 05 October 2023. The purpose of the meeting was to discuss and agree the process that had been undertaken and confirm, in summary, the key observations and findings from the physical audit.

Attendees at this meeting included:

- Jed Smith – Head of Commercial & Stakeholder Management, MIRRAT;
- Chris Raley – Approved Independent Auditor, TCS.



## 4 Audit Findings

Audit observations and findings are presented in the MIRRAT audit template provided in Annex 2.

### 4.1 Key Stakeholder Consultation

An important aspect of the assessment of MIRRAT's compliance with the requirements of the Undertaking is consultation with key industry participants with whom MIRRAT interacts during the conduct of their operations. The primary objective of the consultation task is to acquire input from stakeholders that validates (or otherwise) the verbal and documentary evidence presented by MIRRAT in demonstrating their level of compliance with the requirement of the Undertaking.

Key stakeholders associated with MIRRAT's operation can be categorised into the following groups:

1. Shipping Lines;
2. Vehicle Processing Organisations (PDIs);
3. Stevedoring companies;
4. Port Management of the Port of Melbourne;
5. Federal Chamber of Automotive Industries, Representing the automotive importers and exporters.

As part of the Annual Compliance Audit process relevant stakeholders have already been consulted. The parties contacted were:

- Autonexus;
- Ceva Logistics;
- Hoegh Line;
- K Line;
- LINX Autocare;
- LINX Stevedores;
- Mitsui OSK Line;
- NYK Line;
- PrixCar Services;
- Toyofuji Line.

A series of questions relating to terminal operations were put to the stakeholders, as follows:

1. *Condition of berth apron and congestion?*
2. *Issues involving delay to labour access/commencement?*
3. *Availability of terminal equipment?*
4. *Pricing for services / equipment?*
5. *Availability of access and ease to deliver or collect cargo?*
6. *Quarantine position / delays?*
7. *Storage cost and flexibility?*
8. *Mooring services?*
9. *Confidential information provided and any concerns?*
10. *Handling of complaints procedures / resolutions?*
11. *Any security issues?*
12. *Any problems with personnel access to terminals?*
13. *Any obstructive experiences?*
14. *General overview of terminal management?*
15. *Any formal complaints lodged / resolution concerns?*
16. *Negotiations with MIRRAT of any kind, undertaken by them in good will or otherwise?*

#### 4.1.1 Summary of Consultations

Although an extensive list of stakeholders were contacted as part of the consultation process, the Auditor only received one response which was from a finished vehicle logistics provider.

In summary the response received is heavily focussed on perceived shortcomings within the Melbourne terminal which, the respondent suggests, are the catalyst for many of the challenges experienced within the Australian vehicle logistics supply chain throughout the 2022 and 2023 period.



The respondent is of the view that MIRRAT is managing the terminal poorly and inefficiently but also pushing relentlessly for commercial outcomes at any cost, driven by attaining commercial strength and advantage, rather than trying to best facilitate and optimise all aspects of the Terminal operation. However, there is no indication, or suggestion, that MIRRAT has acted in a manner that is inconsistent with the requirements of the Undertaking.

## 4.2 Level of Compliance with Undertaking

This section of the Report addresses the requirements of Clause 9.15 (b) of the Undertaking.

The template (at Annex 2) is configured with the outcome of the physical audit presented in the right-hand column – titled ‘Audit Findings’. Entries in this column have some, or all, of the following characteristics that define MIRRAT’s current level of compliance against each of the requirements of the Undertaking;

- Text against each requirement of the Undertaking which provides comments, observations and discussion points recorded during and subsequent to the physical audit;
- Auditor Conclusion – either **Fully Compliant**, **Partially Compliant** or **Non-Compliant** and highlighted with the associated colour coding for ease of reference, based on the Auditor’s findings. This also includes the Auditor’s conclusion where it is considered that this requirement is not applicable to MIRRAT;
- Further Actions required by either MIRRAT and/the Auditor to complete the assessment of compliance against requirements of the Undertaking are highlighted in **Purple** and **Yellow**, respectively.

The general philosophy that has been applied by the Auditor in assessing the level of MIRRAT’s compliance is based on:

1. **FULLY COMPLIANT** - MIRRAT acknowledges the requirement and provides documentary evidence which demonstrates action has been taken to comply.
2. **PARTIALLY COMPLIANT** - MIRRAT acknowledges the requirement and although, currently documentary evidence does not exist, MIRRAT is in the process of developing documentation that will demonstrate compliance. This evidence will need to be sighted by the Auditor prior to MIRRAT achieving compliance in these areas.
3. **NON-COMPLIANT** – MIRRAT does not acknowledge or disputes the justification for a requirement of the Undertaking and therefore does not have and is unable to provide documentary evidence that demonstrates compliance. MIRRAT will need to acknowledge the requirement and produce documentary evidence that demonstrates compliance prior to achieving either Partially or Fully Compliant.

On the basis of the process described above, at the time of submission of this Report MIRRAT has demonstrated the level of Compliance with the requirements of the Undertaking, as shown below.

### 4.2.1 Compliance Rating

In accordance with the above-mentioned compliance assessment process, the Annual Compliance Audit indicates MIRRAT’s compliance with the Undertaking is as follows:

Fully Compliant	169/169 = 100%
Partially Compliant	Nil
Non-Compliant	Nil
Not Applicable to MIRRAT	Nil

## 4.3 Areas of Uncertainty or Ambiguity in Interpretation

This section of the report addresses the requirements of Clause 9.15 (c) of the Undertaking and includes the areas of uncertainty and/or ambiguity in the Auditor’s interpretation of any of MIRRAT’s obligations contained in the Undertaking.

On 26 July 2023 the IA was requested by the ACCC to include in this Annual Audit report the IA’s views on whether MIRRAT’s actions in late 2022 in introducing and implementing a Quarantine Congestion Surcharge (QCS) and a demurrage charge for vehicles directed for quarantine treatment

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(i.e. outside the Dispute Resolution Process) potentially resulted in non-compliance with the Undertaking.

The IA raised this matter with MIRRAT during the physical, face to face Annual Audit on 05 October 2023. The following summarises the IA's findings, accordingly.

On 21 December 2022, MIRRAT introduced a QCS of \$12.50 per unit which was notified as being a temporary charge.

On 09 January 2023 MIRRAT introduced a demurrage charge for units outside 2000 units for quarantine treatment that had exceeded the 96 hours free time storage.

On 01 May 2023 MIRRAT promulgated the outcome of its tariff review process for FY 2023/2024, noting the outcome of the review would be implemented effective 01 July 2023. This advice invited any objections, with reasoning, to be submitted to MIRRAT and the Independent Price Expert (IPE) by 17 May 2023. A single Objection Notice was received, within the notification period, from the Federal Chamber of Automotive Industries. Subsequently, the IPE undertook a Determination pursuant to Schedule 6 of the Undertaking. The IPE determined that a 0% increase for all tariffs and charges, with the exception of some restructuring of charges, be approved for the upcoming year (01 July 2023 – 30 June 2024) and the IPE's Determination was implemented by MIRRAT from 01 July 2023.

MIRRAT advised the IA the QCS introduced on 21 December 2022 was done so under the FY 2022/2023 Tariff Schedule line item of 'Other Quarantine Services'. A review of previous MIRRAT Tariff Schedules show that this line item, with the fee category advertised as POA (Price on Application), has been included in MIRRAT tariffs since at least as far back as the August 2018 (FY 2018/2019) Tariff Schedule. As such, in MIRRAT's opinion, the QCS was legitimately introduced in 2022 and was not a new tariff when included in the July 2023 (Proposed) Tariff Schedule. The IA was advised MIRRAT's primary objective in the July 2023 (Proposed) Tariff Schedule was to move the QCS out of the all-encompassing 'Other Quarantine Services' tariff category so that it was more easily identifiable and administered.

The demurrage charge introduced by MIRRAT in January 2023 is, in MIRRAT's opinion, an existing charge in accordance with the standard Wharf Demurrage tariffs which have been included in MIRRAT tariffs since at least as far back as the August 2018 (FY 2018/2019) Tariff Schedule. Given the increased number of units needing cleaning, MIRRAT elected to implement a system of control by putting a cap on the number of units MIRRAT agreed to clean, that number being 2000. Therefore, any units above the 2000 would be charged demurrage in accordance with the demurrage charge that had already existed in the terminal for a number of years. MIRRAT suggests this charge also acts as an incentive to move cargo off the terminal and, as such, is a mechanism to manage congestion within the yard.

#### IA's view on the introduction and implementation of the QCS

1. Schedule 6 of the Undertaking refers to the Annual Price Review Process, it doesn't cater for price increases or changes etc. at other times of the year. Therefore, in the IA's opinion either i) the introduction of the QCS is not covered by the requirements of the Undertaking or, ii) MIRRAT is non-compliant with the requirement of Schedule 6 as the QCS should not have been introduced outside of the Annual Review Process, as prescribed in Schedule 6.
2. MIRRAT's view that the QCS was an existing charge that was previously included under the Tariff Schedule line item of 'Other Quarantine Service', whilst previously being specifically undisclosed, is debatable and requires further consideration by the appropriate expert.
3. MIRRAT did not provide Terminal Users with an opportunity to Object to the introduction of the QCS and, as such, is potentially non-compliant with the requirements of Clause 2.2 (b), 2.3 (d) and 2.4, although each of these clauses refers specifically to the Annual Price Review Process, highlighting the ambiguity in this case.
4. In the Notice to Terminal Users dated 01 May 2023 and the July 2023 (Proposed) Tariff Schedule, MIRRAT advises Users of its tariff review process and intention to seek an average increase of 6.8%, with an increase in the Stevedore Access Charge of 5% and an increase in Facility Access Charge, Reveal and Delivery and all other services of 7%. However, other than a title, as a line



item, in the Quarantine Services table and a brief explanation in the Quarantine section of the Tariff Schedule there is no detail that would indicate compliance with the requirements of Clause 2.3 Information about Price Increase, Schedule 6.

5. The above points highlight that this is a complex situation based on differing interpretations which, prima facie, cannot be defined on the basis of the existing wording of the Undertaking. As such, there is a level of ambiguity in the IA's interpretation of MIRRAT's obligation contained in the Undertaking.
6. In response to the ACCC's specific question to the IA, MIRRAT was potentially non-compliant with some requirements of the Undertaking when it introduced and implemented a QCS in late 2022, however, noting the complexities presented in this section, it is ambiguous and considered beyond the remit of the IA to decipher conclusively.

#### IA's view on the introduction and implementation of the demurrage charge

1. Similar to the QCS, the demurrage charge was initially introduced separately to and outside the Annual Price Review process covered by the Undertaking. Schedule 6 of the Undertaking refers to the Annual Price Review process, it doesn't cater for price introductions, increases, changes etc. at other times of the year. Therefore, from the IA's perspective, either i) the introduction of the demurrage charge is not covered by the requirements of the Undertaking or, ii) MIRRAT is non-compliant with the requirement of Schedule 6 as the demurrage charge should not have been introduced outside of the Annual Price Review process, as prescribed in Schedule 6. This is an area of uncertainty.
2. MIRRAT's view that the demurrage charge is an existing charge, historically within the standard Wharf Demurrage Tariff, which it has now chosen to apply to a new group of units in order to manage inefficiencies in the terminal, was challenged and thrown out by the IPE. The IPE saw the demurrage charge as a new charge. The different perspectives highlight the ambiguity in the interpretation of MIRRAT's obligations contained in the Undertaking, in this regard.
3. Since the demurrage charge to the new group of units was introduced on 09 January 2023 and Terminal Users were given no prior notification, there was no opportunity for Users to Object to the introduction of the new charge. As such, MIRRAT is potentially non-compliant with the requirements of Clause 2.2 (b), 2.3 (d) and 2.4, although each of these clauses refers specifically to the Annual Price Review process and, arguably, as this charge wasn't part of an Annual Price Review process, as defined in Schedule 6, these clauses do not apply. This further highlights the ambiguity, in this case.
4. In the Notice dated 01 May 2023 – MIRRAT 2023/24 Tariff Review – advising Terminal Users of the tariff review process for FY 2023/24, MIRRAT states the intended price increases sought but the Notice does not specifically mention the demurrage charge other than a sentence beneath the tariff table in the Quarantine Services section of the Tariff Schedule, which reads as follows; *'Quarantine held units that sit outside of MIRRAT's queue will be subject to standard demurrage charges'*. The IA understands the standard demurrage charges are presented in a separate section – Wharf Demurrage – of the Tariff Schedule. Other than the aforementioned explanation there is no detailed reasoning for the proposed price increase as required by Clause 2.3 (c), Schedule 6. However, in MIRRAT's view as this is an existing charge, that has simply been applied in a different way, there is no obligation to comply with Clause 2.3. This again highlights the ambiguity in the interpretation of MIRRAT's obligations contained in the Undertaking, in this regard.
5. In response to the ACCC's specific question to the IA, MIRRAT was potentially non-compliant with some requirements of the Undertaking when it introduced and implemented the demurrage charge on 09 January 2023, however noting the complexities presented in this section, it is ambiguous and considered beyond the remit of the Independent Auditor to decipher conclusively.

#### **4.4 Reasons for Conclusions**

This section of the report addresses the requirements of Clause 9.15 (d) of the Undertaking.



Unless otherwise stated the Conclusions drawn by the Auditor are based on the findings of the compliance assessment process outlined in section 4.2 above.

A conclusion regarding MIRRAT's level of compliance is drawn by the Auditor, based on information and audit evidence provided by MIRRAT.

The conclusions of the 2022 Annual Compliance Audit also build on the findings and conclusions of the 2022 Annual Compliance Audit. Therefore, this report supersedes any outstanding actions and recommendations from the 2022 Audit Report.

#### 4.5 Qualifications Made by the Approved Independent Auditor

This section of the report addresses the requirements of Clause 9.15 (e) of the Undertaking. Qualifications that can be made by the Auditor in forming its views.

There were **no specific qualifications made by the Approved Independent Auditor in forming the views outlined in this Report.**

#### 4.6 Recommendations by the Approved Independent Auditor

This section of the report addresses the requirements of the first part of Clause 9.15 (f) of the Undertaking.

- (i) the Approved Audit Plan;

There are **no new recommendations on the Approved Audit Plan** based on the findings of this audit.

- (ii) the integrity of the auditing process;

There are **no new recommendations relating to the integrity of the auditing process** based on the findings of this audit.

- (iii) MIRRAT's processes or reporting systems in relation to compliance with the Undertaking;

There are **no recommendations relating to MIRRAT's processes and reporting systems in relation to compliance with the Undertaking** based on the findings of this audit.

- (iv) the KPIs in Schedule 3 of the Undertaking;

There are **no new recommendations relating to the KPIs in Schedule 3 of the Undertaking** based on the findings of the audit.

- (v) the requirements and obligations in order to achieve the objectives of clause 2;

There are **no new recommendations relating to requirements and obligations included in the Undertaking in order to achieve the objectives of clause 2 of the Undertaking** based on the findings of this audit.

#### 4.7 Implementation and Outcome of any Prior Recommendations

The following prior recommendations were made by the Approved Independent Auditor specifically, with regard to improving:

- (i) the Approved Audit Plan;

There are **no outstanding recommendations for improving the Approved Audit Plan** and therefore nothing to report.

- (ii) the integrity of the auditing process;



There are **no outstanding recommendations for improving the integrity of the auditing process** and therefore nothing to report.

(iii) MIRRAT's processes or reporting systems in relation to compliance with the Undertaking;

There are **no outstanding recommendations for improving MIRRAT's processes or reporting systems** in relation to compliance with the Undertaking and therefore nothing to report.

(iv) the KPIs in Schedule 3 of the Undertaking;

There are **no outstanding recommendations for improving the KPIs in Schedule 3 of the Undertaking** and therefore nothing to report.

(v) the requirements and obligations in order to achieve the objectives in clause 2 of the Undertaking;

There are **no outstanding recommendations for improving the requirements and obligations in order to achieve the objectives in clause 2** of the Undertaking and therefore nothing to report.

#### 4.8 Requirement for Further Investigation

The IA's review of MIRRAT's introduction and implementation of the QCS and demurrage charge on the 21 December and 09 January up until 30 June 2023, respectively, have identified a number of ambiguities and uncertainties that, prima facie, are not easily interpreted within the current wording of the Undertaking.

The IA suggests that further investigation is required into the issues identified by the IA in section 4.3 above to ensure a more clear and common understanding of the same and/or similar situation in the future.

#### 4.9 Actions

Section 5 of this report summarises matters, requiring further action, identified during the audit process. Where actions identified in an audit report have been completed, this will be documented in the subsequent audit report. Thereafter, the closed actions will be removed from the summary list.

**Three outstanding actions identified during this audit remain open as at the date of this report.**





## 5 Summary of Actions

Item #	Ref #	Outstanding Audit Findings	Responsibility	Status Open/Closed
2.2	2.16 (b)	<p><u>Obligation to ring-fence confidential information</u></p> <ul style="list-style-type: none"> <li>No recent external audits conducted by Penetration Test. IA requested that a Test be conducted post Annual Audit for this year and thereafter an external audit of security arrangements be conducted annually prior to the Undertaking Annual Audit. IA to be advised when current year test completed, with results.</li> <li>MIRRAT will endeavour to arrange for a test regime to be established during this next period.</li> </ul>	MIRRAT	Open
4.2	6.2	<p><u>Compliance with Berthing Allocation Rules</u></p> <ul style="list-style-type: none"> <li>IA to confirm these arrangements.</li> <li>Confirmed by IA.</li> </ul>	IA	Closed
5.1 42.3 42.4 42.5 42.6	6.4 (a)-(g) 5 (a)-(g) 6 (a)-(c) 7 8	<p><u>Berthing Allocation Rules</u></p> <ul style="list-style-type: none"> <li>Melbourne Harbour Master (HM) is keen to see improvements in ship berthing processes and has indicated he will speak with the ACCC about the matter. This will potentially see change to current arrangements and require amendments to the documentation which will need to be approved by ACCC. HM to speak with ACCC, accordingly. Outcome to be advised to IA in due course.</li> <li>IA confirmed BAR amended as a result of HM's instructions. Requirements of Undertaking adhered to throughout process.</li> </ul>	MIRRAT	Closed
8.3	7.3	<p><u>Authorised Persons only to access Confidential Information</u></p> <ul style="list-style-type: none"> <li>KL, WWL NYK EDI systems all in place and up and running. MOL and Hoegh are in the process of being implemented. MIRRAT to advise IA once in place.</li> <li>Hoegh is the only entity left to implement and has been dragging their feet due to high workload. Consequently, this initiative hasn't happened as quickly as expected.</li> </ul>	MIRRAT	Open
8.6	7.6	<p><u>Annual Compliance Education Program</u></p> <ul style="list-style-type: none"> <li>Updated log to be provided to IA.</li> <li>Updated log and ACCC E-Learn program submitted to IA.</li> </ul>	MIRRAT	Closed
8.7	7.7 (a)-(b)	<p><u>Maintain IT systems to safeguard Confidential Information</u></p> <ul style="list-style-type: none"> <li>Establish an on-going annual external test process as well as a test following the 2022 audit.</li> <li>MIRRAT to pursue this initiative again in the new reporting period.</li> </ul>	MIRRAT	Open
9.2	7.9	<p><u>Recording of Confidential Information</u></p> <ul style="list-style-type: none"> <li>Updated Confidential Disclosure Log to be provided to IA.</li> <li>Provided to IA post audit.</li> </ul>	MIRRAT	Closed
12.1	7.13	<p><u>Access to Confidential Information</u></p> <ul style="list-style-type: none"> <li>Paragraph from standard employment contract to be provided to IA.</li> </ul>	MIRRAT	Closed



Item #	Ref #	Outstanding Audit Findings	Responsibility	Status Open/Closed
		<ul style="list-style-type: none"> <li>Provided to IA post audit.</li> </ul>		
38.1	4 (a) (i)-(vii)	<u>Publication of Information on Website</u> <ul style="list-style-type: none"> <li>Provide the necessary link to MIRRAT's website.</li> <li>Link provided to IA post audit.</li> </ul>	MIRRAT	Closed
44.1 45.1 45.2 45.3 45.4 45.5	1 (a) 2.1 2.2 (a)-(c) 2.3 (a) 2.4 2.5 (a), (b)	<u>Price Dispute Resolution and Annual Price Review</u> <ul style="list-style-type: none"> <li>Documents to be provided that explain MIRRAT's position and rationale for the proposed 'charges'.</li> <li>Provided by JS post audit and reviewed by IA.</li> </ul>	MIRRAT	Closed
47.1 48.1	1 (b) 3 (a)	<u>Non Price Dispute Resolution</u> <ul style="list-style-type: none"> <li>Further details of actions in this dispute to be advised to IA in due course nearer the point of resolution.</li> <li>All resolved.</li> </ul>	MIRRAT	Closed



## 6 Summary of Recommendations

Recommendation	Responsibility	Status (Open/Closed)
▪ Nil	Nil	Nil



## Annex 1 – Audit Plan

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ACCC

MIRRAT Compliance  
Audit

Audit Plan

January 2018



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# Table of Contents

- 1 Introduction ..... 1
  - 1.1 Background ..... 1
  - 1.2 Audit Methodology ..... 1
  - 1.3 Purpose of this Document..... 1
- 2 The Audit Process..... 3
  - 2.1 Start-Up – Establishment Audit Matrix ..... 3
  - 2.2 Establishment Audit Process ..... 3
  - 2.3 Annual Independent Compliance Audit Process ..... 4
  - 2.4 Interim Monitoring Audit Reports ..... 4
  - 2.5 Ad Hoc Audits ..... 4
  - 2.6 ACCC – TCS Relationship ..... 5
  - 2.7 Presentation of Audit Findings ..... 5
  - 2.8 Review and Continual Improvement ..... 5
  - 2.9 Next Step..... 5
- 3 Audit Timeline ..... 6
  - 3.1 Establishment Audit ..... 6
  - 3.2 MIRRAT’s Annual Self-Compliance Report ..... 7
  - 3.3 Annual Independent Compliance Audit Process ..... 8
  - 3.4 Ad Hoc Audits ..... 9

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# 1 Introduction

## 1.1 Background

Melbourne International RoRo & Auto Terminals Pty Ltd (MIRRAT) are seeking an independent auditor to conduct an operations audit and report on compliance in accordance with the 'Undertaking' to the Australian Competition and Consumer Commission (ACCC) by MIRRAT for the purposes of section 87B of the Competition and Consumer Act 2010 (Cth) (the Act).

In June 2017 Thompson Clarke Shipping Pty Ltd (TCS) was requested to submit a preliminary proposal to the ACCC so that an initial assessment could be made on the company's experience and suitability for acceptance by the ACCC as an approved auditor.

Following submission of the Preliminary proposal TCS participated in a telephone conference call with ACCC with a view to further assessing TCS' suitability for the auditor role.

TCS was requested by the ACCC to submit a Draft Audit Plan for their consideration, which they committed to do.

## 1.2 Audit Methodology

TCS' recommended approach to the audit programme is designed to meet the specific requirements of the Undertaking. Fundamentally, this will include:

- An Establishment Audit of each MIRRAT facility as soon as possible following appointment as Approved Independent Auditor
- On-going monitoring of MIRRAT'S compliance with the requirements of the Undertaking through review of MIRRAT's annual Self-Compliance Reports.
- An Annual Independent Compliance Audit of each MIRRAT facility.
- Ad Hoc Audits as requested in accordance with clause 12.5 of the Undertaking.
- Contribution, as necessary, to the review of the terms (and content) of the Undertaking in accordance with Clause 13.
- Final Report due three months after the expiry, withdrawal or revocation of the Undertaking.

TCS will fulfil a reporting obligation for each of the following:

- Establishment Audit Report, as soon as possible following appointment as Approved Independent Auditor (discussed below).
- Interim Monitoring Audit Report based on findings from MIRRAT's annual Self-Compliance Audit.
- Annual Independent Compliance Audit Report – by 31 October each year.
- Ad Hoc Audit Reports, as soon as possible following completion of Ad Hoc audits (discussed below).
- Final Report, as discussed above.

## 1.3 Purpose of this Document

TCS has developed an audit matrix containing the specific compliance criteria for MIRRAT in accordance with the Undertaking, will be more comprehensive and include the requirement of Schedule 3 – Key Performance Indicators.

This submission is intended to demonstrate to ACCC TCS' proposed approach and draft sample audit matrices that will be utilised throughout the process. The submission includes 3 documents, as follows:

1. **Draft Audit Plan document** – this document is intended to outline the process proposed by TCS to meet the specific requirements of the Undertaking. It seeks to describe the process and summarise the annual sequence of audit events in the table provided at section 3.





2. **MIRRAT Establishment Audit Matrix** – this template will be submitted to MIRRAT for completion as soon as TCS has been appointed as Approved Independent Auditor. The information received in MIRRAT’s response will form the basis of the initial physical Establishment Audit and highlight areas of particular interest and/or focus that TCS will target during the initial audit.
3. **MIRRAT Annual Independent Compliance Audit Template** – this template will be used by TCS during the conduct of the physical Annual Compliance Audit. The precise content of this template includes all of the compliance criteria for MIRRAT and in addition will be adapted by TCS prior to the audit to include areas of particular interest and/or focus, relating to MIRRAT, that are identified from MIRRAT’s annual Self-Compliance Audits.

If TCS is appointed as the Independent Auditor, further templates will be developed to satisfy the full requirement of the Undertaking, including:

- Interim Monitoring Audit Report template (to enable a report on MIRRAT’s 12 monthly self-compliance audit to be submitted);
- Ad Hoc Audit Report template.

The following section of this document describes in more detail the proposed process.



## 2 The Audit Process

This section of the Audit Plan document seeks to describe in more detail each stage of the audit process. The process is predicated on the fact that the Establishment Audit of each facility is a 'one off' audit designed to ensure TCS auditors gain a thorough appreciation and familiarisation of MIRRAT's operations and will enable an initial 'stock take' of their compliance with the requirements of the Undertaking. Thereafter, TCS will monitor MIRRAT's activities on an on-going basis through review of the Self-Compliance Audit Reports. Additionally, TCS will conduct the annual physical audit of each MIRRAT facility as described below.

### 2.1 Start-Up – Establishment Audit Matrix

1. For the purposes of this submission it is assumed TCS will be approved and appointed as Independent Auditor. It should be noted this may be prior to receipt of the initial annual Self-Compliance Audit Reports.
2. TCS to send out Establishment Audit Matrix:
  - a. Matrix will be based on each and every requirement contained within the Undertaking;
  - b. Compliance matrix will provide the specific reference of each requirement plus the description and will request documented evidence, by way of references to policies, procedures and/or documentation, of how MIRRAT complies with the requirements of the Undertaking;
  - c. There will also be capacity within the matrix for the respondents to provide comments against each requirement, as necessary.
3. The Establishment Audit Matrix will go out to all relevant MIRRAT facilities and will address every requirement within the Undertaking.

### 2.2 Establishment Audit Process

4. MIRRAT will be allocated 1 month to complete the Establishment Audit Matrix and list all policies, procedures and/or documentary evidence to demonstrate how they comply with the requirements of the Undertaking.
5. Once returned, the Audit Team will use the completed Matrix as the basis of preparation for the physical audit at each MIRRAT facility. The completed matrix will:
  - a. Identify all documentary, policy, procedural and managerial evidence;
  - b. Highlight to the Audit Team apparent shortcomings or areas of non-compliance in MIRRAT's processes and procedures; and
  - c. Highlight particular areas in MIRRAT's level of compliance where the Audit Team should pay particular attention during the physical audit, noting that all aspects of the Undertaking will be considered by the Audit Team during each of the physical audit.
6. TCS will use the completed Establishment Audit Matrix to supplement the Annual Independent Compliance Audit template and design the conduct of the physical audit. Specifically, the responses will identify documentary evidence to be sighted during the physical audits and highlights areas of particular interest and/or non-compliance that may require special attention during the audit.
7. The Audit Team will develop a schedule of audits of all MIRRAT facilities to be conducted over a 1 month audit phase. This example assumes only 1 facility where an audit will involve 5 days on site audit and 5 days report write up (a larger number of facilities to be audited will result in an increase in time required to complete the audit process).
8. Each of the annual physical audits will be conducted over a 5 business day period. The audit will include a series of meetings and discussions with MIRRAT, a series of stakeholder consultations and physical inspections and sightings of the compliance documentary evidence. The audit will be undertaken at the specific MIRRAT facility being audited. Two TCS auditors will be present at all aspects of the physical audit. All audits will commence with an Opening Meeting with MIRRAT personnel and conclude with a Closing Meeting.

9. TCS will complete an Establishment Audit Report for consideration by ACCC within 2 weeks of completion of the last physical audit.
10. Following the Establishment Audit and development of the Establishment Audit Report, the Audit Team proposes to provide a Face to Face presentation to MIRRAT personnel to 'set the scene' by providing a description of the Audit findings and any associated recommendations for change or improvement.

### 2.3 Annual Independent Compliance Audit Process

11. Instructions on the annual independent compliance audit process and expectations of the Audit Team, including evidence to be sighted and areas of particular interest, will be forwarded to each MIRRAT facility 1 month prior to the physical audit. This will enable MIRRAT's internal resources to prepare all documentary evidence for inspection during the physical audit.
12. The Audit Team will develop a schedule of audits of all MIRRAT facilities to be conducted over a 1 month audit phase. This example assumes 1 facility where an audit of each facility will involve 5 days on site audit and 5 days report write up (a larger number of facilities to be audited will result in an increase in time required to complete the audit process).
13. Each of the annual physical audits will be conducted over a 5 business day period. The audit will include a series of meetings and discussions with MIRRAT, a series of stakeholder consultations and physical inspections and sightings of the compliance documentary evidence. The audit will be undertaken at the specific MIRRAT facility being audited. Two TCS auditors will be present at all aspect of the physical audit. All audits will commence with an Opening Meeting with MIRRAT personnel and conclude with a Closing Meeting.
14. An Annual Independent Compliance Audit Report will be developed in accordance with the requirements of the Undertaking. The report will include commentary on the monitoring process of MIRRAT, based on the annual Self-Compliance reports, on all stakeholder consultations conducted during the physical audits and the findings from the audit phase. The report will include commentary on all of the facilities audited and will be produced for ACCC review by 31 October each year in accordance with the Undertaking.

### 2.4 Interim Monitoring Audit Reports

15. In addition to the Annual Independent Compliance Audit Report, the Audit Team will produce an Interim Monitoring Audit Report within 1 month of receipt of the MIRRAT's Self-Compliance Reports. The interim report will provide commentary on the process undertaken, any apparent shortcomings and the level of compliance of the reporting facilities with the requirements of the Undertaking and specifically the Schedule 3 – Key Performance Indicators. The interim report will also offer recommendations to address any non-compliances or to improve the reporting and/or audit process. Any notable non-compliances will be brought to ACCC's attention by the Audit Team immediately, on detection.
16. On receipt of the annual Self-Compliance Reports the Audit Team will conduct an initial review of the reports and will raise any areas of particular interest or non-compliances with ACCC without delay. The intention is to ensure that potential issues are brought to the ACCC's attention early in the process without the need to wait for the Interim Monitoring Audit Report to be produced.

### 2.5 Ad Hoc Audits

17. The Audit Team will also conduct Ad Hoc Audits as required by section 12.5 of the Undertaking. So far as practicable, Ad Hoc Audits will be conducted within one month of the formal instruction to proceed. The Ad Hoc Audit template will be adapted from the Annual Independent Compliance Audit template depending on the subject matter to be audited. The Ad Hoc Audit Report will be completed and submitted within 6 weeks of the audit being undertaken.

18. As with the Self-Compliance Reports, any areas of particular interest or non-compliances identified through Ad Hoc audits will be brought to the ACCC's attention without delay and without the need to wait 6 weeks for the Ad Hoc Audit Report to be produced.

## 2.6 ACCC – TCS Relationship

19. The Audit Team advocates a highly consultative relationship between the ACCC and the Audit Team throughout this process. As ACCC's technical representative the Audit Team believes it is critical that continued and proactive reporting between ACCC and the Audit Team be established as a norm to ensure no surprises and early notification at the first sign of non-compliances in the operations of MIRRAT. To that end, TCS recommends, initially, a monthly meeting between ACCC and the Audit Team during the establishment and 'bedding' in of the audit process, thereafter reducing to milestone meetings on an 'as needs basis'.

## 2.7 Presentation of Audit Findings

20. TCS considers there is merit in the Audit Team making a presentation of audit findings to interested parties on submission of all audit reports, as follows:

- a. To MIRRAT following submission of each Interim Monitoring Audit Report;
- b. To MIRRAT following submission of each Annual Independent Compliance Audit Report;
- c. To MIRRAT and Complainant following submission of an Ad Hoc Audit Report.

At the ACCC's discretion, the Audit Team may also make a presentation to ACCC for any or all of the above submissions.

## 2.8 Review and Continual Improvement

21. Audit process review and continual improvement – TCS proposes that an approach of 'ongoing review of the audit process, with a view to ensuring optimum and equitable arrangements are maintained' be adopted in this case. To this end, the Audit Team will continuously seek to improve the reporting and audit process and will present to ACCC all opportunities to improve the process, as and when they are identified.

## 2.9 Next Step

TCS is confident that the proposed approach and audit stages described will ensure the requirements of the Undertaking are successfully achieved on an on-going basis. This is a process that TCS has employed in previous audits of this type and they are considered to be well proven.

Nevertheless, if ACCC wishes to incorporate some changes to the proposed approach TCS is very willing to discuss these and adapt its approach accordingly.



### 3 Audit Timeline

#### 3.1 Establishment Audit

Item	Title	Date <sup>1</sup>	Expected Duration	Location	Attendees/Responsibility	Comments
1.	Appointment of TCS as Approved Independent Auditor				ACCC Representative(s)	Note, this will be prior to receipt of the initial annual Self-Compliance Audit Reports.
2.	Inception Meeting and approval of methodology		1 day			
3.	Develop and finalise an Establishment Audit Matrix	Within 2 weeks of commission	2 weeks	TCS office	TCS Audit Team	Develop a matrix based on each and every requirement contained within the Undertaking.
4.	Distribute Establishment Audit Matrix to all MIRRAT sites for completion		1 month			
5.	Return of completed Establishment Audit Matrix			MIRRAT office	MIRRAT Representatives	Completed matrix should list all policies, procedures and/or documentary evidence to demonstrate compliance with the requirements of the Undertaking.
6.	Review of MIRRAT responses to Establishment Audit Matrix		2 weeks	TCS office	TCS Audit Team	Identify all documentary, policy, procedural and managerial evidence. Highlight areas of non-compliance. Identify the primary areas of focus for the audit.
7.	Design an Independent Compliance Audit template to conduct physical audits		2 weeks	TCS office	TCS Audit Team	The template will be supplemented by the completed Establishment Audit Matrix, and will be used to design the conduct of the physical audit.
8.	Conduct physical audits of all MIRRAT sites, including opening and closing meetings.		5 days/site Total 1 month	MIRRAT sites	TCS Audit Team	The responses will identify documentary evidence to be sighted during the physical audit and highlight areas of particular interest and/or non-compliance that may require special

<sup>1</sup> Subject to change and for indicative purposes only

						attention during the audit. Assumes 5 days on site audit and 5 days report write up
9.	Prepare and submit MIRRAT's Establishment Audit Reports to ACCC		2 weeks		TCS Audit Team	Any areas of particular interest or non-compliances will be brought to the ACCC's attention without delay and without the need to wait 6 weeks for the Interim Monitoring Audit Report to be submitted.
10.	Presentation to MIRRAT		1 day		TCS Audit Team MIRRAT Representatives	'Set the scene' by providing a description of the Audit findings and any associated recommendations for change or improvement.

### 3.2 MIRRAT's Annual Self-Compliance Report

Item	Title	Date	Expected Duration	Location	Attendees/Responsibility	Comments
11.	Submit annual Self-Compliance Reports to ACCC and TCS	31 August each year		MIRRAT office	MIRRAT Representatives	Covering the prior 12 month period from 1/7 to 30/6
12.	Publish each Compliance Report on MIRRAT's website.	September each year		MIRRAT office	MIRRAT Representatives	Within 7 days of providing report to ACCC – subject to clause 8(c)
13.	Review MIRRAT 's Self-Compliance Reports	September each year	2 weeks	TCS office	TCS Audit Team	Raise any areas of particular interest or non-compliances with ACCC without delay.
14.	Meeting with MIRRAT following submission and review of Self-Compliance Report	w/c 11 September and each year	1 day		TCS Audit Team MIRRAT Representatives	
15.	Submit MIRRAT Interim Monitoring Audit Reports to ACCC	End September each year		TCS office	TCS Audit Team	Any areas of particular interest or non-compliances will be brought to the ACCC's attention without delay and without the need to wait 6 weeks for the Interim Monitoring Audit Report to be submitted.

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### 3.3 Annual Independent Compliance Audit Process

Item	Title	Date	Expected Duration	Location	Attendees/Responsibility	Comments
16.	Issue instructions on the Annual Independent Compliance Audit process to each MIRRAT facility	1 August each year 1 month prior to physical audit	1 month	MIRRAT office	TCS Audit Team	Expectations of the Audit Team, including evidence to be sighted and areas of particular interest, will be provided to enable internal resources prepare all documentary evidence for inspection during the physical audit.
17.	Develop a schedule of back to back audits for all MIRRAT facilities	1 August each year 1 month prior to physical audit	1 month		TCS Audit Team	
18.	Conduct physical audits of MIRRAT sites, including opening and closing meetings	Commencing 1 September each year	5 days/site	MIRRAT sites	TCS Audit Team MIRRAT Representatives	The audit will include a series of meetings and discussions, a series of stakeholder consultations and physical inspections and sightings of the compliance documentary evidence. Two TCS auditors will be present at all aspects of the physical audit.
19.	Prepare and submit MIRRAT Annual Independent Compliance Audit Reports to ACCC	By 31 October each year		TCS office	TCS Audit Team	The report will include commentary on the monitoring process of MIRRAT (based on the annual Self-Compliance Reports) on all stakeholder consultations conducted during the physical audits and the findings from the audit phase. The report will include commentary on all of the facilities audited.
20.	Face to Face presentation MIRRAT following each Annual Independent Compliance Audit Report	Mid November each year Within 2 weeks of submitting Audit Report	1 day		TCS Audit Team	

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21.	MIRRAT to implement recommendations in the Annual Independent Compliance Audit Report	Within 10 business days after receiving the Audit Report <sup>2</sup>		MIRRAT office	MIRRAT Representatives	
22.	MIRRAT to comply with any direction of the ACCC in relation to matters arising from the Annual Independent Compliance Audit Report	Within 10 business days after being so directed <sup>2</sup>		MIRRAT office	MIRRAT Representatives	
23.	Upon expiry, withdrawal or revocation of the Undertaking, TCS will conduct final Audit and submit a Final Report	3 months after expiry, withdrawal or revocation of the Undertaking			TCS Audit Team	One off

### 3.4 Ad Hoc Audits

Item	Title	Time and Date	Expected Duration	Location	Attendees/Responsibility	Comments
24.	Conduct Ad Hoc Audit	Within 1 month of formal instruction to proceed			TCS Audit Team	The Ad Hoc Audit template will be adapted from the Annual Independent Compliance Audit template depending on the subject matter to be audited.
25.	Complete and submit Ad Hoc Audit Report to ACCC	Within 6 weeks of undertaking audit			TCS Audit Team	Any areas of particular interest or non-compliances identified through Ad Hoc audits will be brought to the ACCC's attention without delay and without the need to wait 6 weeks for the Ad Hoc Audit Report to be submitted.
26.	Presentation with MIRRAT following submission of an Ad Hoc Audit Report	Within 2 weeks of submitting Ad Hoc Audit report	1 day		TCS Audit Team	

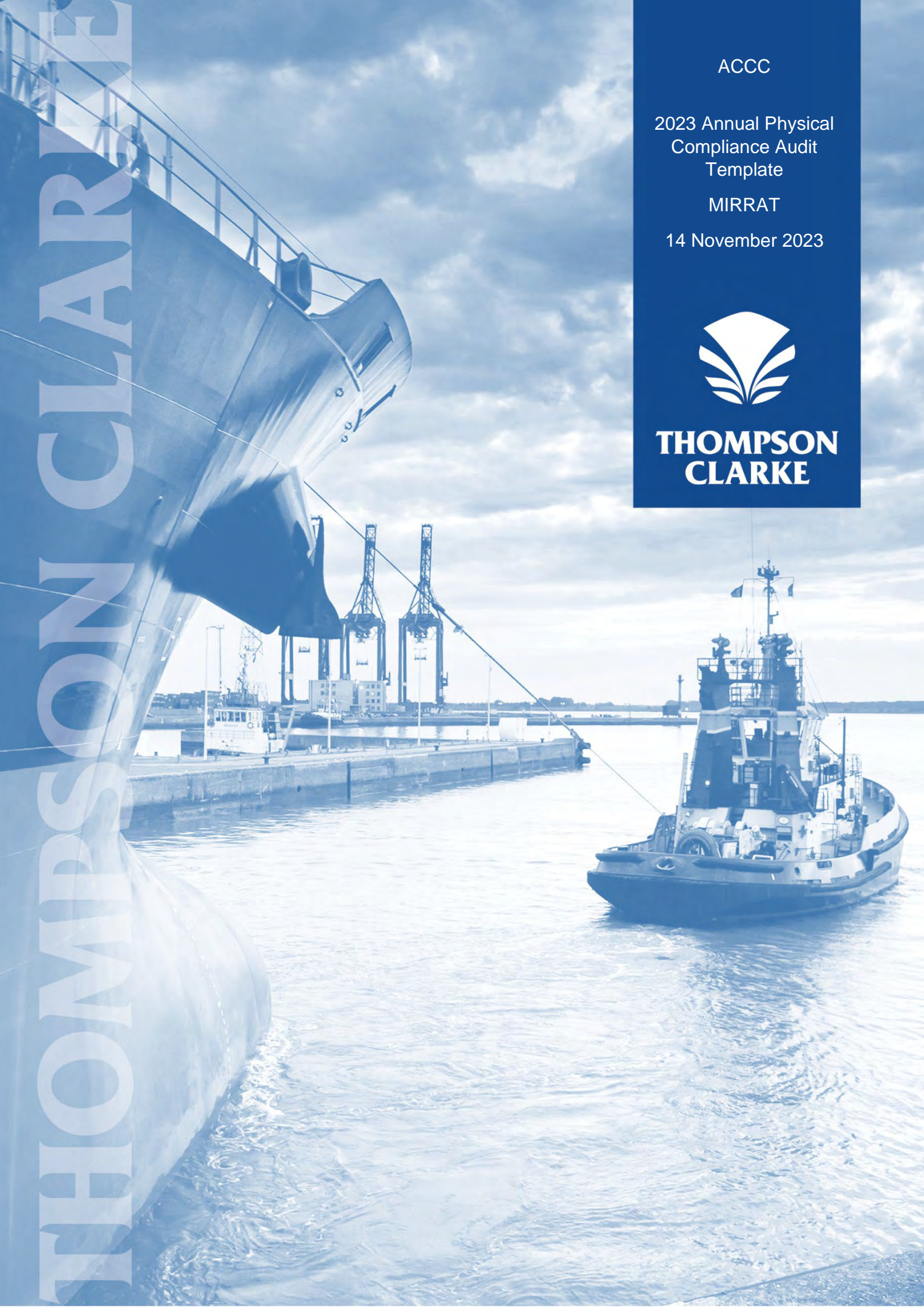
<sup>2</sup> Or such other period as agreed with ACCC

## Annex 2 – Audit Template

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ACCC

2023 Annual Physical  
Compliance Audit  
Template

MIRRAT

14 November 2023



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Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
1.	2. The ACCC's competition concerns				
1.1	2.11 (a)	The key concerns identified were that if the Proposed Transaction proceeds, as the only automotive terminal operator at the Port of Melbourne: (a) MIRRAT would have access to rival shipping companies' commercially sensitive information and may be able to use this information to the advantage of WWL.	<ul style="list-style-type: none"> <li>Confidentiality Policy in place and Compliance Manual sighted by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change. Confidentiality Policy remains unchanged. Provided to IA by JS.</li> </ul>
1.2	2.11 (b)	MIRRAT would have access to Terminal Users' commercially sensitive information, which may raise concerns should MIRRAT or its Related Bodies Corporate commence providing Terminal Services in the downstream market in the future.	<ul style="list-style-type: none"> <li>MIRRAT are restricted to the services in accordance with their Operations Deed with PoM.</li> <li>Operations Deed received and reviewed by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change. Deed remains unchanged.</li> </ul>
1.3	2.11 (c)	MIRRAT would have the ability to provide preferential treatment to WWL compared to other shipping companies, including through shipping schedules, berthing allocations and the provision of ancillary services.	<ul style="list-style-type: none"> <li>Berthing Allocation rules and Open Access rules manage this.</li> <li>BAR sighted and Compliance Manual reviewed by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change, berthing allocation rules have been changed under direction of the Harbour Master. This change was made due to safety concerns.</li> </ul>	<ul style="list-style-type: none"> <li>Changes to BAR introduced by HM and in force from 01 Jan 2023 noted by IA.</li> <li>BAR also anticipated to change within the next 12 months to accommodate earlier reporting from ships and considering sustainability from the port's perspective.</li> </ul>
1.4	2.11 (d)	MIRRAT may have the ability and incentive to foreclose the entry and expansion of its non-vertically integrated rivals by: (i) raising the standalone price for Access Services above efficient levels such that this raises the input costs of its rivals; and (ii) MIRRAT or its Related Bodies Corporate offering Terminal	<ul style="list-style-type: none"> <li>Invoices for Qube and Linx provided by MIRRAT prior to Audit and sighted by IA.</li> <li>Discuss documents provided by MIRRAT.</li> <li>Control through Tariffs.</li> <li>Tariff process reviewed.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change, new examples have been provided.</li> </ul>	<ul style="list-style-type: none"> <li>Invoices sighted by IA and all in order.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Services (whether as separate services or as a bundled offer) in the downstream market at a price which prevents or hinders the ability of its rivals to compete for the supply of the relevant Terminal Services.			
1.5	2.11 (e)	MIRRAT's proposed open access regime (as initially included in its proposal to the PoMC) would be unlikely to be effective in preventing it from discriminating against competing shipping lines and other Terminal Users.	<ul style="list-style-type: none"> <li>As per Operations Deed for services to be provided by MIRRAT, with PoM.</li> <li>Operations Deed locked in for 25 years.</li> <li>Open Access Policy and Operations Deed reviewed by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change. Open access policy reviewed by IA.</li> </ul>
1.6	2.12	The ACCC is concerned that, in the absence of this Undertaking, MIRRAT would have an increased ability and incentive to discriminate against rival automotive shipping lines and other Terminal Users that MIRRAT may compete with in future, and provide preferential treatment to its related entities in the market for the supply of automotive terminal services in the Melbourne region.	<ul style="list-style-type: none"> <li>Vessel log for period and berth utilisation received and reviewed by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change, updated vessel log provided.</li> </ul>	<ul style="list-style-type: none"> <li>Updated vessel logs and wharf reports provided and sighted by IA.</li> </ul>
2.	2.16 The Undertaking Remedy: The objective of this Undertaking is to address the ACCC's competition concerns as set out in Clauses 2.10 to 2.13 and 2.15 by:				
2.1	2.16 (a)	Requiring MIRRAT not to discriminate between Terminal Users in favour of a Related Body Corporate or engage in conduct for the purposes of preventing or hindering access to Terminals by Terminal Users or prospective users. Compliance with Open	<ul style="list-style-type: none"> <li>Ref. to Clause 2 included in section 1 Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Access Conditions and Berthing Allocation Rules.			
2.2	2.16 (b)	Requiring MIRRAT to ring-fence confidential information of Terminal Users and maintain controls to ensure that confidential information is not disclosed to unauthorised personnel, which includes Related Bodies Corporate of MIRRAT.	<ul style="list-style-type: none"> <li>▪ New operating system is sitting on an independent external server independent of WWL and therefore provides another level of security.</li> <li>▪ Currently test and train for potential external access to the system, which is ongoing. Conduct friendly ‘fishing tests’ to check on the integrity of the system.</li> <li>▪ No recent external audits conducted by Penetration Test. IA requested that a Test be conducted post Annual Audit for this year and thereafter an external audit of security arrangements be conducted annually prior to the Undertaking Annual Audit.</li> <li>▪ IA to be advised when current year test completed, with results.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>▪</li> </ul>	<ul style="list-style-type: none"> <li>▪ MIRRAT to provide update during audit.</li> <li>▪ Note request from last year’s audit that a test be completed.</li> <li>▪ Attempts to initiate a test regime during audit period haven’t eventuated.</li> <li>▪ JS will endeavour to arrange for a test regime to be established during this next period.</li> </ul>
2.3	2.16 (c)	Requiring MIRRAT to comply with the Price Dispute Resolution Process, which includes the appointment of an ACCC approved Independent Price Expert, and the Non-Price Dispute Resolution Process	<ul style="list-style-type: none"> <li>▪ Bart Van Kooten is now the Berthing Complaints Officer. Pricing Complaints Officer is Jed Smith.</li> <li>▪ ACCC approved Economic Insights as the IPE.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>▪ Bart has left MIRRAT, David Deutscher has been appointed BCO.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change. All relevant documentation has been changed accordingly.</li> </ul>
2.4	2.16 (d)	Providing for the effective oversight of MIRRAT’s compliance with this Undertaking including an obligation which requires MIRRAT to provide for a compliance audit by an ACCC	<ul style="list-style-type: none"> <li>▪ This is accessible via the ‘Contact Us’ link provided at section 4 of the Compliance Manual.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change.</li> <li>▪ Link tested and IA confirmed that the destination of the link does provide the opportunity for a</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Approved Independent Auditor at the request of a Terminal User at any time.	<ul style="list-style-type: none"> <li>It's not clear how the link results in compliance with this requirement. To be discussed.</li> <li>Need to seek clarification about how the link results in compliance. Check section 4 of Compliance Manual.</li> <li>Ad Hoc Audit process sighted on MIRRAT website. Link confirmed and all in order.</li> </ul> <p>Fully Compliant</p>		terminal user to request an 'ad hoc' audit. <ul style="list-style-type: none"> <li>Link provided to IA by JS.</li> </ul>
2.5	2.16 (e)	Providing for regular reviews of this Undertaking to ensure that the Undertaking continues to meet the objectives as described in this clause 2.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 1. After discussion, MIRRAT will also add copy of the Undertaking as an Annex to the Compliance Manual.</li> <li>Undertaking now added at Annex 1 of Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
3.	5. Open Access Conditions				
3.1	5.1	MIRRAT must comply with the Open Access Conditions set out in Schedule 1.	<ul style="list-style-type: none"> <li>No change and included in the Compliance Manual at section 3.</li> <li>Policy sighted on MIRRAT website.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
3.2	5.2 (a)-(f)	In complying with this clause 5 and without limiting the generality of the obligations in relation to all Terminal Services, MIRRAT must not: <ul style="list-style-type: none"> <li>(a) offer a longer period of free landside storage at the Terminal for transported by shipping lines which are Related Bodies Corporate of MIRRAT than for Comparable Cargo transported</li> </ul>	<ul style="list-style-type: none"> <li>MIRRAT confirmed there are four free days of storage and on the fifth day storage costs start to apply.</li> <li>Stated in MIRRAT tariff and reinforced in current Compliance Manual, section 4.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>IA to confirm arrangements remain the same in 2023.</li> <li>This still applies however the four day period now includes the weekend – i.e. Saturday and Sunday are included with the four free days storage period.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		by other shipping lines; (b) offer to waive storage fees for cargo transported by shipping lines which are Related Bodies Corporate of MIRRAT to a greater extent than, or in different circumstances to, offers made to waive storage fees for Comparable Cargo transported by other shipping lines; (c) offer more favourable storage terms at a Terminal for cargo transported by shipping lines which are Related Bodies Corporate of MIRRAT than for Comparable Cargo transported by other shipping lines; (d) discriminate between Licensees when they are providing services to shipping lines which are Related Bodies Corporate or MIRRAT, and when they are providing services to other shipping lines in relation to: (i) rules about receipt and delivery of Comparable Cargo; and (ii) the allocation of equipment for Comparable Cargo; (e) discriminate in the allocation of yard space at the Terminal such that cargo transported by shipping lines which are Related Bodies Corporate or MIRRAT is provided with more favourable laydown areas compared with Comparable Cargo transported by other shipping lines; or (f) offer export customers of shipping lines which are Related			

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Bodies Corporate of MIRRAT superior receival services (including laydown/free time) than those offered to customers of other shipping lines for comparable services.			
4.	6.1 Compliance with Berthing Allocation Rules				
4.1	6.1	From the date on which MIRRAT assumes responsibility for berthing at the Terminal, or such later date agreed with ACCC, MIRRAT must introduce and publish on its website the berthing allocation rules that are set out in Schedule 4 to this Undertaking, which will govern the berthing of vessels at the Terminal (and may be varied from time to time in accordance with this clause 6).	<ul style="list-style-type: none"> <li>All archive information / data located on MIRRAT website at <a href="https://www.mirrat.com.au/who-we-are">https://www.mirrat.com.au/who-we-are</a></li> <li>Berthing Priority Rules located and sighted on MIRRAT Website.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>Confirmed by IA.</li> <li>No change.</li> </ul>
4.2	6.2	MIRRAT must comply with the Berthing Allocation Rules.	<ul style="list-style-type: none"> <li>This requirement has been noted in Compliance Manual at section 4.</li> <li>Sighted and confirmed by IA.</li> <li>Confirmed David Deutscher is now managing the process, although Robin Saini is still listed as Berth Complaints Officer on MIRRAT website. To be amended.</li> <li>Change to website completed.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>Confirmed by IA.</li> <li>No change.</li> </ul>
4.3	6.3	In its application or interpretation of the Berthing Allocation Rules, MIRRAT must not: <ul style="list-style-type: none"> <li>(a) discriminate between different shipping lines in favour of its Related Bodies Corporate;</li> <li>(b) engage in conduct for the</li> </ul>	<ul style="list-style-type: none"> <li>Outlined in Self Compliance Report submitted by MIRRAT.</li> <li>Berth utilisation data provided in September 2022 and reviewed by IA prior to annual audit.</li> <li>All contained within the Berthing Priority Rules.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		purpose of preventing or hindering access to the Terminal by any shipping line in the exercise of a right of access to the Terminal.	Fully Compliant		
5.	6.4 Standard Variation Process				
5.1	6.4 (a)	<p>Subject to clause 6.3 MIRRAT may vary the Berthing Allocation Rules from time to time provided that such variation is consistent with the objectives of this Undertaking and that before doing so, MIRRAT (a) publishes a notice (Draft BAR Variation Notice) on its website which:</p> <ul style="list-style-type: none"> <li>(i) informs the public of MIRRAT’s intention to vary the Berthing Allocation Rules and the reasons for the proposed variation;</li> <li>(ii) attaches a copy of the Berthing Allocation Rules with the proposed variation shown in mark-up;</li> <li>(iii) invites interested parties to provide written responses to MIRAAT on the proposed variation, including whether the respondent considers that the proposed variation will have a material adverse effect on a Terminal User or is not consistent with this Undertaking;</li> <li>(iv) includes a deadline for responses which is not earlier than 10 Business Days after the date of</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change, outlined in Berthing Allocation Rules (BAR), which contains a section on variations.</li> <li>▪ No need for issuance of a BAR variation at this time.</li> <li>▪ To be discussed at audit.</li> <li>▪ All contained within Berthing Priority Rules.</li> <li>▪ Melbourne Harbour Master (HM) is keen to see improvements in ship berthing processes and has indicated he will speak with the ACCC about the matter. This will potentially see change to current arrangements and require amendments to the documentation which will need to be approved by ACCC. HM to speak with ACCC, accordingly.</li> <li>▪ This will also include a consultation process with stakeholders before development and implementation.</li> <li>▪ IA to be advised of outcome.</li> <li>▪ Update received from MIRRAT on 11 November 2022 by way of advice to ACCC of amendment to BAR in accordance with direction from HM. Notification to relevant terminal users issued by</li> </ul>	<ul style="list-style-type: none"> <li>▪ HM directed a change to the BAR, industry notices provided. IA was kept in the loop throughout the process.</li> </ul>	<ul style="list-style-type: none"> <li>▪ IA confirmed BAR amended as a result of HM’s instructions. Requirements of Undertaking adhered to throughout process.</li> </ul>

THOMPSON CLARKE

Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		<p>publication of the Draft BAR Variation Notice;</p> <p>(v) includes a contact name and address for written responses to be addressed to MIRAAT;</p> <p>(vi) invites interested parties to request a meeting to discuss the proposed variation, such request to be submitted within 5 Business Days after the date of publication of the Draft BAR Variation Notice; and</p> <p>(vii) specifies the date on which the proposed variation will take effect, which must be no less than 30 Business Days after publication of the Draft BAR Variation Notice.</p>	<p>MIRRAT and came into effect from 01 January 2023.</p> <p><b>Fully Compliant</b></p>		
5.2	6.4 (b)	Provides the Draft BAR Variation Notice to the Approved Independent Auditor.	<ul style="list-style-type: none"> <li>No change and in Compliance Manual at section 4.</li> <li>To be developed after discussions with HM, Stakeholders and ACCC.</li> <li>Provided on 11 November 2022, as noted above.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>IA also provided with copy of notification i.a.w requirements of Undertaking.</li> </ul>
5.3	6.4 (c)	If requested to do so by any interested party in accordance with clause 6.4(a)(vi), conducts a meeting to discuss the proposed variation with interested parties no later than 10 Business Days after publication of the Draft BAR Variation Notice. At MIRRAT's discretion, separate meetings may be held between MIRRAT and	<ul style="list-style-type: none"> <li>No change and in Compliance Manual at section 4.</li> <li>This process will be required as and when changes to the BAR are agreed.</li> <li>IA not aware whether this process has been required following notification of the amendment to the BAR.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>Will discuss during audit.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed during Audit.</li> <li>Discussion on possibility of further changes to the BAR. Note this clause 6.4(c) does not apply if the instruction for a variation to the BAR comes from the HM.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		individual parties with confidential interests.			
5.4	6.4 (d)	Reviews and considers in good faith any: (i) written responses provided by the deadline specified in the Draft BAR Variation Notice; and (ii) feedback provided during any meeting about the proposed variation conducted in accordance with clause 6.4(c)	<ul style="list-style-type: none"> <li>No change and in Compliance Manual at section 4.</li> <li>To be included in any forthcoming proposed changes.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>Will discuss during audit.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
5.5	6.4 (e)	Obtains approval from the relevant Port Manager and Harbour Master to the Port to the proposed variation to the Berthing Allocation Rules.	<ul style="list-style-type: none"> <li>No change and in Compliance Manual at section 4.</li> <li>To be included in any forthcoming proposed changes.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>Will discuss during audit.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
5.6	6.4 (f)	Publishes a notice (Final BAR Variation Notice) on its website which: (i) may withdraw, amend or confirm any variation proposed in the Draft BAR Variation Notice; (ii) includes reasons for any withdrawal or amendment of a variation proposed in the Draft BAR Variation Notice; (iii) attaches a copy of the Berthing Allocation Rules with the proposed variation shown in mark-up; and (iv) specifies the date on which the revised Berthing Allocation Rules will take effect, which must be no less than 20 Business Days after publication of the Final BAR Variation Notice (which may differ from the date specified in the Draft BAR Variation Notice).	<ul style="list-style-type: none"> <li>No change and in Compliance Manual at section 4.</li> <li>This process will need to be followed for any proposed changes to the BAR.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>Will discuss during audit.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
5.7	6.4 (g)	Provides the Final BAR Variation Notice to the Approved Independent Auditor within 5 Business Days of the Final BAR Variation Notice being published on its website.	<ul style="list-style-type: none"> <li>No change and in Compliance Manual at section 4.</li> <li>To be included in any forthcoming changes, otherwise all in order currently.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>Will discuss during audit.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
6.	6.5 Variations by the Harbour Master of the Port				
6.1	6.5	Notwithstanding clause 6.4 but subject to clause 6.3, MIRRAT may vary the Berthing Allocation Rules from time to time to the extent necessary to comply with a written direction from the relevant Port Manager of the Port, in which case MIRAAT must provide Terminal Users with as much prior notice of the variation as is feasible in the circumstances by publishing a notice on its website describing the event and providing reasons for the variation.	<ul style="list-style-type: none"> <li>No change and now included in the BAR.</li> <li>If HM is to require a change in the BAR process, a direction will need to be issued to Terminal Users as per Clause 6.5 of the Undertaking by MIRRAT.</li> <li>Provided to ACCC and IA by MIRRAT on 11 November 2022.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>This process has been exercised successfully recently and is likely to be revisited within the next 12 months.</li> </ul>
7.	6.6 Disputes about changes to the Berthing Allocation Rules				
7.1	6.6	Any concerns relating to a variation or proposed variation to the Berthing Allocation Rules under clause 6.4 (including MIRRAT's compliance with the process set out in this clause 6) can be raised by interested parties under the Non-Price Dispute Resolution Process.	<ul style="list-style-type: none"> <li>No change and now included in the BAR.</li> <li>All noted and to be applied as part of the process if disputes in regard to any proposed changes arise.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change, will discuss.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed at audit.</li> <li>No disputes have been raised within the reporting period. No change.</li> </ul>
8.	7.1 Access to and use of ring-fenced Confidential Information				
8.1	7.1 (a)-(c)	MIRRAT must not require a Terminal User or proposed Terminal User to provide any Confidential Information to MIRRAT unless provision of that Confidential Information is:	<ul style="list-style-type: none"> <li>This requirement is well documented in Compliance Manual at section 5.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(a) reasonably necessary for the proper operation of the Terminal; (b) required by law or government authority; or (c) consented to by the Terminal User.			
8.2	7.2	For the avoidance of doubt, MIRRAT must not require a Terminal User or Applicant to provide any Confidential Information to MIRRAT about freight rates, terms and conditions agreed with a customer, the terms or duration or renewal of any freight contract, or any customer specific forecast of freight volumes.	<ul style="list-style-type: none"> <li>This requirement is well documented in Compliance Manual at section 5.</li> <li>Appropriate documentary evidence provided and sighted by IA prior to annual audit.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
8.3	7.3	MIRRAT must keep confidential any Confidential Information provided to MIRRAT by a Terminal User and only allow Authorised Persons to access that Confidential Information.	<ul style="list-style-type: none"> <li>No change and now included in the Compliance Manual at section 5.</li> <li>EDI discussions with shipping lines re manifest. Positive discussions with Hoegh and KLine. A level of trust is being established with the lines. They seem to be realising that the more information they share, the less likely they will be disadvantaged.</li> <li>WWL and K Line now feed manifest data electronically into MIRRAT's system which ensures data integrity and efficiency as it removes the human element. Therefore, system is more secure. Hoegh Line will be next.</li> <li>Now linking with NYK, Hoegh and MOL – illustrative that level of trust is growing.</li> </ul>	<ul style="list-style-type: none"> <li>No change, Hoegh implementation has not been completed during the Audit period.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed during audit.</li> <li>MIRRAT has been pursuing converting shipping lines to EDI manifest exchanges - Hoegh has been dragging their feet on this due to high workload. Consequently, this initiative hasn't happened as quickly as expected.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
			<ul style="list-style-type: none"> <li>Discuss progress following discussions with shipping lines, particularly in regard to sharing information.</li> <li>KL, WWL NYK EDI systems all in place and up and running. MOL and Hoegh are in the process of being implemented. MIRRAT to advise IA once in place.</li> <li>This system provides a more efficient and secure mechanism to transfer data between the shipping line and the terminal operator. Toyofuji and Armacup are still to start the implementation process.</li> </ul> <p>Fully Compliant</p>		
8.4	7.4 (a)-(c)	MIRRAT must only allow Authorised Persons to use Confidential Information provided by a Terminal User for the purpose of: (a) providing Terminal Services to that Terminal User; (b) resolving a Terminal Dispute; or (c) as otherwise expressly consented in writing by that Terminal User.	<ul style="list-style-type: none"> <li>No change, updated log sighted by auditor. Appropriate wording now included in the Compliance Manual at section 5.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change, updated log provided.</li> </ul>	<ul style="list-style-type: none"> <li>To be provided and reviewed by IA.</li> <li>Existing Compliance Manual to be provided to IA by JS.</li> <li>Compliance Manual Version 5 provided by JS post audit.</li> </ul>
8.5	7.5	From the Commencement Date, MIRRAT must appoint a MIRRAT Compliance Officer who is responsible on a day to day basis for monitoring MIRRAT's compliance with this clause 7.	<ul style="list-style-type: none"> <li>No change and now included in the Compliance Manual at section 5.</li> <li>IA to review Training Register / Record prior to audit. Check reference is made to employee start date.</li> <li>RAPID induction includes online training courses.</li> <li>Details of current Complaints Officer (David Deutscher) on</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>IA confirmed Compliance Officer is still Jed Smith, and</li> <li>David Deutscher is the Complaints Officer.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
			MIRRAT website and readily available. <b>Fully Compliant</b>		
8.6	7.6	MIRRAT must implement an annual compliance education program for employees, which provides training and information on MIRRAT's obligations under this clause 7, and must ensure that the compliance education program is given to new employees within 30 days of the commencement of their employment.	<ul style="list-style-type: none"> <li>Training material now added at Annex 2 of the Compliance Manual.</li> <li>Discuss annual refresher training and register for same.</li> <li>Jed Smith to provide info on this.</li> <li>Updated register provided and reviewed by IA prior to audit. A couple of discrepancies in the register were found. Some Pending and some expired training. MIRRAT to update register and resubmit a current version to IA.</li> <li>Updated version provided post audit.</li> </ul> <b>Fully Compliant</b>	<ul style="list-style-type: none"> <li>Updated log provided.</li> </ul>	<ul style="list-style-type: none"> <li>To be provided and reviewed by IA.</li> <li>Education Program link send through to IA by JS – eLearn.</li> <li>ACCC E-Learn program submitted to IA post audit.</li> </ul>
8.7	7.7 (a)-(b)	MIRRAT must establish and maintain effective IT systems and security measures to safeguard the Confidential Information of Terminal Users from unauthorised access, use, copying or disclosure. These measures will include: (a) providing individual usernames, passwords and access keys to any Authorised Persons who have access to the Confidential Information of Terminal Users; and (b) recording a log of Authorised Persons who access Confidential Information of Terminal Users stored in	<ul style="list-style-type: none"> <li>System is independent of WWL's system and is managed from India, providing an additional layer of security.</li> <li>All appears to be in order currently. Regime of testing discussed with auditor. MIRRAT will establish an on-going annual external test process as well as a test following the 2022 audit.</li> </ul> <b>Fully Compliant</b>	<ul style="list-style-type: none"> <li>To discuss.</li> </ul>	<ul style="list-style-type: none"> <li>Regime of external testing to be discussed.</li> <li>JS to pursue this initiative again in the new reporting period.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		MIRRAT's IT system and retaining that log for inspection by the Approved Independent Auditor if required.			
9.	7.8 Limited Disclosure				
9.1	7.8 (a)-(g)	<p>MIRRAT may disclose Confidential Information of a Terminal User:</p> <p>(a) which comprises the Vessel Details, including publication on its website from time to time:</p> <p>(b) to the extent necessary for the provision of advice from legal advisers, financiers, accountants or other consultants or professional advisers, or notifications required to brokers, insurers, claims assessors, provided that:</p> <p>(i) the disclosure is first approved by the MIRRAT Compliance Officer who must have regard to the objectives of this Undertaking in making a decision on whether to grant such approval; and</p> <p>(ii) the person to whom the disclosure is made is under a legal obligation to keep the information confidential.</p> <p>(c) to any mediator, expert or arbitrator to the extent necessary for the purpose of resolving a Terminal Dispute, provided that MIRRAT does not disclose the Confidential Information of one Terminal User to another Terminal User without the first Terminal User's consent;</p>	<ul style="list-style-type: none"> <li>▪ Included in the Compliance Manual at section 5.</li> <li>▪ Latest Wharfage Report to PoM provided.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>▪ Example of wharfage reports provided.</li> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Sample of wharfage reports provided and reviewed by IA.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(d) to the ACCC or other government agency to the extent necessary to comply with any written request by that agency; (e) to the Port Manager where MIRRAT is under a legal obligation to do so; (f) where required by law, provided that, where permissible, MIRRAT first consults with the Terminal User that provided the Confidential Information; and (g) to the extent the disclosure is reasonably required to protect the safety or security of persons or property or in connection with an emergency.			
9.2	7.9	MIRRAT must retain records of any Confidential Information of a Terminal User disclosed in accordance with clauses 7.8(b) to 7.8(g) for a period of not less than five years from the date the Confidential Information is disclosed.	<ul style="list-style-type: none"> <li>Confidential Information Disclosure Log is the only item that is on the list of the report that MIRRAT provided to PoM.</li> <li>Updated Confidential Information Disclosure Log to be reviewed by IA.</li> <li>Never tested.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change, updated log provided.</li> </ul>	<ul style="list-style-type: none"> <li>Updated log to be provided and reviewed by IA.</li> <li>Provided by JS post audit and reviewed by IA.</li> </ul>
9.3	7.10	For the avoidance of doubt, nothing in this clause 7 prevents MIRRAT from disclosing in the ordinary course of business or financial reporting information which has been aggregated with other information of a similar nature such that it cannot reasonably be, and is not reasonably capable of being, identified with, attributed to or used to identify any Terminal User.	<ul style="list-style-type: none"> <li>No change and now included in the Compliance Manual at section 5.</li> <li>Financial report – monthly report that goes through to Oslo for June 2022 – provided by MIRRAT during audit.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>Provided and sighted by IA.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
10.	7.11 Confidential Policy				
10.1	7.11	MIRRAT must establish and maintain a Confidentiality Policy in substantially the same form as set out in Schedule 2 to assist its Personnel to comply with MIRRAT's obligations under this Undertaking.	<ul style="list-style-type: none"> <li>No change, list sighted by Auditor.</li> <li>IA reviewed log prior to audit.</li> <li>Continuation of Confidentiality Policy confirmed by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
11.	7.12 Variation of Confidentiality Policy				
11.1	7.12	MIRRAT may vary its Confidentiality Policy from time to time with the approval of the ACCC.	Fully Compliant	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
12.	7.13 MIRRAT employees				
12.1	7.13	Unless the ACCC otherwise agrees in writing, MIRRAT undertakes to procure that no MIRRAT employee who has had access to Confidential Information of a Terminal User within a prior 6 month period is employed or engaged within 6 months of ceasing to be an employee of MIRRAT in a role within, or as a contractor to, a business unit of WWL (or a Related Body Corporate of WWL) which is responsible for commercial dealings with customers acquiring ocean shipping services to and from Melbourne.	<ul style="list-style-type: none"> <li>MIRRAT to provide a recent example of an employment contract to confirm wording that reflects this requirement of the Undertaking is included.</li> <li>Employee Contract Clause provided post audit.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>Paragraph from the standard contract sent through to IA.</li> <li>Provided post audit and reviewed by IA.</li> </ul>
13.	7.14 MIRRAT's compliance with confidentiality and ring-fencing measures				
13.1	7.14	MIRRAT must report any breaches of the clause 7 to the Approved Independent Auditor within 5 Business Days of becoming aware of the breach.	<ul style="list-style-type: none"> <li>Included in the Compliance Manual in section 5.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
14.	8 MIRRAT's Annual Self-Compliance Report				
14.1	8.1 (a)-(c)	On an annual basis for the duration of this Undertaking, MIRRAT must	<ul style="list-style-type: none"> <li>IA reviewed Self-Compliance Report prior to annual audit.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed during Annual audit.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		<p>provide the ACCC and the Approved Independent Auditor with a report of its compliance with this Undertaking which includes:</p> <p>(a) a record of the average performance by MIRRAT against each KPI in Schedule 3 during the previous year:</p> <p>(i) for any services provided by MIRRAT to its Related Bodies Corporate; and</p> <p>(ii) for the same services provided to all other Terminal Users;</p> <p>(b) details about all access disputes and terminal end-user disputes which arose in the previous calendar year, and how they were resolved; and</p> <p>(c) Details of any breaches of the ring-fencing provisions in clause 7 of this Undertaking.</p>	<ul style="list-style-type: none"> <li>Some questions and clarifications raised by IA and subsequently resolved by MIRRAT.</li> </ul> <p><b>Fully Compliant</b></p>		<ul style="list-style-type: none"> <li>Discussed – any irregularity can be explained due to the unprecedented high levels of congestion at the port as a result of the volumes of contaminated imported cars.</li> </ul>
15.	8.2 Annual Compliance Report				
15.1	8.2	<p>MIRRAT must provide an Annual Compliance Report to the ACCC and the Approved Independent Auditor no later than 31 August each year (Self-Report Date). The Annual Compliance Report will cover the period 1 July to 30 June in each year of the term of this Undertaking (or part thereof where the Undertaking commences or expires, is withdrawn or revoked during that period) immediately prior to the Self-Report Date.</p>	<ul style="list-style-type: none"> <li>IA reviewed SCA prior to annual audit.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
16.	9.1 Approval of Proposed Independent Auditor				
16.1	9.1	<p>MIRRAT must appoint and maintain an Approved Independent Auditor to</p>	<p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		audit and report upon MIRRAT's compliance with this Undertaking.			
16.2	9.2	MIRRAT must, prior to, or within 5 Business Days after the Commencement Date, provide the ACCC with a notice for a Proposed Independent Auditor in the form prescribed in Schedule 5 to this Undertaking (Proposed Independent Auditor Notice).	<ul style="list-style-type: none"> <li>Included in the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
16.3	9.3 (a)-(b)	<p>After receiving a Proposed Independent Auditor Notice, the ACCC must decide whether to:</p> <p>(a) approve the appointment of the person named in the Proposed Independent Auditor Notice as the Approved Independent Auditor which includes approving the:</p> <ul style="list-style-type: none"> <li>(i) terms of appointment attached to the Proposed Independent Auditor Notice; and</li> <li>(ii) draft audit plan attached to the Proposed Independent Auditor Notice; or</li> </ul> <p>(b) not approve the person named in the notice as the Proposed Independent Auditor.</p>	<ul style="list-style-type: none"> <li>Included in the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
16.4	9.4 (a)-(b)	<p>If clause 9.3(b) applies, the ACCC may, at its absolute discretion:</p> <p>(a) direct MIRRAT to submit a Proposed Independent Auditor Notice that:</p> <ul style="list-style-type: none"> <li>(i) names a person identified by the ACCC as the Proposed Independent Auditor; and/or</li> <li>(ii) includes attachments that:                             <ul style="list-style-type: none"> <li>A. relate to the person identified by the ACCC</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Included in the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		under clause 9.4(a)(i) (if applicable); and/or B. address any issues identified by the ACCC in relation to the terms of appointment and/or draft audit plan; or (b) identify and approve a person as the Approved Independent Auditor together with the: (i) terms of appointment, and (iii) draft audit plan.			
16.5	9.5	As soon as practicable, and within 2 Business Days of any direction by the ACCC under clause 9.4(a), MIRRAT must submit a Proposed Independent Auditor Notice in accordance with the direction.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
16.6	9.6(a)-(d)	Without limiting the ACCC's discretion, in making the decisions described in clause 9.3 or 9.4, the factors to which the ACCC may have regard include whether the: (a) person named in the Proposed Independent Auditor Notice or identified by the ACCC has the qualifications and experience necessary to carry out the functions of the Approved Independent Auditor; (b) person named in the Proposed Independent Auditor Notice or identified by the ACCC is sufficiently independent of MIRRAT; (c) terms of appointment and the draft audit plan are consistent with this Undertaking; and (d) terms of appointment and the draft audit plan are otherwise	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		acceptable to the ACCC.			
16.7	9.7	Within 10 Business Days after receiving a Proposed Independent Auditor Notice, the ACCC must notify MIRRAT in writing of its decisions and any direction made pursuant to clause 9.3 or 9.4.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
16.8	9.8	The ACCC may extend the period within which it will provide notice of the decision or direction (if applicable) described in clause 9.7 by notifying MIRRAT in writing of the extension within 10 Business Days after receiving the Proposed Independent Auditor Notice.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
16.9	9.9 (a)-(b)	The ACCC may exercise its powers under clause 9.10 if: (a) MIRRAT has not provided the ACCC with a Proposed Independent Auditor Notice in accordance with clauses 9.2, 9.5 or 9.22; or (b) a new Approved Independent Auditor has not been appointed within 17 Business Days after the former Approved Independent Auditor resigns or otherwise ceases to act as the Approved Independent Auditor pursuant to clause 9.19, 9.20 or 9.21.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
16.10	9.10 (a)-(c)	If clause 9.9 applies, the ACCC at its absolute discretion may: (a) identify and approve a person as the Approved Independent Auditor; (b) approve the terms of appointment of the Approved Independent Auditor; and (c) approve the draft audit plan.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
17.	9.11 Appointment of the Approved Independent Auditor				
17.1	9.11 (a)-(b)	<p>After receiving notice from the ACCC of its decisions pursuant to clause 9.3(a), 9.4(b) or 9.10, MIRRAT must, within 5 Business Days:</p> <p>(a) appoint the person approved by the ACCC as the Approved Independent Auditor on the Approved Terms of Appointment; and</p> <p>(b) forward to the ACCC a copy of the executed Approved Terms of Appointment within 1 Business Day of execution.</p>	Fully Compliant	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
18.	9.12 Obligations and powers of the Approved Independent Auditor				
18.1	9.12 (a)-(e)	<p>MIRRAT must procure that any proposed terms of appointment for the Approved Independent Auditor include obligations on the Approved Independent Auditor to:</p> <p>(a) maintain his or her independence from MIRRAT, apart from appointment to the role of Approved Independent Auditor, including not form any relationship of the types described in Schedule 5 to this Undertaking with MIRRAT for the period of his or her appointment;</p> <p>(b) conduct compliance auditing according to the Approved Audit Plan;</p> <p>(c) conduct any ad hoc compliance audit if requested to do so by a Terminal User in accordance with clause 12 of this Undertaking;</p>	Fully Compliant	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(d) provide the following reports directly to the ACCC: (i) a scheduled written Audit Report as described in clause 9.15; and (ii) an immediate report of any issues that arise in relation to the performance of his or her functions as Approved Independent Auditor or in relation to compliance with this Undertaking; and (iii) any Audit Reports following completion of an ad hoc compliance audit under clause 12; and (e) follow any direction given to him or her by the ACCC in relation to the performance of his or her functions as Approved Independent Auditor under this Undertaking.			
18.2	9.13 (a)-(c)	MIRRAT must procure that any proposed terms of appointment for the Approved Independent Auditor provide the Approved Independent Auditor with the authority to: (a) access the facilities, sites or operations of MIRRAT and MIRRAT's other businesses as required by the Approved Independent Auditor; (b) access any information or documents that the Approved Independent Auditor considers necessary for carrying out his or her functions as the Approved Independent Auditor or for reporting to or otherwise advising the ACCC; and	<ul style="list-style-type: none"> <li>Ref. to clauses 9.13 (a-c) and 9.14 (a-c) included in section 6 of the revised Compliance Manual.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(c) engage any external expertise, assistance or advice required by the Approved Independent Auditor to perform his or her functions as the Approved Independent Auditor.			
18.3	9.14 (a)-(c)	<p>Without limiting its obligations in this Undertaking, MIRRAT must:</p> <p>(a) comply with and enforce the Approved Terms of Appointment for the Approved Independent Auditor;</p> <p>(b) maintain and fund the Approved Independent Auditor to carry out his or her functions including:</p> <p>(i) indemnifying the Approved Independent Auditor for any expenses, loss, claim or damage arising directly or indirectly from the performance by the Approved Independent Auditor of his or her functions as the Approved Independent Auditor except where such expenses, loss, claim or damage arises out of the gross negligence, fraud, misconduct or breach of duty by the Approved Independent Auditor;</p> <p>(ii) providing and paying for any external expertise, assistance or advice required by the Approved Independent Auditor to perform his or her functions as the Approved Independent Auditor; and</p> <p>(c) not interfere with, or otherwise hinder, the Approved</p>	<ul style="list-style-type: none"> <li>Policy completed and included in revised Compliance Manual.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		<p>Independent Auditor’s ability to carry out his or her functions as the Approved Independent Auditor, including:</p> <ul style="list-style-type: none"> <li>(i) directing MIRRAT personnel, including directors, contractors, managers, officers, employees and agents, to act in accordance with this clause 9;</li> <li>(ii) providing access to the facilities, sites or operations of MIRRAT and MIRRAT’s other businesses as required by the Approved Independent Auditor;</li> <li>(iii) providing to the Approved Independent Auditor any information or documents requested by the Approved Independent Auditor that he or she considers necessary for carrying out his or her functions as the Approved Independent Auditor or for reporting to or otherwise advising the ACCC;</li> <li>(iv) not requesting any information relating to the compliance audit from the Approved Independent Auditor without such a request having been approved by the ACCC; and</li> <li>(v) not appoint the Approved Independent Auditor, or have any Agreements with the Approved Independent Auditor, to utilise the Approved Independent</li> </ul>			

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Auditor's services for anything other than compliance with this Undertaking until at least 12 months after the Approved Independent Auditor ceases to act in the role of the Approved Independent Auditor.			
19.	9.15 Compliance Audit				
19.1	9.15 (a)-(g)	<p>The Approved Independent Auditor must conduct an audit and prepare a detailed report (Audit Report) that includes:</p> <ul style="list-style-type: none"> <li>(a) the Approved Independent Auditor's procedures in conducting the audit, or any change to audit procedures since the previous Audit Report;</li> <li>(b) to the extent feasible, a thorough audit of MIRRAT's compliance with this Undertaking;</li> <li>(c) an outline of areas of uncertainty or ambiguity in the Auditor's interpretation of any obligations contained in this Undertaking;</li> <li>(d) all of the reasons for the conclusions reached in the Audit Report;</li> <li>(e) any qualifications made by the Approved Independent Auditor in forming his or her views;</li> <li>(f) any recommendations by the Approved Independent Auditor to improve:                             <ul style="list-style-type: none"> <li>(i) the Approved Audit Plan;</li> <li>(ii) the integrity of the auditing process;</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Included in Compliance Manual at section 6.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(iii) MIRRAT's processes or reporting systems in relation to compliance with this Undertaking; (iv) the KPIs in Schedule 3 of this Undertaking that MIRRAT is required to report against in accordance with clause 8; (v) the requirements and obligations included in this Undertaking in order to achieve the objectives in clause 2; and (g) the implementation and outcome of any prior recommendations by the Approved Independent Auditor made under clause 9.15(f).			
19.2	9.16 (a)-(d)	The Approved Independent Auditor is to provide an Audit Report to the ACCC and MIRRAT at the following times: (a) within two months after the appointment of the Approved Independent Auditor, at which time the Audit Report is to include the results of the initial audit and any recommended changes to the Approved Audit Plan, including the Approved Independent Auditor's proposed procedures in conducting the audit (Establishment Audit); (b) by 31 October each year until the expiry, withdrawal or revocation of this Undertaking pursuant to clause 4; (c) on completion of any <i>ad hoc</i> audit requested under clause 12.5; and	<ul style="list-style-type: none"> <li>Included in the revised Compliance Manual.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>Annual Audit Report submission date for 2023 has been approved for an extension to 14 November 2023.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(d) a final report due three months after the expiry, withdrawal or revocation of this Undertaking pursuant to clause 4.			
19.3	9.17	Unless otherwise agreed with the ACCC in writing, MIRRAT must implement any recommendations of the Approved Independent Auditor made in the Audit Report pursuant to clause 9.1S(f)(i) to (iv), and notify the ACCC of the implementation of the recommendations, within 10 Business Days after receiving the Audit Report or such other period as agreed in writing with the ACCC.	<ul style="list-style-type: none"> <li>Wording added to section 6 of the revised Compliance Manual to reflect implementation of recommendations within 10 business days.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>IA to sight the new wording within the Compliance Manual.</li> <li>All complete.</li> </ul>
19.4	9.18	MIRRAT must comply with any direction of the ACCC in relation to matters arising from the Audit Report within 10 Business Days after being so directed (or such other period as agreed in writing with the ACCC).	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 6.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
20.	9.19 Resignation, revocation or termination of the Approved Independent Auditor				
20.1	9.19	MIRRAT must immediately notify the ACCC in the event that the Approved Independent Auditor resigns or otherwise stops acting as the Approved Independent Auditor before the ACCC has provided the written notice pursuant to clause 4.1, 4.2, 4.3 or clause 4.4	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 6.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
20.2	9.20	The ACCC may revoke an Approved Independent Auditor's status as the Approved Independent Auditor if the ACCC becomes aware that any information provided to it was incorrect, inaccurate or misleading.	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 6.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
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20.3	9.21	The ACCC may approve any proposal by, or alternatively may direct, MIRRAT to terminate the appointment of the Approved Independent Auditor if in the ACCC's view the Approved Independent Auditor acts inconsistently with the provisions of this Undertaking or the Approved Terms of Appointment.	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 6.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
20.4	9.22	If clause 9.19, 9.20, 9.21 applies, MIRRAT must provide the ACCC with a Proposed Independent Auditor Notice within 5 Business Days after the relevant event occurs, otherwise clause 9.10 applies.	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 6.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
21.	10. Information				
21.1	10.1 (a)-(c)	The ACCC may direct MIRRAT in respect of its compliance with this Undertaking to, and MIRRAT must: (a) furnish information to the ACCC in the time and in the form requested by the ACCC; (b) produce documents and materials to the ACCC within MIRRAT's custody, power or control in the time and in the form requested by the ACCC; and/or (c) attend the ACCC at a time and place appointed by the ACCC to answer any questions the ACCC (it's Commissioners, its staff or its agents) may have.	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 7.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
21.2	10.2	Any direction made by the ACCC under clause 10.1 will be notified to MIRRAT, in accordance with clause 20.2.	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 7.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
21.3	10.3 (a)-(c)	In respect of MIRRAT’s compliance with this Undertaking or an Approved Independent Auditor’s compliance with its Approved Terms of Appointment, the ACCC may request any Approved Independent Auditor to: (a) furnish information to the ACCC in the time and in the form requested by the ACCC; (b) produce documents and materials to the ACCC within the Approved Independent Auditor’s custody, power or control in the time and in the form requested by the ACCC; and/or (c) attend the ACCC at a time and place appointed by the ACCC to answer any questions the ACCC (it’s Commissioners, its staff or its agents) may have.	<ul style="list-style-type: none"> <li>Included in revised Compliance Manual at section 7.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
21.4	10.4	MIRRAT will use its best endeavours to ensure that an Approved Independent Auditor complies with any request from the ACCC in accordance with clause 10.3.	<ul style="list-style-type: none"> <li>Ref. to Clause 10 included in the Compliance Manual at section 7.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
21.5	10.5	Information furnished, documents and material produced or information given in response to any request or direction from the ACCC under this clause 10 may be used by the ACCC for any purpose consistent with the exercise of its statutory duties.	<ul style="list-style-type: none"> <li>Ref. to Clause 10 included in the Compliance Manual at section 7.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
21.6	10.6 (a)-(b)	The ACCC may in its discretion to be exercised in good faith: (a) advise any Approved Independent Auditor of any	<ul style="list-style-type: none"> <li>Ref. to Clause 10 included in the Compliance Manual at section 7.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		request made by it under this clause 10; and/or (b) provide copies to any Approved Independent Auditor of any information furnished, documents and material produced or information given to it under this clause 10.			
21.7	10.7	Nothing in this clause 10 requires the provision of information or documents in respect of which MIRRAT has a claim of legal professional or other privilege.	<ul style="list-style-type: none"> <li>Ref. to Clause 10 included in the Compliance Manual at section 7.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
22.	11. Price Dispute Resolution Process				
22.1	11.1	MIRRAT must comply with the Price Dispute Resolution Process at Schedule 6 to determine disputes by any person (including an Applicant, Licensee or any other person) in relation to Reference Tariffs for the Access Services.	<ul style="list-style-type: none"> <li>Compliance Manual includes the links that go to the policies and ref. to clause 11 is provided in section 8.</li> <li>Policy sighted on MIRRAT website.</li> <li>Not tested within the reporting period.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>See entry at schedule 6 below.</li> </ul>
22.2	11.2	MIRRAT may from time to time amend the Price Dispute Resolution Process, including to the extent necessary to comply with a written direction from a Port Manager, provided that MIRRAT has obtained prior written consent of the ACCC in relation to the amendments.	<ul style="list-style-type: none"> <li>Now added to section 5 of the Resolution Process on website and also provided to Auditor prior to audit. Also included in section 8 of the Compliance Manual.</li> <li>IA to check link and confirm reference is included.</li> <li>Confirmed by IA.</li> <li>Not tested during reporting period. No need to implement this during the reporting period.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>See entry at schedule 6 below.</li> </ul>
23.	11.3 Appointment of Independent Price Expert				



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
23.1	11.3	MIRRAT must provide to the ACCC by 31 March in each Financial Year a written notice setting out the identity of the Proposed Independent Price Expert for the forthcoming Financial Year and a copy of the proposed terms of appointment for that Proposed Independent Price Expert (Proposed Independent Price Expert Notice).	<ul style="list-style-type: none"> <li>▪ New IPE approved by ACCC and is Economic Insights – John Fallon.</li> <li>▪ Ref. to clause 11 is made at section 8 of the Compliance Manual.</li> <li>▪ John Fallon retained for next 2 years – confirmed. Employed through to 2023, based on an annual contract which has been agreed by ACCC.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ To be discussed.</li> <li>▪ All resolved and no change.</li> </ul>
23.2	11.4 (a)-(f)	<p>The Proposed Independent Price Expert must have the qualifications and experience necessary to carry out the functions of the Independent Price Expert independently of MIRRAT and must not be:</p> <ul style="list-style-type: none"> <li>(a) an employee or officer of MIRRAT or its Related Bodies Corporate, whether current or in the past 3 years;</li> <li>(b) a professional adviser of MIRRAT or its Related Bodies Corporate, whether current or in the past 3 years;</li> <li>(c) a person who, in the opinion of the ACCC, holds a material interest in MIRRAT or its Related Bodies Corporate;</li> <li>(d) a person who has a contractual relationship with MIRRAT or its Related Bodies Corporate (other than the terms of appointment of the Independent Price Expert);</li> <li>(e) a Terminal User, supplier or material customer of MIRRAT or its Related Bodies Corporate; or</li> </ul>	<ul style="list-style-type: none"> <li>▪ As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ To be discussed.</li> <li>▪ As above.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(f) an employee or contractor of a firm or company referred to in clauses 11.4(e) to 11.4(e).			
23.3	11.5	MIRRAT must provide to the ACCC such information and documents as the ACCC requires to assess the appointment of the Proposed Independent Price Expert.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
23.4	11.6	The ACCC may, in its absolute discretion, consult with any other person in relation to the appointment of the Proposed Independent Price Expert as the Independent Price Expert.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>As above.</li> </ul>
23.5	11.7	If, after receipt by the ACCC of the Proposed Independent Price Expert Notice, the ACCC informs MIRRAT in writing that it does not object to the Proposed Independent Price Expert, MIRRAT will appoint the Proposed Independent Price Expert as the Independent Price Expert as soon as practicable on terms approved by the ACCC and consistent with the performance by the Independent Price Expert of his or her functions under the Price Dispute Resolution Process; or does object to the Proposed Independent Price Expert, MIRRAT will appoint a person identified by the ACCC at its absolute discretion as the Independent Price Expert on terms approved by the ACCC and consistent with the performance by the Independent Price Expert of his or her functions under the Price Dispute Resolution Process.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>As above.</li> </ul>

THOMPSON CLARKE

Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
23.6	11.8 (a)-(b)	Within 2 Business Days of the appointment of the Independent Price Expert under clause 11.7, MIRRAT must: (a) forward to the ACCC a copy of the executed terms of appointment; and (b) publish the name and contact details of the Independent Price Expert on MIRRAT’s website.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>As above.</li> </ul>
24.	11.9 Conditions relating to Independent Price Expert’s functions				
24.1	11.9 (a) (i)-(iii)	MIRRAT must: Procure that the terms of appointment of the Independent Price Expert include obligations on the Independent Price Expert to: (i) continue to satisfy the independence criteria in clause 11.4 for the period of his or her appointment; (ii) provide any information or documents requested by the ACCC about MIRRAT’s compliance with this Price Dispute Resolution Process directly to the ACCC; (iii) report or otherwise inform the ACCC directly of any issues that arise in the performance of his or her functions as Independent Price Expert or in relation to any matter that may arise in connection with this Price Dispute Resolution Process.	<ul style="list-style-type: none"> <li>Details included in section 8 of the Compliance Manual to specifically highlight the IPE role and ref. to Clause 11 of the Undertaking.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>No change.</li> </ul>
24.2	11.9 (b)	Comply with and enforce the terms of appointment for the Independent Price Expert.	<ul style="list-style-type: none"> <li>Clearly documented in Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>No change.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
24.3	11.9 (c)	Maintain and fund the Independent Price Expert to carry out his or her functions;	<ul style="list-style-type: none"> <li>Clearly documented in Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>No change.</li> </ul>
24.4	11.9 (d)	Indemnify the Independent Price Expert for any expense, loss, claim or damage arising directly or indirectly from the performance by the Independent Price Expert of his or her functions as the Independent Price Expert except where such expenses, loss, claim or damage arises out of the gross negligence, fraud, misconduct or breach of duty by the Independent Price Expert.	<ul style="list-style-type: none"> <li>Clearly documented in Compliance Manual.</li> <li>Clause exists in the IPE contract with MIRRAT at section 9(b) iii.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>No change.</li> </ul>
24.5	11.9 (e)	Not interfere with, or otherwise hinder, the Independent Price Expert's ability to carry out his or her functions as the Independent Price Expert.	<ul style="list-style-type: none"> <li>Clearly documented in Compliance Manual.</li> <li>Included in section 9(b) iv of IPE contract with MIRRAT.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>No change.</li> </ul>
24.6	11.9 (f)	Provide and pay for any external expertise, assistance or advice required by the Independent Price Expert to perform his or her functions as the Independent Price Expert.	<ul style="list-style-type: none"> <li>Clearly documented in Compliance Manual.</li> <li>Included in section 9(b) v of IPE contract with MIRRAT.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>No change.</li> </ul>
24.7	11.9 (g)	Provide to the Independent Price Expert any information or documents requested by the Independent Price Expert that he or she considers necessary for carrying his or her functions as the Independent Price Expert or for reporting to or otherwise advising the ACCC.	<ul style="list-style-type: none"> <li>Clearly documented in Compliance Manual.</li> <li>Included in section 9(b) vi of IPE contract with MIRRAT.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>No change.</li> </ul>
24.8	11.9 (h)	Ensure that the Independent Price Expert will provide information or documents requested by the ACCC directly to the ACCC.	<ul style="list-style-type: none"> <li>Clearly documented in Compliance Manual.</li> <li>Included in section 9(b) vii of IPE contract with MIRRAT.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
			Fully Compliant		
25.	12 Non-Price Dispute Resolution				
25.1	12.1	MIRRAT must comply with the Non-Price Dispute Resolution Process at Schedule 7 to determine disputes by any person (including an Applicant, Licensee or any other person) in relation to the granting, refusal to grant, conditions or administration of an Access Licence Agreement, other than in relation to the amount of any Reference Tariff.	<ul style="list-style-type: none"> <li>No change. Sighted on MIRRAT’s website and at section 9 of the Compliance Manual.</li> <li>MIRRAT provided IA with copies of the most recent communications between LINX and themselves relating to the non-pricing dispute complaint.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
25.2	12.2 (a)-(c)	For the avoidance of doubt, MIRRAT must permit any Terminal User (or proposed Terminal User) to raise a dispute under the Non-Price Dispute Resolution Process in relation to MIRRAT’s compliance with: <ul style="list-style-type: none"> <li>(a) Clause 5 – Open Access Conditions affecting the Terminal User;</li> <li>(b) Clause 6 – Berthing allocation, including any allocation decision by MIRRAT, affecting the Terminal User or any change by MIRRAT to the Berthing Allocation Rules; or</li> <li>(c) Clause 7 – Access to and use of that Terminal User’s ring-fenced Confidential Information.</li> </ul>	<ul style="list-style-type: none"> <li>No change and ref. to Clause 12 of Undertaking included in Compliance Manual at section 9.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
25.3	12.3	MIRRAT may from time to time amend the Non-Price Dispute Resolution Process, including to the extent necessary to comply with a written direction from a Port Manager, provided that MIRRAT	<ul style="list-style-type: none"> <li>Included in the MIRRAT Non-Price Dispute Resolution Process Policy at clause 8 and referenced in Compliance Manual at section 9. Sighted by Auditor.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		has obtained the prior written consent of the ACCC to the amendments.	<ul style="list-style-type: none"> <li>Process has not been required during the reporting process.</li> </ul> <p>Fully Compliant</p>		
26.	12.5 Ad hoc independent audit				
26.1	12.5	In addition to a Terminal User's rights under the Non-Price Dispute Resolution Process, a Terminal User who has a complaint about MIRRAT's compliance with this Undertaking may at any time, by providing notice in writing to MIRRAT and the ACCC, request the Approved Independent Auditor to undertake a compliance audit in accordance with clause 9 in relation to that specific complaint and prepare an Audit Report in relation to that specific complaint (Ad Hoc Audit Notice).	<ul style="list-style-type: none"> <li>Included in website link, sighted by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>Link to be provided to IA by JS.</li> <li>Link provided by JS post audit, as follows:  <a href="https://www.mirrat.com.au/storage/assets-mirrat/PDFs/ADHOC-Audit.pdf">https://www.mirrat.com.au/storage/assets-mirrat/PDFs/ADHOC-Audit.pdf</a> </li> </ul>
26.2	12.6 (a)-(b)	To be valid an Ad Hoc Audit Notice must contain: (a) a description of the complaint and reasons why the Terminal User suspects that MIRRAT may have breached its obligations under this Undertaking; and (b) an unconditional undertaking by the Terminal User to pay the costs of the Approved Independent Auditor in connection with the audit requested in the Ad Hoc Audit Notice, within 14 days of: (i) withdrawal of an Ad Hoc Audit Notice by the Terminal User; or	<ul style="list-style-type: none"> <li>Not required to date and therefore not tested.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE

Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(ii) completion of the audit, if the Approved Independent Auditor does not find or report that MIRRAT has breached its obligations under this Undertaking in relation to the matters set out in the Ad Hoc Audit Notice giving rise to the audit			
26.3	12.7	A Terminal User may at any time withdraw an Ad Hoc Audit Notice by notifying MIRRAT and the ACCC in writing, in which case the requirement for the Approved Independent Auditor to prepare an Audit Report under clauses 9.15 and 9.16 ceases.	<ul style="list-style-type: none"> <li>Not required to date and therefore not tested.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
27.	13 Review of the terms of this Undertaking				
27.1	13.1	The ACCC may, after the second anniversary of the Commencement Date and thereafter not more than once in any 5 year period, review the terms of this Undertaking to consider whether any changes to the terms of this Undertaking are necessary given the objectives of this Undertaking as described in clause 2.	<ul style="list-style-type: none"> <li>It was agreed it is not necessary to include this requirement in the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
27.2	13.2	On deciding to conduct a review pursuant to clause 13.1, the ACCC may invite submissions from MIRRAT, the Port Manager and other parties with an interest in the terms and conditions of access to the Terminal on whether any changes to the terms of this Undertaking are necessary in order to ensure that this Undertaking	<ul style="list-style-type: none"> <li>It was agreed it is not necessary to include this requirement in the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		continues to achieve the objectives as described in clause 2.			
27.3	13.3 (a)-(e)	<p>The factors to which the ACCC may have regard in a making decision to review pursuant to clause 13.1 or in conducting the review include but are not limited to:</p> <ul style="list-style-type: none"> <li>(a) the Audit Reports prepared by the Approved Independent Auditor in accordance with clause 9.15;</li> <li>(b) any ad hoc audit reports prepared in accordance with clause 12.5;</li> <li>(c) disputes raised under the Price Dispute Resolution Process and Non-Price Dispute Resolution Process;</li> <li>(d) any change in circumstances since the Commencement Date or the last review conducted pursuant to clause 13.1; and</li> <li>(e) any submissions from parties with an interest in the terms and conditions of access to the Terminal received by the ACCC.</li> </ul>	<ul style="list-style-type: none"> <li>▪ It was agreed it is not necessary to include this requirement in the Compliance Manual.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>
28.	13.4 Amendment Notice				
28.1	13.4 (a)-(c)	<p>Following a review in accordance with clauses 13.1, 13.2 and 13.3, if the ACCC is satisfied that a variation is necessary to ensure that the Undertaking continues to achieve the objectives as described in clause 2, the ACCC may give MIRRAT an amendment notice (Amendment Notice) which sets out any changes that the ACCC considers should be made to the Undertaking and an explanation for</p>	<ul style="list-style-type: none"> <li>▪ This has not been included, however it was agreed it is not necessary to include this requirement in the Compliance Manual.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		those changes. The ACCC will, subject to removing any Confidential Information of MIRRAT or any other person; (a) publish the Amendment Notice on the ACCC’s website; (b) give a copy of the Amendment Notice to the Port Manager; and (c) publicly consult on the Amendment Notice.			
29.	13.5 Proposed Variations to this Undertaking following ACCC review				
29.1	13.5	Following any consultation on the Amendment Notice, if the ACCC decides that changes to this Undertaking are necessary in order to ensure that the Undertaking continues to achieve the objectives as described in clause 2, the ACCC will provide MIRRAT with a notice setting out the terms of a variation to the Undertaking which is acceptable to the ACCC (Variation Notice).	<ul style="list-style-type: none"> <li>Included at section 10 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
29.2	13.6 (a)-(b)	MIRRAT must: (a) consult in good faith with the ACCC with a view to proposing variations to this Undertaking which will address the matters stated in the Variation Notice; (b) notify the ACCC within 90 days of receiving a Variation Notice if MIRRAT agrees to seek a variation to the Undertaking either: (i) in the form set out in the Variation Notice; or (ii) in a form agreed between the ACCC and MIRRAT following the consultations undertaken	<ul style="list-style-type: none"> <li>Included at section 10 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		in accordance with clause 13.6(a).			
29.3	13.7	If MIRRAT notifies the ACCC that it agrees to seek a variation to the Undertaking in accordance with clause 13.6(b), at that same time, MIRRAT must provide a proposed variation to the Undertaking to the ACCC for the purpose of seeking ACCC consent in accordance with s 87B(2) of the Act.	<ul style="list-style-type: none"> <li>Included at section 10 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
30.	13.8 Referral to expert determination				
30.1	13.8 (a)-(c)	If MIRRAT does not agree to seek a variation to this Undertaking in accordance with clause 13.6(b) (Variation Dispute), MIRRAT must provide written notice to the ACCC of the Variation Dispute, including: (a) written reasons explaining why MIRRAT does not propose to seek a variation to the Undertaking; (b) the identity of a proposed independent expert who will be appointed to conduct the expert determination (Proposed Independent Expert); and (c) details of the Proposed Independent Expert's relevant qualifications and experience necessary to carry out the expert determination independently of MIRRAT.	<ul style="list-style-type: none"> <li>This requirement is acknowledged by MIRRAT.</li> <li>Included at section 10 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.	13.9 Variation Dispute Notice				
31.1	13.9 (a)-(d)	The Proposed Independent Expert must not be: (a) an employee or officer of MIRRAT or its Related Bodies Corporate, whether current or	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE

Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		in the past 3 years; (b) a professional adviser of MIRRAT or its Related Bodies Corporate, whether current or in the past 3 years; (c) a person who has a contractual relationship with MIRRAT or its Related Bodies Corporate; OR (d) an employee or contractor of a firm or company referred to in clause 13.9©.			
31.2	13.10	Within 10 Business Days of MIRRAT providing a Variation Dispute Notice to the ACCC, the ACCC will provide written notice to MIRRAT informing MIRRAT of its decision to agree or not agree to the Proposed Independent Expert identified by MIRRAT pursuant to clause 13.8(b).	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.3	13.11	If MIRRAT and the ACCC cannot agree on an independent expert to be appointed to determine the Variation Dispute within 20 Business Days of MIRRAT providing a Variation Dispute Notice to the ACCC, then the Chairman of the Victorian Bar Council will determine the identity of the independent expert and the Variation Dispute will be referred to that independent expert for determination.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.4	13.12	The cost of the independent expert will be borne by MIRRAT unless otherwise agreed.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
31.5	13.13 (a)-(b)	MIRRAT will use best endeavours to ensure that the independent expert is provided with: (a) all relevant information available to MIRRAT in relation to the Variation Dispute; and (b) all reasonable assistance, in a timely manner, to enable the expert to make a determination in relation to the Variation Dispute Notice within 60 days of referral to that expert.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.6	13.14	The independent expert will decide whether the ACCC's proposed variation to the Undertaking as set out in the Variation Notice is necessary to ensure that the Undertaking continues to meet the objectives of this Undertaking as described in clause 2 of this Undertaking.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.7	13.15	If the independent expert decides that the ACCC's proposed variation to the Undertaking as set out in the Variation Notice (with such minor modifications as the expert considers necessary) is necessary to ensure that the Undertaking continues to meet the objectives of this Undertaking as described in clause 2 of this Undertaking, MIRRAT must proffer a proposed variation in accordance with the ACCC's proposed variation to the ACCC for the purpose of seeking ACCC consent in accordance with s 87B(2) of the Act within 5 Business Days of the independent expert's decision.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> <li>Not tested at this stage.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
31.8	13.16	If the independent expert decides that a variation is necessary to ensure that the Undertaking continues to meet the objectives of this Undertaking as described in clause 2 of this Undertaking but this variation differs materially from the ACCC's proposed variation, MIRRAT must proffer a proposed variation in accordance with the expert's proposed variation to the ACCC for the purpose of seeking ACCC consent in accordance with s 87B(2) of the Act within 5 Business Days of the independent expert's decision. The ACCC may in its complete discretion decide whether or not to consent to the variation proffered by MIRRAT.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.9	13.17	If the independent expert decides that a variation is not necessary to ensure that the Undertaking continues to meet the objectives of this Undertaking as described in clause 2 of this Undertaking, the ACCC's Variation Notice lapses.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.10	13.18	The independent expert's decision will be final and binding on MIRRAT and MIRRAT must take all steps to ensure that the independent expert's decision is fulfilled or otherwise given effect to.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
31.11	13.19	Nothing in this clause 13 prevents the ACCC from investigating a potential breach of this Undertaking or from applying to the Court for orders pursuant to s87B of the Act in respect of a breach of this Undertaking at any time.	<ul style="list-style-type: none"> <li>Included in Compliance Manual at section 10 and ref. to clause 13 also included.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
32.	14 Disclosure of this Undertaking				
32.1	14.1	Within 5 Business Days of the Commencement Date, MIRRAT will publish this Undertaking on their respective websites.	<ul style="list-style-type: none"> <li>IA sighted on website.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
32.2	14.2	MIRRAT acknowledges that the ACCC may: <ul style="list-style-type: none"> <li>(a) make this Undertaking publicly available;</li> <li>(b) publish this Undertaking on its Public Section 87B Undertakings Register and Public Mergers Register; and</li> <li>(c) from time to time publicly refer to this Undertaking.</li> </ul>	<ul style="list-style-type: none"> <li>Ref. to clause 14 included in section 10 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
33.	15 Obligation to procure, direction to MIRRAT personnel and assistance from Related Bodies Corporate				
33.1	15.1	Where the performance of an obligation under this Undertaking requires a Related Body Corporate of MIRRAT to take or refrain from taking some action, MIRRAT must procure that Related Body Corporate to take or refrain from taking that action.	<ul style="list-style-type: none"> <li>Ref. to clause 15 included in section 11 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>Compliance Manual to be provided to IA by JS.</li> <li>Latest version of Manual provided by JS post audit and reviewed by IA.</li> </ul>
33.2	15.2	As soon as practicable after the Commencement Date, MIRRAT must direct its personnel, including directors, contractors, managers, officers, employees and agents not to do anything inconsistent with MIRRAT's obligations under this Undertaking.	<ul style="list-style-type: none"> <li>No change. Register provided prior to audit and sighted by Auditor.</li> <li>Updated register provided post audit and sighted by IA.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>Undertaking Register reviewed by IA.</li> </ul>
33.3	15.3 (a)-(b)	MIRRAT must ensure that any Related Body Corporate provides all necessary assistance and information so that MIRRAT is in a position to comply with any: <ul style="list-style-type: none"> <li>(a) direction from the ACCC under clause 10.1; or</li> </ul>	<p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(b) request from the Approved Independent Auditor in accordance with clause 9; for the purposes of the ACCC or the Approved Independent Auditor (as applicable) investigating MIRRAT's compliance with clause 7.			
34.	16 No derogation				
34.1	16.1	This Undertaking does not prevent the ACCC from taking enforcement action at any time whether during or after the period of this Undertaking in respect of any breach by MIRRAT of any term of this Undertaking.	<ul style="list-style-type: none"> <li>Ref. to clause 16 included at section 11 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
34.2	16.2	Nothing in this Undertaking is intended to restrict the right of the ACCC to take action under the Act for penalties or other remedies in the event that MIRRAT does not fully implement and/or perform its obligations under this Undertaking or in any other event where the ACCC decides to take action under the Act for penalties or other remedies.	<ul style="list-style-type: none"> <li>Ref. to clause 16 included at section 11 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
35.	17 Change of control of MIRRAT's business				
35.1	17.1 (a)-(b)	In the event that a Change of Control of MIRRAT's business is expected to occur before the withdrawal of this Undertaking in accordance with clause 4.2 MIRRAT must: (a) notify the ACCC of this expectation; and (b) only implement a Change of Control to another person or entity if that person or entity has given a section 87B undertaking	<ul style="list-style-type: none"> <li>Ref. to clause 17.1 included at section 1 of the Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		to the ACCC that requires it to comply with the same obligations as are imposed on MIRRAT pursuant to this Undertaking, or on terms that are otherwise acceptable to the ACCC, unless the ACCC has notified MIRRAT in writing that a section 87B undertaking under this clause is not required.			
36.	Schedule 1 Open Access Conditions – Item 2 No discrimination or hindering access				
36.1	2 (a)	The Operator must offer Access Services to an Applicant on terms no less favourable than terms offered to a Licensee for Access Services to conduct comparable Terminal Services.	<ul style="list-style-type: none"> <li>Included in the Compliance Manual with reference at section 3.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
36.2	2 (b)	The operator must not discriminate between different Applicants and Licensees, or discriminate in favour of a Related Body Corporate, in offering and providing Access Services to conduct comparable Terminal Services.	<ul style="list-style-type: none"> <li>Included in the Compliance Manual with reference at section 3.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
36.3	2 (c)	The Operator must not engage in conduct for the purpose of preventing or hindering Access Services or Terminal Services by any Applicant or Licensee.	<ul style="list-style-type: none"> <li>Included in the Compliance Manual with reference at section 3.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
36.4	2 (d)	The Operator must not discriminate between different persons, or discriminate in favour of a Related Body Corporate, in offering and providing Terminal Services directly to third parties.	<ul style="list-style-type: none"> <li>Included in the Compliance Manual with reference at section 3.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
37.	Schedule 1 - Item 3 Eligibility requirements				
37.1	3 (a)-(d)	The Operator must ensure that every Applicant can demonstrate, to	<ul style="list-style-type: none"> <li>Ref. to Schedule 1 included in section 3 of the Compliance Manual.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		the Operator's reasonable satisfaction, that the Applicant: (a) is solvent; (b) has a legal ownership structure with a sufficient capital base and assets of value to meet the actual potential liabilities under an agreement for the supply of Access Services, including the ability to pay any charges when they fall due; (c) is able to provide credit support; and (d) has in place appropriate occupational health and safety standards.	<ul style="list-style-type: none"> <li>Achieved through Access Licencing process through which applicants / operators demonstrate their capability.</li> </ul> <p><b>Fully Compliant</b></p>		
38.	Schedule 1 - Item 4 Operator obligations				
38.1	4 (a) (i)-(vii)	The Operator Must publish on it's website: (i) the Licence Application Form; (ii) current Reference Tariffs for each Access Service; (iii) the terms and conditions on which Access Services are offered; (iv) the process for assessing and approving an application by an Applicant and executing an Access Licence Agreement, including timeframes, the price review mechanism and a dispute resolution mechanism; (v) full details of the Price Dispute Resolution Process and Non-Price Dispute Resolution Process; (vi) entity names and ABNs of each Licensee; and (vii) Berthing Allocation Rules.	<ul style="list-style-type: none"> <li>Ref. to Schedule 1 included in section 3 of the Compliance Manual. Now adequately addressed within the Compliance Manual.</li> <li>Content of MIRRAT's website confirmed by IA and correct.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>IA to confirm all of these are on the MIRRAT website. JS to provide the necessary link.</li> <li>Link provided post audit, reviewed and confirmed by IA.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
38.2	4 (b)	The Operator must negotiate in good faith for the provision of Access Services.	<ul style="list-style-type: none"> <li>This requirement is now adequately addressed within the Compliance Manual.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
38.3	4 (c)	The Operator must provide unsuccessful Applicants with a statement of reasons for the decision and provide a copy to the Port Manager.	<ul style="list-style-type: none"> <li>This requirement is adequately addressed in section 3 of the Compliance Manual.</li> <li>Online application system is configured to respond directly to applicant.</li> <li>Not tested. Application process includes options to seek additional / valid data / information from an Applicant but to date MIRRAT has not refused access to an Applicant and therefore there has been no need for a statement of reasons for declining an application</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
38.4	4 (d)	The Operator must supply Access Services at prices no greater than the then current Reference Tariffs payable for the Access Services.	<ul style="list-style-type: none"> <li>This requirement is adequately addressed within the Compliance Manual.</li> <li>To be discussed during audit.</li> <li>Jed Smith to provide a copy of 2019 Reference Tariffs to check against invoices.</li> <li>2019 tariffs provided for comparison purposes.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
39.	Schedule 1 – Item 5 Complaints and requests for information				
39.1	6 (a)-(c)	(a) The Operator must notify the Port Manager within two Business Days after the date of receiving:	<ul style="list-style-type: none"> <li>Adequately addressed in section 3 of the Compliance Manual.</li> <li>MIRRAT provided additional information to IA on the</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>No complaints received during the reporting period.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		(iii) a complaint from any person in relation to Access Services; (ii) a request or inquiry from the ACCC concerning a complaint about the Operator's compliance with this Undertaking, and including a request for information or documents under the Act or this Undertaking, and including a request for information or documents under the <i>Competition and Consumer Act 2010 (Cth)</i> or this Undertaking. (b) The Operator must co-operate with the Port Manager in the resolution of complaints by any person in relation to Access Services or responding to inquiries or requests by the ACCC. (c) The Operator must co-operate with the ACCC in relation to any inquiries or requests, including requests for information or documents.	communications with POM in regard to the recent complaints from MIRRAT.  Fully Compliant		
40.	Schedule 1 – Item 6 Reference Tariffs				
40.1	6 (a)-(c)	At least 60 Business Days before the end of each Financial Year ending 30 June, the Operator must: (a) publish on its website the proposed Reference Tariffs applicable for the next financial year; (b) provide written notice to each Licensee of the proposed	<ul style="list-style-type: none"> <li>No extension was required this year by MIRRAT beyond the 60 days.</li> </ul> Fully Compliant	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Reference Tariffs applicable for the next financial year; and (c) include on its website and in the notice referred to in this paragraph, a requirement that any person who disputes the proposed Reference Tariffs, may do so in accordance with the Price dispute Resolution Process and must notify the Operator in writing of the dispute at least 45 Business Days before the end of the financial year.			
41.	Schedule 3 Key Performance Indicators				
41.1	1	Truck turnaround time: Average time spent at the Terminal picking up or delivering cargo, measured from gate in to gate out.	<ul style="list-style-type: none"> <li>MIRRAT have now developed a way to show related entity and non-related entity data specifically. The latest Self Compliance Report will be re-submitted with this extra layer of visibility.</li> <li>An updated Self Compliance Report was received by IA on 18/09/19.</li> <li>Discuss KPI 1 'failed' entry in SCA Report.</li> <li>No change.</li> <li>POM currently reviewing their expectations of their requirement of MIRRAT, which is similar to this requirement of the Undertaking.</li> <li>Self-Compliance Report for Jul 2021 – Jun 2022 received and reviewed by IA.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>MIRRAT's Annual Self Compliant Report for period 01 June 2022 to 30 June 2023 reviewed prior to Annual Audit but reporting withheld for inclusion in this report.</li> <li>Any irregularity can be explained due to the unprecedented high levels of congestion at the port as a result of the volumes of contaminated imported cars.</li> </ul>
41.2	2	Yard dwell time, imports:	<ul style="list-style-type: none"> <li>As above.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Average time cargo units stay at the Terminal measured from announced time for pick-up to actual pick-up.	<ul style="list-style-type: none"> <li>An updated Self Compliance Report was received by IA on 18/09/19.</li> <li>Discuss KPI 2 'failed' entry in SCA Report.</li> <li>No change.</li> <li>2022 report reviewed by IA.</li> <li>POM currently reviewing their expectations of their requirement of MIRRAT, which is similar to this requirement of the Undertaking.</li> </ul> <p>Fully Compliant</p>		<ul style="list-style-type: none"> <li>MIRRAT's Annual Self Compliant Report for period 01 June 2022 to 30 June 2023 reviewed prior to Annual Audit but reporting withheld for inclusion in this report.</li> <li>Cargo dwell time numbers higher than usual.</li> <li>Any irregularity can be explained due to the unprecedented high levels of congestion at the port as a result of the volumes of contaminated imported cars.</li> </ul>
41.3	3	Yard dwell time, exports: Average time cargo units stay at the Terminal measured from actual time of delivery to announced cut-off time.	<ul style="list-style-type: none"> <li>As above.</li> <li>An updated Self Compliance Report was received by IA on 18/09/19.</li> <li>Discuss KPI 3 'failed' entry in SCA Report.</li> <li>No change.</li> <li>2022 report reviewed by IA.</li> <li>POM currently reviewing their expectations of their requirement of MIRRAT, which is similar to this requirement of the Undertaking.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>MIRRAT's Annual Self Compliant Report for period 01 June 2022 to 30 June 2023 reviewed prior to Annual Audit but reporting withheld for inclusion in this report.</li> <li>Cargo dwell time numbers higher than usual.</li> <li>Any irregularity can be explained due to the unprecedented high levels of congestion at the port as a result of the volumes of contaminated imported cars.</li> </ul>
41.4	4	Berthing allocation changes: Number of incidents where there is a delay in start-up of stevedore operations due to deviation between planned allocation of berth and actual allocation of berth.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		Note: Excludes any change to berthing allocation caused or contributed to by the relevant shipping line (or its representatives) or matters not within MIRRAT's reasonable control.			
41.5	5	Mooring services: Number of incidents where there is a delay in the mooring of vessels due to deviation between planned allocation of berth and actual allocation of berth. Note: Excludes any change to berthing allocation caused or contributed to by the relevant shipping line (or its representatives) or matters not within MIRRAT's reasonable control.	<ul style="list-style-type: none"> <li>As above.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
41.6	6	Allocation of storage space: Average distance from vessel ramp to first point of rest in allocated yard space at the Terminal for self-propelled automobiles.	<ul style="list-style-type: none"> <li>As above.</li> <li>Data provided through KPI submission spreadsheet.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
41.7	7	Equipment availability: Deviation between MIRRAT equipment requested by stevedore or shipping line and actual machinery provided (including type and capacity) to stevedore or shipping line. Note: KPI applies to equipment at the Terminal which is owned or controlled by MIRRAT and offered for use to stevedores or shipping lines.	<ul style="list-style-type: none"> <li>A sample of feedback from Feedback from Stevedores provided in the Compliance Audit submission.</li> <li>MIRRAT has seen an increase in equipment requested.</li> <li>In response to feedback from stevedores, MIRRAT has procured 3 new forklifts and a terminal tractor.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
41.8	8	Mechanical support: Average lost time in excess of 1 hour due to failure of MIRRAT in providing mechanical breakdown support. Reported from time	<ul style="list-style-type: none"> <li>MIRRAT will investigate how this can be better recorded so that it is more accurately reported. (This has not been an issue to date.)</li> </ul>	<ul style="list-style-type: none"> <li>Working with new service provider and trialling software to develop reporting tool.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		<p>Mechanical Engineer officially notified to issue resolved (in total hours).                      Note: Excludes any faults or break-down caused or contributed to by the relevant Terminal User.</p>	<ul style="list-style-type: none"> <li>A Maintenance Manager has now been employed by MIRRAT to coordinate requests for maintenance from terminal users.</li> <li>Current equipment holding includes: 16 forklifts, 7 terminal tractors and 22 cars.</li> </ul> <p>Fully Compliant</p>		
41.9	9	<p>Cargo dwell time over free time/long term storage:                      Number of self-propelled units which stay over free time as a percentage of total self-propelled units.</p>	<ul style="list-style-type: none"> <li>As for KPI, this will be broken down by MIRRAT and resupplied to Auditor and ACCC.</li> <li>This has now been completed.</li> <li>Discuss KPI 9 'failed' entry in SCA Report.</li> <li>Jed Smith to review reporting and check filters to ensure data does exclude customs and DAFF held units.</li> <li>Jed Smith advises he has checked the filter on the data and confirms it does not include DAWR of Customs held units.</li> <li>Response to KPI 9 presented in units as opposed to percentages. This occurred due to data from master spreadsheet not being copied accurately to submission sheet. This has been corrected and revised submission submitted.</li> <li>Previous years have included both units and percentages in the response to KPI 9.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>MIRRAT's Annual Self Compliant Report for period 01 June 2022 to 30 June 2023 reviewed prior to Annual Audit but reporting withheld for inclusion in this report.</li> <li>Cargo dwell time numbers higher than usual.</li> <li>Any irregularity can be explained due to the unprecedented high levels of congestion at the port as a result of the volumes of contaminated imported cars.</li> </ul>

THOMPSON CLARKE

Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
41.10	10	Confidentiality and Ring-Fencing: Number of complaints received concerning non-compliance with clause 7 and MIRRAT's response thereto.	<ul style="list-style-type: none"> <li>Nil Complaints report submitted as part of the Self Compliance Report.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>No complaints received during this period.</li> </ul>
41.11	11	Complaints: Report on number and type of complaints raised under the Price Dispute Resolution Process and Non-Price Dispute Resolution Process.	<ul style="list-style-type: none"> <li>IA sighted reporting template and details of latest non-price related dispute.</li> <li>Discussed with MIRRAT and additional information on recent complaint from LINX was provided to IA during audit.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>Nil Complaints during the period.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>No complaints received during this period.</li> </ul>
42.	Schedule 4 Berthing Allocation Rules				
42.1	3	In its application or interpretation of the Berthing Allocation Rules, MIRRAT must not discriminate between shipping lines or in favour of its Related Bodies Corporate or engage in conduct for the purpose of preventing or hindering access to the Terminal by any shipping line.	<ul style="list-style-type: none"> <li>Questionnaire sent out to terminal users seeking opinions on equitability.</li> <li>Feedback from IA consultations to be included with the Annual Audit Report.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
42.2	4	MIRRAT has also executed a Confidentiality Deed Poll in favour of Terminal Users which outlines how MIRRAT will handle Confidential Information provided under these Berthing Allocation Rules.	<ul style="list-style-type: none"> <li>MIRRAT will develop a short paragraph on 'Confidentiality Deed Poll' that explains how MIRRAT will deal with Confidential Information by referring back to the Confidential information and Ring-Fencing Policy, for consideration by ACCC.</li> <li>MIRRAT has presented a comprehensive Confidentiality Deed Poll, submitted to each terminal Unit as required by the Undertaking.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>





Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
42.3	5 (a)-(g)	<p>The Berthing Allocation Rules are:</p> <p>(a) Vessels equipped with ramps and that are purpose made for ocean transportation of self-propelled vehicles will have berthing priority at all times at the Terminal for loading and discharging of cargo.</p> <p>(b) Berthing allocation and priority will be based on the overriding principle of “first come/ first served” (measured from the time of actual boarding of pilot), and subject thereto, berthing allocations will be made having regard to the following:</p> <p>(i) optimal safety in operations as well as accommodating the fastest possible turn-around of vessels;</p> <p>(ii) ETA Port Philip Bay pilot station based on 7 day, 3 day, 2 day and 1 day notice; and</p> <p>(iii) ETA Port Phillip Bay pilot station based on (1) 12 hours’ notice, (2) stevedore commencement times and (3) best estimate of arrival time at the berth.</p> <p>(c) It will be the shipping line’s local representative’s responsibility to notify the Terminal through EDI on actual time of pilot boarding time and of expected arrival at the Terminal. If the stevedores have not been ordered to start work on arrival, priority will be given to the next vessel in line, and the vessel will be given</p>	<ul style="list-style-type: none"> <li>▪ Potential for change due to imminent discussion between HM, ACCC, stakeholders and MIRRAT.</li> <li>▪ Outcome to be advised to IA in due course.</li> <li>▪ Update and notification of amendments to BAR received by ACCC and IA on 11 November 2022.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change.</li> </ul>

THOMPSON CLARKE

Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		<p>priority according to when stevedores will commence working on that vessel.</p> <p>(d) Berthing will be allocated on the first available berth based upon estimated completion of operation and departure time. The stevedore and shipping line’s representative have a responsibility to advise the Terminal of any changes.</p> <p>(e) Vessels that have been at anchor waiting berthing will be given berthing priority over vessels arriving Port Phillip Bay pilot station.</p> <p>(f) Vessels transferring from other berths within the port will only be given berthing priority if they depart (time of casting of last line) their last berth prior to other vessels taking on a pilot (time of pilot boarding). Each shipping line’s local representative is responsible for notifying the Terminal of any changes and the time of these actions.</p> <p>(g) Any changes to announced times of a vessel that could affect the berthing priority of another vessel and are not notified to the Terminal, may lead to a change in allocation of berthing at the Terminal’s discretion.</p>			
42.4	6 (a)-(c)	<p>Complaints about berthing allocation:</p> <p>(a) must be submitted in writing to MIRRAT’s Complaints Officer as soon as possible;</p>	<ul style="list-style-type: none"> <li>Potential for change due to imminent discussion between HM, ACCC, stakeholders and MIRRAT.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
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		<p>(b) must be escalated to MIRRAT's Managing Director (or his/her representative) if the complaint cannot be resolved within 6 hours of it being submitted to the MIRRAT Complaints Officer; and</p> <p>(c) may be referred to Harbour Master at the Port of Melbourne for a final decision if MIRRAT's Managing Director (or his/her representative) cannot resolve the complaint within 8 hours of it being submitted to MIRRAT in accordance with clause 6(a).</p>	<ul style="list-style-type: none"> <li>Outcome to be advised to IA in due course.</li> <li>No complaints received.</li> </ul> <p>Fully Compliant</p>		
42.5	7	<p>MIRRAT has published a Non-Price Dispute Resolution Process in respect of its management of the Terminal and has undertaken to comply with that process. Any person dissatisfied with a berthing allocation made by MIRRAT or a change to these Berthing Allocation Rules which has been proposed or made by MIRRAT may, as an alternative to referring the dispute to the Harbour Master under clause 6(c), raise a dispute under the Non-Price Dispute Resolution Process.</p>	<ul style="list-style-type: none"> <li>Potential for change due to imminent discussion between HM, ACCC, stakeholders and MIRRAT.</li> <li>Outcome to be advised to IA in due course.</li> <li>No complaints received.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
42.6	8	<p>These Berthing Allocation Rules will be reviewed by MIRRAT yearly and proposals for changes discussed with all shipping lines and stevedores. MIRRAT may only make changes to these Berthing Allocation Rules in accordance with the process set out in the clause 6 of the Section 87B Undertaking it has given to the ACCC.</p>	<ul style="list-style-type: none"> <li>No specific recordable process for this annual review although reviews are undertaken. This year the discussions with the HM regarding ship arrivals will potentially see a substantial change to the BAR.</li> <li>Outcome to be advised to IA.</li> <li>Amendments to BAR advised to ACCC and IA on 11 November 202.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



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			Fully Compliant		
43.	Schedule 5 Proposed Independent Auditor Notice				
43.1		Recognition of acknowledgement of the requirements of this section.	Fully Compliant	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
44.	Schedule 6 Price Dispute Resolution Process – Item 1 Objective				
44.1	1 (a)	MIRRAT publishes Reference Tariffs for the Terminal on its website.	<ul style="list-style-type: none"> <li>No disputes recorded during the reporting period.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>This was discussed in full between IA and JS.</li> <li>JS to provide various documents that explain MIRRAT's position and rationale for the proposed 'charges'.</li> <li>Provided by JS post audit and reviewed by IA.</li> </ul>
45.	Schedule 6 – Item 2 Annual Price Review				
45.1	2.1	MIRRAT will conduct an annual review of its Reference Tariffs and may propose a price increase which it considers reasonable and appropriate, taking into account the relevant considerations in clause 3.4.	<ul style="list-style-type: none"> <li>IA confirmed and checked on website.</li> <li>Completed without challenge.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>Completed, tariff was challenged.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
45.2	2.2 (a)-(c)	At least 60 Business Days before the end of each Financial Year, MIRRAT will provide notice of the proposed Reference Tariffs applicable for the next Financial Year by: (a) giving written notice to any person who has entered into an Access Licence Agreement; (b) publishing the proposed Reference Tariffs and information about this Price Related Dispute Resolution Process (including that a Price Dispute can be raised up until	<ul style="list-style-type: none"> <li>Completed without challenge.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>Completed, tariff was challenged.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>

THOMPSON CLARKE



Item #	Audit Team to Complete			MIRRAT to Complete for 2023	Audit Team to Complete
	Ref #	Area for Review	Previous Audit Findings	Evidence/Reference of How Requirement is Met	2023 Auditor Comments / Findings
		45 Business Days before the end of the Financial Year) on its website; and (c) giving written notice to the Independent Price Expert.			
45.3	2.3 (a)	A notice provided under clause 2.2(a) must contain: (a) the amount of the proposed Reference Tariff; (b) the date on which the proposed Reference Tariff will take effect; (c) detailed reasons for any proposed price increase; (d) information about this Price Dispute Resolution Process (including that a Price Dispute can be raised up until 45 Business Days before the end of the Financial Year); and (e) the name and contact details of the Independent Price Expert.	<ul style="list-style-type: none"> <li>Completed without challenge.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>Completed, tariff was challenged.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
45.4	2.4	MIRRAT will offer to negotiate with any Terminal User who provides or proposes to provide an Objection Notice in relation to a proposed price increase notified under clause 2.2.	<ul style="list-style-type: none"> <li>Now complete and included in Compliance Manual.</li> <li>Avenue for objections included in letter.</li> <li>Part of the annual process, as necessary.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
45.5	2.5 (a), (b)	A Price Dispute cannot be raised under clause 3.1 in respect of a proposed price increase or a part of a proposed price increase of which notice has been given in accordance with clause 2.2 which notice discloses that the price increase: (a) has been approved or determined by the Independent	<ul style="list-style-type: none"> <li>No change. Reference to this requirement also appears in Compliance Manual.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>



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		Price Expert pursuant to clause 3.3; or (b) has been approved by PoMC and will take effect no later than 1 year after the Commencement Date of the Section 87B Undertaking.			
46.	Schedule 6 – Item 3 Price Dispute				
46.1	3.2	MIRRAT will publish a copy of the Objection Notice on its website within 5 days of receipt.	<ul style="list-style-type: none"> <li>Included in Price Dispute Policy section 3.2.</li> <li>Normal practice but not necessary during this reporting period as no objections were received.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>Completed as part of the review process.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> <li>Latest IPE Determination has been implemented as of 01 July 2023.</li> </ul>
46.2	3.3 (d)	MIRRAT and the Terminal User must provide the Independent Price Expert with any information he or she requires to make a determination under this clause 3.3 within a timeframe reasonably determined by the Independent Price Expert.	<ul style="list-style-type: none"> <li>As above.</li> <li>Not tested during this reporting period.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>Completed as part of the review process.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
46.3	3.5 (b) (i)-(ii)	Within 2 Business Days of receiving the determination, MIRRAT must: (i) publish the Independent Price Expert’s determination on MIRRAT’s website; and (ii) provide a copy of the Independent Price Expert’s determination to the Approved Independent Auditor.	<ul style="list-style-type: none"> <li>Ordinarily undertaken as required.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
46.4	3.5 (c)	Check that the cost of the expert determination has been shared equally between MIRRAT and the Terminal User, unless the	<p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>





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		Independent Expert determines or the parties agree otherwise.			
46.5	3.5 (d)	Check that MIRRAT and the Terminal User have executed a deed to Indemnify the Independent Price Expert against any loss or damage incurred by the Independent Price Expert in the course of carrying out his or her functions in accordance with his or her terms of appointment.	<ul style="list-style-type: none"> <li>No change.</li> <li>Indemnity to the new IPE will be provided to Auditor, in due course.</li> <li>Email received from MIRRAT – Clause 9 (b) (iii) of the IPE service agreement provided which talks to this specific requirement. All in order.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>To be discussed.</li> <li>As above.</li> </ul>
47.	Schedule 7 Non-Price Dispute Resolution Process – Item 1 Objective				
47.1	1 (b)	MIRRAT will use this Non-Price Dispute Resolution Process to resolve disputes relating to matters other than the prices MIRRAT charges or will charge for the supply of Terminal Services.	<ul style="list-style-type: none"> <li>One record of a non-price dispute in reporting period. Details of dispute requested from MIRRAT by IA.</li> <li>Current situation discussed and MIRRAT to provide more recent communications on the matter.</li> <li>Additional information provided by MIRRAT via email during audit.</li> <li>Further details of actions in this dispute to be advised to IA in due course nearer the point of resolution.</li> <li>All resolved.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No objections received during the period.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> <li>No objections received during this reporting period.</li> </ul>
48.	Schedule 7- Item 3 Negotiation				
48.1	3 (a)	Within 7 Business Days of the Terminal User providing MIRRAT a Terminal User Dispute Notice, senior representatives of each party must meet and undertake genuine and good faith negotiations with a view to resolving the Terminal User	<ul style="list-style-type: none"> <li>Part of the documentation process for the above.</li> <li>Further details of actions in this dispute to be advised to IA in due course nearer the point of resolution.</li> <li>All resolved.</li> </ul>	<ul style="list-style-type: none"> <li>As per above.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



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		Dispute expeditiously by joint discussion.	Fully Compliant		
48.2	3 (b) (i)-(ii)	<p>If the Terminal User Dispute is not resolved in accordance with clause 3(a) within 21 Business Days of the Terminal User providing a Terminal User Dispute Notice to MIRRAT then:</p> <p>(i) if both parties agree, they will attempt to resolve the Terminal User Dispute by mediation pursuant to clause 4; or</p> <p>(ii) if one or more of the parties do not wish to resolve the Terminal User Dispute by mediation, any party may within 7 days refer the Terminal User Dispute to Expert Determination or Arbitration in accordance with clause 4.4.</p>	<ul style="list-style-type: none"> <li>No change and included in the Compliance Manual in section 9.</li> <li>Will be implemented in accordance with this requirement, as required.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>As per above.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
49.	Schedule 7 – Item 4 Formal Mediation				
49.1	4.1 (a)	A Terminal User Dispute referred to formal mediation in accordance with clause 3(b)(i) will be mediated by a single mediator appointed by agreement between MIRRAT and the Terminal User.	<ul style="list-style-type: none"> <li>No change and included in the Compliance Manual in section 9.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
49.2	4.1 (b) (i)-(v)	The mediator appointed by MIRRAT and the Terminal User must have the qualifications and experience necessary to carry out the functions of the mediator independently MIRRAT and must not be:	<ul style="list-style-type: none"> <li>No change and included in the Compliance Manual in section 9.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



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		(i) an employee or officer of MIRRAT or its Related Bodies Corporate, whether current or in the past 3 years; (ii) a professional adviser of MIRRAT or Related Bodies Corporate, whether current or in the past 3 years; (iii) a person who has a contractual relationship with MIRRAT or its Related Bodies Corporate (other than the terms of appointment of the mediator); (iv) a Terminal User, supplier or material customer of MIRRAT or its Related Bodies Corporate; or (v) an employee or contractor of a firm or company referred to in paragraphs (iii) and (iv) above.			
49.3	4.2	MIRRAT and the Terminal User will execute a deed to indemnify the mediator against any loss or damage incurred by the mediator in the course of carrying out his or her functions in accordance with his or her terms of appointment.	<ul style="list-style-type: none"> <li>No change and included in the Compliance Manual in section 9.</li> <li>Will be implemented, if required.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	No change.
49.4	4.3 (b), (c)	Unless otherwise agreed between MIRRAT and the Terminal User: (b) the cost of the mediation will be shared equally between MIRRAT and the Terminal User; (c) MIRRAT and the Terminal User will bear their own costs relating to the preparation for and attendance at the mediation.	<ul style="list-style-type: none"> <li>No change and included in the Compliance Manual in section 9.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
49.5	4.4	Referral to expert determination or arbitration: Recognition of acknowledgement of the requirements of this section.	<ul style="list-style-type: none"> <li>No change and included in the Compliance Manual in section 9.</li> </ul> <p><b>Fully Compliant</b></p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



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50.	Schedule 7 - Item 5 Expert Determination				
50.1		Recognition of acknowledgement of the requirements of this section.	<ul style="list-style-type: none"> <li>No change and included in Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>
51.1		Recognition of acknowledgement of the requirements of this section.	<ul style="list-style-type: none"> <li>No change and included in Compliance Manual.</li> </ul> <p>Fully Compliant</p>	<ul style="list-style-type: none"> <li>No change.</li> </ul>	<ul style="list-style-type: none"> <li>No change.</li> </ul>



## Annex 3 – Documents Provided Electronically by MIRRAT

Date	Subject/Content	Document/Author/Reference
09/05/2023	Stevedoring Access Charges for: Import and Export: Break Bulk, invoiced by MIRRAT to LINX Port Service Pty Ltd.	MIRRAT Tax Invoice MIR16342 Customer Account C1011096
26/05/2023	Stevedoring Access Charges for Import: Auto invoiced by MIRRAT to Qube Ports Pty Ltd.	MIRRAT Tax Invoice MIR16667 Customer Account C1011124
26/05/2023	Stevedoring Access Charges for Import: Auto invoiced by MIRRAT to Qube Ports Pty Ltd.	MIRRAT Tax Invoice MIR16668 Customer Account C1011124
06/06/2023	Stevedoring Access Charges for Import: Auto, RoRo and Break Bulk, invoiced by MIRRAT to Qube Ports Pty Ltd.	MIRRAT Tax Invoice MIR16851 Customer Account C1011124
13/04/2023	Stevedoring Access Charges for Import: Auto and RoRo invoiced by MIRRAT to LINX Port Service Pty Ltd.	MIRRAT Tax Invoice MIR15972 Customer Account C1011096
06/06/2023	Stevedoring Access Charges for Import: Auto, Break Bulk, and RoRo invoiced by MIRRAT to Qube Ports Pty Ltd.	MIRRAT Tax Invoice MIR16852 Customer Account C1011124
09/05/2023	Stevedoring Access Charges for Export: Auto and Import: Auto, RoRo and Break Bulk invoiced by MIRRAT to LINX Port Service Pty Ltd.	MIRRAT Tax Invoice MIR16343 Customer Account C1011096
19/04/2023	Stevedoring Access Charges for Export: Auto, Break Bulk, RoRo and Import: Auto, Break Bulk and RoRo invoiced by MIRRAT to Qube Ports Pty Ltd.	MIRRAT Tax Invoice MIR16117 Customer Account C1011124
13/04/2023	Stevedoring Access Charges for Import: Auto and RoRo invoiced by MIRRAT to LINX Port Service Pty Ltd.	MIRRAT Tax Invoice MIR15973 Customer Account C1011096
19/04/2023	Stevedoring Access Charges for Export: Auto, Break Bulk and RoRo and Import: Auto invoiced by MIRRAT to Qube Ports Pty Ltd.	MIRRAT Tax Invoice MIR16118 Customer Account C1011124
09/05/2023	Stevedoring Access Charges for Import: Auto, RoRo, Break Bulk, Cargo and Export: Auto, Cargo and RoRo invoiced by MIRRAT to LINX Port Service Pty Ltd	MIRRAT Tax Invoice MIR16344 Customer Account C1011096
19/06/2023	Stevedoring Access Charges for Import: Auto, RoRo, Break Bulk, Cargo and Export: Auto, Break Bulk and RoRo invoiced by MIRRAT to LINX Port Service Pty Ltd	MIRRAT Tax Invoice MIR16965 Customer Account C1011096
19/06/2023	Stevedoring Access Charges for Import: Break Bulk and Export: Break Bulk invoiced by MIRRAT to LINX Port Service Pty Ltd	MIRRAT Tax Invoice MIR16966 Customer Account C1011096
19/06/2023	Stevedoring Access Charges for Import: Auto, RoRo, Break Bulk and Export: Auto, Cargo and RoRo invoiced by MIRRAT to LINX Port Service Pty Ltd	MIRRAT Tax Invoice MIR16967 Customer Account C1011096

Date	Subject/Content	Document/Author/Reference
19/04/2023	Receiving/Delivery Charges for Export: Break Bulk and Import: Break Bulk, invoiced by MIRRAT to Qube Ports Pty Ltd.	MIRRAT Tax Invoice MIR16116 Customer Account C1011124
Undated	Undertaking to the ACCC Register of Signatures.	MIRRAT Excel Spreadsheet. Ref 8.4 Filename: ACCC Undertaking Register of signatures_2023
Undated	List of employees who have attended ACCC Undertaking Refresher training	MIRRAT Excel Spreadsheet. Ref 8.6 Filename: Learn_Log_22_23
11/11/2023	MIRRAT – Berthing Allocation Rules Variation email to ACCC attaching communications sent to Terminal Users advising of changes to their Berthing Allocation Rules effective 01/11/2023	MIRRAT Ref 5.1 Filename: MIRRAT - Berthing Allocation Rules Variation
18/10/2022	Letter to MIRRAT/Jed Smith re changes to Berthing Allocation Rules to be implemented no later than 31 December 2022.	Letter from Ports Victoria/Warwick Laing, HM Port of Melbourne
10/10/2019	Draft Version 5 Compliance Manual to be read in conjunction with the Undertaking.	MIRRAT / Ref 33.1 Filename: MIRRAT ACCC Undertaking Compliance Manual V6
Undated – no document control	Confidentiality Policy	MIRRAT / Ref 1.1 Confidentiality Policy
20/12/2022	Congestion Surcharge - Introduction of temporary congestion surcharge effective 21/12/2022	Letter from MIRRAT (Jed Smith) to Terminal Users
Undated	Extract of Confidentiality and Intellectual Property clauses from employee contract	MIRRAT / Ref 12.1 Employee contract clause
Undated	Register of internal and external MIRRAT personnel with dates signed	MIRRAT / Item 8.6 ACCC Undertaking Register of signatures 2022
Undated	PowerPoint presentation on ACCC Undertaking Training	MIRRAT / Ref 8.6 ACCC ELEARN
09/01/2023	Quarantine Cargo and MIRRAT – Urgent Changes Implemented	Email from MIRRAT (Aaron Mato) to OEMs
June 2023	Company Results Overview 2023	MIRRAT Excel Spreadsheet / Ref 9.3 /Filename: June 2022 Month-end Results Analysis.
03/07/2023	Internal email from Benjamin De Leon to Jed Smith re B/L summary, Wharfage and Load List Reports for Canopus Leader	MIRRAT / B De Leon / Ref 9.1 Filename: WHARFAGE CANOPUS LEADER 184
26/06/2023	Internal email from Benjamin De Leon to Jed Smith re B/L summary and Wharfage Report for Grand Pace	MIRRAT / B De Leon / Ref 9.1 Filename: WHARFAGE GRAND PACE 003
31/07/2023	Internal email from Benjamin De Leon to Jed Smith re B/L summary and Wharfage Report for Grande New Jersey	MIRRAT / B De Leon / Ref 9.1 Filename: WHARFAGE GRANDE NEW JERSEY 0523
24/07/2023	Internal email from Benjamin De Leon to Jed Smith re B/L summary and Wharfage Report for Viking Diamond	MIRRAT / B De Leon / Ref 9.1 Filename: WHARFAGE VIKING DIAMOND 052
Undated	Balance Sheet Reconciliation and Tax Provision Calculations for Y/E 31 December 2022	MIRRAT Excel Spreadsheet / Ref 9.3 Filename: 2023.06 QRTRLY Balance Sheet Reconciliation 4004AU200
Undated	KPI's	MIRRAT Excel Spreadsheet / Filename: ACCC KPI's_22_23



Date	Subject/Content	Document/Author/Reference
July 2020 – June 2021	Vessel Operations Summary July 2020 / June 2021	MIRRAT Excel Spreadsheet / Filename: Ref 1.6 - Berth Stats 2022_23
Undated	MIRRAT's Standard Terms and Conditions	MIRRAT Standard Terms and Conditions downloaded from website via link



## Annex 4 – Audit Agenda / Program

**From:** Chris Raley  
**Sent:** Tuesday, 3 October 2023 3:07 PM  
**To:** Smith, Jed  
**Cc:** Lis Horrell  
**Subject:** 87B Undertaking - MIRRAT's 2023 Annual Compliance Audit - Agenda and Audit Template  
**Attachments:** Annual Compliance Audit MIRRAT 231003 CLEAN.docx

Good afternoon Jed,

In preparation for the MIRRAT Annual Compliance Audit on Thursday 05 October 2023, please see below a proposed Agenda for the Audit process.

1. AM (1100) – Auditor arrives on site at MIRRAT's Melbourne Office;
2. AM – Introductions and discussions on audit approach and timeline and Conduct Audit Opening Meeting;
3. AM – Commence Audit of all MIRRAT's policies, processes and procedures and sight documentary evidence that demonstrate MIRRAT'S compliance with the requirements of the Undertaking;  
Working Lunch
4. PM – Conclude MIRRAT's Audit and Conduct Audit Close Out Meeting;
5. PM (1500) – Auditor Depart.

As in previous years, the Auditor will be seeking to physically sight documentary evidence that demonstrates MIRRAT is mindful of and compliant with the specific requirements of the Undertaking as presented in the Audit template attached. Where specific requirements are not supported by documentary evidence, the Auditor will provide advice on the most expedient manner in which MIRRAT can fully meet the requirements of the Undertaking.

In addition, the Auditor requests the opportunity to witness a daily operations meeting in the Terminal, if the opportunity arises.

I look forward to meeting with you and the team on Thursday 05 October.

Thanks and regards,  
Chris

*Chris Raley*  
Managing Director

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