



**Report of the Auditor-General
No. 1 of 2025-26**

Management of landfills in Tasmania

22 September 2025

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Foreword

Despite advancements in diversion, half of the annual waste produced in Tasmania ends up in the ground as landfill. While out of sight, this is only the start of the landfill management process.

Once in the ground, councils are not doing enough to meet their oversight and aftercare responsibilities and regulators are not enforcing current compliance requirements. There is also a lack of adequate, up to date guidance to support councils to assist in managing landfill.

It is of significant concern that:

- in 2011, Environment Protection Authority data identified 214 historical landfills across the 29 councils
- when councils were surveyed by Audit Tasmania in 2024, they only identified 96 sites.

Further, the adequacy of the management of these sites is, at best, inconsistent. When problems have been identified, including the potential for risk to human health and the environment, councils have been slow to act, and the Environment Protection Authority reluctant to fully utilise its enforcement powers.

Case studies in this report detail gaps in oversight and management which are likely to be indicative of many more issues. The risks associated with former and current sites are largely unknown or quantified.

Policy makers, regulators and public landfill operators have recognised the deficiencies in the current framework, and working together, have the capacity to drive significant improvements to the current state.

To be successful, it is my view that a statewide strategy needs to be developed, incorporating several elements already underway. Parties need to work together to develop accurate data around current and former sites. A stronger enforcement approach needs to be adopted by the Environment Protection Authority, balanced with the development of contemporary guidance and support material.

I acknowledge the contribution of everyone involved in this audit and their shared commitment to better outcomes in landfill management for Tasmania.

Yours sincerely



Martin Thompson
Auditor-General

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**2025
PARLIAMENT OF TASMANIA**

Management of landfills in Tasmania

22 September 2025

Presented to both Houses of Parliament pursuant to
Section 30(1) of the *Audit Act 2008*

Acknowledgement of country

In recognition of the deep history and culture of Tasmania, we acknowledge and pay respect to Tasmanian Aboriginal people, the past and present custodians of this island. We respect Tasmanian Aboriginal people, their culture, and their rights as the first peoples of this land. We recognise and value Aboriginal histories, knowledge and lived experiences and commit to being culturally inclusive and respectful in our working relationships.

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ISBN: 978-1-7636906-7-7

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Executive summary

What we concluded

It is my conclusion governance and regulatory oversight of landfill management, including providing for future rehabilitation and aftercare, is not effective. This is because:

- oversight and guidance for the management of publicly owned landfill is not effective
- monitoring and compliance with regulatory requirements is partially effective.

Summary of findings

A need for comprehensive, coordinated oversight

We assessed if there is clear accountability and whether policy and guidance support effective landfill regulation, operation, rehabilitation and aftercare. Limited contemporary policy or strategy exists for landfills statewide, and collective oversight of landfills is inconsistent.

There is no comprehensive coordinated oversight of landfills across the length and breadth of the state. Roles and responsibilities are defined for each level of government, but there is no defined entity responsible for oversight as a whole.

Environmental Management and Pollution Control Act 1994 (EMPCA) is overdue for review and is no longer fit-for-purpose in addressing the complexity of contemporary environmental management, including landfill regulation.

Guidance material integral to permit compliance has not been maintained, and users are referring to guidance from other jurisdictions. This has resulted in regulatory officers bridging the gap in terms of educating landfill operators, increasing the risk of a threat to Environment Protection Authority (EPA) independence.

Outdated systems and inconsistent monitoring limit regulatory approach

EPA regulatory activity has been impeded by outdated, non-integrated data systems, with regulatory data stored across multiple systems. Appropriate record-keeping and risk-based site monitoring has been deprioritised as a result. Underinvestment in systems affects implementation of better practice principles. Improved data sharing with Department of Natural Resources and Environment Tasmania (NRE Tas) is necessary for comprehensive oversight.

EPA does not have an effective approach to updating permit conditions. Permit conditions are typically reviewed when issues or concerns arise. As a result, permit conditions across regulated sites are not uniform and infrequently reviewed. There is a need for standardised permit conditions to aid effective regulation and oversight.

EPA has limited oversight of closed sites with rehabilitation and aftercare needs. This has resulted in prolonged rehabilitation non-compliance for closed sites with active permit conditions.

The regulatory approach of EPA was partially aligned with better practice principles. However, EPA is unable to adhere to its compliance audit schedule, often redirecting resources to address emerging issues. A systematic process for following up on recommendations for permit condition non-compliance is needed to provide oversight and assurance of compliance with environmental permit conditions.

Limited guidance and no verification of financial provisions for rehabilitation and aftercare

Financial provisions are required under the Australian Accounting Standards Board (AASB) accounting standards where a present obligation arises from a past event that requires settlement in the future. From a regulatory standpoint, EPA may impose permit conditions or seek assurances over financial provisions. These powers are not exercised, and provisions are unchecked by the regulator.

Current best practice guidance for landfill rehabilitation and aftercare provisions is limited in Tasmania. While there are examples of best practice guidance, there is no single comprehensive outline of best practices, and councils refer to guidance from a range of sources including other jurisdictions.

Most councils with landfills yet to be rehabilitated have financial provisions for rehabilitation. However, there is no standardised approach, and variations were observed in expert involvement, cost estimation components, review intervals, and inflation and discount rate assumptions.

The absence of financial provisions and plans to fund them increases the risk of inadequate funding for rehabilitation and aftercare. This has the potential to result in non-compliance with environmental permit conditions.

A state of transition without strategy

Councils are unclear of their responsibilities for landfills that are not regulated by EPA, with knowledge of legacy landfill sites found to be limited. Historical record keeping, financial burdens, and the requirement for self-regulation has resulted in councils struggling to demonstrate knowledge and compliance of legacy landfill sites that are beyond the remit of regulation by EPA. A lack of council capability is exacerbated by inherited issues from legacy landfill sites.

Recommendations

We recommend that...	Response...	Agreed implementation actions
1. ... NRE Tas develop a Statewide strategy for landfill management, incorporating those	AGREED, in part – NRE Tas agreed that a strategic approach to understanding and managing	To be completed 2026-27.

We recommend that...	Response...	Agreed implementation actions
elements already underway.	current and future waste flows and fates across the State is required.	
2. ... NRE Tas work with EPA and landfill managers holding data to develop systems for data sharing to establish a single source of truth and inform policy and regulatory oversight. This work should encompass a shared understanding of data needs.	<p>AGREED, in principle – EPA and NRE Tas agreed to improve their data sharing and data collection, including data stored in a central depository.</p> <p>EPA is commencing a 3+ year information management system project to replace its current systems.</p> <p>NRE Tas will lead a joint project with EPA and landfill operators to develop and implement a Data Management Strategy.</p>	<p>2026-27 for NRE Tas/EPA engagement and agreements on data sharing.</p> <p>EPA regulatory system upgrades to be completed by mid-2028. Project Manager recruitment and scoping is currently underway.</p>
3. ... EPA better target its resources to fulfil its statutory obligations.	<p>AGREED, in principle – EPA will build findings from this report into its strategic and operational planning for the Regulation Division, work to identify priority areas, and better allocate resources according to highest environmental risk.</p>	<p>Strategic planning for regulatory sections of EPA to commence immediately for 2025-26, and to be reviewed annually.</p> <p>Workforce planning completed by end 2025.</p>
4. ... NRE Tas in collaboration with EPA develop contemporary guidance material for landfill owners and operators, including on financial provisions.	<p>AGREED – NRE Tas and EPA will collaborate on a joint project to deliver these outcomes. NRE Tas is designating a resource to developing guidance material. EPA Board will be briefed on report outcomes in relation to financial provisions.</p>	<p>To be completed 2026-27.</p>
5. ... EPA support councils to develop sustainable landfill management practices, while defining and maintaining boundaries between regulatory and advisory functions.	<p>AGREED, in principle – EPA will continue to educate landfill managers, a mandatory training program and manual are being developed to support Regulatory Officers in delivering their work.</p>	<p>Ongoing.</p> <p>Authorised Officer Manual to be completed in 2025-26.</p> <p>Regulatory Capture training for Authorised Officers rolling out from 2026.</p>

Submissions and comments received

In accordance with section 30(2) of the *Audit Act 2008 (Audit Act)*, a Draft Report was provided to relevant Ministers and other persons who, in our opinion had a special interest in the Report, with a request for submissions or comments. Submissions and comments we receive are not subject to the audit nor the evidentiary standards required in reaching an audit or review conclusion. Responsibility for the accuracy, fairness and balance of these comments rests solely with those who provided the response. However, views expressed by the responders were considered in reaching review conclusions. Section 30(3) of the *Audit Act* requires this report include any submissions or comments made under section 30(2) or a fair summary of them. Submissions were received from the following:

- EPA – accepts recommendations directed towards EPA and developed an action plan in response to these recommendations. For recommendations targeted towards NRE Tas and EPA, entities have worked collectively to develop an action plan in response to these recommendations.
- NRE Tas – supports Recommendations 2 and 4 and supports Recommendation 1 in part, noting the work already in train. NRE Tas welcomes the audit’s focus on improving the management, transparency and long-term sustainability of Tasmania’s landfill network.
- Circular Head Council – agrees with the report and welcomes the development of a more strategic, coordinated and state-wide led approach to landfill management.
- City of Hobart Council – supports the findings and recommendations of the report.
- Dorset Council – thanked Audit Tasmania for the opportunity to provide comment and for responding to earlier feedback on the report.
- Glenorchy City Council – agrees with the report and supports efforts to modernise and coordinate landfill regulation, guidance and environmental protection measures.
- Huon Valley Council – agrees with the findings of the report and highlights challenges faced by councils.
- Treasurer – replied that he has no comment on the report.
- There were no responses from Break O’Day Council, the Minister for Environment or the Minister for Local Government.

Submissions are included at Appendix D.

1. Introduction

- 1.1 Landfills in Tasmania have served – and still serve – as a solution to half of the waste generated across our State each year. Today, while fewer landfills are actively used, the scale of landfill remains significant, as shown in Figure 1.1.

Figure 1.1: Half of Tasmania’s waste ends up in landfill



Source: Audit Tasmania based on information from Tasmanian Waste and Resource Recovery Board Annual Report 2023-24¹

- 1.2 Landfills may operate for many years, and risks to the surrounding environment and community remain long after closure. The requirements for rehabilitating a landfill site can be costly, and typically require long-term care and maintenance for many decades to come. Sustainable rehabilitation of these sites is now recognised as being of critical importance.

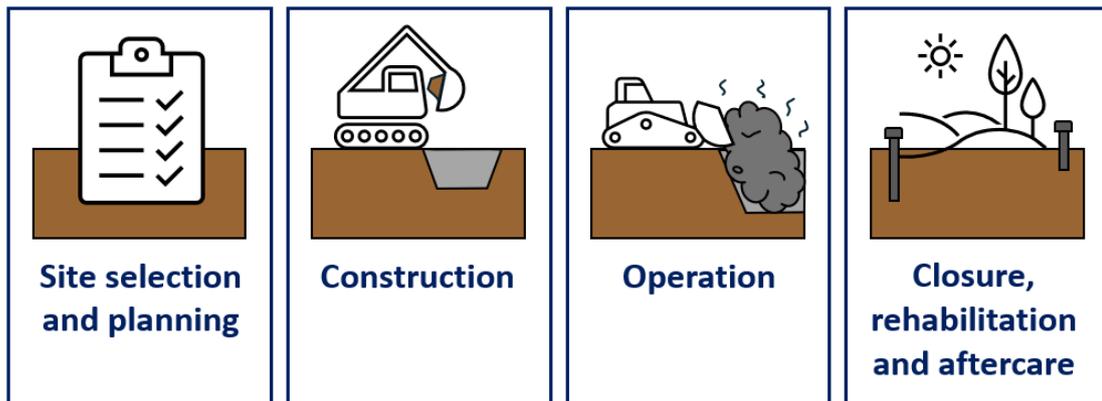
About landfills

What are landfills?

- 1.3 The overall structure and condition of landfill can vary depending on its age. Today’s landfills typically comprise a series of engineered cells or pits where waste is deposited and compacted to optimise space. These landfills are equipped with liners and collection systems to safeguard against soil and groundwater contamination, alongside measures to manage landfill gas emissions and mitigate environmental and health risks. Older landfills are typically unlined and therefore carry an increased risk of contamination. Figure 1.2 depicts the lifecycle of a landfill.

¹ Tasmanian Waste and Resource Recovery Board (2024) [Annual Report 2023-24](#), accessed 9 June 2025.

Figure 1.2: The lifecycle of a landfill



Source: Audit Tasmania

- 1.4 During operation, waste is deposited in categorised cells tailored for specific types of materials. After compaction, the waste is covered with inorganic material to manage issues like rodents and odours. As cells reach capacity, they are capped with layers of clay and soil, and are revegetated to promote environmental stability (refer to Appendix A).

Environmental and potential health risks of landfills

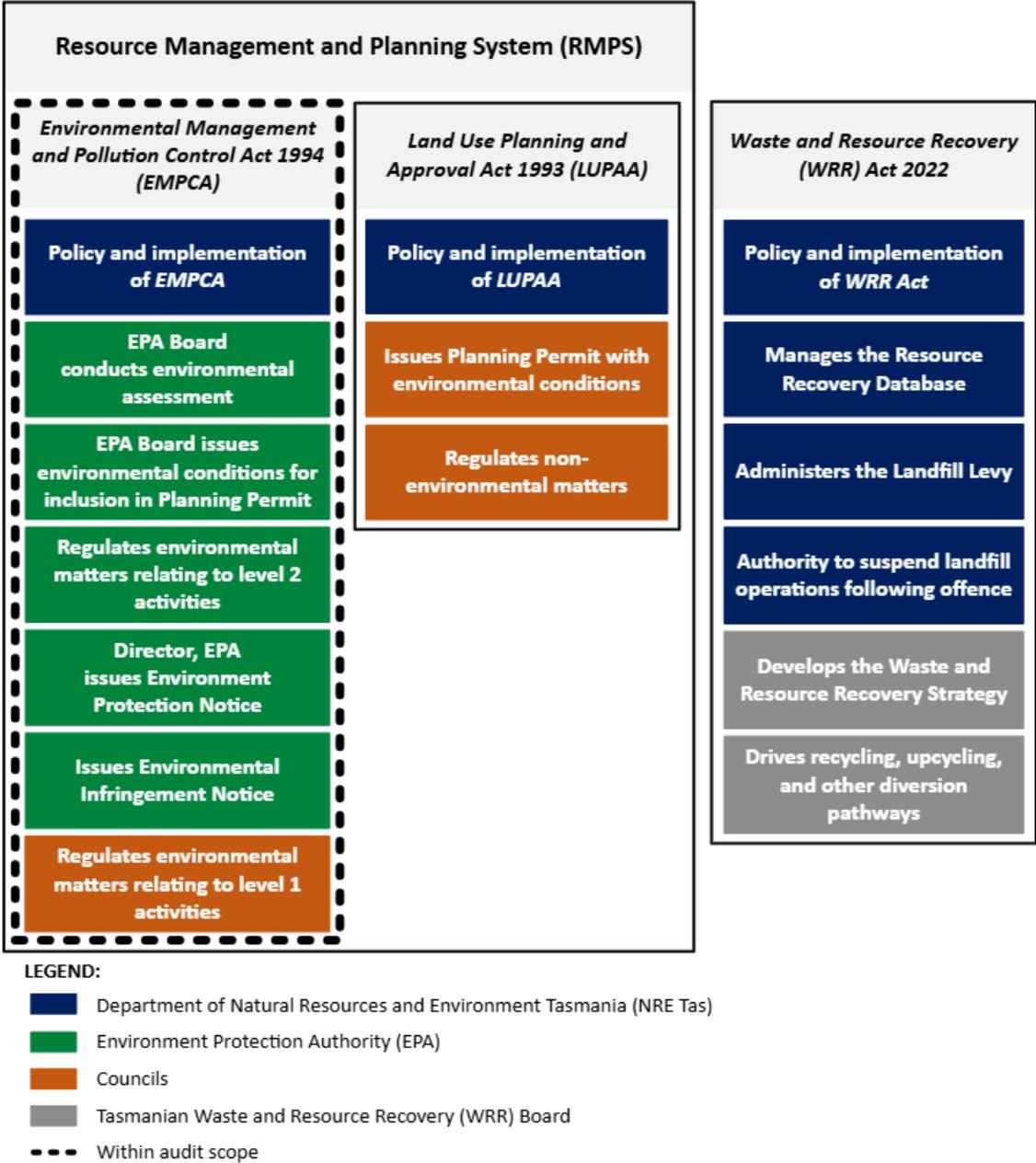
- 1.5 Landfill sites can pose a wide range of risks, based on their siting, design, operation and management. The risks associated with both active and closed landfills evolve over time, influenced by factors such as:
- landfill age
 - lifecycle stages
 - location (e.g., next to a waterway)
 - construction quality
 - types of waste accepted
 - implemented management measures.
- 1.6 The primary risks of landfills to the environment and to human health include leachate and landfill gases. Leachate is a toxic liquid formed when water filters through waste, contaminating surrounding soil and water. Landfill gases include methane and carbon dioxide.
- 1.7 Additional environmental concerns may arise from landfills. These include air and water pollution, noise emissions, and biodiversity loss. Other environmental hazards include chemicals stored and processed on site, fire, and impacts to human health from long term exposure to contaminants.
- 1.8 Today, there is a requirement for strong technical knowledge and good guidance to manage landfills and their associated risks.

The regulatory framework to manage risks from landfills

A framework of environmental management and pollution control

- 1.9 The current framework is underpinned by the *Environmental Management and Pollution Control Act 1994 (EMPCA)*, drafted primarily from a pollution control perspective. It is part of a complex set of Acts including the *Land Use Planning and Approval Act 1993 (LUPAA)*. These were produced together in the early 1990s as 2 of the primary instruments of Tasmania's Resource Management and Planning System.
- 1.10 Per Figure 1.3, council, as the planning authority, issues the land use permit. The Environment Protection Authority (EPA) undertakes an environmental assessment which is used to generate environmental conditions and restrictions. Conditions and restrictions are attached to the land use permit and issued by the planning authority.

Figure 1.3: Stakeholder responsibility under relevant waste legislation including *EMPCA*, *LUPAA* and the *WRR Act*



Source: Audit Tasmania

- 1.11 All landfills must comply with permit conditions. Following an environmental assessment, EPA has the authority to reject a proposal, directing the planning authority to refuse the issue of a permit.
- 1.12 As permits are issued in perpetuity, there is no defined review point for the permit, or its conditions. Under *EMPCA*, EPA has the authority, where circumstances change, to issue Environment Protection Notices (EPN). The EPN contains a revised set of environmental conditions relevant to the activity, of which the EPA maintains regulatory oversight.

Responsibilities for regulatory oversight

1.13 *EMPCA* defines landfills as waste depots and distinguishes regulatory oversight based on the types and scale of activity (Table 1.1).

Table 1.1: Landfill regulatory oversight is based on types and scales of activity

A ...	receives or is likely to receive ...	with matters relating to ...	is regulated by ...
Level 2 waste depot	more than 100 tonnes of waste per year	environment	EPA
		land use planning	councils
Level 1 waste depot	less than 100 tonnes of waste per year	environment and land use planning	councils

1.14 While *EMPCA* applies to all landfills—publicly or privately owned—this audit focused only on publicly owned landfills.

EPA independence from NRE Tas

1.15 In September 2021 the Government announced the structural and organisational separation of the EPA from Natural Resources and Environment Tasmania (NRE Tas), formerly, the Department of Primary Industries, Parks, Water, and Environment. Administrative separation then followed in 2022.

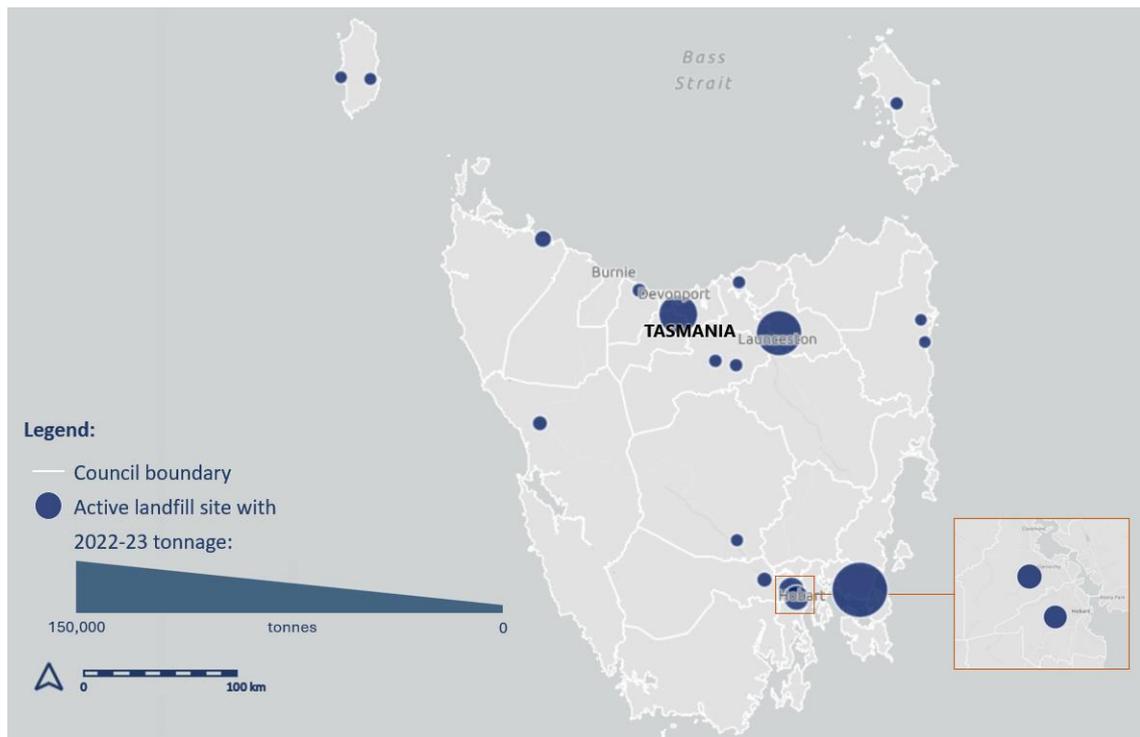
1.16 Policy-setting remained with NRE Tas, while EPA retains the statutory assessment and regulation functions, creating a clear delineation of roles.

1.17 This separation was designed to strengthen EPA independence.

Oversight of publicly owned active landfill sites

1.18 Regulatory officers at EPA are individually assigned responsibility for regulatory oversight of landfill sites. According to EPA database records, there are 18 landfills that are designed, and permitted, to receive over 100 tonnes of waste per year, as shown in Figure 1.4. Each of these landfills was found to have been assigned to a regulatory officer.

Figure 1.4: Map of active landfill sites with tonnage received in 2023-24



Source: Audit Tasmania, based on data provided by NRE Tas

- 1.19 The combined production limit for these 18 sites (Figure 1.4) is over 600,000 tonnes per year. According to landfill levy data, there was a combined total of 475,000 tonnes reported for the 2023-24 financial year, equating to 80% of the state's production limit.

Closed and legacy landfill sites

- 1.20 For the purposes of this audit, a closed landfill site is a former landfill that has ceased operations and has ongoing environmental permit conditions. A legacy landfill is a closed site where council has the responsibility to self-regulate, as required.
- 1.21 Historically, councils would typically have small landfill sites serving waste disposal needs of the local community. The vast majority of these are now closed.
- 1.22 There is no requirement for EPA to have active engagement with councils that only have legacy sites, unless a potential issue is brought to light.

Council oversight, including level 1 landfills

- 1.23 Councils are responsible for regulating level 1 sites. They have a duty to prevent and control pollution from landfill activities across these sites.
- 1.24 In accordance with *EMPCA*, EPA does not have a role in regulating level 1 sites and therefore has limited data on these sites.

Survey of all councils

1.25 Audit fieldwork included a survey of all 29 councils in relation to oversight of open, closed and legacy landfill sites. The purpose of the survey was to:

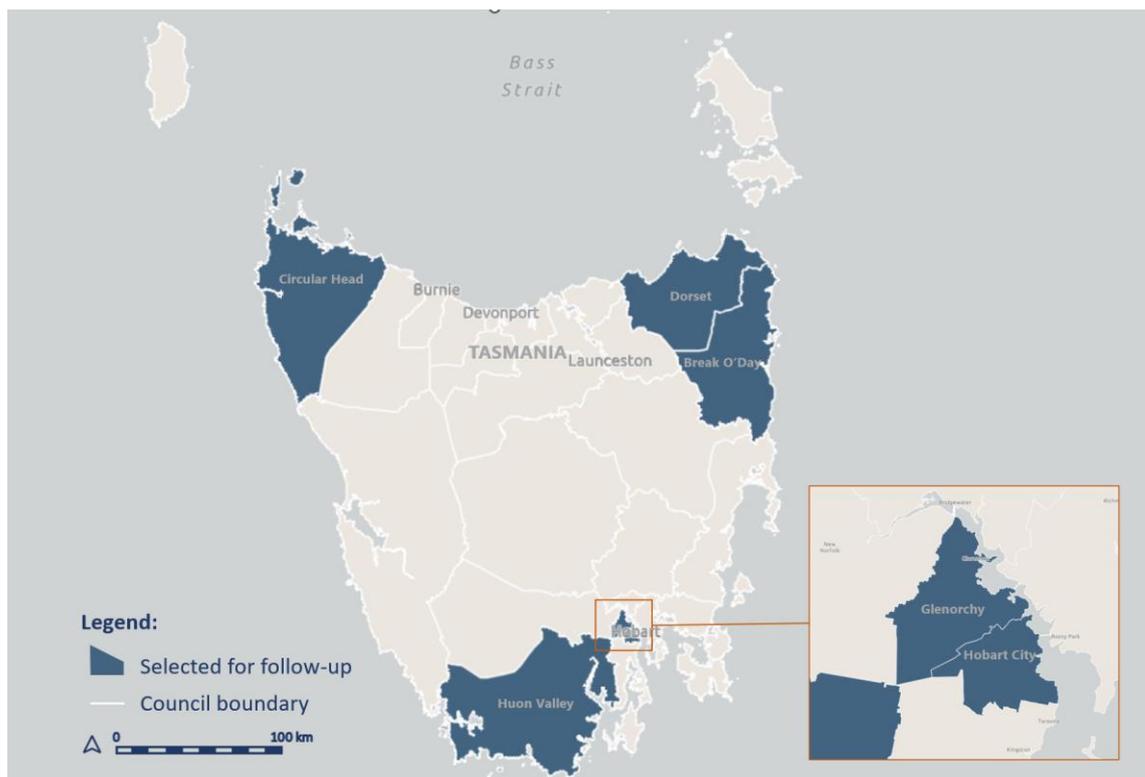
- validate existing data held by Audit Tasmania acquired through preliminary analyses
- capture additional information relating to landfill sites in the local government area.

A total of 28 of the 29 councils responded to the survey.² Across all survey responses received, only 3 councils reported active level 1 sites in their local government area.

Councils selected for follow-up

1.26 Following the survey of councils, 6 were selected for follow-up (Figure 1.5). These councils were selected following an internal assessment of survey responses and are referenced in this report.³ In addition, the audit team conducted guided observation walk-throughs of the Dulverton and Copping sites.

Figure 1.5: Councils selected for follow-up



Source: Audit Tasmania

² West Coast Council did not provide a response.

³ The 6 selected councils for follow-up include Break O'Day, Circular Head, Dorset, Glenorchy City, City of Hobart and Huon Valley.

2. Effectiveness of oversight and guidance for landfill

In this chapter we assessed if there is clear accountability for landfills, and whether policy and guidance support effective landfill regulation, operation, rehabilitation and aftercare.

We expected to find:

- a clear and coordinated statewide strategy for the future of landfills
- roles and responsibilities clearly defined, including comprehensive oversight for landfills
- maintenance of *EMPCA* in line with the broader policy environment
- contemporary and comprehensive guidance for landfill management practices.

Chapter summary

We assessed if there is clear accountability and whether policy and guidance support effective landfill regulation, operation, rehabilitation and aftercare. Limited contemporary policy or strategy exists for landfills statewide, and collective oversight of landfills is inconsistent.

There is no comprehensive coordinated oversight of landfills across the length and breadth of the state. Roles and responsibilities are defined for each level of government, but there is no defined entity responsible for oversight as a whole.

EMPCA is overdue for review and is no longer fit-for-purpose in addressing the complexity of contemporary environmental management, including landfill regulation.

Guidance material integral to permit compliance has not been maintained, and users are referring to guidance from other jurisdictions. This has resulted in regulatory officers bridging the gap in terms of educating landfill operators, increasing the risk of a threat to EPA independence.

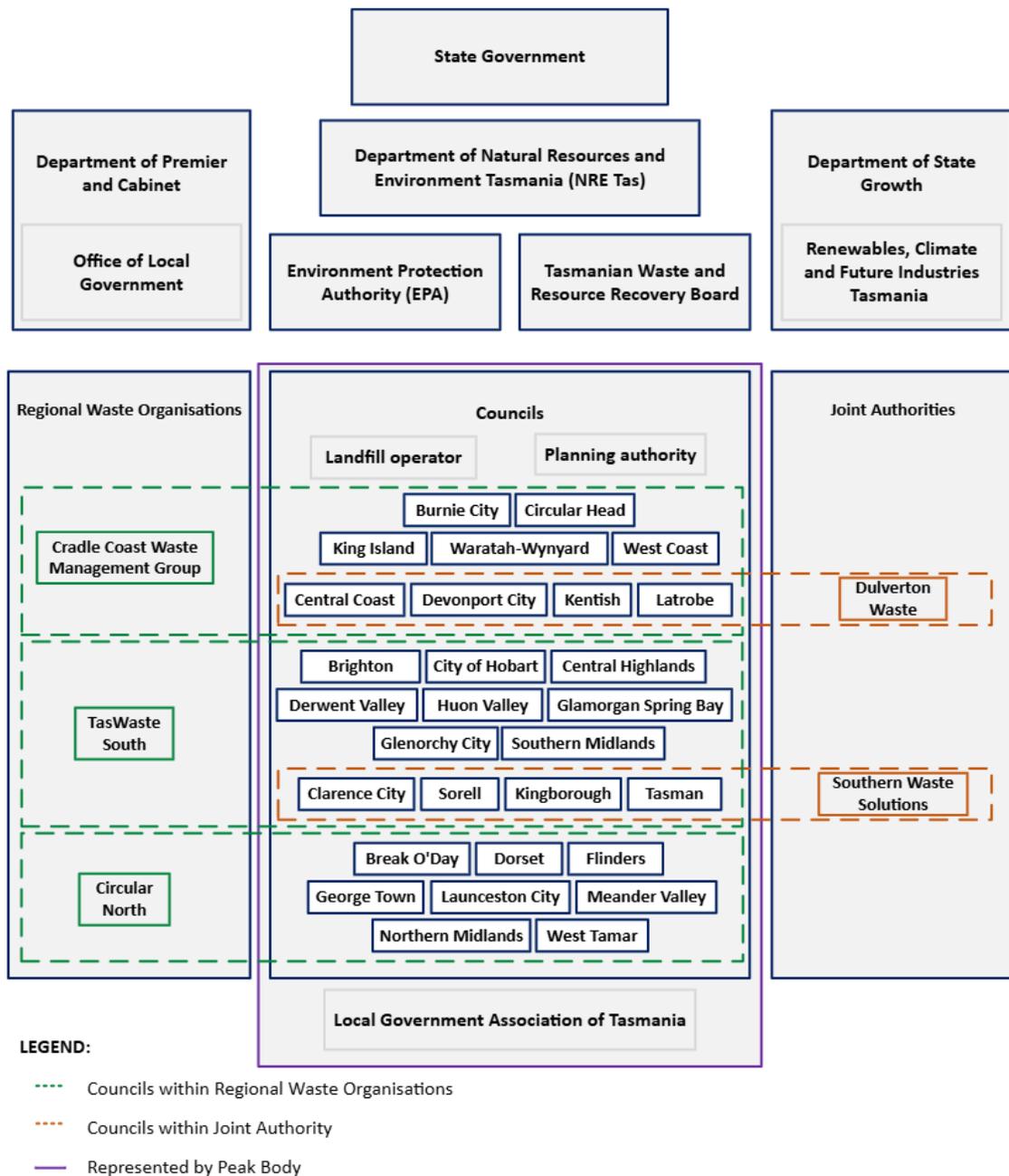
No statewide strategy for landfill management

- 2.1 There is no evidence of strategic planning for the future of landfills in Tasmania. The Waste and Resource Recovery Board has developed a Tasmanian Waste and Resource Recovery Strategy, however this does not include a plan for landfills.

Accountability for landfill management is spread across more than 30 State entities

- 2.2 Accountability for environmental regulation is spread across EPA for level 2 sites, and the 29 councils for level 1 sites and legacy sites. Other entities have related responsibilities (see Figure 2.1).

Figure 2.1: Stakeholders in landfill management⁴



Source: Audit Tasmania

2.3 There is no entity responsible for oversight as a whole or an overarching statewide strategy for landfill management.

⁴ Regional Waste Organisations sourced from ReThink Waste (2025) [Waste Management Groups](#), accessed 21 July 2025.

2.4 The absence of a statewide strategy has resulted in siloed management, working towards different outcomes, and is ineffective overall. Limited strategic planning for landfill management risks:

- economic inefficiencies due to higher operational and regulatory costs
- inefficient resource allocation
- duplication of efforts
- perceived inequity in the community as specific waste diversions options depends on postcode
- lost opportunities for sector-wide waste initiatives
- issues with resource recovery
- negative impacts to human and environmental health.

2.5 In the absence of a statewide strategy, grass roots innovations are happening separately at local and regional levels. Councils are opting to move towards regional solutions, transferring waste to larger waste facilities at Copping, Launceston and Dulverton, which are better resourced to control the management of waste. As shown in Figure 2.1, regional waste organisations have formed to help create more uniformity and cooperation within their area.⁵

2.6 Addressing this lack of a statewide strategy has the potential to:

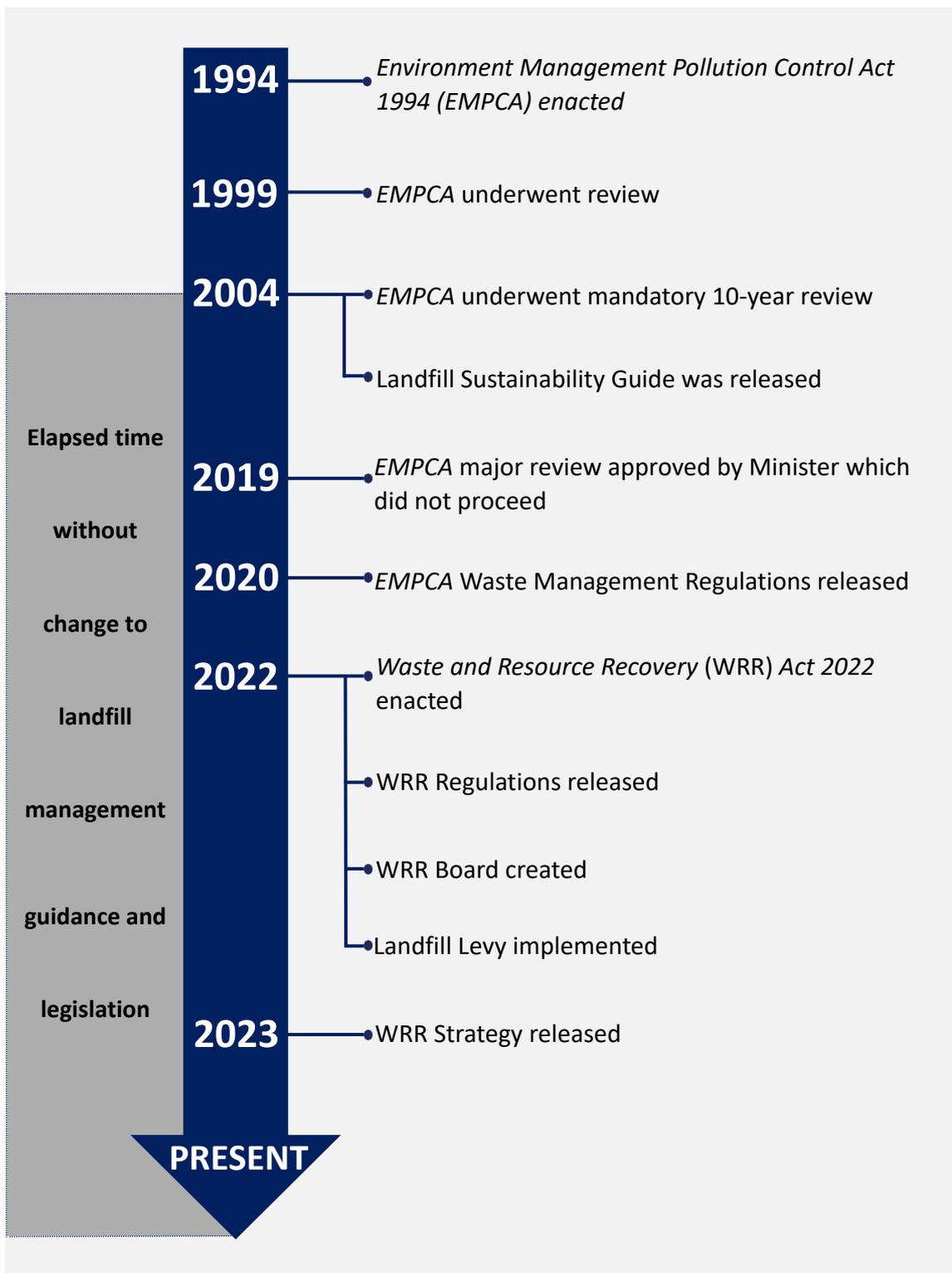
- reduce the risk posed by the number of active landfills
- assess landfill at a regional level
- account for broader impact of landfills on the environment
- enhance regulatory and management practices for landfill
- address social and economic impacts of landfill.

Inaction at the Statewide level has adversely impacted council bodies in terms of capacity and cost

2.7 *EMPCA* was enacted in 1994 (Figure 2.2). Stakeholders engaged throughout this audit advised that *EMPCA* no longer meets the expectations of landfill regulators, owners and operators, or reflect contemporary better practice.

⁵ Regional waste organisations include Cradle Coast Waste Management Group, Circular North and TasWaste South.

Figure 2.2: Tasmanian waste management policy and guidance timeline



Source: Audit Tasmania

EMPCA has not been updated in line with changes to the policy environment

2.8 In 2019, the Minister for Environment directed NRE Tas to undertake a review of the 1994 *EMPCA* due to a range of known issues. This review did not proceed for a range of reasons and NRE Tas advised that budget allocation, machinery of government

changes, and changes in Ministers, Section Heads and *EMPCA* Review Project Heads, all contributed to the *EMPCA* major review not progressing.

'Any full review of significant legislation such as EMPCA is a significant government commitment that is influenced by a range of factors; these include the nature of the issues and impacts for Tasmania and across relevant stakeholders, availability of resources, competing priorities across government, and interrelationship with other reforms.'

- **NRE Tas**

- 2.9 *EMPCA* is no longer fit-for-purpose in addressing the complexity of contemporary environmental management, including landfill regulation. Many issues raised for review in 2019 are still unresolved. This includes but is not limited to definitional issues and ambiguity within *EMPCA*, as well as limited scope in comparison to other jurisdictions. Known issues have increased uncertainty and complexity as policy owners, regulators and landfill operators continue to work under outdated legislation.
- 2.10 Some issues identified in the *EMPCA* review planning documents have been addressed. This includes increasing EPA independence and examining the extent to which legislation can facilitate alternative waste approaches. It has also been updated to reflect the change in governance following EPA separation from NRE Tas in 2022. However, the need for review remains to address the residual issues.

Management—and future planning—of landfills are excluded from more current waste legislation

- 2.11 While the review of *EMPCA* in 2019 did not progress, we have seen advances in policy and strategy for the broader waste sector. Enacting the *Waste and Resource Recovery (WRR) Act 2022* established the Tasmanian Waste and Resource Recovery Board which oversees the *Waste and Resource Recovery Strategy*. This strategy includes an objective to understand material flows, infrastructure capacity and supply chain priorities, but does not include strategic planning for landfills.
- 2.12 Since the enactment of the *WRR Act*, ambiguity has increased. *EMPCA* has not been updated to reflect the new legislation, and subsequently, operators are expected to demonstrate compliance under *EMPCA* and *WRR Act*, with differing terminology, and report to 2 different entities.
- 2.13 *EMPCA* primarily governs environmental protection and regulatory conditions, while the *WRR Act* focuses on understanding material flows and infrastructure capacity.

There is no contemporary guidance for landfill management across the State

- 2.14 The Landfill Sustainability Guide is Tasmania's guidance document for the management of landfills.⁶ This guide aims to provide a consistent and effective framework for minimising environmental impacts arising from the siting, design, operation and rehabilitation of landfills.
- 2.15 Published in 2004, there are known challenges with the consistency and clarity of advice currently being provided to landfill operators, particularly in relation to how certain waste streams, such as clean fill used for rehabilitation, are classified and reported.
- 2.16 The EPA website notes:

'This document does not meet current accessibility standards. It has out-of-date contact details and broken links. The document refers to the legislation that was current at the time of publishing. Efforts are being made to update documents wherever possible and we are committed to improving the accessibility of our documents to better meet the needs of all users. Please do not hesitate to contact us for assistance with this document.'

- EPA

- 2.17 Other Australian jurisdictions provide more contemporary, comprehensive and enforceable guidance. EPA Victoria guidance document for landfill management was published in 2015 and updated as recently as 2023 to ensure alignment with current environmental standards and practices.⁷ This document provides more comprehensive technical guidance, is embedded within regulatory framework and is legally enforceable under state policy.
- 2.18 Comparatively, Tasmania's guidance documentation is not legally enforceable and relies on permit conditions that call out the Landfill Sustainability Guide, for referenced sections of the guide to become legally binding.
- 2.19 The lack of statewide, contemporary guidance results in inconsistent management across landfill sites and has the potential to result in non-contemporary and inconsistent permit conditions. It also leads to a duplication of efforts across councils and comes with a high-cost burden to recruit suitably qualified resource or engaging consultants to develop contemporary plans, procedures and cost estimates.

⁶ Department of Primary Industries, Water and Environment (2004) [Landfill Sustainability Guide](#), accessed 2 September 2025.

⁷ EPA Victoria (2014) [Siting, design, operation and rehabilitation of landfills](#), accessed 4 March 2025.

EPA and some landfill operators are adopting contemporary guidance from other Australian jurisdictions

2.20 Councils will often choose to refer to interjurisdictional guidance. This provides for better practice management of risks. Councils will also regularly engage external consultants for contemporary plans, procedures and cost estimates. EPA has increasingly referred to more contemporary guidance from other jurisdictions when setting permit conditions for landfills.

Regulatory officers are educating operators at the investigation or audit phase

2.21 The EPA Compliance and Enforcement Model includes education as a first step.⁸ EPA provides technical expertise and support to councils, bridging the gap in terms of knowledge and technology, and supporting councils and landfill operators to meet their obligations under permit conditions.

2.22 However, EPA advice is occurring on-site, during the audit and investigation stage. This creates an independence threat, as officers may be required to take regulatory action against councils to whom they have provided direct advice. In addition, by educating operators on-site, advice is predominantly verbal, which lacks transparency and increases the risk of inconsistent management practices. Furthermore, this approach creates economic inefficiencies and higher operational costs as resources have been taken away from setting policy and documenting guidance to support individual facilities.

⁸ EPA (2022), [EPA Compliance and Enforcement Policy](#), accessed 6 February 2025.

3. EPA regulation

In this chapter we assessed if EPA had established an appropriate:

- information environment
- regulatory framework
- range of monitoring activities
- set of processes for managing non-compliance.

We expected to find:

- regulatory systems that are integrated, enabling effective data use to report on regulatory performance and compliance
- permit conditions for active landfill sites are reviewed and updated regularly
- assurance of closed sites with active permit conditions for site rehabilitation and aftercare
- a targeted approach to compliance to mitigate identified non-compliance risks
- compliance and enforcement activities aligned with better practice principles.⁹

Chapter summary

EPA regulatory activity has been impeded by outdated, non-integrated data systems, with regulatory data stored across multiple systems. Appropriate record-keeping and risk-based site monitoring has been deprioritised as a result. Underinvestment in systems affects implementation of better practice principles. Improved data sharing with NRE Tas is necessary for comprehensive oversight.

EPA does not have an effective approach to updating permit conditions. Permit conditions are typically reviewed when issues or concerns arise. As a result, permit conditions across regulated sites are not uniform and infrequently reviewed. There is a need for standardised permit conditions to aid effective regulation and oversight.

EPA has limited oversight of closed sites with rehabilitation and aftercare needs. This has resulted in prolonged rehabilitation non-compliance for closed sites with active permit conditions.

The regulatory approach of EPA was partially aligned with better practice principles. However, EPA is unable to adhere to its compliance audit schedule, often redirecting resources to address emerging issues. A systematic process for following up on recommendations for permit condition non-compliance is needed to provide oversight and assurance of compliance with environmental permit conditions.

⁹ Department of Finance (2024) [Regulatory Policy, Practice & Performance Framework](#), accessed 2 June 2025

EPA systems and permits monitoring is ineffective

EPA systems and databases are not fit-for-purpose

- 3.1 EPA regulatory officers require access and use of up-to-date data on landfills. This includes regular, ongoing monitoring and assessment of emerging environmental and operational risks, otherwise audits and inspections risk not being undertaken with contemporary information.
- 3.2 These systems are disparate. Information that needs to be assessed wholly, is stored across multiple systems, limiting functionality and flexibility required to handle and analyse data effectively. At the time of the audit, EPA was aware of the lack of integration and was working to address it.
- 3.3 In addition, there are inconsistent and inefficient data collection methods. This limits management, interpretation and use of information, and the analysis of data trends over time.
- 3.4 EPA is partially effective in managing data on landfill sites to support its regulatory approach, given there is no single database that holds all related data. EPA regulatory systems have lacked strategic review for integration, although 2 of these systems (New Environmental Licencing Monitoring System (NELMS) and REGIT) were under review at the time of the audit.
- 3.5 Data sharing between NRE Tas and EPA needs to become more established. There is a need for comprehensive oversight of landfills across Tasmania to enable EPA to effectively regulate operations and rehabilitation of landfills. This ties in with the need for a holistic review of the systems to enable information capture, storage and interpretation, to better inform the regulatory function.

NRE Tas advised:

'A more effective approach may involve defining clear data-sharing protocols that ensure the EPA has access to relevant and verified information necessary for regulatory oversight, while maintaining data integrity and consistent interpretation.'

- NRE Tas

NELMS database

- 3.6 NELMS was built in-house by the then Environmental Division in the 1990s. NELMS is used by EPA for generating and storing permits and is fundamental to the role of regulatory officers. It is no longer fit for purpose, takes extensive time to generate permits and conditions, and editing is cumbersome. Other functionality limitations include the manually intensive assessment of annual reporting, impacting timeframes for completion.

Audit and inspection system – REGIT

- 3.7 Historically used for managing complaints and incidents, REGIT is the system used by EPA to conduct audits against permit conditions. The system is old, and its functionality is limited, such that it cannot:
- upload attachments and hyperlinks
 - store inspection photos
 - record sub-conditions.
- 3.8 Regulatory officers undertake inspections and reporting at landfill sites using either pen and paper or tablets depending on their preference. During the inspection, regulatory officers take photos and obtain documentary evidence. They develop inspection reports which are typically produced in Microsoft Word with photographs which lacks searchability. Therefore, data submitted through audits and inspections does not effectively inform regulatory practices.

Document management system – MyDAS

- 3.9 MyDAS, EPA’s document management system, was introduced in 2020 and holds regulatory information for landfill sites. It is managed by NRE Tas, with access provided to EPA under a service agreement. EPA initiated a project to transfer all files from 2012 onwards from its legacy system into MyDAS. Older files were predominately archived as hard copies which can be retrieved as needed.
- 3.10 Regulatory officers create folders and subfolders for specific landfill sites within MyDAS. Although each landfill site has an assigned regulatory officer, inconsistencies arise due to varying record-keeping methods for monitoring, inspections, and correspondence.
- 3.11 MyDAS has limited searchability, making it challenging to find specific information, such as particular project types. Additionally, the system currently has limited capacity to store large files.

Permit conditions are not reviewed regularly

- 3.12 EPA does not have an effective approach to updating permit conditions. Under the current framework, permits apply to the lifetime of a landfill.
- 3.13 Permit conditions are typically reviewed when issues or concerns arise, or where a site proposes changes to its operations, such as a request to expand operations or footprint. However, in many instances where councils raised issues or concerns with EPA, a review of permit conditions was not undertaken.
- 3.14 EPA does not maintain a register of when permit conditions were last revised, and has no plans to update older permits to align with modern requirements.
- 3.15 Across the 6 selected councils, 1 active site, St. Helens, had permit conditions last revised in 2002. This pre-dates the publication of the Landfill Sustainability Guide in 2004 and, therefore, the current guidance for landfill management.

Case Study 1: Demonstration of inadequate permit conditions for Dorset Council

Background

In 2008-09 Dorset Council decided to cease all landfill operations at its Scottsdale site which ceased operations in 2008. Dorset Council submitted a Decommissioning and Rehabilitation Plan to EPA in 2013.

Findings

EPA issued an EPN to Dorset Council in 2018, confirming that the site was rehabilitated and superseding existing permit conditions.

This EPN did not address monitoring requirements for an identified risk posed to a nearby aquifer.

Five years later, in 2023, EPA issued a further EPN, reinstating the monitoring requirements, citing the potential risk posed to the nearby aquifer. There are not records of monitoring and compliance activity in the previous 5 years.

Subsequent testing at the site has indicated marginal impact to groundwater, possibly associated with the former disposal of pesticide containers.

EPA and NRE Tas are working to establish consistent volumetric reporting

- 3.16 EPA permit conditions generally require active landfill sites to submit Annual Environmental Reviews or Annual Reports to EPA, which include volumetric survey data. This oversight is used by EPA to assess whether:
- landfills are operating within the physical boundaries of their permits
 - landfills are operating in line with permitted annual tonnages and waste types received
 - leachate and other emissions are controlled and managed appropriately.
- 3.17 Older permit conditions do not require landfill sites to submit volumetric surveys to EPA. As such, EPA does not receive volumetric surveys from all landfill sites. It is unclear how EPA ensures compliance with some of its permit conditions and verifies the volume of waste reported by landfill sites. This highlights the need for consistency across permit condition requirements, particularly where it relates to reporting of waste data.
- 3.18 NRE Tas receives volumetric survey data for the purpose of administering the landfill levy. It is understood that in some cases EPA may request access to volumetric survey data held by NRE Tas and, in some cases, EPA has reduced its own data collection efforts to avoid duplication.
- 3.19 To support accurate and consistent reporting, it would be beneficial to develop formal guidelines outlining what a volumetric survey must include, such as methodology, frequency and data format, to ensure consistency across landfill operators and regulatory bodies.

EPA has limited oversight of closed sites with rehabilitation and aftercare needs

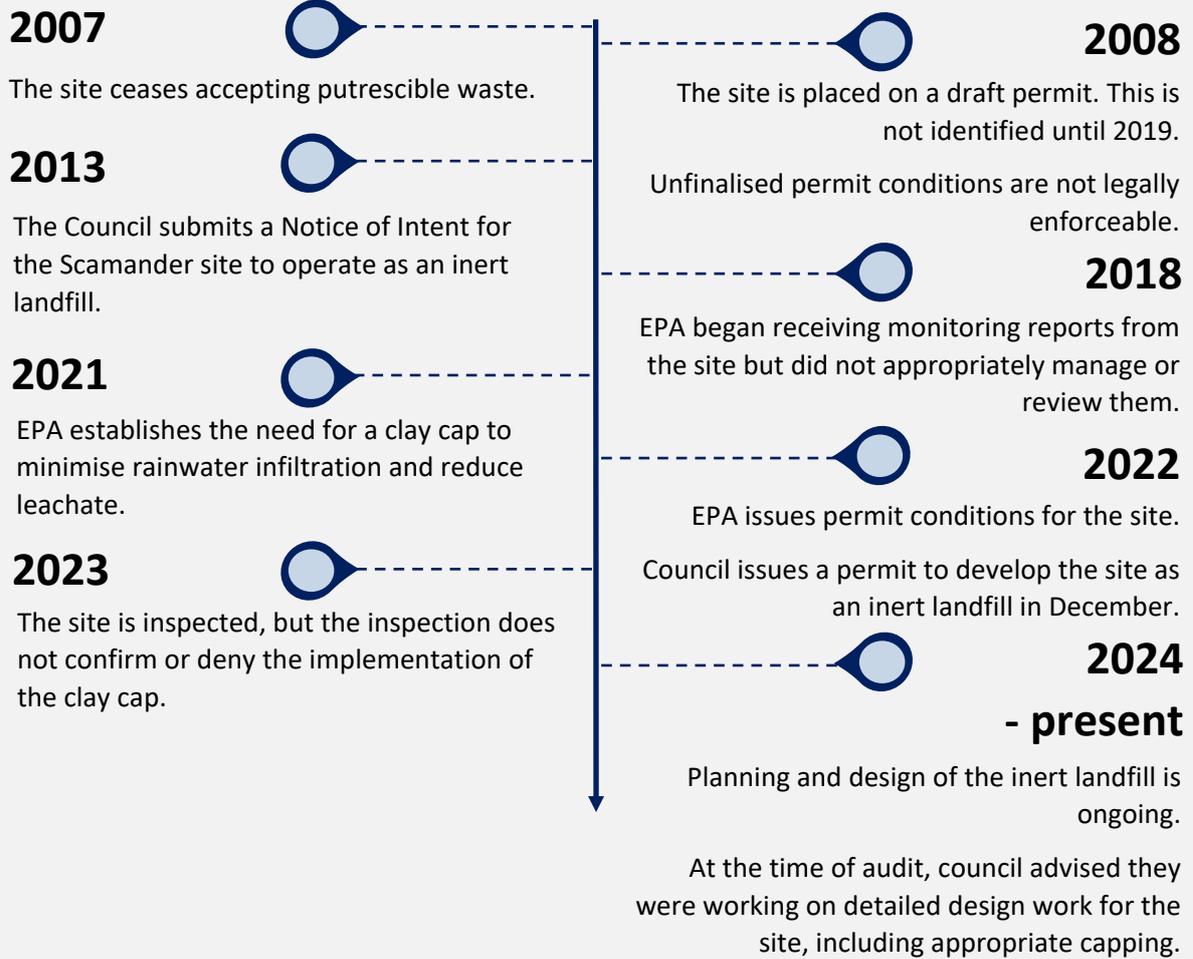
- 3.20 We have reasonable assurance that EPA consistently issues EPNs. When a landfill site closes and is no longer in receipt of waste volume, EPA will issue a new EPN for the site to prohibit ongoing landfill activities. The conditions in this EPN will also have a set of monitoring conditions for the closed site. This will typically require monitoring results to be forwarded to the director of EPA within a specified timeframe.
- 3.21 Rehabilitation and aftercare of closed landfills are regarded as critical components of responsible landfill management by councils.
- 3.22 EPA advised that it does not readily have access to a comprehensive list of closed sites with active permit conditions. In addition, EPA advised they have no plans to proactively regulate closed sites and that regulation of closed sites is largely passive in nature and requires little intervention.
- 3.23 EPA oversight of closed landfill sites with ongoing monitoring requirements is limited. Aftercare typically lasts for 25 to 30 years after a landfill stops accepting waste. There is a need to ensure operators of closed sites are complying with relevant permit conditions and rehabilitation and aftercare plans.
- 3.24 A lack of assurance has the potential to lead to non-compliance with legislative requirements. Ultimately, there may be increased risk to human health and the environment.

Case Study 2: Closed site at Scamander maintained under draft permit conditions

Background

The Scamander landfill site, owned and operated by Break O’Day Council, ceased accepting putrescible waste in 2007. EPA has not actively regulated the site, nor sought assurance on appropriate capping and rehabilitation, since closure. The council is in the process of re-purposing the former landfill as a new inert landfill site.

Timeline of events to re-purpose the landfill site at Scamander



The former site at Scamander, now with a permit for development as an inert landfill



Source: Audit Tasmania

EPA directs its resources to responding to emerging issues

EPA does not have an effective approach to mitigate identified non-compliance risks

- 3.25 Councils are responsible for ensuring on-going compliance with site permit conditions and mitigating non-compliance risks at these sites. Each landfill site is assigned a risk rating which is used to inform decisions made during site inspections. Most risk ratings have not been reviewed for more than 10 years. As a result, contemporary information used to inform regulatory oversight is lacking.
- 3.26 EPA compliance planning is guided by its Compliance and Enforcement Policy and regulatory procedures which are used by regulatory officers when they undertake audits and inspections of landfills.
- 3.27 EPA's resources are focused on reacting to emerging issues. In addition, EPA does not have a mechanism to follow up on its non-compliance recommendations.

Reactive inspections are prioritised over risk-based site audits

- 3.28 Most actively regulated landfill sites in the sample were inspected at least every 2 years (annually for McRobies Gully, City of Hobart and Jackson Street, Glenorchy City Council), in addition to scheduled compliance audits.
- 3.29 The following rationales for inspection were identified in a sample of reports from councils:
- unscheduled site inspection to determine compliance against conditions
 - in response to a rainfall event
 - in response to public complaints (odour, litter)
 - site familiarisation due to change in regulatory officer.
- 3.30 Site inspections were undertaken in response to complaints. The volume of complaints for McRobies Gully, City of Hobart was expected given its proximity to residential areas. There were fewer inspections at landfill sites for regional councils such as Break O'Day and Circular Head. Closed sites are not subject to regular inspections by EPA. However, EPA did inspect a proposed location for an inert landfill at the closed site in Scamander.

Case Study 3: Circular Head Council interim capping has not been progressively rehabilitated, site now scheduled for closure.

Background

Landfill cells at the Port Latta site were progressively decommissioned by Circular Head Council over the lifetime of the site.

Findings

Following a permit compliance audit by EPA in 2019, evidence was requested to confirm whether progressive rehabilitation had been carried out in accordance with the *Landfill Sustainability Guide (2004)*, as required under permit conditions.

In 2021, EPA followed this up with council, along with other non-compliance issues. At the time, Circular Head Council were investigating the installation of piggyback cells on top of the legacy cells, in consultation with EPA. Capping and rehabilitation work was funded during the 2021-22 financial year, and submission of a Capping and Rehabilitation Plan eventually followed in 2023.

The site is now scheduled for closure in late 2025, with the final capping design for the waste cells to be submitted to EPA prior to construction. As a result, there remains a significant reliance on technical support from private consultants, supported by guidance from interstate, to fulfil compliance with rehabilitation permit conditions.

Interim capping of closed landfill cells at the Port Latta site



Source: Audit Tasmania

- 3.31 EPA assign risk ratings which incorporate the likelihood of environmental events occurring and use this to guide the frequency of audits. Historically, EPA audited high-risk sites on an annual basis. EPA advised that audits are not presently done on a regular basis. Infrequent compliance audits provide limited assurance that instances of non-compliance have been addressed.
- 3.32 EPA's planning of audits is undertaken in isolation by different teams, with no strategic approach. For example, Port Latta has not been subject to a compliance audit since 2019 despite advice that audits of high-risk sites should occur every 2 years. The risk rating of this site has not been updated since 2013.

Resources are ineffectively applied

- 3.33 At the time of audit, EPA had fewer than 3 full-time employees assigned to landfill regulation. These officers are expected to handle day-to-day waste management issues and respond to urgent incidents, they are also responsible for other regulatory activities.
- 3.34 Regulatory officers work with relative autonomy and have adopted various record-keeping methodologies. Whilst there is manager oversight, there is a lack of

transparent information on regulatory performance and compliance activities, hindering informed decision-making.

EPA's enforcement action against non-compliance is limited

- 3.35 EPA has a Compliance and Enforcement Policy and regulatory procedures which outline how it will manage compliance risks.
- 3.36 EPA was found to have acted on issues of non-compliance where matters had been brought to their attention. EPA followed its policy by providing written notice or directions to councils following audits or inspections.

EPA has established a model for its enforcement actions

- 3.37 As per the EPA Compliance and Enforcement Model (Figure 3.1), EPA has a number of enforcement tools. In deciding what action to take, EPA will consider the appropriate response to penalise and deter further offending and outline steps to remedy any damage caused to the environment. One or a combination of enforcement actions can apply.

Figure 3.1: EPA Compliance and Enforcement Model¹⁰



- 3.38 The escalation of enforcement tools ensures non-compliance issues are addressed with a proportionate response. Councils are given an opportunity to address non-compliance issues following EPA audits or inspections. When matters are not addressed, EPA issues an Environmental Infringement Notice (EIN), which includes penalty units and a fine.

EPA has complied with the established model, but underutilises enforcement action

- 3.39 EPA considers the severity of the event and may escalate actions if issues are not addressed. Fairness and natural justice are emphasised, providing operators the opportunity to explain accidental offences. If an operator does not comply with an EIN, the matter may be taken to court, though this is a last resort.
- 3.40 In 2024, EPA issued a warning notice to City of Hobart for the deposition of litter from the landfill site into Hobart Rivulet. The council was in breach of surface water management and litter management conditions. The warning notice provided council with an opportunity to address the identified breaches. EPA noted mitigation efforts made by council to address this issue. In line with EPA policy, no further action was taken.

¹⁰ Adapted from EPA (2022) [EPA Compliance and Enforcement Policy](#), accessed 6 February 2025.

3.41 EINs were not issued regularly. In the past 5 years, EPA issued 3 EINs, 2 of which were issued to City of Hobart.¹¹ The offences took place at the McRobies Gully landfill site in 2023 but was not directly related to landfill waste. The issue was resolved with no further enforcement required.

¹¹ EINs issued by EPA included an EIN to a waste transfer station and is out of scope.

4. Financial provisions for rehabilitation and aftercare

In this chapter we assessed if there are appropriate financial provisions for rehabilitation and aftercare.

We expected to find:

- mandatory financial provisions and EPA assurance over councils' rehabilitation and aftercare provisions
- contemporary guidelines for landfill owners to create financial provisions
- a consistent and defined approach to calculating financial provisions
- that councils with open or closed landfills yet to be rehabilitated had financial provisions for rehabilitation and aftercare.

Chapter summary

Financial provisions are required under the Australian Accounting Standards Board (AASB) accounting standards where a present obligation arises from a past event that requires settlement in the future. From a regulatory standpoint, EPA may impose permit conditions or seek assurances over financial provisions. These powers are not exercised, and provisions are unchecked by the regulator.

Current best practice guidance for landfill rehabilitation and aftercare provisions is limited in Tasmania. While there are examples of best practice guidance, there is no single comprehensive outline of best practices, and councils refer to guidance from a range of sources including other jurisdictions.

Most councils with landfills yet to be rehabilitated have financial provisions for rehabilitation. However, there is no standardised approach, and variations were observed in expert involvement, cost estimation components, review intervals, and inflation and discount rate assumptions.

The absence of financial provisions and plans to fund them increases the risk of inadequate funding for rehabilitation and aftercare. This has the potential to result in non-compliance with environmental permit conditions.

EPA does not seek assurance that sufficient landfill rehabilitation and aftercare provisions are in place

Provisions are required under AASB Accounting Standards

4.1 Financial provisions for landfill rehabilitation and aftercare are required under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* when a legal or constructive obligation exists, future costs are probable, and a reliable estimate can be made (Table 4.1). If costs cannot be reliably estimated, councils must disclose a contingent liability. Under AASB 116 *Property, Plant and Equipment*, rehabilitation costs must be included in landfill airspace asset measurement and adjusted over time. Provisions must be reviewed annually to reflect changing costs, risks, and regulatory requirements.

Table 4.1: Key to recognising a landfill rehabilitation provision according to AASB 137¹²

	Present obligation?	Probable outflow?	Reliable estimate?	Provision requirement?
Active landfill	✓ legal obligation	✓ closure & aftercare required	✓ cost estimates available	Provision recognised
Closed landfill under monitoring	✓ ongoing regulatory obligation	✓ monitoring, gas & leachate management	✓ costs estimated	Provision recognised
Closed landfill with unknown future rehabilitation costs	✓ legal or constructive obligation exists	✓ potential future costs	✗ costs cannot be estimated	Contingent liability disclosed
No landfill ownership or responsibility	✗ no obligation	✗ no outflow	✗ no estimate needed	No provision or disclosure required

Source: Adapted from Australian Accounting Standards Board

4.2 These financial provisions are intended to ensure sufficient funding is available for the rehabilitation and aftercare of landfill sites. This is to ensure efforts to minimise the risks of harm to people and the environment can be managed.

¹² Australian Accounting Standards Board (2018) [AASB 137 – Provisions, Contingent Liabilities and Contingent Assets](#), Accessed 6 June 2025.

EPA does not require provisions within permit conditions

- 4.3 Under Section 25(6)(e) of *EMPCA*, EPA is responsible for establishing rehabilitation requirements within permit conditions or Environment Protection Notices for landfill sites. Conditions may cite relevant sections or standards from external documentation. For provisions, conditions may reference Section 4.9.3 of the Landfill Sustainability Guide. This advises a landfill operator demonstrates that appropriate procedures are in place, and that sufficient funds are available to cover expenditure requirements for environmental management, including rehabilitation and aftercare.
- 4.4 While all councils selected for follow-up were expected to rehabilitate their landfill sites, EPA did not impose provision conditions on permits.

EPA does not seek assurance for financial provisions

- 4.5 Under Section 35 of *EMPCA*, EPA Board, has the power to seek financial assurances from landfills to ensure sites have appropriate provisions for site decommissioning, rehabilitation and aftercare.
- 4.6 EPA does not seek assurances to ensure appropriate rehabilitation and aftercare provisions are in place. This means rehabilitation and aftercare provisions are going unchecked by the regulator.
- 4.7 EPA considers funding for rehabilitation and aftercare a matter for the landfill owner. However, as outlined below, landfill owners calculate provisions with limited State guidance and limited checks on their approach. As a result, the only assurance that provisions are being planned and implemented by councils is through annual reporting of financial statements.

There is no comprehensive guidance on rehabilitation and aftercare provisions available to landfill owners

- 4.8 As noted in Chapter 2, the Landfill Sustainability Guide has not been updated since 2004. It also provides very limited advice on rehabilitation and aftercare provisions. Advice is limited to general points to consider when developing financial provisions.
- 4.9 There is no single source that provides comprehensive guidance on rehabilitation and aftercare provisions. Information needs to be gathered from multiple sources, including another jurisdiction. With limited current, best practice guidance and the need to refer to multiple frameworks to gain a comprehensive view of provision best practice, advice can easily be missed. This has the potential to result in funding shortfalls and non-compliance with accounting and environmental regulation.

Approaches to establishing provisions vary widely across councils

- 4.10 We reviewed landfill rehabilitation provisions across 6 councils to assess consistency in financial reporting methodologies as at 30 June 2024. These councils were Break O'Day, Circular Head, City of Hobart, Glenorchy City, and Huon Valley. Dorset Council

did not declare a provision or liability for landfill in 2023-24 and was therefore excluded from the analysis.

- 4.11 Variation in methodologies can occur due to local circumstances. These include site-specific circumstances, variations in permit conditions, or council judgement.
- 4.12 Although we expect some variation due to council specific circumstances, there was a high degree of variability. Table 4.2 illustrates the use of expertise was inconsistent for formulating provision methodology. Cost estimation components varied across councils, indexation and discount rates were inconsistently applied and review intervals for cost estimates were inconsistent or undefined.

Table 4.2: Comparison of council methodology for calculating financial provisions as at 30 June 2024¹

	Break O'Day Council	Circular Head Council	City of Hobart	Glenorchy City Council	Huon Valley Council
Expertise involvement	In-house (using 2017 expert estimate)	In-house	In-house	Engage external experts	Not used
Cost components	Includes aftercare	Includes aftercare	Dismantling costs separate from rehabilitation costs; includes aftercare	Includes landfill closure, remediation, and monitoring costs; includes aftercare	Not assessed
Inflation rates	5-year average of the ABS Roads and Bridges Construction Cost Index	5-year average Council Cost Index	Set at the mid-point of RBA's targeted inflation rate of 2-3%	ABS Roads and Bridges Construction Cost Index rate used at March 2024	Not applied
Discount rates	5-year average of the 10-year Australian Treasury bond rate	10-year Australian Treasury bond rate for bonds maturing at project	10-year Australian Treasury bond rate at balance date which most closely match the terms to	10-year Australian Treasury bond rate at June 2024	Not applied

	Break O'Day Council	Circular Head Council	City of Hobart	Glenorchy City Council	Huon Valley Council
		expenditure is used	maturity of the rehabilitation liabilities		
Review intervals	No defined interval period	No defined interval period	Regularly updated	No defined interval period	Not applied

ⁱ Dorset Council have a closed landfill with ongoing monitoring conditions, however, as they did not declare a provision or liability in 2023-24 they have been excluded from this analysis.

Source: Audit Tasmania

- 4.13 There is limited guidance for formulating costs of certain activities. Without specialised knowledge in-house, landfill owners engage external experts to estimate these costs. Councils relying on outdated estimates or in-house staff with limited expertise may underestimate or overestimate rehabilitation provisions, leading to financial misstatements and potential future funding shortfalls.
- 4.14 Inconsistency across cost components, indexation and discount rates can also lead to:
- significant variation in present value calculations
 - reduced comparability across councils
 - understated or overstated provisions, affecting financial transparency and accuracy.
- 4.15 Without regular review intervals, provisions may be based on outdated assumptions, increasing the risk of underfunding and non-compliance with accounting and environmental regulations. This could result in unexpected financial burdens for councils, delayed rehabilitation efforts, and environmental risks due to inadequate long-term planning.

Most councils have provisions in place for landfill sites needing rehabilitation

- 4.16 All councils with active landfills reported a rehabilitation provision in their 2023-24 financial statements.
- 4.17 For sites with closed landfills yet to be rehabilitated, most sites reported a provision in their 2023-24 financial statements.
- 4.18 One council, Huon Valley Council, did not. Council instead reported a contingent liability for the closed Cygnet landfill site, advising they could not calculate the

estimated costs for rehabilitation.¹³ However, these costs could be developed with expert engagement. In this situation, declaring a contingent liability adheres to requirements set out in AASB 137 (Table 4.1). However, this approach may delay site rehabilitation, lead to non-compliance with environmental regulations, and result in environmental harm.

- 4.19 Reliable and accurate methodology for calculating provisions is necessary to understand the costs required to rehabilitate landfills. Improving available guidance to reflect these practices or engaging experts strategically to minimise the cost burden on councils, has the potential to minimise contingent liabilities being reported.

The absence of financial provisions, and plans to fund them, risks sites not being rehabilitated

- 4.20 Whether or not provisions have been carefully costed, management may decide they will not set funds aside to meet the provision. The decision to not set funds aside risks landfills from being adequately rehabilitated. Addressing the lack of financial assurance would help ensure adequate funds are set aside to cover future rehabilitation and aftercare costs.

Case Study 4: Huon Valley Council (HVC) is yet to fulfil compliance with permit conditions for rehabilitation requirements

Background

The former landfill sites at Cygnet and Geeveston were both closed by HVC in 2003. EPA issued rehabilitation requirements in 2005.

For both landfills, the EPN mandate comprehensive post-closure environmental monitoring and maintenance requirements. These include regular groundwater and surface water monitoring to detect any potential contamination caused by leachate, which may percolate through landfill waste and carry pollutants into surrounding soil and water systems.

HVC is responsible for ensuring landfill capping systems are effective in minimising rainfall infiltration and the production of leachate.

Proper capping reduces the release of landfill gases and prevents erosion, contributing to the long-term stability and containment of waste.

¹³ Huon Valley Council advised they have allocated funds and declared financial provisions for this site since the audit review period (2023-24).

Events relating to closed sites at Cygnet and Geeveston, 2003 to 2023

2003

Cygnet and Geeveston sites cease to accept waste.

2008

HVC applies to have EPNs for both sites revoked.

EPA refuses, requesting additional monitoring and other actions are to occur.

2014

EPA inspects both sites and formally writes to HVC outlining multiple matters of non-compliance. This includes capping requirements, maintenance of leachate system and conducting adequate aftercare.

2017

EPA drafts an Environmental Infringement Notice for the Geeveston site, citing ongoing compliance matters.

This is not issued.

2022

A preliminary investigation is commissioned for both sites. This assessed the condition of the sites, identify environmental impacts, and inform future plans for the sites, including the possible rehabilitation works.

2023

onwards

2005

HVC submit Closure and Rehabilitation Plans for both sites.

EPA issues EPNs detailing rehabilitation requirements.

2013

The level of risk posed by the Cygnet site is rated as 'very high'.

2016

Site inspections find:

- rehabilitation work is occurring at Cygnet
- no substantive changes at Geeveston site.

The level of risk posed by the Geeveston site is reassessed as 'high'.

2018

HVC advise it will be engaging consultants to review the compliance status of both sites.

2023

Preliminary investigation at Cygnet finds elevated concentrations of chemicals, nutrients and metals, having the potential to present a risk to human health and the environment.

Under section 74B of *EMPCA*, council provides notification that the Cygnet site is, or is likely to be, a contaminated site.

At the time of the audit, HVC is progressing with recommendations from environmental assessments of both sites, has developed a capital works plan and commenced work.

Based on the proactive response from council, EPA has not issue a contaminated land notice.

EPA advised notices would be issued in the event pollutants were found to be discharging offsite.

Source: Audit Tasmania

5. The impact of a state of transition without strategy

In this chapter we assessed council oversight of landfills that are not regulated by EPA.

We expected councils to:

- have comprehensive knowledge of requirements for self-regulation of active level 1 sites
- effectively self-regulate closed and legacy sites.

Chapter summary

Councils are unclear of their responsibilities for landfills that are not regulated by EPA, with knowledge of legacy landfill sites found to be limited. Historical record keeping, financial burdens, and the requirement for self-regulation has resulted in councils struggling to demonstrate knowledge and compliance of legacy landfill sites that are beyond the remit of regulation by EPA. A lack of council capability is exacerbated by inherited issues from legacy landfill sites.

Council oversight is outside of EPA regulation and compliance

Where there is no EPA oversight, councils are responsible for managing and regulating compliance with landfill policy, including for legacy landfill sites.

Once EPA determines there is no longer a requirement for its regulatory oversight, a Revocation Certificate will be issued to the council. At this point, the council determines the degree of any self-regulation of the legacy site that will be required.

There is limited knowledge of active level 1 sites

5.1 Only 3 councils reported active level 1 sites in their local government areas (Table 5.1).

Table 5.1: Council reported level 1 sites

Council	Site details
Flinders Island	Cape Barren Landfill is privately operated and receives under 100 tonnes of inert waste per year.
Break O'Day	St Helens reported 30 tonnes of inert waste in 2023-24 (Figure 5.1). The site is permitted to receive up to 4,500 tonnes of waste per year and therefore, EPA has maintained its regulatory oversight.
Huon Valley	Cygnet clean fill site is regulated under council-issued permit conditions. This site is privately owned and out of the audit scope.

Figure 5.1: Inert waste prior to disposal to landfill, St Helens, Break O'Day (2024)



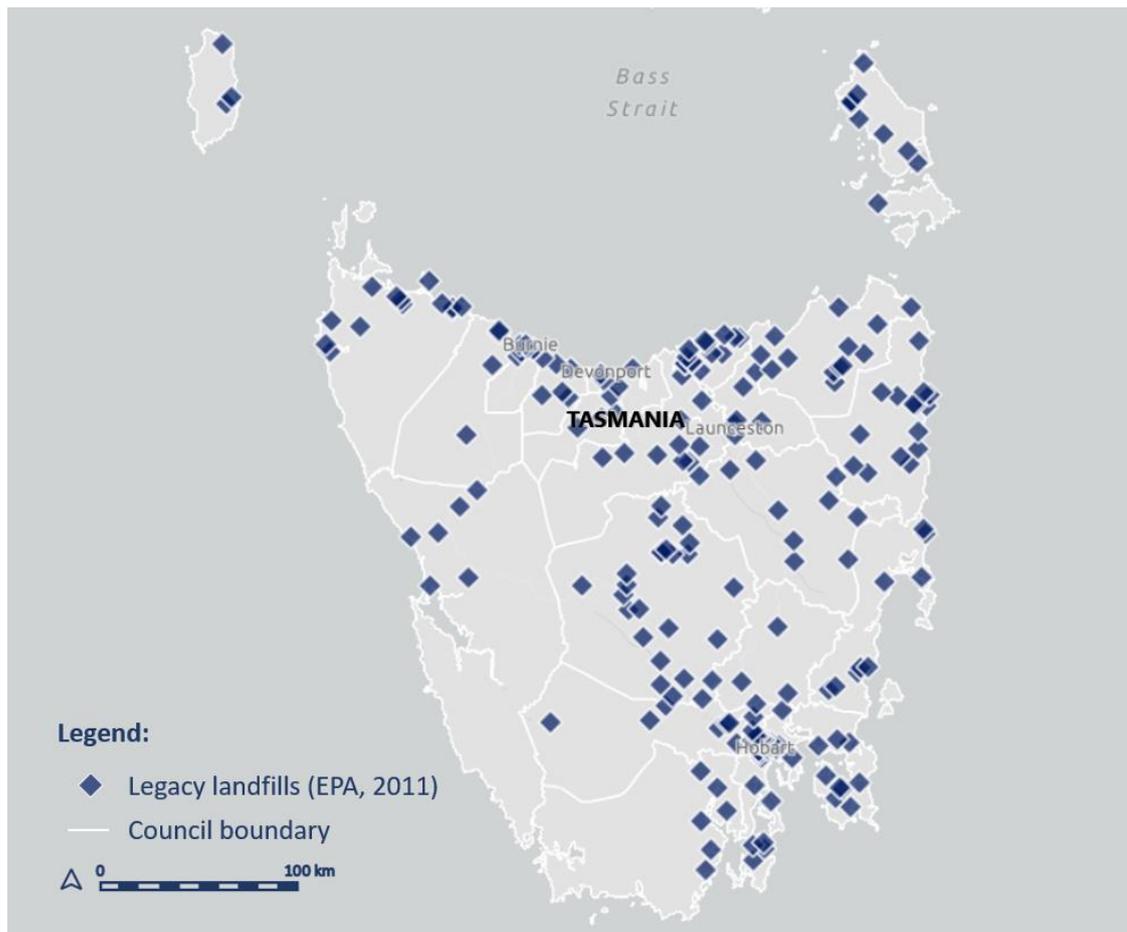
Source: Audit Tasmania

- 5.2 We identified that there was a disparity between the permitted waste volume and actual waste volume received. This has created uncertainty in terms of responsibility for regulatory oversight.

Council oversight of legacy landfills has been lost

- 5.3 Between 2004 and 2011, EPA developed a risk rating methodology for legacy landfill sites known as Tasmanian Risk Assessment Methodology for Historical Landfills (TASRAM). The TASRAM was a preliminary qualitative risk assessment tool to aid in the evaluation of environmental risks associated with closed landfills in Tasmania.
- 5.4 In 2011, based on TASRAM data, EPA issued correspondence to all 29 councils. This identified 214 legacy sites across the state and recommended locations for additional groundwater, surface water and gas emission monitoring (Figure 5.2).

Figure 5.2: The 214 legacy sites identified across Tasmania by TASRAM data in 2011



Source: Audit Tasmania

- 5.5 The current number of legacy or level 1 sites is unclear, and EPA has not re-established its knowledge since its 2011 survey.

'...We found that presently, of the 6 selected councils, there was limited record of TASRAM, or any follow-up work related to it.'

- **Audit Tasmania**

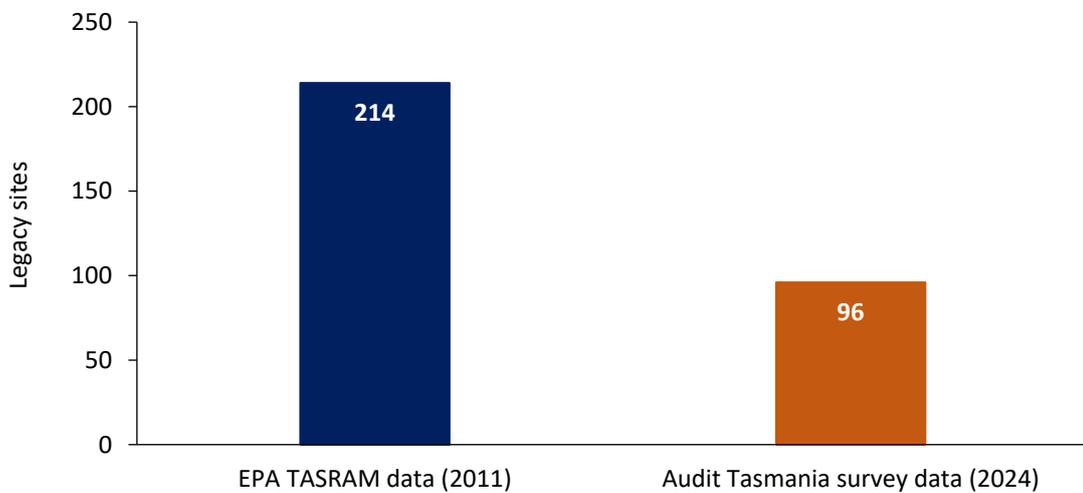
- 5.6 As previously noted, we surveyed all 29 councils on landfill sites within their local government area. This included questions on their oversight of closed sites currently being rehabilitated, and legacy sites.
- 5.7 The extent to which councils were able to report on legacy sites in their local government area varied significantly, in some instances prompting councils to research paper-based archives.

'...A lot of these [legacy sites] are noted as historic activity. Some may have fairly minor amounts of fill, whilst sites have been omitted that looked unlikely to contain significant fill... further details unconfirmed or unknown to exist for all sites.'

- **Audit Tasmania survey respondent**

5.8 The survey identified 96 legacy sites across all councils, compared to the 214 legacy landfill sites identified to councils as part of TAsRAM in 2011 (Figure 5.3). This indicates significant gaps in knowledge and records of legacy sites by councils.

Figure 5.3: Legacy landfill sites comparing EPA TAsRAM data (2011) and Audit Tasmania survey responses (2024)



Source: Audit Tasmania

Monitoring and testing at legacy sites is inconsistent

5.9 In following up with councils, information relating to legacy sites is at best inconsistent. Yet some councils have been proactive in recognising the risks posed by legacy landfill sites once regulatory oversight has been handed back to them.

Case Study 5: Aftercare of legacy landfill sites at Dorset Council

Background

Dorset is a large, rural council with a relatively small population. The council has oversight of approximately 12 legacy sites, all of which were closed by 2009. Dorset Council advised that most of these sites were part of different councils prior to amalgamation.

Findings

Monitoring and oversight

Dorset Council maintains an in-house register of all known legacy landfill sites. This includes sites characteristics and risks, along with frequency of site monitoring and testing. While not a

condition requirement, council maintains this register to minimise the risk of environmental harm.

EPA does not provide guidance on monitoring requirements or reporting requirements for legacy sites.

Illegal dumping

Legacy landfill sites are at risk of illegal dumping. Dorset council advised they will clean the area, but it is unlikely that any further action will be taken.

Capping integrity of legacy sites

Dorset Council advised it has experienced issues with capping integrity at legacy sites. Capping integrity is put at risk where historic rehabilitation practices are identified as being sub-optimal, due to a lack of awareness of appropriate guidance.

The legacy site at Bridport has not been fully rehabilitated, and council is uncertain of how to preserve the cap. As a result, the sanding covering is at an increased risk of natural erosion on what is an exposed, elevated site.

The legacy site at Legerwood had gum trees planted over the cap, yet gums are wholly unsuitable. This is because gum trees may uproot due to shallow rooting. Where they do sufficiently take root, the depth of the root means there is a risk of breaching the cap, impacting the integrity of the closed cell.

Illegally dumped waste at a legacy landfill site in Bridport, Dorset



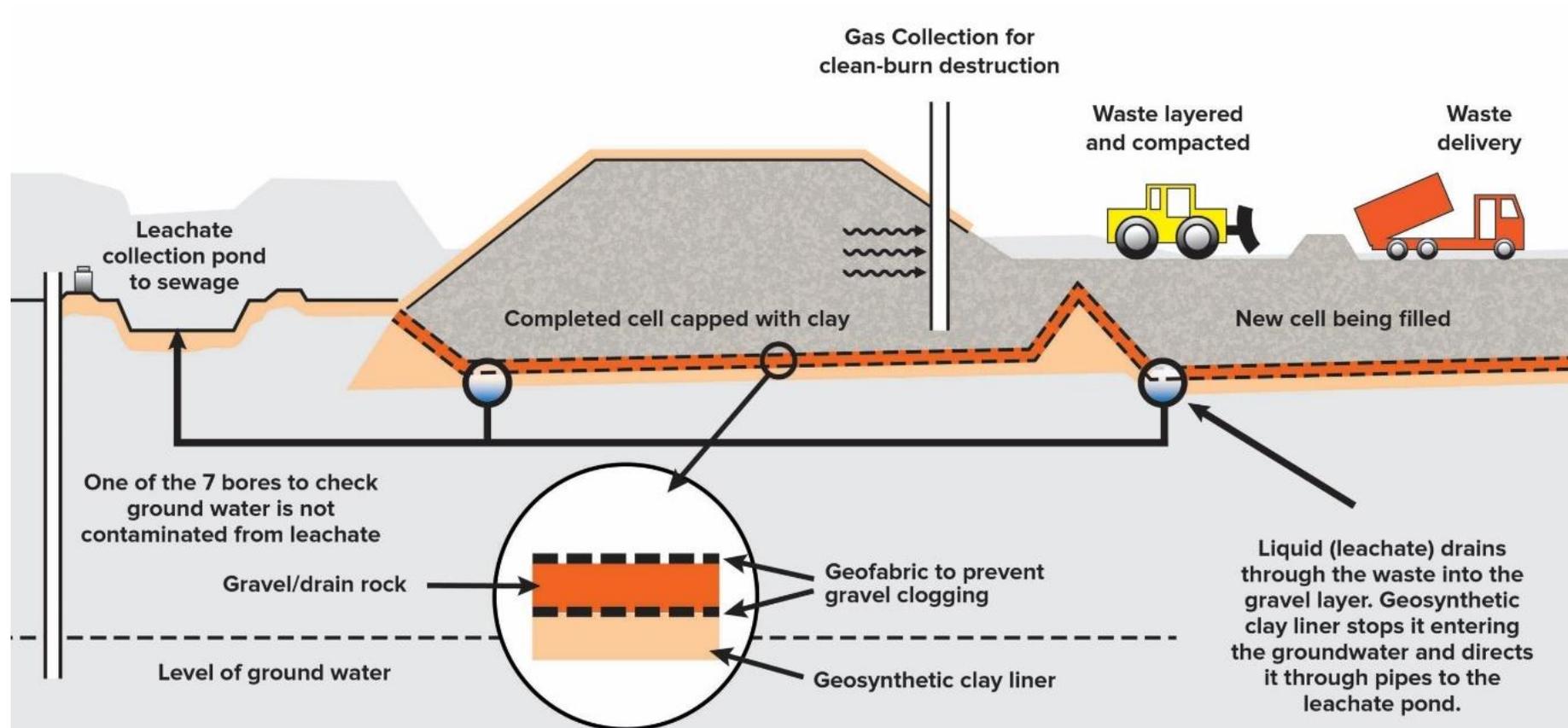
Capping of legacy site, yet to be rehabilitated in Bridport, Dorset (left) and damage to the capping of the legacy landfill site at Legerwood site, Scottsdale, Dorset (right)



Source: Audit Tasmania

Appendix A – Cross section of a landfill

Figure A1: Cross section of a landfill¹⁴



Source: Rethink Waste

¹⁴ ReThink Waste (2024) [Landfills are no longer just a hole in the ground](#), accessed 6 March 2024.

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Appendix B – Independent assurance report

This independent assurance report is addressed to the President of the Legislative Council and the Speaker of the House of Assembly. It relates to my performance audit on the management of landfill.

Audit objective

The objective of the audit was to express an opinion on whether governance and regulatory oversight of landfill management, including providing for future rehabilitation and aftercare, is effective.

Audit scope

The audit examined the Department of Natural Resources and Environment Tasmania (NRE Tas), the Environment Authority (EPA), landfill operators and owners as at 30 June 2024. This included information available to assist regulators and operators in managing level 1, level 2 and closed publicly owned landfill sites.

The audit did not examine activities surrounding:

- the Tasmanian Waste and Resource Recovery Board and regional waste organisations
- the Tasmanian landfill levy
- emerging technologies, markets and diversion activities
- other waste streams including waste transfer stations, wastewater, quarries and mine tailings
- privately owned landfills.

Audit approach

The audit was conducted in accordance with the Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*, issued by the Australian Auditing and Assurance Standards Board, for the purpose of expressing a limited assurance opinion.

The audit evaluated the following criteria:

1. Is oversight and guidance for the management of publicly owned landfill effective?
 - 1.1. Is there clear accountability for effective landfill regulation, operation, and rehabilitation and aftercare?
 - 1.2. Do policies, procedures, and guidance support effective oversight of landfill operation and regulation?

2. Do responsible parties effectively monitor and comply with regulatory requirements?
 - 2.1. Is EPA's regulatory approach appropriate and informed by the identification of compliance risks?
 - 2.2. Are there appropriate financial provisions for rehabilitation and aftercare?
 - 2.3. Are monitoring activities to confirm compliance with other EPA permit conditions effective?
 - 2.4. Are instances of non-compliance managed effectively?

Responsibility of management

Landfill management in Tasmania is governed by the *Environment Management and Pollution Control Act 1994 (EMPCA)* and forms part of the *Resource Management and Planning System of Tasmania*.

The Environment Protection Authority (EPA) separated from the Department of Natural Resources and Environment Tasmania (NRE Tas) in 2022 to form a standalone entity. Since 2022, policy-setting and Government-led functions has remained with NRE Tas, while EPA retains their statutory assessment and regulatory functions.

There are 2 tiers of activity under which landfill sites are classified. Larger sites are classified as a 'waste depot' (Schedule 2, 3(b) *EMPCA*) and regulated by EPA. A landfill site that receives less than 100 tonnes of waste per year is classified as a level 1 activity and regulated by local councils.

Responsibility of the Auditor-General

My responsibility was to express a limited assurance conclusion on the effectiveness of landfill management in Tasmania.

Independence and quality control

I have complied with the independence and relevant ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

Audit Tasmania applies Australian Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements* which requires Audit Tasmania to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Conclusion

It is my conclusion governance and regulatory oversight of landfill management, including providing for future rehabilitation and aftercare, is not effective. This is because:

- oversight and guidance for the management of publicly owned landfill is not effective
- monitoring and compliance with regulatory requirements is partially effective.



Martin Thompson
Auditor-General

22 September 2025

Appendix C – Transmittal letter



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22 September 2025

President, Legislative Council
Speaker, House of Assembly
Parliament House
HOBART TAS 7000

Dear President, Speaker

Report of the Auditor-General No. 1 of 2025-26: Management of landfills in Tasmania

This report has been prepared consequent to examinations conducted under section 23 of the *Audit Act 2008*. The objective of the audit was to express an opinion on whether governance and regulatory oversight of landfill management, including providing for future rehabilitation and aftercare, is effective.

As the House of Assembly and Legislative Council are not sitting on this day, 22 September 2025, under section 30(5) of the *Audit Act 2008*, this report is taken to have been laid before both houses and to have been ordered to be published by both houses upon it being received by you. In accordance with section 30(7) of the *Audit Act 2008*, would you kindly cause the report to be laid before the House of Assembly or Legislative Council on the next sitting-day of the House or Council.

Yours sincerely

A handwritten signature in black ink, appearing to read "Martin Thompson".

Martin Thompson
Auditor-General

Appendix D – Submissions and comments received

In accordance with section 30(2) of the *Audit Act 2008*, this report was provided to the relevant Minister, Entity Heads of the audited entities with a request for submissions or comments.

Submissions and comments that we receive are not subject to the audit nor the evidentiary standards required in reaching an audit conclusion. Responsibility for the accuracy, fairness and balance of these comments rests solely with those who provided the response.

Response from Treasurer

Thank you for providing the above-named Performance Audit.

I do not have any comments.

Hon Eric Abetz MP
Treasurer

Response from Environment Protection Authority

Our action plan to address the recommendations directed at the Environment Protection Authority is attached to this letter. Where actions are shared between the EPA and the Department of Natural Resources and Environment Tasmania, we have collaborated and agreed on the responses.

In response to recommendation 2

Accepts recommendation 2, in principle.

Data sharing already exists between NRE Tas and EPA in accordance with the WRR Act, but it is agreed that as part of continuous improvement, systems and protocols to enhance and streamline this sharing and to expand the data being collected, as warranted, is needed.

Initial steps will be to identify what data and information is to be collected and shared or stored centrally. Careful consideration must also be given to data sharing protocols to ensure the information is appropriately understood, consistently shared, and accurately interpreted.

Relevantly, the EPA is commencing a minimum 3 year regulatory information management system project to replace aging regulatory instrument and audit systems ('NELMS' and 'Regit'), funded by the government's Digital Transformation Fund. This project aims to create a single source of truth for the EPA's regulatory oversight and compliance action for all regulated activities, including landfills. A project manager is being recruited. The development of online portals for regulated entities to submit data as required under EMPCA, for example, may fall into the scope of the project, depending on funding. Systems upgrades such as this, and sharing of information via these updated systems, will allow more efficient exchange of relevant data for both organisations.

Responsible Officers: Director, Environmental Regulation, EPA in collaboration with Chief Executive Officer and General Manager, Waste & Resource Recovery, NRE Tas

NRE Tas and EPA engagement and agreements on data sharing is due to be completed 2026-27.

EPA regulatory system upgrades to be completed by mid-2028. Project Manager recruitment and scoping is currently underway.

In response to recommendation 3

Accepts recommendation 3, in principle.

The findings and recommendations from the audit are to be built into strategic and operational planning for the EPA's Environmental Regulation Division, in relation to the regulation of all level 2 activities, including landfills.

The Director EPA has recently initiated a structured workforce planning process. This process will assist in identifying priority areas for the organisation's operations and responsibilities as a whole and aims to better allocate resources to the areas of highest environmental risk.

Responsible Officer: Director, Environmental Regulation.

Strategic planning for regulatory sections of the EPA to commence immediately for 2025-26, and to be reviewed annually.

Workforce planning completed by end 2025.

In response to recommendation 4

Accepts recommendation 4.

NRE Tas and the EPA support this recommendation and will collaborate on a joint project under appropriate governance (e.g. steering committee) given its strategic significance.

It is agreed that the development of foundational guidance material under the Waste and Resource Recovery Act 2022 is required. A Senior Waste Policy Officer is currently being recruited within NRE Tas to lead this work.

The EPA Board is to be briefed on the outcomes and recommendations of the audit, in relation to use of EMPCAs financial assurance provisions.

Responsible Officers: Director, Environmental Regulation, EPA in collaboration with Chief Executive Officer and General Manager, Waste & Resource Recovery, NRE Tas.

Completion due in 2026-27.

In response to recommendation 5

Accepts recommendation 5, in principle.

EPA regulatory staff (who are also Authorised Officers under EMPCA) will continue to educate and support Councils as the landfill managers, in their understanding of how they can meet regulatory requirements under EMPCA. EPA Authorised Officers enforce provisions of EMPCA and subordinate legislation using the principles and guidance contained in the EPA's

Compliance and Enforcement Policy 2022¹⁵, which outlines an approach consisting of integrated actions to educate, support, monitor, investigate, and enforce compliance.

Training of EPA Authorised Officers has become standardised since 2024 with Officers progressively trained, or attending refresher training. This training is tailored to the powers that EPA Authorised Officers are required to use in their regulatory work. As part of this process of standardising training, an Authorised Officer Manual is currently in development which will assist Officers in understanding boundaries between education functions in regulation, and compliance and enforcement. In addition, a training unit for Authorised Officers is being built into the EPA's mandatory training program, specifically on the topic of the recognition and management of regulatory capture.

Responsible Officer: Director, Environmental Regulation.

Ongoing.

Authorised Officer Manual to be completed in FY2025-26.

Regulatory Capture training for Authorised Officers rolling out from 2026.

Catherine Murdoch

Chief Executive Officer and Director, Environment Protection Authority

Response from Department of Natural Resources and Environment

NRE Tas welcomes the audit's focus on improving the management, transparency and long-term sustainability of Tasmania's landfill network. The Department supports Recommendations 2 and 4 and supports Recommendation 1 in part. As outlined in the attached plan, NRE Tas will coordinate closely with the Waste and Resource Recovery Board (WRRB), Environment Protection Authority Tasmania and Infrastructure Tasmania to deliver:

- a strategic, statewide approach to landfill planning that is integrated with broader waste and circular economy outcomes and informed by the Waste and Resource Recovery Strategy 2023-26 and the refresh of the Strategy over the coming months;
- a strengthened, shared waste data management strategy and 'single source of truth' to support investment, policy and regulatory oversight; and
- contemporary guidance for landfill owners and operators, including clear expectations for financial provisions and end-of-life management.

I would like to take this opportunity to again reiterate my comments on the role of Local Government in landfill management. While the State holds important oversight and regulatory responsibilities, the historical and arguably continuing role of Local Government, enabled through legislation, should be acknowledged, particularly when considering liability for legacy sites and rehabilitation requirements.

Furthermore, any future strategy or framework must clearly delineate responsibility for historical landfill liabilities. It would be inappropriate to assert or imply that the State,

¹⁵ EPA (2022) [Compliance and Enforcement Policy](#), available online

whether through the Waste and Resource Recovery Board or NRE Tas, should be held accountable for the rehabilitation of legacy sites that predate the current regulatory arrangements.

Please find attached NRE Tas's action plan to address the report's recommendations.

Thank you for the opportunity to respond.

In response to recommendation 1

Accepts recommendation 1, in part.

NRE Tas agrees that a strategic approach to understanding and managing current and future waste flows and fates across the State is required. As previously noted, the current Waste and Resource Recovery Strategy 2023-2026 contains actions to gain a better understanding of product and material flows, and resource recovery capacity in Tasmania. This work is intended to inform levy reinvestment.

Consideration will need to be given to which entity is most appropriate to co-ordinate this work. At this stage the work may most appropriately sit with the Waste and Resource Recovery Board. While landfill planning is an important element of waste management, the Board's role extends further to developing a broader strategy for reducing waste generation, increasing resource recovery, and promoting sustainable practices and advancing Tasmania's circular economy.

In progressing this work, regard should also be given to the work planned to be undertaken by Infrastructure Tasmania.

Responsible Officer: Chief Executive Officer and General Manager, Waste & Resource Recovery.

Completion due in 2026-27.

In response to recommendation 2

Accepts recommendation 2.

Data sharing already exists between NRE Tas and EPA Tasmania in accordance with the *Waste and Resource Recovery Act 2022* (WRR Act), but it is agreed that systems and protocols to enhance and streamline this sharing and to expand the data being collected are required as part of continuous improvement.

NRE Tas will lead a joint project with EPA Tasmania and landfill operators to develop and implement a Data Management Strategy including (but not limited to):

- (i) a shared data dictionary and reporting standards
- (ii) streamlined data sharing protocols
- (iii) a phased central repository/dashboard integrating levy, licensing and operational data. This will improve accuracy, timeliness and policy/regulatory insight.

Responsible Officer: Chief Executive Officer and General Manager, Waste & Resource Recovery, NRE Tas in partnership with the EPA Tasmania.

Completion due in 2026-27.

In response to recommendation 4

Accepts recommendation 4.

NRE Tas and EPA Tasmania will co-develop contemporary guidelines for landfill owners and operators covering:

- planning and approvals pathway
- operational standards
- environmental monitoring
- closure and post-closure care
- financial provisioning/assurance expectations and calculation approaches
- reporting obligations under the WRR Act and the *Environmental Management and Pollution Control Act 1994* (EMPCA).

In parallel, EPA Tasmania could develop more technically focused guidance specifically related to its regulatory requirements.

Responsible Officer: Chief Executive Officer and General Manager, Waste & Resource Recovery, NRE Tas in partnership with the EPA Tasmania.

Completion due in 2026-27.

Jason Jacobi

Secretary, Department of Natural Resources and Environment Tasmania

Response from Circular Head Council

Thank you for providing the confidential draft report for the above audit. We appreciate the opportunity to review and provide comment.

Council agrees with the report's identification of the absence of a Tasmanian State-wide strategy, frameworks, and guidance on the management of landfill sites. We believe this gap contributes to inefficiencies and limits the ability of councils to deliver landfill services effectively and sustainably. Council would welcome the development of a more strategic, coordinated and state-led approach to landfill management, which would support more consistent practices and improved long-term outcomes across the sector.

Thank you again for the opportunity to contribute to this important review process.

Paul Gardner

Chief Executive Officer and General Manager, Circular Head Council

Response from City of Hobart Council

Thank you for the opportunity to provide a formal submission in response to the performance audit titled Management of Landfills - confidential draft report - to City of Hobart Council for formal response. The City of Hobart (CoH) acknowledges the findings of the report and generally supports its recommendations.

CoH comments have been ordered into the below broad topic areas:

1. Statewide Strategy and Oversight

The City strongly supports the development of a comprehensive statewide landfill strategy that addresses both active and legacy sites, controls the establishment of new landfills, and promotes regional collaboration. We believe this will reduce duplication, improve resource efficiency, and enhance environmental outcomes. Importantly the strategy need to bring councils together in regions to identify future waste management operations, to avoid the need for new landfills.

2. EPA Advisory Role (Separate from Regulation)

We support the recommendation for the EPA to assist councils in developing sustainable landfill management practices, while maintaining a clear separation between regulatory and advisory functions. The CoH would particularly welcome increased technical advice from EPA's specialist teams associated with landfill waste management—particularly for the ongoing management of the McRobies Gully landfill. This would:

- Improve consistency across landfill operations in Tasmania
- Reduce reliance on private consultants for common technical issues (e.g. landfill capping and rehabilitation)
- Lower costs for councils, including CoH, which currently incurs high consultant expenses to meet our compliance reporting obligations.

3. Permit and EPN Reform for McRobies Gully

We agree with the audit's finding that there is limited review of the appropriateness of existing permits. CoH operates the McRobies Waste Management Centre under both a permit and an Environment Protection Notice (EPN), which creates duplication and inefficiencies. Since 2023, CoH has verbally requested the EPA to:

- Merge the permit and EPN into a single regulatory instrument
- Review and update outdated conditions—particularly those based on historical waste volumes that no longer reflect current operations.

For example, current compliance conditions related to landfill capping, cap movement, and hydrology are resource-intensive and may no longer be proportionate to the actual risk.

4. EMPCA Reform and Level 1 Landfill Oversight

We agree that the Environmental Management and Pollution Control Act 1994 (EMPCA) is outdated and no longer meets the expectations of landfill regulators. Specifically:

- The definition of “serious environmental harm” in Section 32 is ambiguous
- EMPCA does not require EPA action even when serious harm occurs at level 1 sites
- While EPA does not regulate level 1 sites, it should maintain data on them, as these sites can still pose significant environmental risks and may trigger “Director’s Choice” intervention under EMPCA.

5. Landfill Sustainability Guide

We support the finding that the Landfill Sustainability Guide is no longer fit for purpose. It is outdated, generic, and does not account for the diversity of landfill types, topographies, and waste profiles across Tasmania. Updated, enforceable guidance is urgently needed.

6. EPA Systems and Data Management

We understand that the EPA's compliance systems (NELMS and REGIT) have been under review for an extended period of time. This prolonged delay has hindered effective data management and regulatory oversight.

7. Financial Provisions for Rehabilitation and Aftercare

We support the audit's findings on the need for councils to maintain financial provisions for landfill rehabilitation. While CoH notifies EPA annually of its provisions, we note that EPA does not routinely seek assurance or verification. We support the development of a standardised methodology to improve consistency and transparency across councils.

8. Legacy Landfill Oversight

We support the finding that councils are unclear about their responsibilities for legacy landfills. Improved guidance, data sharing, and support from EPA and NRE Tas are essential to ensure these sites are properly managed and monitored.

The City of Hobart remains committed to sustainable waste management and environmental stewardship. We welcome the opportunity to work with the EPA, NRE Tas, and other councils to implement the audit's recommendations.

Michael Stretton

Chief Executive Officer, Hobart City Council

Response from Dorset Council

Thank you for the opportunity to comment on the Management of Landfills performance audit and for responding to Dorset Council's feedback earlier in the process. Council has no further comments to make on the draft report and thank those involved in undertaking the review.

John Marik

General Manager, Dorset Council

Response from Glenorchy City Council

Thank you for the opportunity to comment on the above report. Glenorchy City Council (Council) supports efforts to modernise and coordinate landfill regulation, guidance and environmental protection measures.

Council supports the development of a comprehensive, statewide landfill management strategy. This strategy should clearly define the future role of landfills within Tasmania's waste and resource recovery system, set out governance and regulatory responsibilities, and establish pathways for collaboration between councils, the EPA, and the State Government.

Council supports the development of updated Tasmanian guidance documents for landfill design, operation, rehabilitation, and aftercare, supported by clear roles for regulators and operators alike.

Council supports efforts to develop a consistent statewide framework for rehabilitation and aftercare to guide the long-term financial provisions, including clear methodologies for cost estimation, inflation and discount rate assumptions, and review intervals.

Councils need access to contemporary guidance and, where appropriate, State assistance, particularly where legacy issues pose risks that go beyond local capacity to resolve.

Council supports the development of a centralised, modernised regulatory platform for landfill data, reporting, and compliance tracking, provided it is supported with resources.

Council appreciates the collaborative relationship it maintains with EPA and NRE officers, however, also acknowledges that the lack of contemporary statewide landfill strategy and guidance documents and systems is a current limitation.

The council is committed to maintaining a high standard of environmental performance at the Jackson Street Landfill and welcomes the opportunity to contribute to future discussions. We thank the Auditor-General for the opportunity to provide this response and look forward to working constructively with all stakeholders to improve the management of landfills across Tasmania.

Emilio Reale

Chief Executive Officer, Glenorchy City Council

Response from Huon Valley Council

On behalf of Huon Valley Council, I thank Audit Tasmania for the opportunity to be involved in, and contribute information for, the Management of Landfills in Tasmania report.

The overall findings of the report align closely with the journey that Huon Valley Council has undertaken over the last 2 years. The current Council has engaged and is working closely with Environmental consultants to establish monitoring and potential remediation plans for 3 of its former landfill locations. These expanded monitoring protocols are now underway, and capital works have begun on two of the sites to improve leachate management.

Whilst past inadequate action by the council is acknowledged, it would be fair to say that present activity is being hampered by limited and/or out-of-date systems, guidelines and policy. These issues are further magnified when one considers the vastly increased modern understanding of both environmental risk and management when compared to the selection and operation of landfill sites historically.

As identified, these challenges are not unique to the Huon Valley. We look forward to collaborating towards the establishment of expanded systems, guidance and oversight. Ultimately this, and other assistance will be needed across Tasmania for the benefit of our State.

Lachlan Kranz

General Manager, Huon Valley Council

Appendix E – Our role, audit mandate and standards applied

Our role

The Auditor-General and Audit Tasmania are established under the *Audit Act 2008* and *State Service Act 2000*, respectively. Our role is to provide assurance to Parliament and the Tasmanian community about the performance of public sector entities. We achieve this by auditing financial statements of public sector entities and by conducting audits, examinations and investigations on:

- how effective, efficient, and economical public sector entity activities, programs and services are
- how public sector entities manage resources
- how public sector entities can improve their management practices and systems
- whether public sector entities comply with legislation and other requirements.

Through our audit work, we make recommendations that promote accountability and transparency in government and improve public sector entity performance.

We publish our audit findings in reports, which are tabled in Parliament and made publicly available online. To view our past audit reports, visit our [reports](#) page on our website.

Mandate

Section 23 of the *Audit Act 2008* states that:

- (1) The Auditor-General may at any time carry out an examination or investigation for 1 or more of the following purposes:
 - (a) examining the accounting and financial management information systems of the Treasurer, a State entity or a subsidiary of a State entity to determine their effectiveness in achieving or monitoring program results;
 - (b) investigating any matter relating to the accounts of the Treasurer, a State entity or a subsidiary of a State entity;
 - (c) investigating any matter relating to public money or other money, or to public property or other property;
 - (d) examining the compliance of a State entity or a subsidiary of a State entity with written laws or its own internal policies;
 - (e) examining the efficiency, effectiveness and economy of a State entity, a number of State entities, a part of a State entity or a subsidiary of a State entity;

- (f) examining the efficiency, effectiveness and economy with which a related entity of a State entity performs functions –
 - (i) on behalf of the State entity; or
 - (ii) in partnership or jointly with the State entity; or
 - (iii) as the delegate or agent of the State entity;
 - (g) examining the performance and exercise of the Employer’s functions and powers under the *State Service Act 2000*.
- (2) Any examination or investigation carried out by the Auditor-General under subsection (1) is to be carried out in accordance with the powers of this Act.

Standards applied

Section 31 specifies that:

‘The Auditor-General is to perform the audits required by this or any other Act in such a manner as the Auditor-General thinks fit having regard to –

- (a) the character and effectiveness of the internal control and internal audit of the relevant State entity or audited subsidiary of a State entity; and
- (b) the Australian Auditing and Assurance Standards.’

The auditing standards referred to are Australian Auditing Standards as issued by the Australian Auditing and Assurance Standards Board.

Acronyms and abbreviations

AASB	Australian Accounting Standards Board
ABS	Australian Bureau of Statistics
ASAE	Australian Standard on Assurance Engagements
ASQM	Australian Standard on Quality Management
<i>Audit Act</i>	<i>Audit Act 2008</i>
EIN	Environmental Infringement Notices
<i>EMPCA</i>	<i>Environmental Management and Pollution Control Act 1994</i>
EPA	Environment Protection Authority
EPN	Environment Protection Notices
HVC	Huon Valley Council
<i>LUPAA</i>	<i>Land Use Planning and Approval Act 1993</i>
NELMS	New Environmental Licencing Monitoring System
NRE Tas	Department of Natural Resources and Environment Tasmania
RBA	Reserve Bank of Australia
TASRAM	Tasmanian Risk Assessment Methodology for Historical Landfills
<i>WRR Act</i>	<i>Waste and Resource Recovery Act 2022</i>



Front cover image: Port Latta – Circular Head

Photography: Audit Tasmania

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