

**Consideration of the Queensland Audit
Office Report to Parliament 19 for 2014-15:
*Fraud management in local government***

Report No. 17, 55th Parliament
Infrastructure, Planning and Natural Resources Committee
December 2015

Infrastructure, Planning and Natural Resources Committee

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Chair's foreword

This report provides the committee's consideration of the *Queensland Audit Office Report to Parliament 19 for 2014-15: Fraud management in local government*.

On behalf of the committee, I thank the Auditor-General and staff of the Queensland Audit Office, and the Department of Infrastructure, Local Government and Planning for their assistance with the committee's examination.

I commend the report to the House.

A handwritten signature in black ink that reads "Jim Pearce". The signature is written in a cursive style with a large initial "J" and "P".

Jim Pearce MP

Chair

December 2015

Abbreviations

CCC	Crime and Corruption Commission
QAO	Queensland Audit Office
QR	Queensland Rail

Recommendation

Recommendation 1

The committee recommends the Director-General, informs the committee about the implementation of recommendation 2 after seeking progress reports from local governments.

1 Introduction

1.1 Role of the committee

The Infrastructure, Planning and Natural Resources Committee (the committee) is a portfolio committee established by the *Parliament of Queensland Act 2001* and the Standing Orders of the Legislative Assembly on 27 March 2015.¹ It consists of government and non-government members.

The committee's areas of portfolio responsibility are:

- Transport, Infrastructure, Local Government, Planning and Trade.
- State Development, Natural Resources and Mines.²

1.2 Role of the Auditor-General and Queensland Audit Office

The Auditor-General is an independent Officer of the Queensland Parliament and is the external auditor of state and local government public sectors.

The Auditor-General examines and reports to Parliament on the efficiency and effectiveness of public sector finances and administration. The Auditor-General is supported by the Queensland Audit Office.

The Auditor-General undertakes both financial audits and performance audits. Financial audits provide advice on the financial statements of public sector entities. Performance audits encompass broader objectives, including evaluating whether an entity, program or initiative has achieved its objectives in an economical and efficient manner.

1.3 The referral and the committee's examination

Section 94(1)(a) of the POQA provides that a portfolio committee has responsibility within its portfolio areas for—

- (a) the assessment of the integrity, economy, efficiency and effectiveness of government financial management by—
 - (i) examining government financial documents, and
 - (ii) considering the annual and other reports of the auditor-general.

Standing Order 194B provides the Committee of the Legislative Assembly (CLA) shall as soon as practicable after a report of the Auditor-General is tabled in the Assembly, refer that report to the relevant portfolio committee(s) for consideration.

On 2 June 2015, the Queensland Audit Office Report to Parliament 19 for 2014-15: Fraud management in local government ('QAO Report') was tabled in the Legislative Assembly and referred to the committee for consideration.

A portfolio committee may deal with this type of referral by considering and reporting on the matter and making recommendations about it to the Assembly.³

On 28 October 2015, the committee held a public briefing with officers of the QAO. Following the briefing, the committee followed up with the Department of Infrastructure, Local Government and Planning in relation to the implementation of the report's recommendations. The Department's response is provided in the Appendix to this report.

¹ *Parliament of Queensland Act 2001*, s 88 and Standing Order 194.

² Schedule 6 of the *Standing Rules and Orders of the Legislative Assembly*, effective from 31 August 2004 (amended 17 July 2015).

³ *Parliament of Queensland Act 2001*, s 92(3).

A copy of the transcript of the public briefing is available from the committee's website.

2 Queensland Audit Office Report to Parliament 19 for 2014-15: Fraud management in local government

2.1 Audit scope and method

The objective of the QAO's performance audit was 'to determine whether local government councils effectively manage the risk of fraud occurring and remaining undetected.'⁴ The audit examined whether:

- councils identify, analyse and assess their fraud risks, and monitor these risks for continuing relevance
- controls put in place by councils to prevent frauds, or to detect them, are effective
- councils investigate suspected or alleged fraud and use the results to improve their fraud risk management framework.⁵

The QAO sent a survey form to all 77 Queensland local governments to determine how councils performed against best practice standards⁶ regarding fraud between 1 July 2009 and November 2014. Fifty-five councils responded fully to the survey, 11 councils partially responded and 11 councils did not respond.⁷

The QAO also:

- requested data from the Crime and Corruption Commission (CCC) showing frauds against councils reported to the CCC
- analysed missing property data reported to the QAO pursuant to the *Local Government Regulation 2012*
- requested data from the Queensland Police Service showing fraud offences committed against local councils.⁸

2.2 Reason for the audit

The audit was on the QAO's performance audit, strategic audit plan.⁹ It followed earlier audits of local government entities that showed fraud risks were not being adequately managed, and the QAO's 2013 report to Parliament on fraud risk management in Queensland public sector agencies (not including local governments) which found that there was an unacceptably high risk of fraud occurring and going undetected.¹⁰

2.3 Audit findings and conclusions

The QAO concluded that most councils were not good at managing their fraud risks – 'fraud and corruption is happening in councils, but few understand sufficiently how widespread it is, or what it costs them.'¹¹ The report stated that executive and senior managers were not providing effective

⁴ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, pp 15, 63.

⁵ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 15.

⁶ Australian Standard AS 8001-2002 Fraud Corruption and Control.

⁷ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 15.

⁸ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 19.

⁹ Public briefing transcript, 28 October 2015, p 10.

¹⁰ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 7.

¹¹ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 1.

leadership relating to fraud risk management and that there was an over-reliance on auditors to detect fraud.¹²

2.3.1 Fraud in local councils

The QAO was of the view that councils keep poor records on fraud, omitted 'a substantial volume of frauds that have been perpetrated against them' and 'inconsistently' reported instances of fraud.¹³

At the time of the QAO's inquiry, there was no single body that collated records of frauds in local government. As a result, the report stated that it was difficult to analyse trends and emerging issues, which limited 'the capacity to provide useful information back to councils about fraud prevention, detection and response.'¹⁴

The audit found that the most common types of fraud committed against councils were 'misappropriation of council assets, including theft, and corruption by employees who use their position's authority or their access to information for personal benefit.'¹⁵

Corruption can involve 'preferential treatment in the allocation of work, receiving gifts, kickbacks or bribes from suppliers to council employees or elected officials, or unauthorised disclosure of council information to third parties.'¹⁶ It is considered a 'serious threat to councils because it is difficult to detect and can create the most financial and reputational damage.'¹⁷ The report stated that councils face a high inherent risk of corruption because of the 'high volume of goods and services they procure from local suppliers and their proximity to those suppliers.'¹⁸ As a result, council have to be 'particularly vigilant in their procurement processes'.¹⁹

At the time of the QAO's inquiry, the requirements regarding the reporting of missing property were less prescriptive and less comprehensive for local governments than for state government departments and statutory bodies.²⁰ This lead to skewed reporting (most reporting related to physical items, and most councils did not report losses associated with fraudulent behaviour, such as timesheet fraud), reporting of certain losses unnecessarily, and failure to report other losses.²¹

2.3.2 Fraud planning and prevention

With respect to fraud planning and prevention, the QAO concluded:

The majority of councils are not managing fraud risks well because they don't have a plan to prevent, detect and respond to fraud. Most councils that do have a plan are not following through with control activities to manage fraud.²²

The QAO was of the view that a council that develops a fraud and corruption control plan, such as that outlined in Australian Standard AS 8001-2002 Fraud Corruption and Control (the standard), and implements, communicates and monitors it well, can reduce the threat of fraud and corruption within its organisation.²³ All the councils in the SEQ region had a fraud and corruption control plan but only low numbers of councils outside that area. Numbers were especially low for indigenous and

¹² QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 1.

¹³ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 21.

¹⁴ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 24.

¹⁵ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, pp 17, 21.

¹⁶ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 2.

¹⁷ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 22.

¹⁸ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 22.

¹⁹ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 22.

²⁰ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, pp 24-25.

²¹ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 27.

²² QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 30.

²³ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 30.

rural remote councils.²⁴ However, even those councils that had a fraud and corruption control plan did not meet all the elements in the standard.²⁵

The QAO expected that councils would manage their fraud risks using a fraud management framework with the following elements:

- fraud and corruption control plans
- fraud risk assessments
- preventative actions
- controls to detect fraud.

Fraud and corruption control plans

Less than half of the councils who responded to the QAO's survey had a fraud and corruption control plan or similar document, and those who had a plan had not implemented it properly or have not maintained their fraud risk management in an ongoing manner.²⁶

Fraud risk assessments

Fifty-seven per cent of councils responded that they do not document, or do not know if they document, their fraud risks. Of the 28 councils that do conduct fraud risk assessments, only 11 councils conduct the assessments in line with Australian Standard: AS 8001-2008 *Fraud and corruption control*, that is, at least every two years.²⁷

Preventative actions

The QAO identified the establishment of an ethical culture as being a critical element of sound governance and being important in both preventing and detecting fraud.²⁸ It also asserted that fraud education and awareness training can be of benefit, as can an effective system of internal control.²⁹ Nearly all local governments have a code of conduct but only 49 per cent of councils include fraud and corruption control guidelines as part of induction or other training.³⁰

The QAO report stated that councils should undertake employment and third party screenings, as these, amongst other things, assist in identifying potential employees who have previously committed fraud or corruption. The survey found that only five respondent councils 'conduct either a Queensland or national criminal history check for all prospective staff and less than 20 per cent of councils conduct criminal history checks for senior executive positions.'³¹ Even fewer checks are made of contractors.³²

²⁴ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 31.

²⁵ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 29.

²⁶ Sixty-five per cent do not have a fraud and corruption control plan or similar document: QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, pp 3, 32-33.

²⁷ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, pp 3, 35-36.

²⁸ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 36.

²⁹ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 38, 40. Lack of appropriate supervision was identified as being 'the most common internal control breakdown contributing to fraud between 2008 and 2014', with other factors including 'senior officers overriding controls; circumvention and lack of procurement controls; and undeclared conflicts of interest': QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 4.

³⁰ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 29.

³¹ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 37.

³² QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 38.

2.3.3 Fraud detection and response

With respect to fraud detection and response, the QAO stated:

Councils' fraud detection approaches are, at best, reactive but outdated in today's increasingly sophisticated and evolving fraud control environment. Management are not owning the challenge of fraud control within their organisations – they leave the problem of detecting fraud to internal and external audit teams.

Detected fraud is costing councils more to recover than the amount they lose through fraudulent activity. Having good preventative and detection controls reduces the risk of fraud happening and therefore reduces the cost of managing fraud.³³

The QAO noted that in the 57 fraud cases it reviewed, the majority of the frauds were detected through tip-offs and public interest disclosures. Internal audits only detected four of the cases. This meant that frauds were generally discovered quite late and therefore it was more difficult to recover losses.³⁴

The QAO report stated: 'Fraud risk assessments and data analytics are complementary tools that are essential for an effective fraud control program'.³⁵

Most councils were not 'proactively mitigating their fraud risk by identifying factors that can lead to fraud, nor identifying the areas within council where they are most susceptible to fraud. Only 38 per cent of councils use fraud risk assessments to prioritise areas when developing their fraud detection programs and procedures. By not prioritising areas of greater risk and focusing their fraud detection systems and procedures in these areas, councils risk overlooking possible fraud within their business.'³⁶

Recovery

Councils recover little of the amount they lose through fraud: the 14 councils who were victims of fraud in the study period recouped less than 10 per cent of the amount lost to fraud and it cost them almost three times that to recover it.³⁷

2.4 Audit recommendations

The QAO made the following two recommendations:

1. The Department of Infrastructure, Local Government and Planning pursue amendment of the *Local Government Regulation 2012* and the *City of Brisbane Regulation 2012* to require:
 - loss as a result of fraud to be a reportable loss to the Auditor-General and to the Minister responsible for local government
 - councils to keep written records of alleged and proven losses arising from fraud.
2. All councils assess themselves against the findings in this report as a priority and where needed develop, revise or update their:
 - policies and procedures for fraud and corruption management
 - fraud and corruption control plans

³³ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 47.

³⁴ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 4.

³⁵ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 48.

³⁶ QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 4; see also p 50.

³⁷ The QAO noted that the recovery cost could be higher because half of those councils did not track or know what it cost them to recover their fraud losses: QAO Report to Parliament 19 for 2014-15: *Fraud management in local government*, p 5.

- fraud risk assessments
- data analytics capability for fraud detection.³⁸

2.5 Response of the Department of Infrastructure, Local Government and Planning

The Department of Infrastructure, Local Government and Planning supported the report's recommendations and considered that their implementation 'would provide significant benefits to local governments in managing fraud risks.'³⁹ It also noted that 'a consistent reporting framework to capture fraud related details would enable a more coordinated approach in identifying and dealing with fraud related risks across the local government sector.'⁴⁰

With respect to recommendation 1, amendments to the regulations were made on 16 October 2015 with the commencement of the Local Government Legislation Amendment Regulation (No. 1) 2015 (SL No. 140) (the Regulation).⁴¹

The Regulation amended the City of Brisbane Regulation 2013 (CBR) and the Local Government Regulation 2012 to provide that local governments must keep written records about the loss of certain assets, and in some circumstances, notify the Minister and the Auditor-General, and if relevant, a police officer or the Crime and Corruption Commission.

A reportable loss (that is, one that must be notified), for an asset belonging to the local government, means a loss resulting from:

- the commission of an offence under the Criminal Code or another Act
- the corrupt conduct of a councillor, local government employee or local government worker, or
- conduct of a contractor of the local government that would be corrupt conduct if the contractor were a councillor, local government employee or local government worker.

A material loss, for an asset belonging to a local government, means:

- for money – a loss of more than \$500, or
- for any other asset – a loss valued by the chief executive officer of the local government at more than \$1,000 (except for Brisbane City Council where the loss is to be valued at more than \$5,000).

The written records that must be kept of reportable and material losses are:

- a description of the asset, including its value
- the cause of the loss
- the action taken by the council to deal with the loss, including, for example:
 - action to remedy any weakness in the council's operations, or
 - action taken to recover the loss
- approval for writing off the loss.

The Regulation's explanatory notes stated that the Regulation:

³⁸ QAO Report to Parliament 19 for 2014-15: Fraud management in local government, p 5.

³⁹ QAO Report to Parliament 19 for 2014-15: Fraud management in local government, p 60.

⁴⁰ QAO Report to Parliament 19 for 2014-15: Fraud management in local government, p 60.

⁴¹ Department of Infrastructure, Local Government and Planning, correspondence dated 6 November 2015. See also Infrastructure, Planning and Natural Resources Committee, Report 14: Subordinate legislation tabled between 16 September 2015 and 27 October 2015, pp 3-4.

aims to provide consistency with the State's reporting requirements under the *Financial and Performance Management Standard 2009* (FPMS). While not a recommendation of the QAO Audit Report, the regulation also requires local governments to keep written records of material losses (other than a loss from an offence or corrupt conduct) to further align the CBR/LGR with the FPMS section 22.

With respect to recommendation 2, the department advised that it would monitor the progress and compliance with local governments' new reporting requirements.

On 19 August 2015, the Deputy Premier and Minister for Infrastructure, Local Government and Planning wrote to all Queensland mayors, and the Acting Director-General of the department wrote to all Queensland local government chief executive officers, requesting that the Auditor-General's recommendations be implemented without delay. The Acting Director-General also notified all local governments that the department would seek a progress report by August 2016.⁴²

Committee comment

The committee considers it is vitally important for councils to have good systems in place to detect and record instances of fraud. The committee commends the department for advancing regulatory amendments to implement the Auditor-General's recommendation. The committee is satisfied that the regulatory changes will provide a consistent framework for reporting loss as a result of fraud and better record keeping.

The committee recognises that local governments will need time to implement the Auditor-General's second recommendation and will monitor its implementation. Accordingly, the committee recommends the Director-General, informs the committee about the implementation of recommendation 2 after seeking progress reports from local governments.

Recommendation 1

The committee recommends the Director-General, informs the committee about the implementation of recommendation 2 after seeking progress reports from local governments.

⁴² Department of Infrastructure, Local Government and Planning, correspondence dated 6 November 2015.

Appendix – Correspondence received from the Department of Infrastructure, Local Government and Planning



Department of Infrastructure,
Local Government and Planning

Our ref: DGC15/1382

Your ref: 11.9C

6 NOV 2015

Mr Jim Pearce MP
Chair
Infrastructure, Planning and Natural Resources Committee
Parliament House
George Street
BRISBANE QLD 4000

Dear Mr Pearce

Thank you for your letter of 29 October 2015 about the implementation of the Auditor-General's recommendations as set out in his Reports 16 and 19 to Parliament.

Over the past six months the Department of Infrastructure, Local Government and Planning (the Department) has been active in a number of initiatives and actions to implement the Auditor-General's recommendations. A summary of these actions is as follows.

Report 16: 2014-15 Results of audit: Local government entities 2013-14.

Recommendation 1: The Department of Infrastructure, Local Government and Planning assists councils in improving asset management practices.

- The Department is currently conducting a number of sessions around the state for candidates intending to contest the 2016 local government elections. These sessions highlight the roles and responsibilities of councillors including the obligations of councillors to ensure that local government and community assets are managed sustainably.
- After the 2016 local government elections, the Department will conduct councillor induction training, which will include training in the importance of asset management.
- In the 2014-15 year, the Department held six one-day workshops around the state, attended by 176 local government finance officers from 69 councils. These workshops included content and discussion on asset management practices and management.
- Queensland Treasury Corporation (QTC) released its Whole of Life Costing Tool and Project Management Framework. QTC has provided training and assistance to councils in the use of the tool and framework, and is supported by the Department.

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Recommendation 2: The Department of Infrastructure, Local Government and Planning considers introducing measures (such as incentives and/or penalties) that would improve councils' compliance with their legislative financial reporting deadlines.

- As indicated in the Department's response to this recommendation, the introduction of penalties for councils that do not meet statutory timeframes is not supported. It is acknowledged that factors beyond the control of councils may arise and inhibit the ability to meet planned or required timeframes.
- For the 2014-15 financial reporting period, the Department is actively working with councils that continue to exceed legislative deadlines. This action includes holding these councils to account and ensuring that extension of time requests for sign-off on the audit of 2014-15 general purpose financial statements or adoption of the annual report are only granted in extraordinary circumstances.

Recommendation 3: The Department of Infrastructure, Local Government and Planning provides descriptive guidance on how to calculate renewals for the asset sustainability ratio. This guidance should include examples from council experience as well as advice on how to distinguish between capital and operating grants.

- Advice on how to distinguish between capital and operating grants and practical examples on calculating the asset sustainability ratio were included in the Tropical Council Illustrative Financial Statements for 2014-15. Six one-day workshops on the Illustrative Statements were held around the state, attended by 176 local government finance officers from 69 councils. The workshops included guidance and practical examples on calculating the asset sustainability ratio.

Report 19 2014-15: Fraud Management in Local Government.

Recommendation 1: The Department of Infrastructure, Local Government and Planning pursues amendment of the Local Government Regulation 2012 and the City of Brisbane Regulation 2012 to require loss as a result of fraud to be a reportable loss to the Auditor-General and to the Minister responsible for local government; and councils to keep written records of alleged and proven losses arising from fraud.

- Regulatory changes to implement this recommendation commenced on 16 October 2015.
- All local governments must now report fraud related losses to the Auditor-General and the Minister for Local Government within six months of the loss occurring and in accordance with the following thresholds:
 - for Brisbane City Council reporting thresholds are set at \$500 for cash and \$5,000 for other property, in line with the same thresholds for State Government Departments under the *Financial and Performance Management Standard 2009*
 - for all other local governments, reporting thresholds are set at \$500 for cash and \$1,000 for other property, given the majority of frauds will involve amounts less than \$5,000.
- In addition, under the provisions of the *City of Brisbane Regulation 2012* and the *Local Government Regulation 2012*, all local governments are now required to keep written records of alleged and proven losses of fraud, which must include:
 - a description of the asset and its value
 - the cause of the loss
 - action taken to deal with the loss
 - approval for writing off the loss if applicable.

Recommendation 2: All councils assess themselves against findings in this report as a priority and, where needed, develop, revise or update their policies and procedures for fraud and corruption management; fraud and corruption control plans; fraud risk assessments; and data analytics capability for fraud detection.

- This recommendation is for local governments to implement and the Department will monitor progress and compliance with new reporting requirements.
- On 19 August 2015, the Honourable Jackie Trad MP, Deputy Premier, Minister for Transport, Minister for Infrastructure, Local Government and Planning and Minister for Trade, wrote to each mayor requesting that the Auditor-General's recommendations be implemented without delay.
- On the same date, I also wrote to each local government's chief executive officer requesting the same.
- In addition, I have notified each local government that I will be seeking a progress report in relation to the implementation of these recommendations by August 2016.

If you require further information, I encourage you to contact Mr Gary Kleidon, Acting Director, Finance and Funding, Local Government and Regional Services in the Department on 3452 6760 or by email at gary.kleidon@dilgp.qld.gov.au.

Yours sincerely



Stephen Johnston
Acting Director-General