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Audits of 2 Major Partnerships Victoria Projects

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Victorian Auditor-General's Office

Auditing in the Public Interest

The Hon. Robert Smith MLC
President
Legislative Council
Parliament House
Melbourne

The Hon. Jenny Lindell MP
Speaker
Legislative Assembly
Parliament House
Melbourne

Dear Presiding Officers

Under the provisions of section 16AB of the *Audit Act 1994*, I transmit my report on *Audits of 2 Major Partnerships Victoria Projects.*

Yours faithfully

DDR PEARSON
Auditor-General

21 November 2007

Foreword

New infrastructure projects can bring major benefits to Victoria through increases in economic activity, improvements in productivity, better delivery of public services and the creation of jobs. Complex capital projects also have a much better prospect of achieving expected outcomes when managed within a robust policy and guidance framework.

The Government launched its *Partnerships Victoria* framework in 2000 for the provision of public infrastructure and related ancillary services, with the private sector, using public-private partnerships (PPPs).

In this report, we examined 2 examples of major PPP projects: the Melbourne Convention Centre Development and the Southern Cross Station redevelopment. The former is still under construction, the latter is complete and is now into its operational and service delivery phase.

Both audits have demonstrated effective implementation of the *Partnerships Victoria* framework.

The Melbourne Convention Centre Development has successfully delivered the Government's requirements for business case preparation, procurement, risk allocation, probity and project management. The Gateway Review Process has also assisted in clarifying project outcomes, improving costs and benefits modelling, and refining the functional specification for an enhanced convention centre.

Although the Southern Cross construction dispute has been effectively resolved, there remains the need to develop more effective key performance indicators to enable better supervision of the ongoing management of the concessionaire's delivery of expected services over the lengthy term of the PPP contract.

DDR PEARSON
Auditor-General

21 November 2007

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1 Executive summary

1.1 Introduction

This report includes the results of audits of 2 major *Partnerships Victoria* projects:

- the Melbourne Convention Centre Development
- the Southern Cross Station redevelopment.

1.1.1 Melbourne Convention Centre Development

The audit of the Melbourne Convention Centre Development examined and assessed how effectively better practice guidance and policy issued by the Government has been applied, with a particular focus on: project appraisal and business case development; procurement process and probity; and ongoing project management.

Overall, the audit found that the project has been effectively planned and procured, and is being managed in a controlled (although undocumented) manner. We have made a recommendation that the implementing agency should document its project management framework to assist the future delivery of major projects for the State.

1.1.2 Southern Cross Station redevelopment

The audit of the Southern Cross Station redevelopment examined and assessed how well the Southern Cross Station Authority (SCSA) has managed the services and development agreement with Civic Nexus Pty Ltd (the private sector party) during the finalisation of the design and construct phase, as well as the ongoing operations phase of the project. This audit builds upon our previous reporting to Parliament on the planning, procurement and early construction phases of the redevelopment.

Overall the audit found that the allocation of risks during the construction phase, and resolution of a dispute, was reasonable, given the circumstances. The audit also found that ongoing contract management is being effectively performed, within a difficult to measure key performance indicator regime. We have recommended that the identified problems with the performance management regime need to be resolved, so that expected levels of contracted performance are able to be measured and enforced.

1.2 Overall conclusions

1.2.1 Melbourne Convention Centre Development

Analysis of need for, and options to deliver, the project

We conclude that there was adequate analysis of the need, and delivery options for the development.

In particular, we noted that:

- the business case was comprehensive and evidence-based
- a detailed analysis of procurement options for delivery of the development was conducted
- a project brief provided the market with detailed information on the required deliverables for the project, including design and functionality expectations.

Procurement process

We conclude that the procurement process used for the development complied with the required Victorian Government Purchasing Board[1] and PV policy and guidance.

We also conclude that there were no material scope changes to the core project, and that interactive bidding and structured negotiations assisted in refining the proponents' bids. The post-tender project scope change (agreement in principle to integrate the old South Wharf, docks and cargo sheds into the project precinct) has not had any material impact on the tender put to market, and a fair tender process was maintained.

We further conclude that risk allocations in the contract are consistent with the allocations recommended in PV guidance, and that the contract for the facility protects the State's commercial and residual interests.

Probity of procurement

On the issue of probity of the process, we conclude that:

- probity was enforced and maintained through all key procurement stages, including structured negotiations
- probity and other relevant procurement requirements were met
- appropriate records on the procurement were being maintained.

Project management systems

As the development is still underway, our observations on project management are preliminary, and cannot be confirmed until the development has been fully commissioned and delivered.

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[1] <http://www.vgpb.vic.gov.au/>.

Our fieldwork revealed the following:

- the overall governance and structure of the project is complicated but well defined in the project documentation
- key project stakeholders are regularly consulted regarding the project in accordance with an approved communications strategy. Communication is primarily through media releases, stakeholder newsletters, signage around the development site, a large presentation in the existing exhibition facility and a project website[2]
- the design and construction phase of the project does not operate under a set of published processes, however, the project is progressing in a controlled manner in accordance with the agreed schedule after some 14 months of construction
- a comprehensive set of processes for the operations phase of the project have been developed and reviewed by key stakeholders, and has been noted by the project steering committee. Endorsement of these procedures is planned to occur prior to the commencement of the operations phase.

Notwithstanding the above, we consider that a formalised and documented project management methodology would assist Major Projects Victoria (MPV) in its role to implement major projects on behalf of the State.

Recommendation

- That MPV (and the Department of Infrastructure) should continue their efforts to formalise and document a project management methodology, such as the proposed "Project Management Framework" to assist the effective implementation of major projects on behalf of the State **(Recommendation 2.1)**.

RESPONSE provided by the Secretary, Department of Innovation, Industry and Regional Development

Having reviewed and considered the report, I welcome its key findings as they relate to the various activities conducted by my Department in the project's development and procurement phases. I am particularly pleased to note your findings confirming there was adequate analysis of the project need, options for the delivery of the development, and that the business case comprehensively dealt with these issues.

I am also pleased to note your findings with respect to the overall procurement process, and in particular the structured negotiations process, which I understand this project has now become the benchmark for Partnerships Victoria projects.

[2] The project web site can be found at < http://www.mccd.vic.gov.au/>.

RESPONSE by the Secretary, Department of Infrastructure

After a review of the audit report, I am pleased that the key findings confirm that there was an adequate “needs analysis”, a comprehensive and evidence-based business case, and that the procurement process and probity complied with all the relevant guidelines. I am particularly pleased that the audit confirmed that construction is progressing in accordance with the agreed schedule after some 14 months of construction.

Major Projects Victoria (MPV) confirms that the design and construction phase of the Project operates under a set of processes that have been agreed at both the Project and Steering Committee level.

The Department of Infrastructure (DOI) has just launched its Project Management Framework (PMF) In addition, over the last 12 months MPV has developed its specific Project Management Framework, which is a consolidation of MPV’s services and processes into a user friendly and comprehensive document. This body of knowledge encapsulates the processes and activities that occur for projects within MPV. This documentation is already 80 per cent complete and is due to be finalised shortly.

I welcome the acknowledgement by the audit report that the MCCD project is complying with the Partnerships Victoria framework.

The Project has been well managed through each of its phases and the thorough and independent audit by your Office has concurred with this view.

1.2.2 Southern Cross Station redevelopment

Construction phase risk allocations

After analysis of the project risk allocations in the business case, commercial framework summary and the Services and Development Agreement (SDA), we found that the actual construction phase risk allocations in the SDA were consistent with, and in some cases achieved a better outcome, compared with the preferred allocations in the *Partnerships Victoria Risk Allocation and Contractual Issues* guide.

Due to refinement of the project risks, after more information was gathered and more analysis was conducted by the SCSA, there were justifiable differences between the specific actual construction phase risk allocations under the SDA and to the government-preferred allocations stated in the business case.

The key high-level risks that the State intended for the concessionaire to bear (as outlined in the original business case) were actually allocated to, and borne by, the concessionaire under the terms of the SDA, being:

- the majority of the design, construction, finance and operational risks associated with the transport interchange
- virtually all of the design, construction, finance and operational risks associated with the commercial development
- the risks associated with the construction of the rail and signalling infrastructure.

Global settlement of claims

Most of the project objectives as detailed in the business case were achieved, with the exception that the project was not completed within the original time frame.

The final global settlement agreement between the State and the private parties dealt with the 15-month delay in the project, and while there were some costs incurred by the State in the settlement, the benefits outweighed the potential costs.

The global settlement agreement was negotiated to minimise adverse impacts on the State's original cost expectations for the redevelopment. This was achieved by:

- a rigorous and structured negotiation process overseen by an interdepartmental committee
- use of independent experts to assist in legal, commercial and financial risk assessments to determine the State's actual liability and potential risk exposure
- persuading the concessionaire to contribute a fair and significant cash payment to the settlement
- avoiding lengthy litigation and legal costs estimated by the SCSA's legal advisers to potentially exceed $200 million.

The agreement resulted in some risks being allocated to the State that were not consistent with the desired risk allocation, namely:

- payment of $8.5 million for settlement of non-contractual claims by the developer for which it did not admit liability
- relieving the concessionaire from paying damages for not meeting construction milestones
- provision of a $20 million non-cash benefit to the concessionaire resulting from the SCSA agreeing to pay the capital core service payment component backdated from the original scheduled completion date, rather than from the date works were actually completed.

However, these measures were considered necessary to settle the developer's claims and ensure that the additional costs to the State were minimised. In addition, at least part of the delays encountered by the developer were, in part, a result of site contamination (for which the SCSA was liable) and some State-initiated modifications.

The final settlement between the State, the concessionaire and the developer thus effectively concluded all remaining disputes and claims arising from the construction phase of the project.

Adequacy of service delivery standards and management of operational risks

Based on our analysis, we concluded that operational risks are allocated appropriately, with commercial operational risks allocated to the concessionaire, and contract management risks remaining with the SCSA.

The allocation of contract management risks to the SCSA is reasonable because, under government policy, it is not possible for overall responsibility for the management of the station to be transferred away from the State, which is the ultimate owner of the station.

The reward and sanction regime is adequately aligned to the service delivery requirements and the penalty weightings are an appropriate mechanism to direct attention to critical service areas.

Nevertheless, the application of the KPI regime is dependent upon effective performance measurement and assessment. We consider that the ongoing issues associated with KPI monitoring and assessment compromises the effectiveness of such a regime.

The SCSA needs to continue to address the issue of monitoring and measuring key performance indicators (KPIs) including improving performance management system data integrity, to enable effective management of performance to expected service standards through the KPI reward and sanction regime.

Management of the precinct to specified standards

Generally, our analysis showed that the SCSA is fulfilling its contract management role, however, improvements must be made to address certain identified issues. In its most recent corporate plan, the SCSA has acknowledged that these issues affect its ability to efficiently and effectively perform its statutory management and oversight role and sets a timetable to rectify the problems.

We consider that the SCSA is effectively monitoring and assessing concessionaire performance against the standards by conducting a regular review of KPI achievement. Although the SCSA has been in a position to apply abatements against the concessionaire – in accordance with the sanctions available in the SDA – it has instead reasonably used these potential sanctions to assist negotiations with the concessionaire to improve the long-term KPI monitoring, measurement and assessment regime.

Notwithstanding the above, we consider that due to the recognised inadequacies within the KPI regime, the SCSA may not be able to adequately enforce the performance based penalty system until KPIs are enhanced and made more transparent and measurable.

Ongoing management of the station precinct

On the ongoing management of the station precinct, we conclude that the SCSA has put in place a rigorous risk identification and management process, and has been able to work effectively with the concessionaire on a number of potential and emerging issues with precinct stakeholders.

Recommendation

- To enforce the SDA performance specifications, the SCSA should make demonstrable progress in addressing the recognised inadequacies of the current KPI measurement and assessment regime **(Recommendation 3.1)**.

RESPONSE provided by the Chief Executive Officer, Southern Cross Station Authority

The SCSA would like to thank the audit team for the professional and comprehensive manner in which this performance audit has been conducted.

The audit has been of benefit to the SCSA in providing an independent review and endorsement of the strategies and directions identified by the SCSA within the current Corporate Plan.

With regard to the review of the Global Settlement Agreement, the SCSA agrees with the conclusion reached by the audit team.

For clarity, it should be noted that the costs of the delays encountered by the Developer as a result of contamination, were a shared risk between the SCSA and the Concessionaire, with each responsible for 50 per cent of the costs of removing non identified pre existing contamination. This was the risk allocation under the original SDA and was unchanged by the Global Settlement.

With regard to the review of the Operations and Service Delivery phase the SCSA agrees with the Recommendation in the Report. However, it should be appreciated that the Operating Phase of the PPP commenced just over one year ago and for a significant portion of this period was in a transition phase, designed to enable a smooth hand-over.

During this period, the SCSA has identified areas where performance could be improved and both parties are working together towards achieving the agreed service levels and continued improvements in performance. This settling-in period has been invaluable in establishing the groundwork for the future and enabling the development of an effective working relationship between the SCSA and the Concessionaire.

RESPONSE provided by the Chief Executive Officer, Southern Cross Station Authority - continued

The SCSA has identified that the measurement of some of the Service Standards and related Key Performance Indicators (KPIs) needs to be clarified to ensure that performance monitoring is transparent and measurable and that there is integrity and auditability of the data generated by the Performance Management System. The SCSA will continue to work with the Concessionaire to achieve these objectives.

Whilst it is expected that commercial tensions will exist where there is a reward and sanction regime, which is normal practice for the operation of a PPP project, the SCSA considers that gaining a greater clarity of the required service standards is essential to deriving the full benefits of this PPP arrangement.

1.3 General information on the audits

The audits were performed in accordance with the Australian auditing standards, and included such tests and procedures considered necessary.

The cost of the audits was $235 000. This cost includes staff time, contractor and specialist fees, overheads and printing.

Appendix A
Acronyms

AMP	Asset management plan
CSP	Core service payments
DOI	Department of Infrastructure
DPC	Department of Premier and Cabinet
DTF	Department of Treasury and Finance
ERC	Expenditure Review Committee of Cabinet
KPI	Key performance indicator
KSP	Key service provider
NPV	Net present value
PMS	Performance management system
PPP	Public-private partnership
PSC	Public sector comparator
QC	Queen's Counsel
QPR	Quarterly performance report
SCSA	Southern Cross Station Authority
SDA	Services and development agreement

Appendix B

Results of past audits of the Southern Cross Station PPP

Results of past audits

Our Office has previously reported on the costs and progress of the project, with a focus on the planning, procurement and early construction phases of the redevelopment. The key findings were as follows:

- The State initially determined a net present value (NPV) cost of $301 million if the redevelopment project was delivered by the private sector. This would generate savings to the State in the range of 15-20 per cent on capital and 5-10 per cent on operating costs over the life of the project. The concessionaire was awarded the contract for $286 million; $15 million below the identified NPV cost.
- An independent probity auditor concluded that the tender process was conducted fairly and impartially, and that all bidders were evaluated in accordance with the agreed selection criteria.
- Under the contract arrangements, the developer assumed all key risks and costs associated with the redevelopment, including construction costs, construction delays, design construction flaws, and operational risks such as occupancy utilisation of the commercial facilities.
- The State retains specific defined risks, including 50 per cent of the remediation costs associated with non-identified pre-existing contamination and any adverse financial impact resulting from changes to the interpretation of or application of the *Land Tax Act 1958.*
- The developer is liable for specified liquidated damages where construction progress milestones are not achieved and if final completion does not occur by the scheduled completion date.
- In November 2003, the State entered into a settlement deed with the developer, to settle a number of specific claims lodged by the developer. Under the settlement deed, the State agreed to pay $3.05 million for completion of certain works, and modified or cancelled progress milestones for the main interchange facility.
- In August 2004, the developer announced to the stock exchange, a forecast total loss on the redevelopment of $122.6 million and, at June 2005, had lodged $54.1 million in claims as part compensation for these losses, mainly related to construction delays attributable to access and pre-existing contamination issues.
- The SCSA engaged an independent reviewer to assess the designs and completed works against the requirements of the project brief and to resolve any disputes between the parties.

Appendix C
Risk allocations in the Southern Cross Station

Risk	Partnerships Victoria guidance	Business case	Commercial framework summary	Services and development agreement
Site risks: • the risk that the project land will be unavailable or unable to be used at the required time, in the manner or at the cost anticipated, or that the site will generate unanticipated liabilities, with the result that the contracted service delivery and/or projected revenues are adversely affected.	Private party except in certain circumstances, such as when: • the site is an existing Government site, perhaps with existing asset defects or environmental liabilities • Government retains ownership of the underlying land asset or is to acquire it at the end of the contract term • site approvals are likely to be particularly complex, as in the case of linear infrastructure involving an environmental impact assessment • native title issues arise over the project land.	Private party as far as possible, including: • contamination risk and liability for clean up • discovery of latent conditions • risk that precinct proves an inefficient/unsuitable location for retail and commercial development. For signalling and rail infrastructure, similar risk allocation during design and construction; risk revert to rail stakeholder upon completion. State may retain share of risk relating to planning approval, could be treated as a condition precedent.	Most risks to be allocated to concessionaire including: • existing structure • site conditions (excluding pre-existing environmental contamination • obtaining necessary planning approvals • cultural heritage • site access. Risks retained by the State: • pre-existing environmental contamination that is subject of clean-up notice • planning scheme amendment • native title.	Concessionaire allocated all risks except where otherwise expressly stated, including responsibility for gaining all necessary planning approvals. Risks retained by the State: • "non-identified, pre-existing environmental contamination" shared 50/50 • native title application and compensation • while no risk relating to planning approvals, the State will provide reasonable assistance to concessionaire to obtain.
Design: • the risk that the design of the facility is incapable of delivering the services at anticipated cost.	Private party.	Private party except: • where an express Government mandated change has caused the design defect • the Government may take back some design risk if the specification of the design is highly detailed or prescriptive.	Concessionaire.	Concessionaire, including State-initiated changes.

Risk	Partnerships Victoria guidance	Business case	Commercial framework summary	Services and development agreement
Construction: • the risk that events occur during construction which prevent the facility being delivered on time and on cost.	Private party, only exceptions being risks of additional costs caused by government or force majeure.	Private party, except if the event is one for which relief as to time or cost or both is specifically granted under the contract, such as: • force majeure or • Government intervention.	Concessionaire's risks: • construction delay, unless caused by force majeure of defined extension events • construction costs, except in relation to defined extension events attributable to the State • disruption costs to operators during construction phase. State's risks: • construction costs relating to defined extension events attributable to the State • State-initiated variations in output specification. Shared risks: • construction delay due to force majeure or defined extension events.	Concessionaire, except for limited extension events. State's risks: • construction costs for defined government extension events. Shared risks: • construction costs/delay due to force majeure.
Disruption: • the risk of disruptions to train timetables and rail patronage during construction.	Private party, except where risk relates to effect of core services on the contracted services.	Government for the agreed scope of disruptions, and the private party for any disruption in excess of that agreed.	Encompassed within construction risk - borne by concessionaire.	Encompassed within construction risk - borne by concessionaire.
Commissioning: • the risk that either the physical or the operational commissioning tests which are required to be completed for the provision of services to commence, cannot be successfully completed.	Private party.	Private party, although Government will assume an obligation to cooperate and facilitate prompt public sector attendance on commissioning tests.	Concessionaire.	Concessionaire.

Risk	Partnerships Victoria guidance	Business case	Commercial framework summary	Services and development agreement
Force majeure: • the risk that a specified event entirely outside the control of either party will occur and will result in a delay or default by the private party in the performance of its contractual obligations.	Shared.	Per Partnerships Victoria policy.	Shared.	Shared.
Industrial relations: • the risk of any form of industrial action occurring in a way that adversely affects commissioning, service delivery or viability of the project.	Private party, may be appropriate for government to take back specific categories of risk.	Per Partnerships Victoria policy.	Concessionaire, except where action resulting from certain acts of State targeted directly against the project (borne by State).	Concessionaire, except where arising from picket, blockade or strike, or other industrial action at the site which directly affects the interchange facility works where the concessionaire can demonstrate that the industrial action results from an act or omission of the SCSA or any government agency of the State.
Legislative and government policy risk: • the risk that government will exercise its powers and immunities in a way which negatively impacts on or disadvantages the project.	Private party, unless government agrees to take back some part of risk.	Not discussed in business case.	Concessionaire holds risk for changes in government policies or laws, except if State policy/law directed specifically and exclusively at the facility (borne by State).	Concessionaire, except for "excluded changes in law" being a change in State policy/law directed specifically and exclusively at the facility (borne by State).
Network: • the risk that support for the transport system which underpins the use of the station is withdrawn or varied adversely affecting the project.	State, to the extent that the Government controls and manages the network.	Private party - no undertakings from the Government.	Not identified as key risk.	State.

Risk	Partnerships Victoria guidance	Business case	Commercial framework summary	Services and development agreement
Financial risks.	Risk of financial uncertainty - allocated as far as possible to private party. Taxation risk - allocated to private party. Financial parameter risk - often most appropriate to share this risk. The largest risk is that interest rates may change. Risk of robustness of financial structure - allocated to private sector, but usually results in risk to Government also. Refinancing - costs allocated to private party.	Per Partnership Victoria policy.	Concessionaire bears most risks, including: • financing risk • interest rate risk after financial close • Commonwealth and State tax changes • tax rulings • change in control of concessionaire • shared interest rate risk before financial close • may bear indexation depending on structure of bid. State's risks: • shared interest rate risk before financial close • may bear indexation risk depending on structure of bid.	Concessionaire bears most financial risks.
Integration - (ties in with network/interface risk): • risk of discontinuity between components of the project.	Private party.	Shared risk – the Government and private party must each accept consequences.	Not identified as key risk.	Concessionaire - accepts risk consequences relating to revenue and demand.

Risk	Partnerships Victoria guidance	Business case	Commercial framework summary	Services and development agreement
Operation of transport interchange, commercial development, rail and signalling infrastructure: • risk that the process for delivering the contracted services will be adversely affected.	Private party, however, some risk usually remains with the Government due to policy, statutory obligation or practical necessity.	For the rail and signaling infrastructure – the rail franchisees then the Government at the end of the franchise period. For the transport interchange and commercial development – private party.	Concessionaire holds risk, except shared risk of force majeure.	Concessionaire holds risk except shared risk of force majeure.
Changes in output specifications: • (falls under operating risk mainly) the risk that the scope of services is mis-described/output specifications do not meet the State's requirements.	State.	Private party. Government retains risk of mis-description of scope.	State.	State.
Market risk - demand for rail services by passengers: • risk that passengers' demand for rail services will vary from that initially projected.	Maximise allocation of demand risk to private party where this can improve value-for-money.	Government bears risk in relation to demand over and above the capacity output level (private party not in best position to fully manage this risk).	Concessionaire - if demand less than capacity levels specified by the State. State - if demand exceeds capacity levels specified by the State.	Concessionaire - if demand less than capacity levels specified by the State. State - if demand exceeds capacity levels specified by the State.
Market risk - demand for commercial sites: • demand and price for commercial land may vary from that initially projected.	Maximise allocation of demand risk to private party where this can improve value-for-money.	Private party.	Concessionaire.	Concessionaire.

Risk	Partnerships Victoria guidance	Business case	Commercial framework summary	Services and development agreement
Asset risk: • asset condition at the end of the contract term.	Private party during the contract term, the Government may be exposed to residual value risk if asset transferred at end of contract term.	No discussion in business case.	Concessionaire.	Private party during the contract term. Government may be exposed to residual value risk if asset transferred at end of contract term.

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